

By Contribution

Corporate Social Responsibility in India

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This article attempts to examine the concept and practices of CSR in India based on the primary data collected from seventeen business houses in India. The CSR definition followed here is that it is the obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large, and improving the welfare of the society independently of the direct gains to the company. The study also takes a stakeholder's perspective towards CSR. The author discusses CSR amongst select Indian enterprises and concludes with a critical evaluation of their CSR initiatives.

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CSR – Identifying the Common Denominator

Any discussion on corporate social responsibility requires an understanding of the term. In addition, it is also imperative to understand as to who shall decide whether a corporate is socially responsible or not. It is interesting to note that there are innumerable definitions of CSR adding to confusion on what it constitutes. Carroll (1994:14) had termed the situation as “an eclectic field with loose boundaries, multiple memberships, differing training/perspectives and multidisciplinary.” At the same time the origin of most of the existing definitions of CSR can be traced to the West. Thus the way CSR is perceived and implemented is largely guided by the West to the rest of the World.

Definitions of CSR range from basic to most demanding, from specific reference to a number of necessary activities to demonstrate responsibility, to a general call for a comprehensive, integrated and committed pursuit of social and environmental sustainability (Aras & Crowther 2009). It has been defined as an integration of stakeholder's social, environmental and other concerns into a company's business operations (EIU

2002:2). CSR is a process of managing the cost and benefits of business activity to both internal (workers, shareholders, investors) and external (institutions of public governance, community members, civil society groups, other enterprises) stakeholders (World Bank 2002). According to Carroll (1994), a conscientious business should embrace economic, legal, ethical and philanthropic responsibilities. Garriga and Melé (2004) consider CSR as an obligation of the firm to use its resources in ways to benefit society, through committed participation as a member of society, taking into account the society at large, and improving welfare of society independently of the direct gains of the company. Relying on Parson's framework they have also mapped the territory in which most relevant CSR theories and related approaches are situated. They have thus classified the existing theories in four groups. In the first group come theories which believe that corporation is an instrument for wealth creation and that this is its sole social responsibility. This group of theories, they call instrumental theories. The second set of theories are called political theories as they emphasize on the social power of the corporation specifically in its relationship with society and its responsibility in the political arena associated with this power. This leads the corporations to accept social duties and rights or participate in certain social cooperation. The third group includes theories which consider that the business ought to integrate social demands. These theories usually argue that business depends on society for its continuity and growth and even for the existence of

business itself. These they term as group integrative theories. The fourth group of theories contends that the relationship between business and society is cemented with ethical values. This leads to a vision of CSR from an ethical perspective i.e. as an ethical obligation. These are termed as group ethical theories.

Diversity of issues addressed under CSR umbrella precludes any attempt towards a singular universal definition.

The surge in definitions and also the initiatives that go in the name of CSR, with flavours differing from region to region, implies that what CSR means is open to contest. At the same time, diversity of issues addressed under CSR umbrella precludes any attempt towards a singular universal definition. Gallie (1956) proposed the essentially contested concepts (ECC) theory to address concepts that, by their very nature, invite perpetual disputes and are inevitably contested. CSR, on account of factors such as diverse describability, internal complexity, open character, aggressive and defensive uses is open to consideration for being an essentially contested concept (Okoyo 2009).

The Debate

The debates on the role of CSR have taken place within specific social, economic and political context, for instance, in USA during the Great Depression (Berle 1931, Dodd 1932, Donham 1929); during the Cold War (Abrams 1951,

Spector 2006, 2008); with the onset of globalisation (Palazzo & Scherer 2008). In case of India as well, the growing debate on CSR and its adoption by large number of corporate post- liberalisation can be seen in the context of the larger role being played by the private sector in the economy. With the increasingly receding role of the state in the country's economy and social spheres, the corporate world, keen to exploit the available opportunities and encash upon the liberal government outlook, has gone all out to expand its economic frontiers by acquiring land and setting up new ventures. CSR is many a time, thus, is used as one of the instruments to win over the communities. At the same time becoming a global player implies that these companies have to comply with international standards in reporting their socially responsible behaviour. Global compact and Global Reporting Initiatives help these companies to project themselves as responsible corporate which do ethical business.

There are differing views on the usefulness of CSR to business and society. Friedman, one of the biggest critiques of CSR emphasized that business should only take care of its business (1960). Social responsibility thus comes from using resources and engaging in activities so as to increase profit within the ambit of defined rules (1970). Morris et al (2010) from Kellogg School of Management in their study based on available data between 1999 and 2005 argue that firms frequently use CSR initiatives as part of their "image repertoire" when dealing with the threat of boycotts. CSR initiatives are especially likely to be used

by firms that have built their reputation around being a "virtuous company." Crook questions the *locus standi* of corporate in taking up social issues (The Economist 2005) and that it is the responsibility of Government and its elected representatives to set goals for society, deal with externalities, to mediate amongst different interests, to attend to the demands of social justice and provide public goods. The corporations cannot take decisions on what the society wants. Opposing such arguments is the view that business cannot neglect the long term social costs of business and profits. This view goes further to state that the justification of business is that it benefits society (Shaw & Berry 1992). This view thus looks at CSR as an ethical responsibility.

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Who Decides?

There is increasing evidence in India that in the race to capture greener pastures, corporate houses have been involved in unethical dealings in collusion with the power structures of the state. India is increasingly seeing gross violation of human rights in the form of attack on the livelihoods of tribals and right to decent living by those dispossessed of their land in the name of mining and other development initiatives. Many a time the corporate houses engaged in such activities are industrial giants and multinationals. India has seen

big MNCs like the Vedanta Group, which in connivance with the state power are involved in violation of Forest Rights Act, Forest Conservation Act and Environment Protection Act in Orissa in their haste to set up bauxite mines and expand their refineries (Hindustan Times 2010). Thus the question of deciding whether and to what extent a business is socially responsible rests mostly with those communities and groups who are directly affected by the business decisions of the company. Of course, this is not to deny that there can be multiplicity of stakeholders in any given situation.

Methodology of the Study

Fifty corporate houses were purposively chosen and contacted to elicit their

responses on their company's CSR initiatives. Those who agreed to cooperate were administered a structured interview schedule. The schedule focussed on the companys' profile, information about their CSR department, their understanding of CSR and about the initiatives taken by them under CSR. There were also questions pertaining to the models used by them for implementation of their initiatives, identification of stakeholders, their reporting initiatives and the measures of success in CSR. As far as possible the heads of CSR divisions were contacted and only in situations where the heads were not available, the senior staff of the CSR unit was interviewed. Seventeen corporate houses agreed to be a part of the study and their details are given below.

Table 1: Brief Information about the Organisations Studied

| Name of the organisation | Type of Organisation | Main product/ service | Company Annual Turnover/Profit. |
|---|---------------------------|---|--|
| Goodyear India Ltd. | Multinational | Truck tyres, passenger Corporation vehicle tyres, Tractor tyres | In 2009, Goodyear posted net sales of \$16.301 billion. |
| Infosys Technologies Limited | Multinational Corporation | Software Development, BPO services, consulting services, IT services and engineering services | For year 2010, revenue as posted in their website is US \$ 4.66 billion. |
| National Thermal Power Corporation (NTPC) Limited | Public Sector Undertaking | Engineering, construction and operating power generation plants and power consulting. Coal mining, equipment manufacturing, power trading, ash business | Provisional and un-audited profit after tax for year 2009-10 is Rs 8,656.53 crore. |
| Steel Authority of India Limited (SAIL) | Public Sector Undertaking | Manufactures and sells a broad range of steel products. | Profit after tax for the year 2009-10 is US \$ 2.2 billion |
| Xerox India | Multinational Corporation | Manufacturer and supplier of printer, photocopier, BPO, IT outsourcing | Total revenue for the year 2009 is \$ 15,179 million |

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| TATA Indicom | Private company | Tele services, internet services | INR Rs. 2,51,543 Crore (US\$ 62.5 billion) |
| National Hydro Power Corporation (NHPC) | Public Sector Undertaking | Power Generation | Profit after tax for 2009-10 was Rs 2090.50 crore. |
| Maruti Suzuki Industries Limited | Multinational Corporation | Car manufacturing | Revenue of Rs 301,197 million during the fiscal year 2009-10 |
| Ansal API | Private company | Real Estate- township, malls, Hi-tech engineering, hospitality and entertainment. | Profit after tax for year 2008-2009 was Rs 5,221.52 lacs |
| Amway India | Multinational Corporation | Products related to personal care home care and cosmetics category. Products in the area of nutrition, wellness, beauty and home as well as commercial products. | Sale turnover of over Rs 800 crore in 2007 (latest data not available) |
| TATA Consultancy Services | Multinational Corporation | Software Consultancy | Profit after tax in 2009-10 was Rs7,001 crore |
| Dabur India Limited | Joint Venture | Food products such as juices, home made pastes, sauce, health supplements, oral care and digestives ayurvedic and herbal personal products, consumer health products and medicated oils. | Rs 2834.11 Crore (financial Year 2009). Profit after tax for 2009 was Rs 391 crore |
| Metals and Mineral Trading Corporation Limited (MMTC Limited) | Public Sector Undertaking | Metal Trading, minerals, fertilizers, agro products, coal, hydrocarbons and other trading | Rs 37,000 Crore. The net profit during 2008-09 was Rs 1402 million |
| KRIBHCO | Cooperative | KRIBHCO has a fertiliser complex to manufacture Urea, Ammonia and bio fertilisers | Rs 2549.42 crore in 2008-09 |
| Fortis Healthcare Limited | Multinational Corporation | Health care | Rs 160.02 crore in 2008-09 |
| Steria India Limited | Multinational Corporation | IT services, data management and business intelligence, infrastructure services, testing and quality assurance, BPO, biometrics and identity management, enterprise application services. | 1.8 Billion Euros in 2008-09 |
| North Delhi Power Limited | Joint Venture: Tata power & Delhi Govt | Electricity distribution | Rs 223.12 crores n FY 2008-09 |

Aid to Business

CSR seems to be having different meaning for different corporate houses under study. There are broadly three categories under which these meanings fall. First are those who look at CSR as a business decision which adds to the company's bottom line. Four corporate houses out of the seventeen maintain this stand on CSR as explained hereunder.

- CSR is a practice whereby the companies consider the impacts of their activities on the community and then try to reduce the negative impacts and maximize the positive impacts for their benefit. This benefit is profit.
- CSR is the DNA of a company and is a hard core business decision which is responsible for the company's financial sustainability.
- CSR is integral to value creation in business through enhancement of human, natural and social capital complementing their economic and financial growth in order to give the enterprise an enduring future and also to serve a larger goal at all times.
- It is a charity which is done to ultimately get translated into profit

Benevolence or Philanthropy?

Twelve corporate houses look at CSR as an act of charity. Yet there is an implicit understanding among all that charity would positively impact the business bottom-line. The responses as given are:

- CSR is a platform to help the poor (3)*
- CSR is giving back to society what society gives you (4)*
- CSR aims to provide social, environmental and economic benefits to society
- CSR means working for the betterment of society
- CSR essentially implies working for the up-lift of communities (3)*

* Indicate the number of companies with the response

Ethical Commitment?

This can be considered as the highest level of commitment to CSR as this involves no ulterior motive of the corporate, where as in the other two understandings the corporate either directly expects financial returns or indirectly expects recognition through its benevolent efforts. Only one organisation's response towards their understanding of CSR falls under the category of an ethical commitment

This organisation defines CSR as:

- It is a social commitment that should be carried out without the selfish motive of creating image or profit.

For sixteen out of the seventeen corporate houses, CSR is linked to profits directly or indirectly

Thus, we see that for sixteen out of the seventeen corporate houses, CSR is linked to profits directly or indirectly (i.e. through charity). One can say that these corporate houses are guided by enlightened self interest in their CSR initiatives.

CSR & Decision Making

The present study reveals that except for four organisations, all other organisations have a CSR department which comprises social workers, engineers, HR staff, corporate communications staff and marketing professionals. Yet, it is the senior management that decides the budget and the nature of initiatives that would be taken up under CSR in thirteen out of the seventeen organisations. The decisions are then implemented independent of engaging the stakeholders. In the remaining four organisations, the staff opinion is sought as to what initiatives they would like to suggest which may be taken up as CSR initiatives. When the copororates were asked to identify their main stakeholders, only ten could point out who the stakeholders were in the CSR initiatives. Following were identified as stakeholders.

1. Employees and local communities
2. Employees, share holders, customers, community and environment (2)*
3. Employees, customers, dealers, vendors, government, and environment (2)*
4. Communities (2)*
5. Employees, distributors and local communities

6. Employees, communities and government

7. Farmers

* Indicate the number of corporate houses with the response

The initiatives are mostly given shape at the head office and then launched.

Interestingly only seven organisations consider their own staff as stakeholders in the CSR initiatives. Only five organisations consult a few of their stakeholders on the nature of initiatives to be undertaken. Of these, four organisations consult their staff and one consults farmers who are their major stakeholders. The initiatives are mostly given shape at the head office and then launched. One organisation gives freedom to their station CSR department to propose the nature of initiatives and the expected financial requirements for implementation. The remaining seven corporate houses cannot identify who their stakeholders are in the entire process. Their interventions are based on the area of interest of their senior management.

Nature of Initiatives

There is a variety of initiatives under the CSR in these corporate houses. These initiatives can be broadly categorized under three heads. First comes those that can be considered to be philanthropic. Almost all the corporate houses studied are giving donations towards some cause or the other. These

range from donations of computers, old clothes, books to libraries, holding blood donation camps, donations to orphanages, hospitals, donations in cash or kind to homes for the aged and scholarships for the weaker sections of the society especially the scheduled castes and scheduled tribes. Donations during disasters and free veterinary assistance were other modes of philanthropy. None of these activities is sustainable and is more in the form of financial contribution or contribution in kind. These initiatives have been taken as a good cause. The second set of initiatives is those that fall in the domain of infrastructure development. Many of the corporate houses studied are involved in infrastructure development be it building of roads, community centers, schools, tube wells, providing technical assistance and infrastructure facilities in electricity generation/ distribution in select villages that are without electricity. Some are also involved in enhancement of already existing infrastructures in the community in the vicinity of the corporate house, for example adding rooms or constructing separate toilets for the girls in government school. Then come the initiatives that can be called as those aimed at empowering communities. The initiatives taken by the corporate that come under this category include skill building, vocational training, education, livelihood issues, training of rural sportsmen, counseling to parents of school going children or to the patients through help lines, SHG formations and encouraging bee keeping and mushroom cultivation through them, capacity building of farmers, training and employing visually challenged people and improvement in exist-

ing health initiatives. While vocational training by some of the organisations does not have backward or forward linkages, the skills imparted are also not the ones that the growing economy like India requires. Some examples of the vocational training without backward or forward linkages are those provided for plumbers, electricians, beauticians, tailoring, and computer operating and driving. The communities are left to find jobs for themselves after training. In contrast, the SHGs initiated by Dabur India limited for bee keeping and mushroom cultivation are not only linked to the organisation's core business but have full potential of exploiting the existing market which is provided by Dabur and also provide an assured income. KRIBHKO, a cooperative of farmers works and trains them on farming techniques thus helping them to build their strengths. Tata Indicom is training and employing visually challenged persons for their call centers thus opening avenues for employment for them. Much of the initiatives in the field of education are in the area of informal and adult literacy and awareness building. Similarly, Ansal API, which is into infrastructure development runs schools under their CSR initiative. Interestingly, initiatives taken by Fortis Health group such as providing on line medical tips, assistance and counseling are considered part of their CSR.

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Overlap between Core Competencies & CSR

A very crucial and important element of CSR initiatives is reflected in the link between these initiatives and core competencies of the firm. Management aims

to link firm's capabilities with external environment which has to be scanned to see where the organisation's resources can provide maximum benefit to the stakeholders. This kind of overlap is seen in the CSR initiatives of following corporate houses.

Table 2: Complementariness between Organization's Strength & CSR Initiatives

| Name of the organisation | Main product/ service /Core competency strength | CSR Initiatives that are complemented by organisation's |
|----------------------------------|--|--|
| Infosys Technologies Limited | Software Development | Computer literacy |
| NTPC Limited | Generating and operating power generation plants and power consulting. | Decentralised Distributed Generation and Supply |
| TATA Indicom | Tele services | Helpline for parents and teachers, Interactive voice response system for the blind |
| Maruti Suzuki Industries Limited | Car manufacturing | Road safety, safe driving and training for becoming drivers |
| TATA Consultancy Services | Software Consultancy | Computer donations, computer based literacy and e-waste disposal |
| Dabur India Limited | Medicines using local herbs and honey making | Health check ups, Self Help Groups – bee keeping, mushroom cultivation, food preservation. |
| KRIBHCO | Manufacture of Urea, Ammonia and bio-fertilisers of farmers | Development of farm technology, capacity building for agriculture |
| Fortis Healthcare Limited | Health care | Revival and upgradation of hospitals, Dialysis support initiative, heart line. |
| North Delhi Power Limited | Electricity distribution | Energy club for energy conservation and Electrician training. |

Table 2 indicates that eight corporate houses have a direct correlation between their core competency/ main thrust area and the CSR community interventions. This enables the organisations to strengthen their CSR initiatives as they encash on their existing strengths.

Models, Success, Reporting & Funding

While nine organisations refused to divulge the amount earmarked for their CSR initiatives, four organisations have indicated that a fixed 1-2 percentage of their profits after tax is earmarked for

CSR initiatives. The remaining four have given rough estimates of the amount spent on CSR during the previous year. Of these seventeen corporate houses, twelve are using non-governmental organizations for implementation of their CSR initiatives, three use employee volunteering and one operates through their CSR department. One organisation directly works through village leaders and community members. While those corporates which work with NGOs for their CSR operations feel that NGOs have the skill, knowledge and time to implement their initiatives, those who use employee volunteering expect their employees to devote some time in communities or in identified institutions and organisations. There are some who engage directly with communities.

The success of the initiatives can be measured at two levels, one at the level of effective fund utilization and other at the level of impact. In the latter case, the stakeholders play a crucial role as only they can give the correct feedback. The data analysis shows that only eight organisations have audit of their fund utilization and only six get impact evaluation of their programmes done. Of these, only four take feedback from the stakeholders to find out their opinions and evaluation of the interventions. The remaining three corporate houses did not provide the required information.

Only six organisations are signatory to either Global Compact or Global Reporting Initiatives (GRI).

The reporting here is seen in the context of whether the CSR initiatives are reported both within the organisation and outside it. These reports act as check on the CSR initiatives as there is a written record of all the CSR activities and also used for enhancing company's image. While only eight organisations prepare reports of their activities, more than an equal number do not prepare reports. At the global level, only six organisations are signatory to either Global Compact or Global Reporting Initiatives (GRI).

Conclusions

The study of seventeen corporate houses in India demonstrates that there is diversity in understanding of the term CSR. They look at CSR as an aid to business or philanthropy or as an ethical commitment. A majority looks at CSR as an aid to business. There is also a diversity of activities that go in the name of CSR. They vary from one time donations, organising camps to sponsoring causes or institutions. The organisations may go for infrastructure development and also take up initiatives that assist in empowering communities. A glance at some of the CSR initiatives of the corporates shows that these are the interventions that the Government of India should undertake. While construction and maintenance of roads is the responsibility of the government for which taxes are collected, adding some rooms or building boundary wall or toilets for the government schools may be welcomed by the children and school authorities but it amounts to making the government less accountable at least in areas for which the money comes

through budgetary allocations. In such interventions, while the companies get credit in terms of brand image and goodwill in the community, the state gets to do away with its responsibility and may not spend money on the very infrastructures and improvements for which it has collected taxes from the citizens. It is the citizens who get to be on the debit side as the taxes paid by them may not be effectively utilized.

While duplicity is seen in some of the initiatives undertaken by the corporate in areas like for example education and infrastructure development, yet there is no collective effort by the corporate to make a sound and concentrated impact largely because whatever reasons the corporate may give for their CSR initiatives, it is an exercise in image building and hence each corporate would like to be separately known for it.

The study also shows that corporates lack clarity on who their stakeholders are and consequently their interventions through CSR may lack focus. Most of the initiatives get their life in closed boardrooms and are then implemented. Interestingly, for many CSR implies initiatives that reach out to communities, to the external institutions and does not imply covering their own staff. The organisations are also, in many cases, relying on NGOs to fulfil their obligations. The reasons cited for the same are that these organisations are rooted in the communities and hence best know the communities, their resources, issues and needs. Also, as there are NGOs specialising in specific issues and causes, by engaging

NGOs one could get expertise to tackle those CSR initiatives that require in depth knowledge of the problems and issues. Thus, this serves as a symbiotic relationship. The NGOs get funds to run their programmes from the corporate and the corporate get implementing partners. In a country like India it is a big and debatable question whether the NGOs should take up the role of implementing partners of the corporate as this co-option has potential to weaken the resolve of the NGOs to take up radical issues that are linked to the basic structure of the society.

There are few impact evaluation and social audit exercises undertaken by the corporate and very few prepare reports of their CSR initiatives.

Social responsibility is increasingly becoming an accountable process, yet the study shows that there are few impact evaluation and social audit exercises undertaken by the corporate and very few prepare reports of their CSR initiatives.

No discussion on CSR in India is complete without bringing into focus the specific context in which CSR is taking shape in India. While the concept of welfare state in India is gradually giving way to an increasing role of the private sector in all aspects of life, thus leaving a huge arena for private players to demonstrate their strength. Globalisation of the economy also has its share in the spread of the present form of CSR in

India. The state is increasingly looking for private players to bridge the existing gaps in the attempted inclusive growth and development amongst sections of society and looks up to corporate for public private partnerships. While the demand of the Indian society from a socially responsible corporate in India would in all likelihood be employment generation, that can ease out unemployment and poverty situation, the globalised economy on the other hand is putting pressure on the Indian corporate houses to develop an “internationally acceptable” and “West promoted” socially responsible behaviour. Thus, we find an increased focus on skill building and vocational training by the corporate against the backdrop of a jobless economic growth.

Increased focus on skill building and vocational training by the corporate against the backdrop of a jobless economic growth.

There is no denying that looking from certain perspective CSR can be called a social construction. However, the concepts used in CSR are not just abstracts or illusions without any reference to the ‘real world’ (Kallio 2007). A global survey by the Economist Intelligence Unit on “The Importance of corporate social responsibility” indicated that whereas 54% of executives in 2000 said that the notion of CSR was “central” or “important” to their corporate decision-making, this figure had grown to 88% by 2005 (EIU 2005). Crook (2005: 4) says that at the intellectual level “the corporate world has surrendered” and started to praise

CSR, while at the level of action “when commercial interests and broader social welfare collide, profit comes first,” and thus “for most companies, CSR does not go very deep.” Looking at the Indian scenario in CSR, one may not find a very different situation because many of the corporate houses divert a fixed percentage of their profits to CSR thus making it a dependent variable rather than an integral part of the business.

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