

Gandhian Trusteeship & CSR: Interrogating the Relationship

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Corporate social responsibility (CSR) is often considered a contested concept. In India its contours have finally been marked through the Companies Act, 2013. The Act clarifies what may constitute the social responsibility of business. It goes further to explain which category of corporate shall undertake socially responsible initiatives. This paper takes a critical look at the Gandhian idea of trusteeship and CSR to understand the relationship between the two. The paper concludes that the two are different because the two concepts lie in two different world views. While the idea of trusteeship derives its strength from religion and the basic goodness of human beings CSR as proposed and practiced today has its roots in the market economy.

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Introduction

Corporate social responsibility (CSR) is considered an essentially contested concept (Gallie, 1956). CSR has been understood, explained and practised differently across the world. The activities covered under CSR are many a time still justified and contextualized within the philanthropic culture of the society. This is in spite of the emerging discourse which suggests and pushes CSR towards an ethical commitment. So is also the case in India. CSR as it exists today is often seen to be an offshoot of the philanthropic and charitable activities of the business in the past (Sundar, 2013). The present-day CSR in India, however, is different from the charitable and philanthropic activities of the business in the past. For one, it is mandatory and no more a voluntary and charity-based initiative. Secondly, the boundaries of what may constitute the social responsibility of business have also been broadly delineated by the state. The present-day CSR

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in India is also often compared with the Gandhian trusteeship; an idea which has its roots in religion just as charity and philanthropy. This paper takes a critical look at trusteeship and its relationship with the present-day CSR in India. The paper is divided into four parts. The first part elaborates on the idea of trusteeship as proposed by Gandhi. The second part contextualizes CSR. Part three aims to delineate the points of commonality and divergence between trusteeship and corporate social responsibility. Part four concludes the discussion.

Gandhian Trusteeship: The Context

To understand the idea of Gandhian trusteeship, one needs to comprehend the socio-political and economic context of the time during which it was proposed. The idea of trusteeship was popularized by Gandhi during India's Independence struggle and it drew its strength from the socio-religious traditions of India (Rolnick, 1962). India has had a long tradition of charity which was part of one's dharma and was sanctioned through the religious texts. Thus, it was the duty of the wealthy to be charitable towards the needy and give alms. The rich also facilitated the construction of rest houses, schools, orphanages, wells and other such facilities for public use. This tradition helped to maintain social cohesion in a hierarchical society based on caste principles and facilitated the coexistence of poverty amidst wealth. The religious ideology helped the poor to reconcile with their existing situation while making it

the duty of the rich to take care of the poor and the vulnerable (Rolnick, 1962). During the independence struggle, new ideas based on equality and freedom seeped into the Indian society especially after the success of Russian revolution (1917) and the formation of Communist Party of India (1920). Trade union and agrarian movements also gave strength to the waves of social revolution and class struggle aimed at the bourgeoisie and land-owning classes (Rolnick, 1962). The political Independence struggle, however, did not want to alienate the propertied classes and split the movement along class lines. Consequently, there was a need to reconcile the traditional social structure and the new wave of ideas which sought equality and social change through revolution. Gandhi's trusteeship nestled comfortably within these two competing world views as a solution to existing socio-economic problems.

Gandhian trusteeship is rooted in religion. Gandhi said: "All land belongs to Gopal,¹ where then is the boundary line" (Gandhi in Harijan, 1940: 97). Trusteeship provides for the rich to be in possession of their wealth. However, since they are the trustees of the wealth on behalf of the society, the rich may use what they reasonably require for their personal needs and should spend the remaining for the welfare of the society (Gandhi, 1940). Taking a moral and pa-

¹ Gopal refers to lord Krishna. It also means a cow herd. All land belongs to Gopal means that the land belongs to God. It can also mean that the land belongs to the people. (See Tendulkar, 1953)

ternalistic stand, trusteeship expects the rich and the privileged sections of the society to show their benevolence towards the underprivileged even though it was the structural conditions that led to their marginalized status (Chakrabarty, 2015). At the same time, by maintaining the difference between legal and moral ownership of the property wherein legally the wealth belonged to the owner but morally it belonged to the whole society; Gandhi was able to diffuse the tension that existed on class lines. This has often led to the conclusion that trusteeship was a class compromise formula (Pandya, 1978). Relying on the goodness and compassion of human beings; especially of the rich and the powerful, Gandhi focused on the conduct of business on ethical lines.

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Trusteeship was thus not only an idea to redefine business -community interface based on the goodness of human beings but was also a political strategy to ensure that the freedom struggle got the support of all sections of the society. Gandhi was very religious and the support of religious texts to carry forward his arguments in favor of trusteeship, at least reduced, if not completely eliminated its criticism on the grounds of not being practical and not situated in the social and economic reality of the time (Chakrabarty, 2015).

Stakeholders in Trusteeship

The two major stakeholders in trusteeship were the owners and the workers. The third stakeholder was the state. The stakeholders, according to Gandhi, had rights and reciprocal obligations (Ghosh, 1989). For him, “Capital and labor will be mutual trustees and both will be trustees of consumers...each believes his own interest is safe guarded by safe guarding the interest of the other” (Gandhi in Harijan, 25th June, 1938). The role and responsibilities of the stakeholders in trusteeship are elaborated below.

Owners in Trusteeship: Gandhi expected the land-owning classes and the businesses to be benevolent towards those who were not so privileged. He expected them to hold all the surplus wealth in trust for the society. He maintained “Let the rich man take 5 per cent, or 10 per cent, or 15 per cent.... But not even an exploiter must think of taking 85 per cent!” He did not believe in divesting them of their wealth. “We must not underrate the business talent and know-how which the owning class have acquired through generations of experience and specialization. Free use of it would accrue to the people under my plan.” (Trusteeship, n.d., : 23). He wanted the rich to take up a number of causes and judging by his statement that Jamna Lal Bajaj came nearest to his trusteeship idea, one may say that the interventions on behalf of the workers and their families; be it health, education, natural or man-made disaster or financial crises were some of the responsibilities that Gandhi wanted the trustees to undertake

(Tendulkar, 1953). He also specified that the employers were obligated to provide living wages to their workers and also ensure a “clean working environment, and provide facilities for cheap, nutritious food, sanitation and elementary education for workers’ children” (Dasgupta, 1996: 126). He looked up to the capitalists as the beacon of morality for the workers. He maintained, “I have always said that my ideal is that capital and labor should supplement and help each other. They should be a great family living in unity and harmony, capital not only looking to the material welfare of the laborers, but their moral welfare also-capitalists being trustees for the welfare of the laboring classes under them” (YI, 20-8-1925: 285 as quoted in Labor and Capital; The Mind of Mahatma Gandhi). Acknowledging that the talent was unequally distributed in society, Gandhi expected those with more talent and the wealthy entrepreneurs to contribute towards nation building through trusteeship (Dasgupta, 1996; Rolnick, 1962).

Workers as Stakeholders in Trusteeship: Workers are the other primary stakeholders in trusteeship. Gandhi wanted the workers to have a willing participation in the enterprise (Dasgupta, 1996: 126). He did not want them to look at the owners as opponents but to cooperate with them. He expected the workers to honestly undertake their work responsibilities and to treat the organization and its management as a family (Koshal & Koshal, 1973). “If every right flows from duty well performed, then it is unassailable. Thus, I have a right to my wage only when I have fully per-

formed the duty undertaken by me. If I took the wage without doing my work, it becomes theft. I cannot associate myself with continuous insistence on rights without reference to the performance of duty on which the rights depend and from which they flow”, said Gandhi (Harijan, 30-11-1947: 448, as quoted in Labor and Capital; The Mind of Mahatma Gandhi). Thus, the workers were not to envy their employers but fulfill their duties and their rights would follow.

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State in Trusteeship: Gandhi envisaged a limited role of the state in trusteeship. In fact, he believed that the “State represents violence in a concentrated and organized form. The individual has a soul, but as the state is a soulless machine, the state can never be weaned from violence to which it owes its very existence. Hence, I prefer the doctrine of trusteeship” (Tendulkar, 1953:17). He was of the opinion that if the owners did not behave as trustees, the state could take away their possessions with minimum violence. He further iterated: “What I would personally prefer would be not a centralization of power in the hands of the state but an extension of the sense of trusteeship, as in my opinion the violence of private ownership is less injurious than the violence of the state. However, if it is unavoidable, I would support a minimum of state ownership”. Under-scoring, a less than benevolent role of the state, he said, “We know of so many cases where men have adopted trustee-

ship, but none where the state has really lived for the poor.” (Tendulkar, 1953: 18-9). He expected the state to regulate the commission commensurate with the services that the owners rendered to the society and the owners of wealth to use their talents for increasing wealth of the nation. The limited role of the state in trusteeship can also be seen from his comment that “Supposing India becomes a free country tomorrow all the capitalists will have an opportunity of becoming statutory trustees. But such a statute will not be imposed from above. It will have to come from below. When the people understand the implications of trusteeship and the atmosphere is ripe for it, the people themselves, beginning with Gram Panchayats, will begin to introduce such statutes. Such a thing coming from below is easy to swallow. Coming from above it is liable to prove a dead weight” (Merchant, n.d: 19).

Consumers & Society as Stakeholders: While the consumers do not get a direct elaboration in trusteeship, however, Gandhi did emphasize on the exercise of ethical preferences by the consumers (Dasgupta, 1996). Gandhi extended the idea of trusteeship to the entire society wherein every individual behaved responsibly towards the common goal of the society.

Accountability in Trusteeship

Trusteeship derives its strength from moral principles. Gandhi accepted trusteeship as an ethical economic system (Das Gupta, 1996). Firmly rooted in religion, the system based on trusteeship

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gives importance to the duties of each individual. This consequently, makes each stakeholder accountable to all others. However, in case of serious lapses by the owners; Gandhi expected the state to take charge with minimum use of violence. The foundation of trusteeship being religion and morality and the consequent goodness inherent in the individuals; the system does not require any form of external check. Each stakeholder fulfils his duties and, in the process, ensures the rights of the others.

CSR: A Contested Concept

Corporate social responsibility has often been considered a contested concept. The definitions of CSR range from very simple, detailing a range of activities to complex ones focusing on social and environmental sustainability (Aras & Crowther, 2009). A responsible business is economically sustainable and positively impacts the lives of the employees, their families, local community and society at large and in the process benefits both the business and development (World Business Council, 2002). It manages the cost and benefits of business activity to both internal and the external stakeholders. These would include workers, shareholders, investors, institutions of public governance, community members and civil society groups (World Bank, 2002). It also embraces economic, legal, ethical

and philanthropic responsibilities (Carroll, 1994). These definitions have enhanced the boundaries of business by linking it with the legal, social and environmental aspects. Consequently, what constitutes CSR has also become contested. The roots of CSR in the West owe their origin as much to philanthropy as to the political economy of the time. The corporate has consciously addressed the challenges it has faced by reconstructing and redefining its role in the society. We may say that CSR is part of this reconstruction in the face of a number of challenges (Spector, 2008).

CSR in India

In India, unlike the West, state has taken the responsibility of defining what may constitute CSR and identifying the categories of companies which shall come under the purview of CSR. When we look at the definition of CSR in India, we find that the corporate sector has had its own definitions and understanding of CSR prior to the coming of the Companies Act, 2013. The definitions of CSR prior to the mandate varied from positioning CSR as an aid to business; a marketing strategy; a brand building exercise; a benevolence which would ultimately impact the bottom line of the business. Only a few looked at CSR as an ethical commitment (Sharma, 2011). Most of these definitions by and large acknowledged that doing

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The Indian state on its own part has gently nudged the corporate to undertake socially responsible initiatives. The agenda for this was set through incentives, guidelines and now through the Companies Act, 2013. In fact, post globalization, the state has very consciously tried to provide legitimacy to CSR (Sharma, 2013). This legitimacy has come from three main sources - CSR being part of the Indian culture, CSR as an instrument of wealth redistribution² and by reference to the idea of Gandhian trusteeship.³

Let us examine the changing focus of CSR as projected through the definitions brought out by the government from

²In 2009, Mr. Salman Khurshid, in his foreword to the voluntary CSR guidelines beseeched the corporate to take the responsibility of ensuring distribution of wealth and well-being of the communities through socially responsible behavior (http://www.mca.gov.in/Ministry/latestnews/CSR_Voluntary_Guidelines_24dec2009.pdf).

³Dr. Manmohan Singh while addressing the annual general meeting of Confederation of Indian Industries in 2007 elaborated on a ten-point social charter for the corporate. He clarified that "corporate social responsibility must not be defined by tax planning strategies alone. Rather, it should be defined within the framework of a corporate philosophy which factors the needs of the community and the regions in which a corporate entity functions. This is not an imported western management notion. It is a part of our cultural heritage.... Mahatma Gandhi called it trusteeship. It is based on the idea that the wealthy have an obligation to society and balance in nature." (<https://archivepmo.nic.in/drmanmohansingh/speech-details.php?nodeid=529>).

time to time. The voluntary CSR guidelines issued by the Ministry of Corporate Affairs, Government of India (2009) looked at CSR as a move away from simple philanthropy to focusing on integrating business interests with those of the communities. It underscored the role of CSR in wealth redistribution. It cajoled the business to take care of all its stakeholders, function ethically, respect workers' rights and welfare, respect human rights, environment and undertake activities for inclusive growth and development. The Department of Public Enterprises (DPE) guidelines on the corporate social responsibility for Central Public-Sector Enterprises (CPSEs) of March, 2010 defined corporate social responsibility as a concept "whereby organizations serve the interests of society by taking responsibility for the impact of their activities on customers, employees, shareholders, communities and the environment in all aspects of their operations." These guidelines looked at CSR as the company's commitment to operate in an economically, socially and environmentally sustainable manner, while recognizing the interests of its stakeholders. Positioning CSR beyond philanthropy and statutory requirements, the guidelines expected CSR to integrate social and business goals and help secure a sustainable competitive advantage. The two definitions of CSR given in the voluntary guidelines of 2009 and the DPE guidelines of 2010 for the CPSEs focused on both the internal and external stakeholders. At the same time there was an attempt to look at CSR as a leveling tool in the socio-economic domain.

The 2010 DPE guidelines advocated for a close congruence between long-term CSR and business plan. Interestingly, they underscored that the areas of intervention should be the natural outcome of the business. Not focusing on philanthropy, the CSR activities were expected to generate goodwill and impact on the communities as also visibility and positive image of the company in the eyes of the public. The guidelines expected the CSR initiatives to be implemented by the planned agencies and not by the staff of the CPSE. Interestingly, guidelines linked CSR to the profit of the corporate. Within three years, government came out with another set of 'Guidelines on Corporate Social Responsibility and Sustainability for Central Public-Sector Enterprises' which came into effect on April, 2013 (Government of India, 2013). The preamble of the guidelines clarified that "Corporate Social Responsibility (CSR) is seen as a way of conducting business, which enables the creation and distribution of wealth for the betterment of its stakeholders, through the implementation and integration of ethical systems and sustainable management practices" (Preamble, para 1.1.1). Meanwhile the Companies Act, 2013 was enacted which provided clarification on the category of companies which need to undertake CSR (Section 135 of the Act) and the areas of interventions which would broadly come under CSR (Schedule, VII of the Act). The Act broadly states that an organization which has a turnover of Rs 1000 crore or more, or a net worth of Rs 500 crore or more or profit of Rs 5 crore or more during a financial year is required to create organi-

zational structures for CSR implementation. The areas for CSR intervention given in schedule VII of the Act cover a range of themes from specified areas of intervention to specific groups which need to be targeted.

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Thus, by the time the Companies Act, 2013 was introduced the government had shifted its position towards extrinsic CSR and the employees were gradually removed from the CSR ambit both as participants and as recipients of CSR interventions. Moreover, the government has now placed most of its social welfare and development agenda into the domain of CSR interventions.

Stakeholders in CSR

The Voluntary CSR guidelines, 2009, while emphasizing on respecting and being responsive to the interests of all stakeholders, specifically mentioned employees, customers, suppliers, project affected people and society at large as the stakeholders (Voluntary CSR Guidelines, 2009: 11). The 2010, DPE guidelines for the CPSEs broadly identified customers, employees, shareholders, communities and environment as stakeholders (Department of Public Enterprises, 2010 : 3). The 2013 DPE guidelines on CSR and Sustainability for CPSE included employees, investors, shareholders, customers, business partners, clients, civil society

groups, Government and non-government organizations, local communities, environment and society at large as stakeholders (DPE, 2013 : 1.3.1). Thus, employees were a stakeholder in the guidelines prepared by the Government of India till 2013. By the time CSR was made mandatory, the employees were removed from the list of stakeholders. Environment which was not the stakeholder during the voluntary guidelines of 2009 became an important stakeholder from 2010 onwards. The 2013 guidelines brought civil society groups, Government and Non Government Organisations into the ambit of stakeholders. However, in spite of the Government's clarification on stakeholders through its guidelines, many corporate did not have much clarity on their stakeholders (Sharma, 2011). With the coming of the Companies Act, 2013, organizations have started to develop clarity on their stakeholders.

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Unlike the earlier CSR guidelines, the Act does not mention the stakeholders in CSR. However, one may decipher that the corporate, government, communities, environment and implementing partners are the intended stakeholders. But, these stakeholders do not have equal say in influencing the CSR processes and outcomes (Sharma & Mann, 2016). For instance, an important primary stakeholder; namely the community is generally seen as beneficiary and often does not have

much say in the CSR initiatives. At the same time, the state, on account of its influence has become a very powerful stakeholder in CSR.

Accountability in CSR

Accountability in CSR raises the question of accountability to whom. The answer to this may be accountability to self, if it is an ethical commitment; to the communities as CSR is largely intended for them; to the shareholders since they have invested in the business; to the government since the CSR agenda is driven by the state and the stakeholders such as the consumers and the environment. Thus, the issue of accountability tends to pose a challenge to the present form of CSR. However, the Act has simplified this question on accountability. The Act specifies that the board's report needs to disclose the composition of the CSR Committee and the contents of the CSR policy. The board also needs to place the policy on the company's website along with the funds allocated and spent on the CSR activities. The CSR Committee formulates and recommends CSR policy, amount of expenditure to be incurred, activities and monitors the CSR policy of the company. The board after considering the recommendations of the CSR Committee, approves the CSR Policy for the company and ensures that the activities included in CSR Policy are undertaken by the company. The reasons for the inability to utilize the funds during the financial year have to be recorded in the report. Thus, the organization is accountable to its board of directors for its CSR performance. The fact that the CSR

policy of the company and the expenditure incurred against the amount allocated need to be put on the company's website as also in the report of the board makes the process available to public scrutiny. Technically, however, the corporate is accountable for its initiatives to its board and shareholders. In case of public sector undertakings, the accountability is also to the government. The communities as well as the consumers in India are often not empowered enough to have much say on the social responsibility of the corporate.

Trusteeship & CSR: Is There a Connect?

Let us now look at the connect between Gandhian trusteeship and the present-day CSR. It is often articulated that the present-day CSR owes itself to the idea of trusteeship since both underscore the role of business beyond economic activity. Gandhi made a forceful plea to the business to look after the welfare of the workers and the needy in their role as trustee. Similarly, CSR also aims to maintain a balance between people, profit and environment. The corporate houses are expected to give back to the society a part of what they take from it. Both trusteeship and CSR operate in the capitalist mode of production. Gandhi, while aiming for an egalitarian society did not want to bring an end of the capitalists (Das Gupta, 1968). The

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present-day CSR also aims to humanize the capitalist economy by demonstrating its social responsibility. Both trusteeship and social responsibility of the business are also a response and reaction to the socialist and communist movements⁴ of their time.

However, the similarities end here. The roots of Gandhian trusteeship are in religion. The logic of trusteeship lies in the argument that the resources in the nature belong to god and consequently all have an equal right to them. The owners may be able to utilize their expertise to maximize the profits. However, they alone do not have the right to the profit. Similarly, the workers are also the trustees and therefore must contribute towards the wealth creation by their labor and not envy the owners. The state does not play a major role in trusteeship as being without soul it is the most oppressive instrument. CSR in India on the other hand, does not allocate the role of a trustee to the corporate. The engagement with the socially responsible initiatives is contingent upon the profits made by the corporate. The state has and continues to play a major role in CSR by defining its boundaries and directing the corporate on the same.

Interestingly, although both trusteeship and CSR are a reaction to socialist/communist ideas which was capturing the imagination of the society at some point in history; the arguments presented by them against these ideas are different.

⁴ Spector (2008) traces the roots of CSR in the cold war

Gandhi justified his position against communism on account of the violence which he felt was inherent in it. CSR thrives in an environment defined by unhindered profit making in a free market and hence it is against any form of state control.

Trusteeship is considered an economic model where wealth creation is done through a trust and both the workers and the owners have defined duties. The present-day CSR in India as it is implemented is not part of the DNA of the corporate. It is often disconnected from the core business decisions of the corporate even when it is part of their business plans and there is no expectation from them to behave like a trustee. Thus, the similarities between trusteeship and CSR are only surface deep. The genesis of the two is very different; one rooted in religion and morality and the other in the materialist and consumerist world.

Discussion

India has a history of charity and philanthropy undertaken by the trading community which was most often rooted in religion (Rolnick, 1962; Kassam, Handy & Janson, 2016). The motivating force behind those charitable activities was the religious teachings; more specifically the concept of karma, dharma and dana in Hinduism, zakat in Islam and the idea of charity being the highest form of love in Christianity. However, this religious motivation is very different from the motivation behind the CSR of the present day.

It was Gandhi who introduced the idea of trusteeship during the Independence struggle. Religion and morality formed the foundation of trusteeship. Giving utmost importance to the basic goodness of human beings Gandhi believed that the owners will accept themselves as trustees on behalf of the society. Though it is becoming common to place the present-day CSR within the context of trusteeship, however, both are different. The differences are evident from the human nature to which the two models appeal and the ideological positioning of the two. Gandhi's trusteeship has been discussed and deliberated since a long time but has not been put into practice. But CSR has gained ground very fast, being backed by an Act and also gaining a grudging acceptance among the corporate (Sharma, 2013). Even when CSR is considered as part of the business plans, it continues to be a tool of competitive advantage. Gandhi carved out a benevolent role for the rich on behalf of the poor by separating legal and moral ownership of the means of production and placing the legal ownership in the hands of the owners and moral ownership in the hands of the workers (Pandya, 1978). Also, Gandhi, projected trusteeship as a means of transforming the present capitalist order of society into an egalitarian one by ensuring that most of the profits made by the owners went back to the society (Harijan, 01.06.1935, 121-22). CSR is far removed from these aspects and the investment in CSR is linked to a small proportion of the profit.

Gandhi backed trusteeship with religion and morality thus reducing opposi-

tion to it beyond a point. The drawing of parallel between trusteeship and CSR works on the same logic. It ensures a larger acceptance of CSR by the society. Its branding with trusteeship has a tendency to make the business look more humane and pro vulnerable in the eyes of the public (Sharma, 2013).

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