

Do Regulations Impact on CSR Delivery by Corporations? A Case Study of India

Shailja Dixit

Abstract

The Nobel laureate for economics Milton Friedman (1970) observed that corporate social responsibility (CSR) programmes are “hypocritical window-dressing” and the inclination of corporates towards it “reveal a suicidal impulse.” Times have changed and, according to statistics from the UN, today more than 8,000 organizations around the world from 145 countries have signed the UN Global Compact pledging to be good global citizens following ten established principles in the field of human rights, anti-corruption, labour and the environment. Corporations today operate in a turbulent global environment where bottom-line financial performance is indicated by performance not only in sales but also in terms of environmental, social and philanthropic issues. The corporates know that alert consumers, investors and stakeholders of all sorts consider more than just financial performance. Over the past few years, CSR has not only gathered influence conceptually but, also, has become pivotal to discussions among researchers, academicians and the business arena globally. A company’s contribution to social development can be demonstrated by the display of various values and actions performed and display publically. The major concern of the government and corporates today is to add the people at the bottom of the pyramid (Prahalad, 2004) into the mainstream by providing them with basic amenities. CSR in India has become more

prevalent but it is still denser and more productive in some parts of the country than in others. To ensure that the region's growing prosperity is more widely shared, it is desirable that CSR activities are uniformly distributed and so benefit all of society equally. This research paper analyses the CSR initiatives undertaken by corporate organizations in the state of Uttar Pradesh and conducts a regional comparative analysis on various issues and policy measures concerning their CSR initiatives. The analysis of research findings demonstrates that CSR in the state of Uttar Pradesh is at an infant stage. However, it is gaining momentum. The corporations are involved in various activities depending on their region and preference. Suggestions are subsequently given to enhance the momentum of CSR outcomes to promote inclusive growth and equal regional development.

Keywords: *corporate social responsibility (CSR), inclusive growth, India, strategy and corporate policy, Uttar Pradesh*

Author:

Shailja Dixit is Associate Professor, Amity Business School, Amity university, Uttar Pradesh. Email: sdixit1@amity.edu.

1. Introduction

India is a country of extreme variability. On the one hand, it is considered to be among the more favourable locations for investment and one of the larger and more quickly growing economies of the world, attracting large amounts of foreign direct investment (FDI) and foreign institutional investors (FIIs); on the other hand, approximately 21.9% of its population lives below the poverty line. In fact, the UN report ranks India 135th in terms of the Human Development Index

(HDI) in 2013 (UNDP, 2016). This difference has been a basic cause of social unrest in society. Robust and thriving development of the economy requires equitable, inclusive and sustainable growth. India's development sector has evolved substantially over the last few decades and is now witnessing unprecedented interest and investments across the value chain.

Corporate social responsibility (CSR) has gained unparalleled importance and is a key to global strategic decision and policy-making in the corporate sector. CSR has also been gaining critical attention globally. Organizations have begun to understand that, for development of the society in which they survive, collaborative efforts are required between the government and other stakeholders. Organizations have established separate functional sections for CSR to promote coherent planning and the discharge of CSR initiatives. It is argued that, for sustainable growth of an organization, CSR is essential.

CSR in India has travelled a long way. From philanthropy to recent government directives, the corporate sector has demonstrated different forms of CSR, now leading to sustainable responsive activities which are resulting in inclusive growth and development. India is already on the growth track due to operational collaborations between industry, Government, NGOs and various other work groups.

The Companies Act, 2013 made it compulsory for corporations to introduce CSR into their organizational agenda. Industry has generally welcomed this government initiative to enhance reform measures which might be revolutionary and might lead to widespread interest in and contributions from both public and private sector organizations, as well as national and international companies. Both government agencies and societal pressure will combine

to help ensure that companies pursue their CSR activities more professionally.

The Indian Finance Minister recently mentioned that CSR is expected to contribute about Rs.14,000 crore in the social sector in the first year after the implementation of the act (Press Trust of India, 2014).¹ He was optimistic that the amount would increase in proportion to increases in corporate profits. This encourages corporations to focus on inclusive growth and concentrate on community needs, invest in social responsibility and philanthropy and strategize their efforts in terms of the direction they believe will have direct impact on the growth of society. With this positive move, non-governmental organizations (NGOs) have received a boost in implementing their efforts for community development through partnering with corporations.

1.1. Justification of Corporate Social Responsibility

Wheeler and Sillanpa (1997) observed that 51 out of the 100 largest economies of the world would not be countries but corporations. They noted that General Motors was bigger than Denmark and that Toyota is bigger than South Africa. The inequality gap is widening between the rich and the poor. CSR represents a ray of hope for reducing this gap through corporations giving back to society from their earnings. Customers might observe these CSR initiatives as improving their performance and resulting in better financial performance by the organization concerned.

¹ One crore is equal to 10,000,000. One rupee is equivalent to approximately US\$0.015. Consequently, 14,000 crore is approximately equivalent to US\$2,100 million.

Whatever the reason, the trend for corporations to conduct CSR activities and the change in the company philosophy towards philanthropy is definitely a positive sign for the real and holistic growth of communities. An amplified inclination of corporations to contribute towards national growth with no return generates perceptible opportunities for individuals, charities and corporations to team up so as to try to achieve greater goals. The forthcoming era of CSR in India seems to be a positive one which might bring about a more equal society in terms of resource availability and consumption and the availability of opportunities.

2. Literature Review

The genesis of CSR may be found in political theory and the history of philanthropy when the social contract theory was developed in the 17th century. From a business practice perspective, Ford was one of those companies who initiated social responsibility activities. From a research perspective, many scholars believe that Bowen (1953) discussed the association between corporations and society in his work “Social Responsibilities of the Businessman.” In that book, he argues that firms should be conscious of business ethics so as to achieve long-term competitiveness. He was the first person to define CSR as the social obligation “... to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society (*ibid.*:6).”

The social obligation outlook of CSR formed the underlying principle for future research in the issue. Carroll (1979) proposed the CSR pyramid, with four stages of CSR

development: economic, legal, ethical and philanthropic obligations. He also observed that these four categories are neither mutually exclusive, nor envision a continuum with economic concerns and social concerns on each end.

Globally, a concept of CSR has evolved which now incorporates concepts such as the triple bottom line (TBL), corporate citizenship, philanthropy, strategic philanthropy, shared value, corporate sustainability and business responsibility. The EC (European Commission) has defined CSR as “the responsibility of enterprises for their impacts on society.” To meet their social responsibility fully, enterprises “... should have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders (EC, 2011).”

The World Business Council for Sustainable Development (WBCSD) defines CSR as “... the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large (WBCSD, n.d.).”

According to the United Nations Industrial Development Organisation (UNIDO, n.d.), “Corporate social responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders.” CSR as a notion is usually the mode through which corporations accomplish a balance in their economic, environmental and social obligations (i.e. the TBL approach), along with simultaneously meeting the expectations of shareholders and stakeholders.

CSR broadly refers to: (a) the expectation that business is responsible to society - in the sense of accountability (Bowen, 1953; Carroll, 1979) - and for society in the sense of compensating for negative externalities and contributing to social welfare (Crouch, 2006; Arrow, 1973); (b) the expectation that business conducts itself a responsible fashion (Carroll, 1979) and, more specifically, (c) the management by business of the corporation-society interface through the enhancement of stakeholder relationships (Barnett, 2007; Gond & Matten, 2007; Freeman, 1984). CSR has re-emerged in a revolutionary fashion over the last two decades as a result of globalization, social concerns and inclusive growth result. It has now infiltrated into management strategy and policy to a point where it has been termed the latest management fad (Guthey, Langer & Morsing, 2006).

Studies suggest that “insurance-like” protection may be achieved by companies practicing CSR when negative events happen (Godfrey, 2005) and that, apart from positively influencing sales, its activities can have an impact on employment and investment portfolios (Sen, Bhattacharya & Korschun, 2006). Companies with more CSR initiatives attract better human capital and can attain sustainable competitive advantage (Carmeli 2005; Turban & Greening, 1997). Consequently, in order to pursue sustainable development and achieve a good reputation in a fiercely competitive market, more and more companies are publishing their CSR disclosures and CSR reports.

Porter and Kramer (2011) said that moral obligation, sustainability, licence to operate and reputation are the four drivers for organizations to assimilate the CSR concept into their fundamental business strategies. Companies are expected to accept the moral obligation and behave like good citizens by doing the right thing. The concept of licence specifies the

fact that organizations needs unstated or explicit permission from governments, communities and multiple other stakeholders for doing business. Many companies use their reputation to justify CSR initiatives on the grounds that they improve a company’s image by strengthening its brand, enlivening its morals and even by raising the value of its stock.

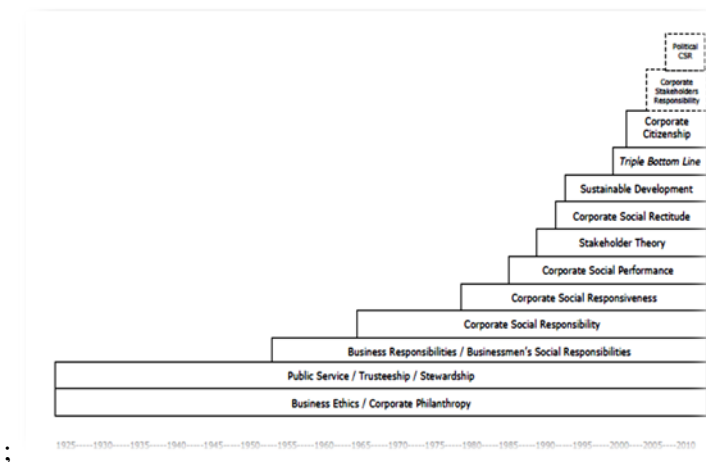


Figure 1: *The Escalation of CSR Concepts*; **source:** *Adapted from Mohan (2003:75).*

2.1. CSR Global Instruments

CSR instruments, which are voluntary regulatory measures for CSR activities, are the core part of various international frameworks. These international CSR instruments include the United Nations Global Compact (UNGC, 2016), the OECD Guidelines for Multinational Enterprises, ISO 26000 and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. The UNGC is a

strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten principles in the areas of human rights, labour, environment and anti-corruption. The OECD Guidelines for Multinational Enterprises provide a framework for business to conduct CSR on issues related to business ethics, competition, disclosure, anti-corruption, labour, human rights and the environment. While ISO 26000 is the sole international CSR standard, providing guidance for businesses to translate CSR agenda into effective corporate actions, the ILO Tripartite Declaration of Principles offers guidelines to enterprises, governments and employers' and workers' organizations in such areas as employment, training, conditions of work and life and industrial relations. With increased globalization and related effects, countries have to maintain international CSR standards and adopting them within their national regulatory frameworks.

2.2. CSR in India

In India, the concept of CSR, though introduced formally only recently, has in fact been followed since ancient times under different appellations and practices. Philanthropy, religion and charity were key focus areas for CSR in the era of pre-industrialization. CSR as a term came into common use during the early 1970s in India. Meanwhile, during the last decade of the twentieth century, India witnessed a shift in focus on the key issues for deliberating CSR from charity to the more direct engagement of business in improving society and addressing relevant social issues. According to a report published by Varkey Foundation and UNESCO (2015), the US companies in the Global Fortune 500 spent over \$10 billion on CSR in comparison to Indian companies, which spent \$81 million a year during 2011-13. The data shows that there is a long way for Indian companies to go in order to

reach the essential level required for CSR initiatives. Understanding the role and importance of corporations in the development of society, the Indian government has made regulations for those companies to follow.

2.3. The Role of the Government in CSR in India

2.3.1. The Companies Act, 2013

The Companies Act, 2013, clause 135, defines the CSR policies now prevalent in India. It was passed on 29th August, 2013 and came into force on April 1st, 2014. The Act is applicable to companies with an annual turnover of Rs.1,000 crore or more or a net worth of Rs.500 crore or more or a net profit of Rs.5 crore or more. The new rules, which are applicable from the fiscal year 2014-15 onwards, necessitate organizations to constitute a CSR committee involving their board members and at least one independent director. The companies are expected to spend at least 2% of their average net profit in the previous three years on CSR initiatives. A research report from E&Y (2013) suggests that, through this policy, it is assumed that nearly 16,500 companies will invest Rs.22,000 crore on CSR initiatives in the forthcoming coming year.

2.3.2. Governance

Clause 135 of the Act states the guiding principles to be adopted by organizations while initializing their CSR positions. A detailed plan for CSR activities, including budget, initiative form and direction, stakeholders' roles and responsibilities and monitoring mechanisms should all be detailed by the CSR committee. It should also ensure that the returns from these CSR activities are either added to the

existing CSR budget or else be credited back to the community.

3. Methodology

3.1. Statement of the Problem

This study was conducted with following objectives:

- To understand the nature of CSR initiatives being taken by major corporations in the state of Uttar Pradesh;
- To understand the time duration of and the level of involvement of organizations in CSR activities;
- To understand the regional predisposition for the discharge of CSR activities and
- To understand the gravity of the organizations' CSR policies and modus operandi for the discharge of these activities.

The research method employed is now specified.

3.2. Research Methodology

The data was collected from both primary and secondary sources. In order to draw a sample from the overall population, a random lottery method was used for selecting companies from throughout the state. However, it was ensured that both private and public sector organizations were chosen. For primary data collection, a structured questionnaire was constructed to analyse the forms and modes of CSR activities being performed by various organizations throughout the state. The method employed was personal interviews conducted with respondents involving open-ended questions

to develop better understanding of the activities being performed. For the survey, 139 companies were contacted but only 85 of them responded, with a response rate of 61.2%. It was ensured that the companies chosen were involved in some form of CSR activity. Consequently, this research is based on analysis of a total of 85 public and private sector organizations. For the secondary sources, information has been gathered from various journals, periodicals, reports, magazines, databases and other reputable media. The survey was conducted in the central, eastern and western regions of Uttar Pradesh.

4. Findings

In this part of the study, an attempt has been made to examine the CSR initiatives and policy issues of both private and public sector enterprises in the state of Uttar Pradesh.

4.1. Nature and Type of Organizations

It was found more corporations (76.5%) were located in the western region as compared to other regions of Uttar Pradesh. Most of them are involved in manufacturing and production (see Tables 1 and 2 below).

(%)	Private Sector	Public Sector
Central Region	10.6	3.5
Eastern Region	21.2	5.9
Western Region	44.7	14.1
Total	76.5	23.5

Table 1: *Geographical Distribution Sample;* **source:** *Original Research (n = 85)*

Main Activity (%)	Central Region	Eastern Region	Western Region	Total
Manufacturing and Production	7.1	10.6	27.1	44.7
Trading and Marketing	4.7	5.9	14.1	24.7
Servicing and Consultancy	2.4	8.2	11.8	22.4
Others	0	2.4	5.9	8.2
Total	14.1	27.1	58.8	100

Table 2: *Main Activities of Sample; source: Original Research (n = 85)*

4.2. Duration and Nature of CSR Initiatives

Most of the organizations reported that their CSR initiatives are quite recent in origin. Owing to globalization, economic liberalization and privatization and government policy, the relevance of CSR initiatives has become more apparent to corporations. On average, organizations reported that they had been engaged with CSR activities for the last eight years. Although there are more organizations in the western region, they tended to have developed their CSR engagement more recently (see Table 3 below).

Period (%)	Central Region	Eastern Region	Western Region	Total
Less than 5 years	0	5.9	12.9	18.8
6-8 years	4.7	3.5	21.2	29.4

9-11 years	7.1	12.9	17.6	37.6
More than 11 years	2.4	4.7	7.1	14.1
Total	14.1	27.1	58.8	100

Table 3: *Length of Duration of CSR Activities; source: Original Research (n = 85)*

The respondents were asked that whether their organizations had a formal CSR policy. Most of the organizations revealed that they do have such a policy (69.4%). Prevalence of policies was found to be more pronounced in the central region than elsewhere.

(%)	Central Region	Eastern Region	Western Region	Total
Yes	11.8	17.6	40.0	69.4
No	2.4	8.2	16.5	27.1
In the process	0	1.2	2.4	3.5
Total	14.1	27.1	58.8	100

Table 4: *Presence of Formal CSR Policy; Source: Original Research*

Most of the organizations reported that CSR policy has been formulated by their organizations during 1990s. When respondents whose organizations did not have a formal CSR policy were asked why not, the most common responses were that a policy was still being finalized or that there was no need for one (see Table 5 below).

(%)	Central Region	Eastern Region	Western Region	Total
Organization does not feel the need	0	8.7	4.3	13.0
This will come in the near future	4.3	4.3	26.1	34.8

There is no need to have a CSR policy	4.3	8.7	17.4	30.4
It is not on our agenda at all	0	4.3	4.3	8.7
Other	0	4.3	8.7	13.0
Total	8.7	30.4	60.9	100

Table 5: *Reasons for Not Having CSR Policy*; **source:** *Original Research (n = 23)*.

CSR initiatives in India largely address issues such as health, education, livelihood, poverty alleviation, environment, water, housing, energy and macro-finance. Initiatives such as women's empowerment, child development and infrastructure also appeared among the CSR initiatives named. This was confirmed by the present survey, in which health, HIV/AIDS and education are the major areas currently covered under CSR initiatives of corporations in this sample from the state of Uttar Pradesh. However, areas covered under CSR initiatives did vary depending on geography. In the western region, most of the organizations were found to be engaged with health, HIV/AIDS, education and livelihood development. Similarly, in the central region, the majority of the organizations were found to be engaged with health, the environment, sanitation, HIV/AIDS, child care and education. In the eastern region, a large proportion of the organizations were found to be engaged with water resources, HIV/AIDS, child care, education, health, disaster management and women's empowerment (see Table 6 below). The rationale for the selection of development issues covered under CSR initiatives depended on a host of factors including organizational mandate, current relevance of the issues and demand from the community.

Most of the respondents reported that the target groups affected by the CSR initiatives are determined in consultation with implementing agencies such as NGOs and community-based organizations (CBOs). However, most of the beneficiaries of CSR initiatives are poor people living in rural areas and in nearby industries and organizations (see Table 7 below).

CSR Issues (%)	Central Region	Eastern Region	Western Region	Total
Health	14.1	23.5	58.8	96.5
Environment	10.6	9.4	27.1	47.1
Agriculture	7.1	15.3	14.1	36.5
Micro Finance	1.2	3.5	7.1	11.8
Water	8.2	24.7	15.3	48.2
Sanitation	11.8	20.0	24.7	56.5
HIV/AIDS	14.1	22.4	54.1	90.6
Child Care/Development	10.6	24.7	23.5	58.8
Education	14.1	27.1	43.5	84.7
Rehabilitation & Resettlement	3.5	17.6	40.0	61.2
Slum Improvement	2.4	4.7	18.8	25.6
Disaster Management/Rehabilitation	4.7	23.5	24.7	52.9
Livelihood Promotion	8.2	15.3	50.6	74.1
Women's Empowerment	5.9	23.5	27.1	56.5
Charitable Events	2.4	16.5	14.1	32.9
Others (Specify)	3.5	3.5	10.6	17.6

Table 6: *CSR Issues Implemented; source: Original Research (n = 85)*

(%)	Central Region	Eastern Region	Western Region	Total
People Living Near Our Organization	5.9	3.5	14.1	23.5
Selected in Consultation with NGOs	3.5	5.9	11.8	21.2
Random Selection of Area or Community	2.4	3.5	9.4	15.3
Tribal People in any Part of the Country	0	7.1	8.2	15.3
Poor People Living in Rural Areas	1.2	5.9	15.3	22.4
Other	1.2	1.2	0	2.4
Total	14.1	27.1	58.8	100

Table 7: *People Receiving Benefits from CSR Initiatives; source: Original Research (n = 85)*

(%)	Central Region	Eastern Region	Western Region	Total
Operation Area	5.9	8.2	14.1	28.2
Selected Randomly	1.2	3.5	10.6	15.3
On the Basis of Demand	3.5	5.9	20.0	29.4
As per the Selection Criteria of External Stakeholder	3.5	9.4	14.1	27.1
Total	14.1	27.1	58.8	100

Table 8: *Rationale behind Targeting Selected Areas; source: Original Research (n = 85)*

A significant number of respondents also revealed that their organizations provide financial directly to the community and also by organizing charitable events during the year. About 11% of organizations were found to have been implementing CSR projects of this sort.

(%)	Central Region	Eastern Region	Western Region	Total
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Through Voluntary Organizations	2.4	3.5	9.4	15.3
By Giving Financial Support Directly to the Community	2.4	2.4	12.9	17.6
Community-Based Organizations	2.4	5.9	15.3	23.5
By Organizing Charitable Events Every Year	4.7	3.5	10.6	18.8
Funding Government	0	3.5	2.4	5.9
Through Our Own CSR Project Management	1.2	4.7	4.7	10.6
Through Establishing and Strengthening Own Trust or Department	1.2	2.4	3.5	7.1
Other	0	1.2	0	1.2
Total	14.1	27.1	58.8	100

Table 9: *Implementation of CSR Initiatives; source: Original Research (n = 85)*

The proportion of the annual budget spent on CSR initiatives is shown in Table 10 below. Most of the organizations reported that they have spent less than 5% of their annual budget on CSR initiatives. However, a large number of respondents reported that the proportion of CSR funds depends upon the Board's decision and it is not directly related to the annual budget.

(%)	Central Region	Eastern Region	Western Region	Total
Less than 5%	4.7	8.2	23.5	36.5
5-10%	1.2	1.2	0	2.4
More than 10%	0	0	0	0
Depends upon Board's Decision (Not Fixed)	2.4	12.9	14.1	29.4
No Relation to the Annual	3.5	3.5	16.5	23.5

Budget				
No Specific Budget	2.4	1.2	4.7	8.2
Total	14.1	27.1	58.8	100

Table 10: *Proportion of Annual Budget Spent on CSR Initiatives; source: Original Research (n = 85)*

The majority of the respondents reported that they make a separate allocation of funds for CSR activities. It was revealed by the organizations in this sample that, on average, 0.2-1.0% of their annual turnover is allocated for social development activities under their CSR policies.

(%)	Central Region	Eastern Region	Western Region	Total
Yes	9.4	16.5	42.4	68.2
No	4.7	10.6	16.5	31.8
Total	14.1	27.1	58.8	100

Table 11: *Separate Allocation of Funds for CSR; source: Original Research (n = 85)*

Subsequent analysis revealed that this was not a statistically significant result.

4.3. Challenges and Problems of Organizations Implementing CSR

During the research, it was found that the corporations could face major challenges or problems during implementation of CSR activities. These included:

- Lack of community participation in CSR activities initiated by organizations;

- The need to build local capacity: there is a serious dearth of trained and efficient organizations that can effectively contribute to the ongoing CSR activities initiated by companies;
- Issues of transparency: local implementing agencies do not make adequate efforts to disclose information on their programmes, audit issues, impact assessment and utilization of funds;
- NGOs play important roles in the implementation of CSR initiatives but the lack of trained and well organized NGOs hinders the implementation of CSR initiatives;
- Visibility factor: the media should spread news of the good work and successful CSR initiatives of corporations amongst people to increase interest, confidence and trust. Citizens should become sensitive towards the various ongoing CSR initiatives;
- Superficial understanding of CSR Initiatives in society and among stakeholders.

5. Suggestions and Recommendations

CSR should be the fundamental for organizations in designing their strategic plans. Middle and lower management levels should be equally involved in and made aware and of the planned CSR initiatives for the better implementation and outcomes of those activities. In India, small and medium-sized enterprises (SMEs) account for the majority of the organizations that contribute to national GDP. Consequently, it is essential that CSR is spread along the supply chain to ensure that inclusive growth is accomplished. The government should recognize and reward corporations and their partners in implementing social development projects efficiently for the empowerment of poor and under-privileged people under

CSR initiatives. A strong NGO base can help civil society achieve the needed expression to shape the CSR multi-stakeholder agenda. Companies need to be flexible enough towards stakeholders and engage with NGOs to implement their CSR initiatives effectively and efficiently. Inclusive efforts involving players from both companies and stakeholders should be taken to move towards consensus concerning capacity-building issues related to CSR initiative development and discharge. Holistic monitoring and reporting mechanisms for analysing and comparing the corporates CSR performance measurement should be used. CSR should be seen as an effective instrument in promoting public private partnerships in infrastructure development, delivery of services and improvements in governance.

6. Conclusion

It is concluded from the study that CSR in India is gearing up so as to meet international norms. The respondents were happy that their new policies had clear guidelines and that, therefore, they were able to discharge their CSR initiatives more freely and with better impacts. The study clearly indicates that organizations are involved in CSR initiatives and they try to ensure that the initiatives in the specified areas have direct impacts on their financial performance. They have chosen their areas of operation keeping in mind their stakeholders. The observations in this research study have helped to show CSR patterns, leadership competencies, accountability and partnership structure, along with challenges, limitations and ethics. Organizations can re-examine their pattern of behaviours in the TBL context and initiate their journey of sustainable, inclusive growth aimed at delivering their best to the society which has given them the reason for their being.

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