

CORPORATE SOCIAL RESPONSIBILITY PRACTICES IN INDIAN COMPANIES – A STUDY

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ABSTRACT:

Business is an inseparable and embedded part of the society. The business environment has Undergone vast changes in the recent years in terms of both the nature of competition and the Wave of globalization that has been sweeping across markets. Companies are beginning to realize the fact that in order to gain strategic initiative and to ensure continued existence, business practices may have to be moulded from the normal practice of solely focusing on profits to factor in public goodwill and responsible business etiquettes. CSR has been widely regarded as a positive phenomenon helping to bridge the gap of social inequality.

India's recent economic progress has not only increased pressure on the environment, but also generated social tension by increasing the gap between India's middle class and the poor. Consequently, it has become even more important for corporations to consider their broader impact on society.

The paper tries to find out the answers for: How can company's best contribute to the Indian economy in reducing income inequality? What are the CSR practices adopted by the companies in India? What are the approaches adopted for CSR as business practice? How companies address risks and opportunities relating to CSR Practices in India?

KEY WORDS:

1. CORPORATE SOCIAL RESPONSIBILITY
2. BUSINESS
3. INDIAN COMPANIES
4. STAKEHOLDE

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1. INTRODUCTION:

In a context of change and globalization, businesses are increasingly asked to pursue their mission paying attention to the needs of the stakeholders whose well-being depends on the way enterprises manage their core activities. Organizations are being called upon to take responsibility for the ways their operations impact societies and the natural environment. Today, business leaders and the civil society play a greater role in the transformation of value systems and institutional arrangements (Jonung, M & Malhotra M. 2007). In an increasingly global economy, pillars of business and government are now tied together as the symbol of a growing link between the public and the private sector. There is evidence of a rising perception that globalization creates poverty and inequality.

Business is an inseparable and embedded part of the society. In addition to its economic role in society, business also has several other roles and responsibilities towards society, viz. responsible conduct of business activities while pursuing economic gains; the social and environmental responsibilities of the business towards its stakeholders; and business's contributions that would benefit the society at large (Margolis and Walsh, 2001). The business environment has undergone vast changes in the recent years in terms of both the nature of competition and the wave of globalization that has been sweeping across markets. Companies are beginning to realize the fact that in order to gain strategic initiative and to ensure continued existence, business practices may have to be moulded from the normal practice of solely focusing on profits to factor in public goodwill and responsible business etiquettes (Reynard and Forstater, 2002).

India's recent economic progress has not only increased pressure on the environment, but also generated social tension by increasing the gap between India's middle class and the poor. Consequently, it has become even more important for corporations to consider their broader impact on society. The traditional ethos of maximizing shareholder value without regard to other stakeholders is an outdated notion in today's global environment. Corporate social responsibility (CSR) has a powerful potential to make positive contributions to addressing the needs of disadvantaged communities in developing countries. CSR issues can become complex when they acquire an international dimension.

2. CORPORATE SOCIAL RESPONSIBILITY (CSR):

Corporate social responsibility (CSR) is a concept whereby organization considers the interests of society by taking responsibility for the impact of their activities on customer, suppliers, employee, shareholders, communities and other stakeholder, as well as the environment. CSR is the way firms integrate social, environmental and economic concerns into their values, culture, decision making, strategy and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth and improve society. CSR is essentially a strategic approach for firms to anticipate and address issues associated with their interactions with others and, through those interactions, to succeed in their business endeavors.

WBCSD regards CSR as engine for the social dimension which supports companies to fulfill their responsibilities as good citizens and defines CSR as "business' commitment to contribute to sustainable economic development, working with employees, their families, the local community, and society at large to improve their quality of life" (WBCSD, 2006). The Commission of European Communities describes CSR as a "concept, whereby companies integrate social and environmental concerns into their business operations and interactions with their stakeholders on a voluntary basis" (Ebner, Daniela et al 2008).

CSR is the deliberate inclusion of public interest into corporate decision-making, and the honoring of a triple bottom line: people, planet, profit. CSR has been widely regarded as a positive phenomenon helping bridge the gap of social inequality and thus contributing to sustainable development (Hediger, Werner-2008). CSR a complex concept, encompassing an ever-widening range of issues - is evolving. CSR has broadened its scope to include not only aspects of corporate conduct that impinge on social, environmental and human rights issues, but also the role of business in relation to poverty reduction in the developing world (Prieto- Carrón, M., Lund-Thomsen et al 2006). CSR is business's response to new conditions, new challenges, and new opportunities. A typical list includes the following groups or institutions and the CSR issues most frequently associated with them:

Table -1: Stakeholders and Their Expectations

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Stakeholders	Expectations	
	Primary	Secondary
Owners	Financial returns	Added value
Employees	Pay	Work satisfaction
Customers	Supply of goods and services	Quality
Creditors	Credit worthiness	Security
Suppliers	Payment	Long term relationships
Community	Safety and Security	Contributions to the community
Government	Compliance	Improved competitiveness

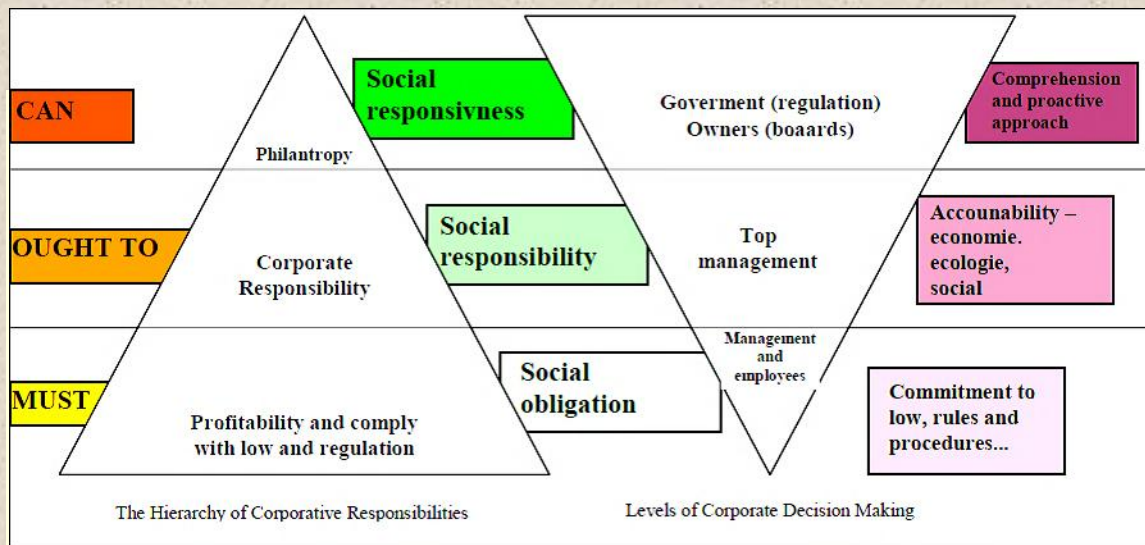
In CSR, the stakeholders represent the different interests groups of society where corporations operate, be they workers, consumers, social justice NGOs, environmentalists, and indigenous groups, all with a legitimate right to demand socially responsible corporate behavior. Many factors and influences have led to increasing attention being devoted to the role of companies and CSR. These include: sustainable development, globalization, governance, corporate sector impact, finance, ethics, business tool etc.

2.1. THE HIERARCHY OF CORPORATE RESPONSIBILITIES:

The priorities of international development cooperation under this paradigm are summarized in the United Nations' Millennium Development Goals: poverty reduction, universal education, gender equality, child and maternal health, combating HIV/AIDS and environmental sustainability (GTZ's Contribution-2010). The 'must-ought to-can' concept can be linked to Seth's model of corporate social performance, which points out three levels of

obligations to stakeholders, i.e. social obligation, social responsibility, and social responsiveness. It is mentioned in figure-1 that the obligation levels are connected with decision-making levels.

Figure - 1: The Hierarchy of Corporate Responsibilities by Decision-Making Levels



Source: Vitezic, Neda (2010) – ‘A Measurement System of Corporate Social Responsibility in the Pharmaceutical Industry of the Region’, *Dublin, Ireland*, P: 668.

On the *first* level – social obligations, all the employees, and perform their business activities and tasks by upholding the laws, rules, procedures and other regulations in order to ensure efficacy and profitability of business activities, but also to satisfy the interests of other stakehold surpasses social obligation and is considered to be something that should be included in the company's business policy which is adopted by top management or the board of directors. Responsibility is not only viewed through economic indicators, but also through ecological and social responsibility, which also satisfies the interests of external stakeholders. On the *third* level is responsiveness, the higher level of society's needs, which means applying and developing a proactive approach in development and adoption of regulations, with an emphasis on the possibility of satisfying social needs through philanthropy. This approach does not mean

substitution of social obligations and responsibilities with social responsiveness, but rather a holistic approach in the linking of interests and needs of all stakeholders.

3. THE APPROACHES TO CSR:

As companies they face the challenges of a changing environment in the context of globalization and in particular the Internal Market, they are increasingly aware that corporate social responsibility can be of direct economic value. CSR should be treated as an investment, not a cost, much like quality management. They can thereby have an inclusive financial, commercial and social approach, leading to a long-term strategy minimizing risks linked to uncertainty. Companies should pursue social responsibility for which there are various approaches. They are - philanthropy approach, a holistic approach (green paper, 2001), triple bottom line (TBL) approach, and cluster approach and triple-p approach. A company that does poorly on one line, namely profits, but wonderfully on the environment or social component of TBL, is not going to last long in a competitive world. So concentration on defining exactly what is meant by a corporation's responsibility to its stakeholders, who they are and how to measure progress through a limited number of precise key indicators (Hopkins, Michael –2004).

4. THE CSR AS BUSINESS CASE VERSUS DEVELOPMENT IN PRACTICE:

Stakeholder engagement matter: building social capital; reducing risk; driving innovation; and integrating these elements in corporate strategy. Building social capital: it is the foundation on which a firm renews its "licence to operate." Reducing risk: Stakeholder engagement can provide an early warning of problems. Driving innovation: Stakeholder engagement can improve information flow, identify business opportunities and generate ideas. Integrating management: the engagement process should encourage further alignment and coherence of the firm's strategic, financial, R&D, product development, supply chain, marketing and communication departments.

5. CSR PRACTICES IN DEVELOPING COUNTRIES:

Carroll's four-part pyramid construct can be useful to look at how CSR is manifested in a developing country context. Taking this approach, my contention is that the order of the CSR layers in developing countries—if these are taken as an indicator of the relative emphasis assigned to various responsibilities—differs from Carroll's classic pyramid. Hence, in developing countries, economic responsibilities still get the most emphasis. However, philanthropy is given second highest priority, followed by legal and then ethical responsibilities.

This is illustrated in Figure

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Figure – 2: CSR pyramid for developing countries



Source: Visser, wayne (2007) – ‘Corporate Social Responsibility in Developing Countries 21 in a book on *CSR in global context P: 489.*

5.1. Economic Responsibilities: In developing countries, CSR tends to stress the importance of ‘economic multipliers’, including the capacity to generate investment and income, produce safe products and services, create jobs, invest in human capital, establish local business linkages,

spread international business standards, support technology transfer and build physical and institutional infrastructure.

5.2. Philanthropic Responsibilities: Developing countries philanthropy generally gets higher priority as a manifestation of CSR. The socio-economic needs of the developing countries in which companies operate are so great that philanthropy is an expected norm considered the right thing to do by business.

5.3. Legal Responsibilities: In developing countries, legal responsibilities generally lower priority than in developed countries. This is because, in many developing countries, the legal infrastructure is poorly developed, and often lacks independence, resources, and administrative efficiency.

5.4. Ethical Responsibilities: In developing countries, however, ethics seems to have the least influence on the CSR agenda.

6. CSR - THE INDIAN SCENARIO:

CSR is a globally applicable concept but its interpretation will vary from country to country, industry to industry and company to company because of differing local situations and differing demands of stakeholders in different locations and industries. With the retreat of the state in economic activity in India, the imperative for business to take up wider social responsibilities is growing. The situation is complex and India is facing a compounded set of corporate responsibility challenges. At all levels, there is a felt need for companies to graduate to strategic interventions in CSR, which at present in many cases remain ad hoc. There are many companies that may spend for long-term development. A sense of strategic direction is a vital component in an effective approach to corporate responsibility. Yet, for all these signs of progress, CSR in India has yet to realize its full potential. Individual and collaborative initiatives continue to be dominated by self-assertion rather than accountability. There is certainly no lack of CSR programmes and projects in India: however, clear metrics for evaluating their actual

impact in improving social conditions is missing. Many Indian business houses, private sector and public sector companies have undertaken major initiatives till date and have adopted several modes of practice related to CSR in India.

Several innovative measures have also been adopted by companies towards the institutionalization of CSR that includes CSR initiatives by Lupin, Cipla, Ranbaxy, NIIT, TCS, BPCL, and Ion Exchange. For long-established industrial dynasties, such as the Birla's and the Tata's, concepts of nation- building and trusteeship have been alive in their operations long before CSR become a popular cause. Alongside these are the leading Indian companies with strong international shareholdings, such as Hero Honda, HLL, ITC, and Maruti Udyog, where local dynamics fuse with the business standards of the parent or partner. Another tradition emerges from the public sector enterprises, such as BHEL, HDFC, NTPC, and ONGC, where social obligations remain an integral part of their business despite the march of privatization. And then there is the new generation of enterprises that has surged on the back of knowledge based globalization, such as Dr Reddy's, Infosys, Ranbaxy, and Wipro, where less emphasis is on minimizing negative impacts and more on maximizing the positive spill-over effects of corporate development.

7. CSR PRACTICES IN INDIAN COMPANIES:

Bharat Petroleum and Maruthi udyog have been ranked as the best companies in the country. The next comes in the list are Tata Motors and Hero Honda. Canara Bank, Indal, Gujarat Ambuja and Wipro are involved in community development work. BHEL is actively involved in the welfare of the surrounding communities is helping the organization to earn goodwill of the local people. BHEL is also providing drinking water facilities, construction of roads, provision of health and educational facilities. ONGC has committed resources by adopting a few villages to implement President Dr. Abdul Kalam's idea of PURA (Provision of Urban Amenities in Rural Areas). Similarly in the private sectors like Infosys, Wipro and Reliance are believed to be most socially responsible corporations. In developing countries like India, CSR stands to be of vital importance for a mutual and symbiotic growth. Coca- Cola in India and Unilever in Pakistan are two examples. The following issues and companies are reviewed for their CSR practices.

7.1. EMPLOYEE ISSUES:

7.1.1. Tata Group - has more than 2, 45,000 employees. Tata were the pioneers in employee benefits that were later mandated through legislation in India and elsewhere in the world. The eight-hour working day, free medical aid, welfare departments, grievance cells, leave with pay, provident fund, accident compensation, training institutes, maternity benefits, bonus and gratuity were introduced by the group before any legal rules were framed on them. Tata has created cities and towns – Jamshedpur, Mithapur, Babrala and Mathigiri – around industrial facilities.

7.1.2. HLL - approximately 9% of the company's resources for community involvement come in the form of employee time. Their time is ranged from their involvement in Ashadaan to the disaster affected Yashodadham village near Bhuj. HLL management trainees spend approximately four weeks on Project Shakti in rural areas with NGOs or Self Help Groups.

7.1.3. Infosys - employees are encouraged to report workplace hazards and incidents to the concerned officials and contribute to implementing solutions. Infosys implemented health clubs and health programmes, such as health week, nutrition programmes and ergonomics training.

7.2. RESPONSIBLE FOR THE COMMUNITY:

7.2.1. Bajaj Auto's philanthropic activities among the rural poor are carried out by a Trust, the Jankidevi Bajaj Gram Vikas Sanstha (JBGVS) established in 1987 by Ramkrishna Bajaj in memory of his mother, Jankidevi Bajaj. This Trust acts as a catalyst to development at the grass root level in 32 villages around its plants in Pune and Aurangabad. These projects have a positive impact on the quality of rural living standards.

7.2.2. Dabur has a vision of being a company dedicated to the health and well being of every household, drawing inspiration from its founder Dr. S. K. Burman. In 1993, Dabur India Ltd established Sustainable Development Society (SUNDESH), a registered voluntary organisation, integrating various aspects such as health, literacy, employment, and empowerment. The Company organizes camps, which include general OPDs, antenatal check-up, vaccination for

children aged 0-5 years, family welfare, health awareness through meetings, eye screening and eye operation camps.

7.2.3. Infosys Foundation, the philanthropic arm of Infosys Technologies Ltd, came into existence on 4 December 1996. Its main objective was to fulfill the social responsibility of the company by supporting and encouraging the underprivileged sections of society. The Foundation has been working on initiatives such as: training destitute woman in tailoring and donation of sewing machines and material to them to improve their livelihood; counseling centers to rehabilitate marginalized devadasis in North Karnataka; relief work conducted after natural disasters; donation of aid equipment to the physically challenged in rural areas of Karnataka; and construction of orphanages in rural areas.

7.3. THE ENVIRONMENT:

7.3.1. Godrej has been a key player in aiding education, environment and the health verticals besides looking after its own employees. The Soonabai Pirojsha Godrej Foundation has been maintaining the western bank of the Thane Creek, the single largest mangrove belt in Mumbai. The Sohrabji Godrej Green Business Centre launched the Green Business Initiative in December 2005, which was aimed at facilitating the development of corporate greenhouse gas inventories and subsequent investments in greenhouse gas mitigation projects.

7.3.2. ITC- focuses on the use of renewable energy such as biomass and solar energy. A number of units have installed solar thermal systems mainly for use in canteens and kitchens. It claims it endeavors to be a carbon positive corporation. Its efforts in the field of energy conservation, use of carbon neutral fuels and large scale tree plantations through social and farm forestry have resulted in sequestering 85.6% of the Carbon Dioxide (CO₂) emitted by its operations.

7.3.3. Indian Oil Corporation: has included CSR in its vision and mission statement and has built its corporate strategies around it. Environmental initiatives include: development of cleaner fuels such as diesel with low sulphur content and biodegradable lube formulations; pollution

control programme, in which all refineries are provided with facilities to control pollution from different sources; and ecological parks, which are scientifically designed green belts that have been developed at Gujarat Panipat refineries, to serve as a pollution sink and to enhance the aesthetic look of the refinery area.

7.4. THE STAKEHOLDER PERSPECTIVE:

7.4.1.BP: The Company engages itself in dialogue with a wide variety of groups to create strong and lasting relationships with them. Employees maintain a dialogue with key groups, such as national NGOs, in different ways and make recommendations for the company on the social and environmental impacts.

7.4.2.Hero Honda Motors takes considerable pride in its stakeholder relationships, especially ones developed at the grassroots. The company believes it has managed to bring an economically- and socially-backward region in Dharuhera, Haryana, into the national economic mainstream.

7.4.3.ONGC is playing an important role in strengthening India's corporate world with a tuned sense of moral responsibility towards the community of people where it operates and the country at large (Article 13 Group -2007).

A number of Indian companies discharge their social responsibilities quite satisfactorily.

Table – 1 illustrates socially responsible Indian companies.

Table - 1: CSR activities of some Indian companies:

Sl .	Corpor ate	Area of activity	Beneficiary
1	ITC	Primary education Livestock development Social forestry Integrated watershed	UP, Bihar, MP, AP, Karnataka, MP

		development	
2	ACC	Revival of traditional arts Preserving culture and heritage Afforestation Health and medicine, Education	Rajasthan, HP, MP, Jharkhand, Maharashtra, AP
3	CITI GROUP	Women empowerment Rehabilitation Education Health	AP, TN, Karnataka, Kerala, Maharashtra, MP
4	HLL	Rehabilitation Education Health and hygiene education Women empowerment	Gujarat, Maharashtra, UP, Bihar, Jharkhand, WB, Orissa, MP, Chhattisgarh, Maharashtra
5	TISCO	Community development Tribal area development Agriculture Rural industrialization	MP, Bihar, UP, Gujarat, Maharashtra, Karnataka, Orissa, WB
6	SAIL	Community development AIDS awareness Education Medical facilities and health	Maharashtra, AP, MP, Karnataka, Bihar, Jharkhand

Source: <http://www.indianngos.com/corporate/about-csr.htm> and <http://www.itcportal.com/>

8. COMPANIES SOLUTION TO RISKS AND OPPORTUNITIES:

CSR is the business response to the sustainable development challenge and is at the heart of managing business risk. Globalization is confronting businesses with new risks and new challenges. Corporate scandals, culture differences and the growing interest in environmental issues are putting pressure on organizations to adopt a responsible role in society and conduct business in a sustainable way. CSR is moving away from risk management or value protection towards value creation, seeking opportunities and innovation. Companies should look at CSR as a way of creating new opportunities and stimulating and redirecting novation.

The challenge for individual corporations is to identify which drivers and dimensions of CSR are most relevant to their business. The most common ones:

1. *Reputation and brand management:* CSR performance accounts for over 25 per cent of the “image and reputation” driver of customer satisfaction for one company. Statistical analysis shows that a 1 per cent improvement in the public’s perception of the company’s CSR activities results in a 0.1 per cent increase in their retail customer satisfaction figures.
2. *Business risk management:* Expanding the scope of decision-making to include non- financial areas of corporate performance can help to identify, mitigate or manage emerging risks.
3. *Employee recruitment, motivation and retention:* A 2000 survey conducted by Market Explorers found that 71 per cent of employees want to work for companies that commit to social and community concerns.
4. *Competitiveness and market positioning:* Ethical and green consumerism is creating opportunities for corporations that seek marketplace differentiation. Increasingly, consumers, business partners and distributors are paying attention to the manner in which products are produced.
5. *Social license to operate:* Establishing trust through positive relationships with local communities can help to ensure efficient and effective operations.

9. EMERGENCE AND FUTURE OF CSR:

Almost all corporate companies have started their separate wings to perform CSR activities. They are engaging separate professionals from development sector and NGOs to do some sort of social activity on behalf of respective company. Few companies have started in the name of the foundation to identify their company's name also. Many CSR activities are performing in collaboration with local level action groups, NGOs and few government departments. Many CSR units are doing their activity through designed projects. CSR concept is gradually emerging in developing countries. This process has been rapidly occupying key position in corporate sectors in India. Many industries and corporate companies are opening their CSR units and positioned few staff. Now a day every company is doing some interventions either directly or indirectly. Many CSR units are collaborating with similar agencies to do activities for marginalized. There is a lot of potential for CSR to help with development in poor countries, especially community-based initiatives.

All big companies are expanding their business opportunities all over the world. Simultaneously the CSR activities also expanding speedily where company initiatives started. Now these days every company feels CSR is unavoidable and responsible thing. Moreover companies allocating separate budget and deploying professionals for CSR initiatives. It shows that it is emerging as a powerful thing in social development sector. The CSR is high on every corporate agenda. Social commitment is an essential part of every company. Corporate social responsibility involves the aspiration to make a positive contribution to the progress of the company and society. If a company initiates CSR wing the company concerned need to work hard consequently on a formal, coherent and transparent policy in this field. Then only the CSR will become a potential area for development of the society.

10. CONCLUSION:

Business houses all over the world are increasing in realizing their stake in the society and engaging in various social and environmental activities. Corporate social responsibility is an evolving concept that incorporates a wide range of internal and external policies and practices extending from the workplace, into the community, the environment and beyond. Nevertheless

CSR has certain limitations which restrict its activities. The need of the hour is to formulate effective strategic policies and adopt various instruments according to the company history, its content, peculiarity in relationship with its different stakeholders so that CSR can be best implemented towards its goals – sustained environmental, social and economic growth. Corporate together can make the world as a better place to live. A CSR strategy provides businesses with the opportunity to show their human face. Business success and continually satisfying the customer and other stakeholders are closely tied to adoption and implementation of high standards of business and marketing conduct. Deceiving customers may help a firm's profits in the short-run, but is not the way to build a successful business. CSR represents good business practice for every function and should not be confined to a few departments in isolation from one another.

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