



A REVIEW OF VOLUNTARY CORPORATE SOCIAL RESPONSIBILITY PRACTICES BY CORPORATE IN INDIA

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ABSTRACT

Every individual and corporate who are living in a society has a responsibility towards the society. One has to observe the social norms of the behaviour. To succeed in the long run, managers of corporations must take care of their social responsibility and must fulfill the expectations of the society. Business activities should be conducted in such a way that the society considers them desirable and undesirable activities should not be done just to earn the profit. Corporates should include the public interest into their business strategies. This paper attempts to provide overall framework of the concept of CSR in India and globally including CSR global models and overview of the voluntary practices by the corporate in India with examples of CSR practices by some of the best firms in India and seek to analyze how far the CSR practices has become an important part of strategic goals of corporate in India.

KEYWORDS:Corporate Social Responsibility, Corporate Social Performance, Corporate Philanthropy, Social Responsibility.

OBJECTIVE/ PURPOSE OF THE STUDY

- To know the concept of corporate social responsibility.
- To study the scope and models of corporate social responsibility.
- To know how corporates are fulfilling their responsibility towards society.

METHODOLOGY ADOPTED FOR THE STUDY

Secondary data have been used for the study. Various articles, research papers, books and websites have been used to collect the information for the study.

INTRODUCTION

Corporate social responsibility represents the relation of corporations with the society. Davis (1973) quoted that "The corporate social responsibility begins where law ends. A firm is not being socially responsible if it merely complies with the minimum requirements of the law because this is what any good citizen would do" the firms need to evaluate the decision and need to invest in those decision-making process which helps in satisfying the motive of earning profit and have societal benefit for the public at large. Corporate social responsibility shows the commitment which businesses fulfill towards the internal and external stakeholder through corporate policies and actions, community development is the essence of every successful business firm. corporates are expected not only to make profit but it is

also the responsibility of corporates to integrates its objective of earning profit into the objective of developing society, in development of any country corporates play a vital role, when the organizations becomes socially responsible they themselves adopt the strategy to help the community, the kind of investment they invest in society will reflect in the outcome which they will receive, in general the corporates are expected to invest some portion of their revenues into the social and environmental areas. It can be said that Corporate social responsibility is the outcome of the relationship between the corporate and society (Klonoski, 1991). CSR over the years has seen a change, nowadays businesses include the CSR strategies into their mission and vision and openly talk about the investment they are making for this purpose. In 1960 Kieth Devis proposed this question that “can the business afford to ignore its social responsibilities” (Devis, 1960). Literature has provided that the CSR can be divided into two parts. First one includes those businesses which aim to maximize profit by obeying the rules and regulation and following minimum ethical constraints and second one is that school of thought who have suggested broader obligations towards the society (Schwartz et al., 2003). The purpose of corporations nowadays has no longer aimed to earn only the profit but to earn profit with the development of society and community in which they operate. CSR helps in reducing the cost and increases the firm’s brand image, helps employees to become more efficient, and increases transparency (Gautam et al., 2010).

Corporate Social Responsibility is not a new term and different organizations have tried to define the term differently. Literature has not presented the exact definition of the term CSR but the motive behind defining the concept of corporate social responsibility is common in all. The concept in itself shows the businesses responsibility towards the society and what society expects from the corporations. The corporate social responsibility term earlier related to the charity, donations and social work of the business. It can be said that the corporate managers are responsible not only to the shareholders but also to the public as a whole.

The term corporate social responsibility has emerged with the Howard Bowen book called “Social Responsibilities of Businessman” and was considered as the starting of the modern era of corporate social responsibility. In his book he asked the question “what responsibilities to the society does the businessman reasonably be expected to assume”. Bowen (1953) was among the first one who tried to define CSR precisely, he defined CSR as “corporate social responsibility refers to the obligation of businessman to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objective and values of our society” Bowen (1953). This definition has presented the most notable definition of CSR and his work was concerned with doctrine of CSR, it guides the businesses for future (Carroll, 1999). Howard Bowen was the first one who coined this term “Corporate social responsibility” and therefore he is known as the father of “Corporate social responsibility”. After Howard Bowen, the seminal work in this area was done by Keith Devis in the 1960's. He was of the opinion that the businesses are ultimately going to pay back to the society, he asserted that “some socially responsible business decisions can be justified by a long complicated process of reasoning as having a good chance of bringing long run economic gains to the firm thus paying it back for its socially responsible outlook”, in 1967 he forwarded the definition of CSR “the substance of social responsibility arises from concern for the ethical consequences on one’s act as they might affect the interest of others”(Devis, 1967). In 1960 Frederick defined CSR as “social responsibility means that business should oversee the operation of an economic system that fulfills the expectations of the people, and this means in turn that the economy’s means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare” (Frederick, 1960). The Frederick definition focuses on the firm’s profitable objectives which were not fully supported by many researchers and CSR emerged as a business issue and was studied more lately (Gautam et al., 2010). Later in the 1970’s the focus of CSR was on the purpose of corporations i.e. on the production and engagement in the economic activities in order to increase profit within the limit of law.

Carroll (1999) in his seminal paper has analyzed the views of Horald Johnson's different definition on corporate social responsibility. Initially he defined CSR as "a socially responsible firm is one whose managerial staff balances a multiplicity of interest. Instead of striving only for larger profit for its stakeholder, a responsible enterprise also takes into account employees, suppliers, dealers, local communities and the nation" (Johnson, 1971). Further he explained CSR in terms of profit maximization then utility maximization and in the fourth view he asserted that the firms who earn sufficient profit adopt the socially responsible behavior (Carroll, 1999). Manne et al. (1972) has defined the corporate social responsibility as "another aspect of any workable definition of corporate social responsibility is that the behaviour of the firm must be voluntary"

The world business council for sustainable development have defined CSR as "Continuing commitment by the business to behave ethically and contribute to economic development while improving the quality of life of the workforce and families as well as of the local communities and society at large".

The European Commission has defined CSR as "a concept whereby companies integrate social and environmental concern in their business operations and in their interrelation with stakeholder on a voluntary basis".

In 1990's the various themes of CSR were evolved namely "corporate social performance, business ethics and stakeholder theory" (Carroll, 1999).

Porter et al. (2002) has presented their views on the interrelationship between the corporate goal in terms of economic goal and social goal. Both these goals are integrally connected, many social investments have economic return and many economic investments have social return and businesses should try to have an integration between these two.

Barnett (2007) has defined corporate social responsibility as "a discretionary allocation of corporate resources towards improving social welfare that serves as a means of enhancing relationships with key stakeholders".

Corporate social responsibility alleged that the businesses need to consider the interest of all the stakeholders. CSR is basically concerned with assuming the both internal stakeholder and external stakeholder's concern ethically and being socially responsive, the purpose of every organization should be to increase the development of community and maintain the profitability of the company.

"Social responsibility can only become reality if more managers become moral instead of amoral or immoral" (Carroll, 1991).

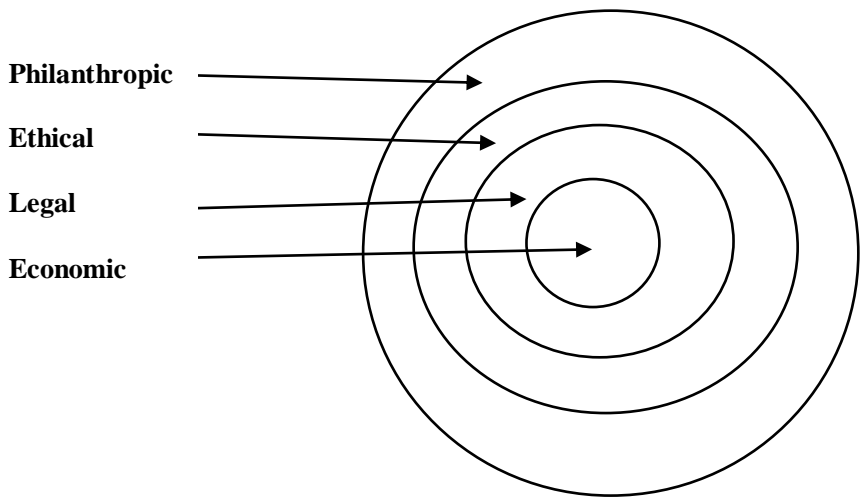
MODELS OF CORPORATE SOCIAL RESPONSIBILITY

CSR literature has shown various models to understand the scope of corporate social responsibilities, the present section is restricted to represent the four models of Corporate social responsibility.

I. The Concentric Circle Model

In the year 1971 the committee of economic development proposed a model which was known as the concentric circle model of CSR which originally included three circles namely economic, ethical and philanthropic (Carroll, 1979) and "legal responsibility was subsumed under the other corporate responsibilities" (Geva, 2008). The innermost circle represents economic responsibility. This circle views the economic responsibility as its core responsibility and fulfilling this responsibility results in fulfilling the social obligations, it integrates the different responsibilities. Concentric model

integrates all the responsibilities which all are sharing. It was stated that the “inner circle includes the basic responsibilities for the efficient execution of economic functions such as product, job and economic growth” (Geva, 2008). The intermediate circle includes the ethical responsibilities which are necessary to perform the economic responsibility with following rules, regulation and societal norms. The outer circle includes the philanthropic responsibilities which are voluntary in nature and which are not imposed by any law, corporates are participating in community welfare voluntarily such as businesses are helping with the major problem such as alleviation of poverty, improving education etc. in the society voluntarily. The original model has three domains namely economic, ethical and philanthropic and legal responsibility has been absorbed in other corporate responsibilities but to have a complete picture of all corporate responsibilities Geva (2008) has presented a concentric model which has a legal responsibility in a particular circle in between economic and ethical responsibilities.



“Concentric Circle Model”
Source: Adopted from Geva (2008)

II. Three Level Model of Corporate Behaviour

S. Prakash Sethi (1975) was the first one who coined the term corporate social performance (Cochran, 2007). The idea behind corporate social responsibility is the recognition that the firms do have ethical obligation and they must also respond pragmatically to social pressure (Cochran, 2007). Sethi (1975) has proposed three model approaches for corporate behavior- **Social Obligation, Social Responsibility and Social Responsiveness**. He proposed three model approaches to explain the concept of CSP and differentiated between the proposed three corporate behaviors. The three stages of adoption of corporate behavior to social needs has been proposed. He defined social obligation as “corporate behavior in response to market forces or legal constraints” (Sethi, 1975). Social responsibility has been described as “social responsibility implies bringing corporate behavior upto a level where it is in congruence with currently prevailing social norms, values and performance expectations” (Sethi, 1975) and lastly the social responsiveness relates to the role of corporates in the long run, the corporates are expected to know the role they are going to play for the society, it is a proactive reaction

which corporates anticipates hence the social responsiveness deals with how corporates are meeting social issues in order to deal a future problem.

III. **Carroll Pyramid of Corporate Social Responsibility**

Carroll in 1979 tried to bridge the gap between the different types of responsibility by including four types of responsibilities such as “economic responsibility, legal responsibility, ethical responsibility and discretionary responsibility” (Carroll, 1979). He stated that all these four types of responsibilities collectively form the corporate social responsibility. In 1979 Carroll has given the conceptual model of CSR. He defined CSR as “the social responsibility of business encompasses the economic, legal, ethical and discretionary expectation that society has of the organizations at a given point in time” (Carroll, 1979). He suggested that social responsibility should consist of economic, legal, ethical and discretionary activities. He depicted these responsibilities into a hierarchy form.



“Total Social Responsibility Model” Carroll (1979)
Source: Adopted from Carroll (1979)

Later in the year 1991 in his study “Pyramid of corporate social responsibility: towards the moral management of organizational stakeholders” he proposed a new model called “the pyramid of corporate social responsibility”. In this model Carroll has replaced the term “discretionary responsibilities with the philanthropic responsibility” (Carroll, 1991). He proposed that the term CSR has to be embraced in such a way that the whole business responsibilities can be included in it. He alleged that to have a “comprehensive definition of corporate social responsibility, it should include economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibilities” Carroll (1991).

He kept the economic responsibility at the base and mentioned that the responsibilities should not be fulfilled in sequential manner but they are to be fulfilled collectively and each at all times. He asserted that Every CSR firm should aim to “earn profit, obey the rules, be ethical and be a good corporate citizen” (Carroll, 1991).

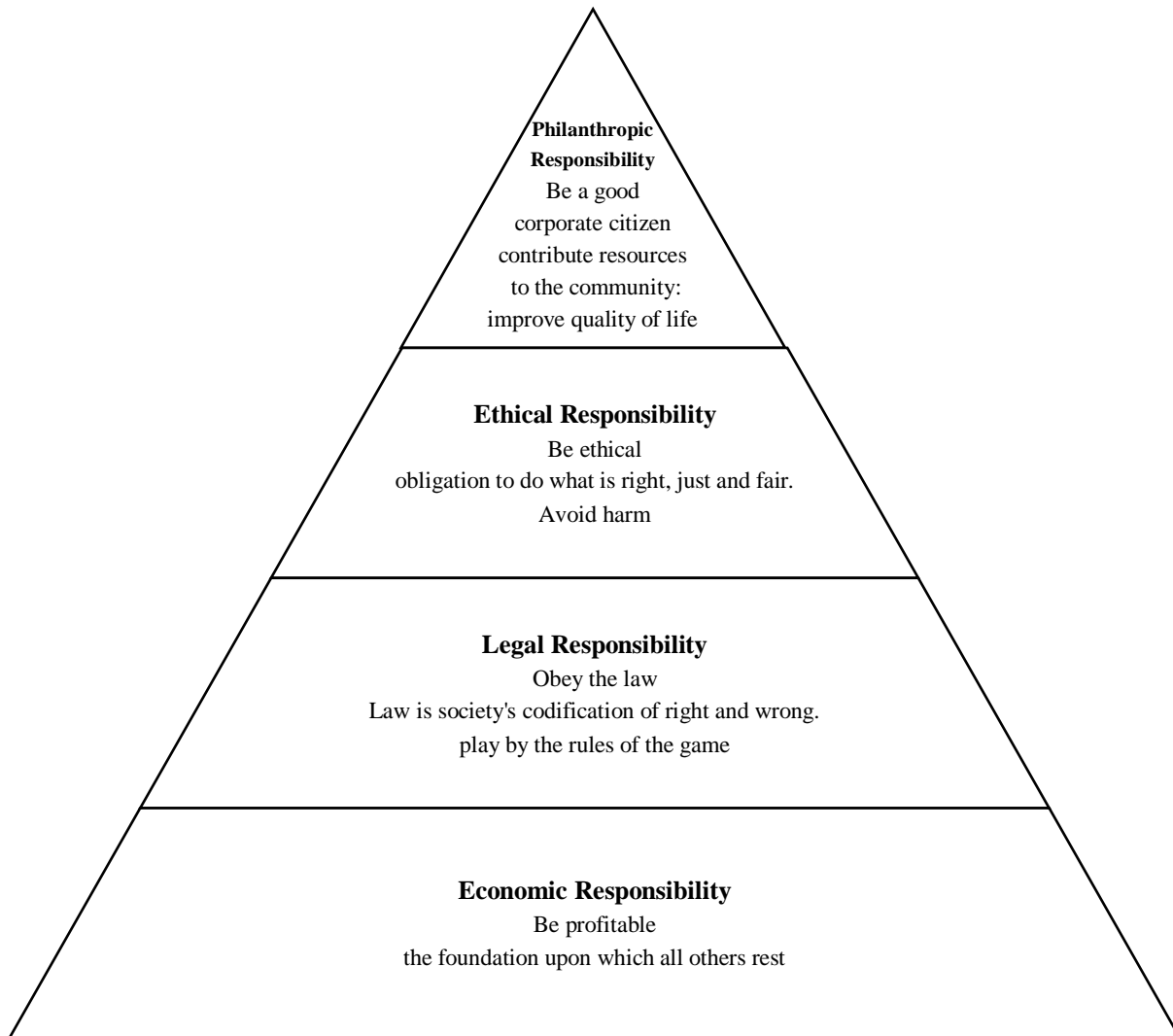
Economic Responsibility (Earn profit): The primary function of every business is to make what it was intended to make i. e. is to produce goods and services and maximize the profit. The corporates primarily have to aim towards the maximization of profit per share, should be competitive, and should be highly efficient. So the primary function of the foundation upon which all other activities are dependent is to maximize profit and increase in shareholders wealth.

Legal Responsibility (Obey the rule): Businesses are expected not only to earn profit and revenue but to comply with the rules and regulation stated by the government, businesses are expected to work within the legal rules and regulation. “Legal responsibilities reflect a view of codified ethics in the sense that they embody basic notions of fair operations as established by our lawmakers” (Carroll, 1991).

Ethical Responsibility (To do right and fair): Ethical responsibilities are those standards, norms, in order to earn profit, organizations do some act which is fair and equitable. It is indeed a paramount for the organizations to perform according to the expectations of societal moral and ethical norms. It is the concern which corporate shows for society, doing things which are for the benefit of the society. “Ethical responsibilities embody those standards, norms or expectations that reflect a concern for what consumers, employees, shareholders and community regard as fair, just or keeping with the respect or protection of shareholder’s moral right” (Carroll, 1991).

Philanthropic Responsibility (Be a good corporate citizen): “Philanthropic responsibility encompasses those corporate actions that are in response to society’s expectation that businesses be a good corporate citizen” (Carroll, 1991). Doing things for human welfare, corporates are expected not only to earn profit, obey rules, do what is right but also work for the welfare of the society. It is the responsibility of the corporate to be actively involved in programs and acts that promote human welfare. These activities are not compulsory but they are discretionary and voluntary in nature.

The pyramid of corporate social responsibility shows the four components of business responsibility. At the base level economic responsibilities which is the foundation upon which all other responsibilities are dependent (Carroll, 1991). The very first motive of every organization is to earn profit and contribute to the society, the second block is based on the legal responsibility which imposes upon the business while making profit organizations should obey the law. Next block is the ethical responsibility where the organization's obligation is to perform ethically by doing the things which are right, fair for all the concerned stakeholders. At the top the philanthropic responsibilities have been kept which aims to do better for the quality of society and human welfare. All these constructs reflect the different components of business responsibility when taken together form the total corporate social responsibility of the business.



“Pyramid Of Corporate Social Responsibility” Carroll (1991)

Source: Adopted from Carroll (1991)

IV. Three-Dimensional Model

The Three-dimensional model was proposed by Schwartz et al. (2003) which is a modified form of Carroll (1991) model of corporate social responsibility, it has three dimensions- economical ethical and legal, the author has presented a three-dimensional approach to conceptualize the concept of CSR depicted in the form of venn diagram. The venn diagram depicted the 7 CSR categories. Because of the huge popularity which Carroll model has got in the literature and its contribution in the literature of CSR, Schwartz et al. (2003) has tried to modify the domains which Carroll has given in 1991. Schwartz et al. (2003) has identified three limitations of the Carroll (1991) model namely “use of pyramid to depict the relationships among four components of the model, the role of philanthropy as a separate component of the model and incomplete theoretical development of economic legal and ethical domains”. he stated that use of pyramid to represent the hierarchy of different domain may create confusion among the corporate like which domain is at the priority such as philanthropy responsibilities have been kept at the top and can be considered as the most important and highly valued domain while on the other hand

economic domain has been kept at the lowest and can be assumed as least preferred by the corporates because of the level in the hierarchy model hence “the pyramid hierarchy could lead one to misunderstood the priorities of four domains” (Schwartz et al., 2003). Further the Carroll (1991) Model does not fully apprehend the overlapping nature of different domains. Schwartz et al. (2003) also stated that the separate use of the term philanthropy is not required because it is voluntary in nature and “it should not be considered as duty or social responsibility of the business but it is something that is merely desirable and beyond what duty requires” (Schwartz et al., 2003). In the Three-dimensional model, philanthropy is not included and entails it within the economic and ethical responsibility. This model gives a more clear relationship between the three domains. The model gives overlapping relationships among three respective responsibilities and presents seven categories in which CSR can be conceptualized. The model presents different situations in which business has to make decisions and at the center of the model the ideal situation is presented which makes the corporate moral, economical, ethical and legal. Seven categories can be explained:

Purely Economic: Activities that are purely of economic nature and corporations are focusing only on economic gains without giving due consideration to the ethics and law are included in it, these activities provide economic benefit be it illegal, amoral or unethical, when the companies focus on economic benefits irrespective of its impacts whether they are ethical or not, corporates under this category fall under the amoral category. They are not concerned about ethics and law.

Purely Legal: The Second one category is purely legal, activities under the purely legal includes those activities that are bound by the law, companies have to perform such activities which are not having any direct or indirect economic benefit to the firm but they are abide by the law and are not ethical, businesses are doing it because of the law for example mentioning the warning on the tobacco product by the company fall under this.

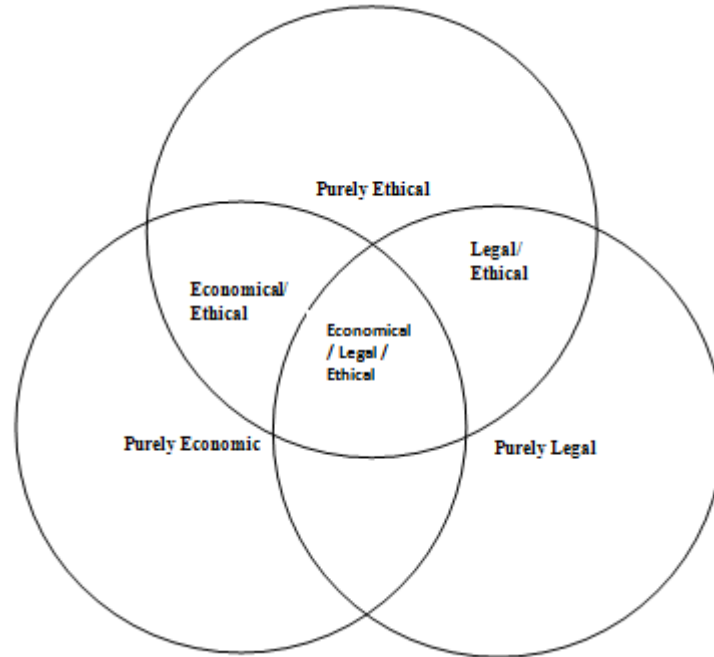
Purely Ethical: The activities which have no significant impact on the economic benefit or legal inferences are covered in this, responsibilities which are considered ethical but have no economic benefits are included. corporate philanthropic activities are included in this category

Economical and Ethical: Under this situation corporate activities are not built on legal consideration but they are ethical and have economic benefit associated with it. Corporates involved in producing environmentally friendly products are the example of this category where they are earning direct profit but simultaneously being ethical also.

Economic and Legal: Activities which are considered economic and legal but unethical are included in it. Companies follow such activities which are helping them to increase sales and obeying the law but are not ethical, activities which are opportunistic in nature are considered as unethical.

Legal and Ethical: Activities which are designed not to make direct profit but they are legal and ethical are included, any activity which is legally required and ethically to do by the business without having any economic benefit (benefit in the long run may occur) are included.

Economic/ Legal / Ethical: This category is similar to Carroll's moral management principle. Corporates are doing activities which are for the benefit of the company, have legal compliances and ethics are included. corporations under this category are motivated to earn profit within the limit of law and are being sensitive towards ethics. Companies are required to “earn profit, obey the law and be a good corporate citizen” (Carroll, 1991).



“Three-Dimensional Model”

Source: Adopted from Schwartz et al. (2003)

EVOLUTION OF CORPORATE SOCIAL RESPONSIBILITY IN INDIA

There are numerous studies available in the context of India. The practice of CSR by Indian business is not a new phenomenon but from the 1800 it has been carried out. The evolution of CSR in the Indian context has been divided into four phases, Sundar (2000) and Chahoud et al. (2007) supported and stated that these four phases are parallel to India’s historical development.

Phase 1- The first phase has been taken from 1850 to 1914. This phase was known as the charity driven by philanthropy. Charity was done through donations by big corporate houses such as Tata and Birla in the form of construction of schools, hospitals and temples. Under this phase the charity, donations and philanthropic activities were the driving forces of CSR, the contribution in the form of charity, donation was influenced by the traditions, family values and religion. Charity evolved during the 19th centuries and businesses used to contribute towards society for community welfare and religious purposes. Rich people used to donate to the poor.

Phase 2–This phase ranges from the year 1914 -1960. The businesses during that time have contributed to the reform process. Under this phase businesses have started working towards the economic development of the community and were encouraged to bring more benefits to the society. Under this phase corporate social responsibility’s ideology was based on the concept of Gandhian trusteeship. This trusteeship approach has influenced corporations to work towards the development of society.

Phase 3- The third phase of India was considered during 1960-1980, which was predominantly dominated by governments, strict rules and regulation as compared to the business’s own regulation for their business activities. Under this phase the public companies played a major role in the developmental process. Various public companies were established by the government and mostly PSUs were following CSR activities. In the third phase, the public sector was given priority over the private sector, and various rules, laws and regulations were imposed on the corporations.

Phase 4- This phase was started during 1980's companies believed that to gain sustainable growth they should integrate ethical values in their activities. Various restrictions and regulations were liberalized during this phase.

A survey conducted by Kumar et al. (2001) has presented "four models of CSR in Indian context: Ethical model, Statist model, Liberal model, and Stakeholder model". The first model was based on the Gandhian trusteeship model and philanthropic activities were performed by businesses, community investments were made in trust, schools, temples etc., family run businesses performed the philanthropic activities. The Statist model emerged post-independence when India adopted a mixed and social economy, corporate philanthropy and corporate responsibility were characterized by the state government. The third model is the liberal model which was based on the Milton Friedman approach in which the focus was on earning profit. Business's primary function is to generate wealth for shareholders by obeying law and paying taxes. According to him, there is only one social responsibility of a businessman that is to utilize its resources fully and efficiently and engage in activities which help in maximization of profit and wealth within the purview of law and order. Fourth model proposed is the stakeholder model of CSR which emphasizes that the corporates are responsible for the growth of all the stakeholders and they have to respond according to the stakeholders needs. This model was based on the ideology of R Edward Freeman.

CORPORATE SOCIAL RESPONSIBILITY PRACTICES BY THE CORPORATES

The mandated contribution from the profit of the firm into CSR has made it compulsory for the organization to work for social welfare however, for the organizations it has always been a culture not only to earn profit but to work towards the societal benefits as well. India has always been a country with rich culture and social values, Daan and Seva in the form of cash or donation has always been an integral part of businesses strategies. CSR in India was not restricted only to donation and charity but it has gone beyond that and now the CSR initiatives include investment in human welfare activities which could be related to education, health care, water conservation, pollution, rural development, environmental protection, poverty, culture, heritage, green environment, disaster management etc. talking about CSR activities with respect to the employees includes the safe working environment, consideration of employee's rights and zero discrimination among workers (Ahmed 2011). A survey conducted in 1984 reported that out of total spending on corporate social responsibility, the company is spending 47% of CSR spendings for the company's own programmes, 39% was given to outside the organization and 14% was spent through trust (Mohan, 2001). In India CSR activities taken by the Indian corporates majorly focuses on the poverty alleviation, environmental protection, community development, rural development etc. for example JRD TATA's views on corporates social responsibility was that there are many ways through which businesses can contribute to the society's welfare. Corporate social responsibility has always been a part of the business strategy of Tata group. In the initial years Jamshedji Tata granted scholarships to the students in 1892. Tata group has always played a special role in the community welfare and supported the various campaigns for racial equality of Gandhiji. Apart from many contributions they have contributed in various research centers in the countries. Tata company's philosophy of "giving back to the society what you get from it" is followed by many business organizations. Tata group has contributed in many ways be it relief measures, rural development, healthcare, education, art and culture etc. Different Tata companies have been involved in various community development programs such as Tata Steel's motive to improve quality of life of the communities it serves (Gautam et al., 2010) has contributed in various healthcare projects and child education, plantation activities, and green millennium campaign etc. Tata Tea foundation Srishti trust was established in the year 1991 to educate and rehabilitate the differently abled children and young adults.

There is a foundation formed by Infosys to help the underprivileged people. This foundation was founded in the year 1996 having an objective to support underprivileged people of the society and taking effort to improve healthcare, education and community development. In the year 1997-98 a library to every school was launched to help the schools in rural areas to set up libraries for them. The foundation has various programs to improve computer literacy among students and teachers in rural areas, funds for midday meals programs were given to the various foundations, flood relief funds, funds for orphanage, construction of school, sanitary facilities etc. were part of this foundation.

Wipro care was founded in the year 2002 and it is led by the employees of Wipro and it came into force in response to the natural calamities in Odisha and earthquake in Gujarat. The foundation also works in the area of education, community healthcare programs and ecological programs.

Wipro has also launched the Eco-Eye project in the year 2008 and includes carbon mitigation, energy efficiency, water, waste and pollution management and biodiversity.

ITC has also contributed in the area of primary education, water conservation activities, livestock development, and social forestry etc. NTPC has founded a global compact society for India which includes rehabilitation and resettlement policy, gender equality, community work etc. Dabur India's CSR focus is on "giving some part of what has gained from the community", the CSR practices included the establishment of Sundesh, NGO program for community development. Sail has also incorporated community development programs such as aids awareness, education, health, medical facilities, development of small-scale industries etc. Reliance industry's project Drishti aims to benefit the visually challenged people of the economically weaker section of the society.

Bhel has adopted villages for the development and provided help to various NGOs. Not only Indians but the global leaders such as Johnson and Johnson, HP and Shell have also acknowledged the social and environmental responsibility of the corporates. (Chopra et al., 2013).

CONCLUSION

The present study helps to understand the concept, its role and various types of responsibilities under the scope of CSR taken by the corporate. In conclusion it can be said that the corporate social responsibility is the contribution which corporates make for the benefit of the society without having any obligation, it should occur from the heart and not targeted to make profit out of it. In India the corporates have always taken a part in the community development voluntarily, there are many big names which have participated in various programs, formed foundations and helped NGOs, Corporate philanthropy has always been there in Indian culture, The corporate social responsibility literature has presented a significant amount of contribution which corporate has made towards the community development, how they have integrated various corporate social responsibilities in to their business strategies, the corporate in India has made a significant contribution in the community development yet some more efforts are required not only by participating few organizations but the collective efforts of the corporates are required to have a broader coverage of CSR activities for the development of underprivileged and deprived section of society, more voluntary collective efforts are required by the Indian business houses to assume their responsibility. To encourage the businesses for social work there is a mandate issued by the government to invest the portion of profit into the social development activities (Companies act 2013 has directed the organisations to make compulsory investment into the CSR activities).

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