

Indian "Corporate Social Responsibility (CSR) – Scope, Issues and Challenges"

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ABSTRACT

With the expanding socio-regulatory pressures, CSR, a human activity for human wellbeing, has developed a long-term engagement with society. According to the principle of social responsibility, an organization or individual has an obligation to behave in the best interests of society as a whole. Every individual or corporation has an obligation to perform social responsibility in order to preserve a balance between the economy and the ecological. The term corporate social responsibility was originally introduced in William Bowen's publication 'Social Responsibilities of Business' (1953). In India, there has been a long history of intimate business involvement in societal issues for national development, such as social obligation or charity donations, philanthropy, and community service, as well as industrial welfare, which is today referred to as "social welfare." (CSR). Human resources are assumed to be the backbone of all economic enterprises. The goal of this study is to look into the attitudes of India's future business leaders regarding Corporate Social Responsibility (CSR). Companies like Tata, Hero, Amul, NTPC, and Nestle have been implementing Corporate Social Responsibility (CSR) in India for decades, long before CSR became mainstream. Despite the fact that it has such illustrious examples, India's corporate social responsibility (CSR) is on the rise. Many huge corporations are engaging in superficial Corporate Social Responsibility (CSR) activities and promoting/highlighting them in the media. The concerns and challenges experienced by Corporate Social Responsibility (CSR) initiatives in India, as documented by various literatures, are highlighted in this study paper.

Keywords: Sustainable Development, Social Responsibility

I INTRODUCTION

Historically, businesses' primary responsibility in the field of business has been to create money and grow shareholder wealth. However, in this era of globalisation, firms are focusing their efforts on making a far better society and a cleaner environment. With increased media attention and pressure from non-governmental organisations, there is a growing demand from society's customers, governments, and others for businesses to implement sustainable business practices. Since the 1970s, the corporation reaction has frequently entailed the adoption of a "new awareness," which has been referred to as Corporate Social Responsibility (CSR). Among other countries, India has one of the most extensive corporate social responsibility (CSR) traditions.

Although much has been done in recent years to make Indian entrepreneurs aware of social responsibility as an important aspect of their business, Corporate Social Responsibility (CSR) in India has yet to gain general acceptance. Corporate Social Responsibility (CSR) has gone through four eras in India's history.

In India, there are over 1,000,000 registered companies, yet only one hundredth of them is traded on the stock exchange. The formation of separate committees within the board of directors to monitor Corporate Social Responsibility (CSR) initiatives has become a growing trend in the corporate world. Corporate groups are being urged to reunite in order to promote CSR. Europe established the Alliance for Corporate Social Responsibility in 2006. (CSR).

It now has a membership of 70 international corporations and 25 national partner organisations, and it has become a one-stop shop for developing CSR capabilities (CSR). Companies or Corporate Houses are one of the many stakeholders in a societal framework.

These corporations or corporate houses are making major contributions from their treasury that have an influence on their internal stakeholders and are also generously supporting societal activities. Companies in India, such as Tata and Nestle, have been practising corporate social responsibility (CSR) for many years, even before it became a popular concept. Through Corporate Social Responsibility, businesses have played an active role in a variety of areas. Health (Primary to Specialized), Education (Primary to Higher), Food Security, and the Environment are examples of societal issues. They've established a number of programmes that have aided in the aforesaid areas.

II DEFINITION OF CSR

- (a) **European Union's Official Definition-** "The voluntary integration of companies' social and ecological concerns into their business activities and relationships with their stakeholders being socially responsible means it is fully satisfying the applicable legal obligations, moreover, it is investing into human capital, stakeholder relationship and environment as well".

- (b) **ISO 2600 Official Definition-** "An organization has been responsible to the policy effect on environment and community, that results into transparent ethical and sustainable development including health and wellbeing takes into account stakeholders' expectations; complies with current laws and international standards of behaviour; and is integrated throughout the organisation and implemented in its relationships."
- (c) **According to the Indian Corporate-** Sustainable development" is "optimising financial position without depleting social and environmental components," according to the Indian Corporate. "CSR" means "supporting concerns linked to children/ youth, women, and the environment." Community development is mentioned in the definition of CSR by these companies. Almost every major Indian corporation participates in corporate social responsibility (CSR) activities in areas such as education, health, job creation, skill development, and the empowerment of the poor. Apart from Tatas, the Indian Oil Corporation, NTPC, Infosys, Bharti Enterprises, BHEL, and the ITC Welcome group have all made significant contributions.
- (d) **World Business Council for Sustainable Development-** Claims that Corporate Social Responsibility takes the responsibility with a commitment of continuing ethical business contributing economic development to improve quality of family life of workers and their communities as well".

CSR is defined as corporations and other organisations going above their legal requirements to manage their influence on the environment and society, according to the Institute of Directors in the United Kingdom (2002). This could include how businesses connect with their employees, suppliers, consumers, and the communities in which they operate, as well as how environmentally conscious they are.
- (e) **Lee and Kotler-** "Company social responsibility is a commitment to improve community wellbeing through discretionary business practises and corporate resource contributions." Corporate social initiatives are important operations carried out by a company to help social causes and meet corporate social responsibility objectives."

proposed "three pillars," "3Ps (Profit, People, Planet)," and a licence to control in society that will not only satisfy stakeholders through improved profits but also by social and environmental performance (2004, J. Elkington). CSR can encompass economic issues (to earn a profit), social issues (sensitivity and respect for diverse and evolving social and cultural norms and values), environmental issues (to respect the environment and look after its constant improvement) or a combination of those three pillars (Garriga et al., 2004). Unfortunately, while CSR promotes the phenomenon, it doesn't provide guidance on a way to manage the problems that arise during performances. These three Ps are at the guts of CSR, which extends beyond the legal requirements for social and environmental responsibilities. Since economic sustainability may be a requirement of a developed economy around the globe, many countries, including upper middle-income countries like India and China, have directed their business policies toward socioeconomic development, and as a result, private corporations have generated unimaginable growth rates, wealth, and profit. Despite the very fact that it's a societal need, the state and company custodians still undermine it. Separate obligations in terms of motivated benevolence, shared value creation, enlightened self-interest, capturing market share, image building, or a mixture of those among state, corporate, and society are raised as a results of shifting responsibilities across stakeholders. Companies' long-term profitability and viability promote society's well-being and prosperity, which successively drives economic activity. If an organization doesn't spend the allotted (a) amount within the current twelvemonth, it'll be required to spend (a+b) within the following year, further because the allotted amount (b) for the subsequent year. The remaining CSR fund must be deposited during a fund indicated in Schedule VII of the Act within the present yr (CSR amendment) and expended within three years of transfer, failing which the fund must be deposited in one among the desired funds. within the event of non-compliance, a penalty starting from INR 50,000/- (US \$700) to INR 25 Lack (US\$35000) could also be imposed, with the defaulting officer of the firm facing up to 3 years in prison or a fine of up to INR 5 Lack (US\$7023), or both. The industry, however, has objected to the cruel punishment, forcing the govt. to reconsider.

Corporate India has dramatically expanded its CSR investment

In a survey of experts in CSR and sustainable development conducted by J. Elkington in 1994, he (Required CSR provisions for applicability).

Year	Contribution to CSR Activity
2014-15	INR 7,536 crores (US \$1 billion)
2018	47 percent higher than 2014-15
2019	21231 crore by 21349 companies, www.pib.gov.in
2020-21	64 % dip in CSR activity due to Covid-19

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Listed companies in India invested INR 10,000 crore (US\$1.4 billion) in various programs, including education, social welfare, skill development,

environmental conservation, and healthcare, while CSR contributions to the Prime Minister's Relief Fund increased by 139 percent over the previous year.

Sectors	Contribution to CSR Activity
Education	38% of total
Hunger, Poverty & Health care	25 % of total
Environmental Sustainability	12 % of total
Rural Development	11 % of total
technology incubators, sports, armed forces, reducing inequalities	Negligible spending

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Industry research forecasts that CSR compliance will improve and range between 97 and 98 percent by FY 2019-20, taking into account recent modifications to CSR rules.

III OBJECTIVE

- (a) Issues and challenges in Indian corporate social responsibility

IV RESEARCH METHODOLOGY

The purpose of the research paper is to conceptualize the principles, governing factors and the objectivity of the concept. This research is of descriptive type based upon a Bibliometric discussion of the articles available. The secondary available data available deals and explain the various drivers, dependent and independent variables which design the concept of CSR and has been substantially utilized. So the various news articles, Books and Websites have been observed and used which are enumerated and recorded.

V LITERATURE REVIEW

The majority of CSR literature takes either an instrumental or a normative perspective.

The majority of the literature promotes CSR as a business case, while others promote "may be good for business" methods. Amaeshi Adi (2006) emphasised the necessity to restructure CSR in a stakeholder-oriented manner so that it is more important to managers in their daily checks to ensure that the organization's goals and objectives are met (instrumental approach- required ethically acting, till it is profitable).

Steinhardt, in 2005, agreed to prioritise human rights and emphasised their importance, regardless of profit or loss. The normative method, on the other hand, is constantly regarded as a more ethical performer (Gond & Matten, 2007).

The Wall Street Journal reported on May 12, 2008, that investing in CSR benefits corporations by improving their reputation and increasing customer loyalty (supported by Fombrun & Van ,2004).

According to Birch (2003), CSR should be a mandatory component of every organizational decision-making.

In an annual report, Australian Canadian Corporate Social Responsibility suggested that if we come up with CSR strategies, obstacles will arise, so it's best to include the stumbling block in the strategy in making a business case for corporate social responsibility, difficulty in integrating it with organisational values and practises, commitment to CSR, and organisational buying.

According to Vijay Vishwakarma (2019), CSR has been considered by certain organisations that recognise stakeholders as an intrinsic component of the business organisation that requires sufficient attention and care in order to survive the corporation.

- (a) Bindu Tiwari and Dr. Naveen Kumar (2018) investigated digital marketing and its value in CSR, focusing on how CSR benefits organisational business.

This research examines how businesses have used CSR to drive corporate growth and sustainability while maintaining brand value.

- (b) Kumar Ravindra, R. Preeti, 2021, The authors discovered CSR to be a public movement in which businesses participate. According to the authors, public and private entities should collaborate to share best practises, close to line standards, cooperative CSR promotion, and pool resources where appropriate.

The authors also discovered that businesses have a significant challenge in terms of the need for more credible metrics of CSR progress.

- (c) Singal K. Ajay (2021) also argued for a process shift (in internal governance and external implementation mechanism).

- (d) Dr. Patel R. Parvat (2020) investigated CSR and its dimensions in terms of socioeconomic activity, with an emphasis on ecology and the environment.

In his comparative analysis of bank CSR practises, Baluja, Garima (2017) discovered that while banks are engaged in such initiatives, there is still much to be done. When comparing MNCs and private sector banks, public sector banks were found to be more involved in such activities as rural development, livelihood, education, community welfare, women's and children's welfare.

- (e) Dr. Saluja Rajni and Sangam Kapoor (2017) focused on the notion of corporate social responsibility (CSR), its aspects, and importance in emerging economies, with a focus on India. They looked at the notion of 'Corporate Social Responsibility,' which refers to 'soft', voluntary self-regulation embraced by businesses to enhance elements of their operations, and they underlined that this might include environmental and human rights issues.
- (f) Chauhan Kuldeep Kumar and Shuchi Dawra (2017) investigated the evolution of CSR over time and discovered that it has progressed from a philanthropic act in society to a legally mandated act (Company Act 2013). The authors advocated for closing the gap between India's CSR targets and spending. These authors focused their academic attention on increased public awareness and the establishment of a defined policy framework.
- (g) Carol A. Tilt (2016) investigated the contextual factors that influence CSR and reporting in those countries, rather than relying on theories (e.g. stakeholder theory, legitimacy theory, and accountability theory), the authors recommended studying sociocultural understanding and economic development and its impact in the country in relation to CSR implementation.
- (h) Sumona Ghosh (2015) looked into the trend of private sector enterprises participating in CSR activities (based on publicly available company documents). According to Ghosh, education, drinking water, health, sanitation, and urban development are some of the most preferred activities for private companies (especially those in the manufacturing and diversified sectors), with a significant correlation, because they prioritise absolute profit (level 1) over CSR activities.

- (i) Hortensia Gorski et al. (2014) argued for a shift in mindset toward CSR in terms of performance and outcomes. The authors analysed the difficult area and recommended that CSR be implemented as a transformation process.
- (j) According to Shubhashis Gangopadhyay (2014), price reduction without sacrificing quality or enhancing quality without raising prices has been a draw for both consumers (to stay loyal) and employees, and such activities have been used as a competitive strategy if CSR is voluntary.
- (k) Netaji and Amran (2012) investigated the involvement of SMEs' owners/managers in CSR, as well as whether the form of ownership makes a difference in small business owners' CSR attitudes. They used the example of a Malaysian company that has a charitable approach to CSR followed by a modern approach, noting that the type of ownership affects perceptions of CSR costs and benefits between private limited companies and sole proprietorships.
- (l) Frisko and Arisandi (2011) used a collaboration programme within a regulatory framework to study Indonesian government companies and SMEs. The authors aimed to evaluate the efficiency of social programmes that aid in the design of sustainable development for a better future as part of the partnership's goal to enhance the economy.
- (m) Erli and Lasmono (2010) found mixed results, implying that corporate social responsibility is still a notion that has to be implemented in developing countries. Consumers in developing countries are more aware of and supportive of CSR, and they prefer to buy from companies with a good social reputation.
- (n) Sharma et al. (2009) investigated the involvement of human resource management experts who play a key role in promoting CSR activities at all levels. The influence of CSR and human resource operations together will encourage desired behaviour for long-term organisational performance.
- (o) Reich (2008) claims that if CSR investment delivers certain social objectives for a modern public firm, and that CSR promotion by both public and private corporations deceives the public into believing that the private sector can accomplish certain public goals.

VI KEY DRIVERS

Various research groups, such as KMPG, explained the drivers of CSR in the twenty-first century.

KPMG identified the following significant drivers of CSR in G250 companies in a survey:

1. Brand & Reputation (67 percent)	6. Learning & Innovation (44 percent)
1. Increased shareholder value capital access (32 percent)	7.Enhancement of market position (22 percent)
2. Consideration of ethical issues (59 percent)	8.Risk management and mitigation (44 percent)
3. Financial considerations (32 percent)	9. Improved working connection with government authorities (18 percent)
4. Keeping employees motivated (44 percent)	10. Cost-cutting (10 percent)
5. Improved supplier relationships (22 percent)	

According to secondary sources (books available), corporate social responsibility (CSR) entails a company investing at least 2% of its net earnings after taxes, in accordance with the company act of 2013, as amended, with the long-term goal of societal welfare.

The following is a summary of the legal, social, and economic interface, as well as its social linkage (e.g., BHEL activity and initiatives), and now an ethical necessity of the firm:

- (a) **Environmental Responsibility**....companies must engage in some activities that are environmentally favourable, such as minimising pollution, greenhouse gas emissions, and the use of single use plastics, among others.
- (b) **Ethical Responsibility**... Embracing ethical responsibility aims to ensure that all stakeholders, including leadership, investors, employees, suppliers, and customers, are treated fairly.
- (c) **Philanthropic responsibility**.... Refers to a company's goal of actively improving the world and society.
- (d) **Economic Responsibility**....The ultimate goal is to have a good impact on the environment, people, and society, not just maximise profits.

Apart from these core directives additional guidelines have been given by THE FICCI- Aditya Birla CSR Centre for Excellence in New Delhi (17, February 2010):

- Respect for Worker's rights and Welfare
- Respect for human rights
- Activities for social and Inclusive Development

VII ISSUES & CHALLENGES

Many businesses claim that corporate social responsibility is a minor concern for them and that consumer pleasure is more essential.

They believe that customer happiness is now solely about price and repair, but they are missing out on major changes taking place around the world that will completely revolutionise the industry.

The change is known as social responsibility, and it is a commercial opportunity.

VIII ISSUES OF CSR

- (a) **Human Rights-** The obligation of a company to respect human rights is based on globally recognised human rights, particularly those established by the United Nations. Human rights due diligence enables businesses to detect and mitigate any negative consequences of their actions and value chain in a timely manner. In actuality, the shape it takes is determined by the size of the company as well as specific risk factors such as location and industry.
- (b) **Working Environment-** Enterprises can contribute to the creation of high quality jobs by ensuring the greatest possible work circumstances based on applicable statutory legislation and international labour standards, particularly those of the International Labor Organization. This largely pertains to the recognition of labour unions, the eradication of child and forced labour, and the removal of workplace discrimination (e.g. based on where they come from, their social background, skin color, religion or political views). Collaboration with social partners in a constructive manner is also essential.
- (c) **The Environment-** The goal of responsible environmental management is to consistently improve an organization's environmental effect. This includes a progressive internal environmental management system based on high standards, environmental due diligence, an environmentally friendly strategy with closed cycles, consistent reductions in greenhouse gas emissions, and an environmental contingency plan.
- (d) **Combating Corruption-** Corruption has a significant negative impact on democratic institutions, corporate governance, investments, and international competition. Enterprises can play a critical role in preventing and exposing corruption by implementing internal control measures. It's also

crucial to publicise and train staff on the company's anti-corruption strategy, which should be endorsed by management.

- (e) **Corporate Governance-** Good corporate governance entails achieving transparency and a balanced management-control ratio while safeguarding decision making power and efficiency at the highest levels of the corporation. Good accounting and reporting processes, Board of Directors oversight, and respect for shareholder rights and key stakeholders' concerns underpin these.
- (f) **Disclosing Information-** Enterprises tell the public about their business actions and their consequences on the economy, society, and the environment as part of a transparent reporting process. A routine process of sharing related information in time marks the organization's transparency and builds trust. The reporting procedure also earns the trust of the company's stakeholders (such as shareholders, financial institutions, employees, and interest groups) and can help with capital access.
- (g) **Consumer Interests-** Consumers are finding it more difficult to assess products and services and make informed purchasing decisions, owing to the growing quantity of products available and the complexity of many markets. As a result, they rely on businesses to follow ethical business and marketing methods and to ensure the safety and quality of their products and services. This entails giving customers' accurate and clear product information, promoting sustainable consumption, and listening to their concerns.
- (h) **Gender Equality-** Enterprises should be led by the core principle of gender equality in employment as part of their activities, and should not discriminate against their employees based on gender. Corporate problems include balancing work and family life, as well as equal compensation.
- (i) **Occupational Integration-** Enterprises can protect their employees' employability by identifying health issues early and taking appropriate steps to address them. As a result, the number of persons who leave the workforce owing to health issues will be reduced as much as feasible. During the reintegration process, employees with health issues should be helped.

IX CHALLENGES OF CSR

- (a) **A lack of general public awareness about CSR initiatives-** The general public has little interest in engaging in and contributing to company CSR operations due to a lack of information about CSR. It's made worse by a lack of contact between CSR focused firms and the general people at the grassroots level.
- (b) **Local capacities must be developed-** There is a severe shortage of educated and competent groups that can successfully contribute to corporations' continuing CSR initiatives. This risks the boost of CSR initiatives and, resulting into limiting the scope of alike activities.
- (c) **Transparency issues-** Because they do not made sufficient attempts to share information about their programmes, audit issues, impact assessments, and budget utilization, they lack transparency. This hinders the trust building among the firms which ignites the CSR success.
- (d) **A scarcity of well- organized non-governmental organizations (NGOs)-** In remote and rural areas, there is a lack of wellorganized nongovernmental organisations that can assess and identify real community needs and collaborate with businesses to ensure successful CSR implementation.
- (e) **Factor of visibility-** The media's involvement in showcasing successful CSR projects disseminates positive news and educates the public about various companies' continuing CSR initiatives.
- (f) Many nongovernmental groups participate in event based activities because of the perceived influence of acquiring publicity and branding.
- (g) **A skewed perception of CSR projects-** Nongovernmental groups and government agencies typically have a limited perspective on corporate social responsibility programmes, viewing them as primarily donor-driven.
- (h) As a result, businesses struggle to decide whether or not to engage in such operations in the medium and long term.
- (i) **There are no explicit CSR norms available-** Because there are no clear legislation requirements or policy directions to govern firms' CSR operations, they must rely on their business size and profile.

X RESULT OF CSR

Benefits To Bhel:	Benefits To Rural Community:
<ul style="list-style-type: none"> • Better performance financial performance with lowering the operation cost for quality productivity; 	<ul style="list-style-type: none"> • Financial contributions to self-employment, employee volunteer programs
<ul style="list-style-type: none"> • Improved brand image & reputation 	<ul style="list-style-type: none"> • Rural economic security, wastes, free primary education,
<ul style="list-style-type: none"> • Strong internal branding 	<ul style="list-style-type: none"> • Opportunity of employment
<ul style="list-style-type: none"> • Strong social interface will boost the face value of BHEL 	
<ul style="list-style-type: none"> • Trained, skilled workers for production units 	
Benefits To Environment:	
<ul style="list-style-type: none"> • Freedom from waste 	
<ul style="list-style-type: none"> • Green environment 	
<ul style="list-style-type: none"> • Environmental sustainability 	

XI CONCLUSION

Corporate Social Responsibility (CSR) is most successful when it is implemented as part of a company's growth plan. Identifying, promoting, and implementing successful policies and procedures that deliver triple bottom line results are critical for businesses. Corporate Social Responsibility (CSR) can be seen as a collection of good citizenship actions carried out by diverse firms at one end of the spectrum. On the other hand, business practises often have a big impact on society. It will be necessary to turn Corporate Social Responsibility (CSR) into a movement in India for the latter objective to be realised.

In addition, public and private organisations will be required to adhere to common standards, discuss best practises, promote Corporate Social Responsibility (CSR) together, and pool resources when appropriate.

One of the most significant challenges facing business is the need for more reliable indicators of progress in the field of Corporate Social Responsibility (CSR), as well as the dissemination of CSR plans.

Transparency and discussion can help a company appear more trustworthy while also raising the standards of other businesses. CSR in India has come a long way in terms of maintaining the company's long term viability while also assuring justice to all stakeholders. It has successfully knitted business, social inclusion, and environmental sustainability together. Corporate actions, ranging from responsive activities to sustainable initiatives, have demonstrated their ability to make a substantial difference in society and improve overall quality of life.

Given the enormity of the existing socioeconomic predicament in India, it is difficult for a single body to effect change. Corporate entities have the knowledge, strategic thinking, people, and financial resources to support largescale social change. India's social development will be accelerated by effective collaborations between corporations, non-governmental organisations, and the government.

XII RECOMMENDATION

- Internal Communication of CSR motives within organizations for internal branding
- Incentives to lower rank staffs of the organization for their CSR contribution (activity against target)
- Make all the employees involved in such activities in rotation for a strong communication to society
- Incentive based involvement of selected people from the society to represent CSR initiatives
- Beneficiary population area should be used to share & shoulder the further CSR programs

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