

CORPORATE SOCIAL RESPONSIBILITY AND DEVELOPMENT: LOCATING THE DEBATE WITHIN LITERATURE

Seema Sharma*

Abstract *CSR in India is taking shape in a specific context. An increasing role of private sector in all aspects of life and globalisation of economy have their share in the spread of present form of CSR in India. There is thus an increasing concern and debate on the role of CSR. In the light of above, the paper takes a critical look at the role of CSR and the contribution that it may make in the context of development in India. The critique is built by positioning the available literature on the major stakeholders in CSR- the state, corporate, NGOs and communities.*

Keywords *Corporate Social Responsibility, Development, NGO, Multinational Corporations, Communities, State*

INTRODUCTION: UNDERSTANDING CSR

A clear definition of Corporate Social Responsibility (CSR) is essential to not only delineate its boundaries but also to identify the potential it may have to contribute to development of the communities amongst which it is operationalised. The term Corporate Social Responsibility has been defined in innumerable ways adding to confusion on what constitutes CSR. According to Carroll, a conscientious business should embrace economic, legal, ethical and philanthropic responsibilities (1994). At the same time he termed the situation as “an eclectic field with loose boundaries, multiple memberships, differing training/perspectives and multidisciplinary” (Ibid pp. 14). Definitions of CSR range from basic to most demanding, from specific reference to a number of necessary activities to demonstrate responsibility, to a general call for a comprehensive, integrated and committed pursuit of social and environmental sustainability (Aras & Crowther, 2009). It has been defined as an integration of stakeholder’s social, environmental and other concerns into a company’s business operations (EIU, 2002:2). World Business Council (2002) defines CSR as the commitment of business to contribute to sustainable economic development by working with their employees, their families, the local community and society at large to improve their lives in ways which are good for business and for development. Corporate social responsibility is also seen as a process of managing the cost and benefits of business activity to both internal (workers, shareholders, investors) and external (institutions of public governance, community members, civil society groups, other enterprises) stakeholders (World Bank, 2002). A surge in definitions and an equal number of initiatives that go in the name of CSR, with flavours differing from region to region implies that what CSR means is open to contest. Diversity of

issues addressed under CSR umbrella still precludes any attempt towards a singular universal definition (Okoyo, 2009).

Friedman, an economist and one of the strongest critiques of corporate social responsibility emphasized that business should do what it has to do – taking care of business (1960). Social responsibility thus comes from using resources and engaging in activities so as to increase profit within the ambit of defined rules. It may be in the interest of the firms to donate resources or create local resources of the communities where their business operates. Though these acts may be considered as social responsibility yet these are hypocritical window dressings (Friedman, 1970). However, nowadays, it is considered to be politically incorrect to publicly share Friedman’s conception of business ethics “A scholar’s Friedmanite orientation would most likely be labelled as heretic by the advocates of the prevailing ‘pro-CSR’ discourse” (Kallio, 2006) with possibility of marginalisation from the mainstream CSR.

The Political and Economic Context of CSR

There is no denying that the origin of term corporate social responsibility and its prevailing definitions can be traced to West. The debates on the role of CSR in the West have historically taken place within specific socio-economic context.

As early as 1929 during the onset of great depression, it was publicly stated that if business leaders did not get it right the first time of serving the communities they will face revolution or feudal system based on business ownership (Donham, 1929). During the cold war period, the business managers were exhorted not to spend time on inconsequential discussions on redistribution of wealth. The

* Assistant Professor, Department of Social Work, University of Delhi, Delhi, India. Email: seemasharma.dsw@gmail.com

only way for America to stay strong and constructive in troubled world (cold war period) was to remain dependent on free and competitive institutions that gave freedom for self expression and advancement to people. To advance the American way of life one needed to show by example that individual objectives could be best served when they were identified with common good (Abrams, 1951). During the same time, Harvard Business Review carried an article which mentioned "It is in our own interest to be hiring more Negros. Idealistically also we should provide better employment opportunities to our Negro citizens. Our race relations have far reaching implications for democracy-for struggle against communism, as well as endeavour to overcome discord within our own borders. The progress of non whites in USA is of deep concern to people of Asia and Africa where Russia's challenge is the sharpest." (Morrow, HBR, Jan-Feb, 1957). Corporate social responsibility thus was a part of the ideological war that was fought against communism in the economic domain. During this phase of dominance and suspicion, the corporate houses were exhorted to take on the "public responsibilities" and to take care of broader interests of society. This was the only way by which the onslaught of socialism could be stopped. (Davis, 1973). Thus the way business responsibilities were defined arose from the larger ideological framework developed during cold war. Soviet communism represented a massive ideologically based assault on everything that USA valued-individualism and free market. By spreading free market values and opening trade with economically poorer regions, businesses laid a claim to being agents of worldwide benefit and in a way which would also benefit them (Spector, 2008)

Of late, globalisation has had its own consequences for theorizing of CSR. There is one set of discussions that considers business houses as solution to the problem of global regulation and public goods problem where the state agencies may be unwilling or overburdened to contribute to public good. Also, with globalisation, the global framework of rules has become fragile and incomplete. Hence the business firms are expected to have additional political responsibility to contribute to development and global governance (Scherer *et al.*, 2008). In contrast, there is another school of thought which debates that many of the prevailing ills in society such as global warming, AIDS, corruption, deforestation and issues pertaining to human rights have strong transnational impact and MNCs are criticised for some of these problems (Ibid). Thus one can identify an interesting and cyclical relationship between the problems created by MNCs and their resolution through CSR.

Whatever stand we may take, there is no denying that today business firms have become economically very powerful. The world's biggest corporations have revenue that equals or exceeds the gross GDP of some developed states (Chandler & Mazlish, 2005). Their power is further compounded by

their mobility and capacity to shift resources to locations which they find more profitable while using criteria of efficiency (Palazzo, Scherer & Baumann, 2006). Because national governments do not want to lose investments, production, jobs and tax revenues, they are forced to enter a race to bottom by easing business regulations, (McKenzie & Lee, 1991, Ohamae 1990, 1995, Roach 2005), the very regulations that help militate against socially irresponsible corporate behaviour. The states thus respond to pressure of globalisation by not only pursuing neoliberal reforms but also passing on the regulatory functions to private sector (Bartley, 2003, Maignan & Ralston, 2002). Where ever states are found to be weak, the MNCs have been ruthless as has been in the case of Exxon mobile in Indonesia where it collaborated with military regime (Taylor, 2004) and Shell in Nigeria.

In India, the growing debate on CSR and its adoption by large number of corporate post liberalisation can be seen in the context of the larger role being played by the private sector in the economic sphere. As expected, post globalisation, there is increasingly, a receding role of state in the country's economy and in the social sphere. The corporate world keen to exploit the available opportunities and encash upon the liberal government outlook has gone all out to expand its economic frontiers by acquiring land and setting up new ventures either independently or in partnership with government. While engaging with communities, which may be reluctant to part with their land for these ventures or may not be in favour of certain projects CSR is increasingly being used as one of the instruments (Sharma, 2011). While at the same time becoming a global player implies that these companies have to resort to international standards even in their socially responsible behaviour. Global compact and Global Reporting Initiatives help these companies to project themselves as responsible corporate which do ethical business as per the framework set by the international organisations guided by the dominant ideology of the west (Ibid). Herein lies the typical flavour of CSR in India.

Development and CSR

Depending on the ideological stand one takes, there are different ways to achieve development goals. However, irrespective of the ideological positioning, one may generally agree that development in India requires removal of poverty, skewed economic opportunities, systematic social deprivation, neglect, non availability and inaccessibility of public services, removal of tyranny and intolerance amongst groups and instruments of state. It requires that not only opportunities are provided to people but also ensuring that these opportunities are translated into reality. With its ranking of 134 out of the 182 countries on HDI, India has

a long way to go as far as development is concerned (HDR, 2011). With privatisation, globalisation and liberalisation of economy, India has, on one hand seen huge jumps in terms of increased growth rate and GDP. However, it has not been able to ensure that the benefits of increased growth reach all. There is massive gap in the income of top twenty percent population of India and those below poverty line, whose number continues to swell. India has the world's largest number of multi-dimensionally poor, more than half of the population, at 612 million (Ibid). At the same time, India also has a large indigenous population with its unique culture and inhabiting forests and other mineral rich areas. These are now in the limelight owing to strong tussle between the local populations, state and the corporate giants who want to set up their factories or mining operations around the very areas which these people have inhabited for centuries. It is a matter of debate as to how CSR can contribute to the development of our country.

Let us critically look at the possibility of CSR becoming an instrument of development in India. The arguments against the possibility of CSR playing a major role in the development process in the developing country like India have been taken at four levels and are discussed below.

LITERATURE ON CSR

The world wide literature on CSR highlights that it makes a strong business case. This itself limits what CSR can do for development. The literature also highlights how corporate can use CSR for creating a brand image or get competitive advantage, pointing how firms are also known to use socially responsible initiatives as part of their "image repertoire" when dealing with the threat of boycotts. Studies have shown that CSR initiatives are especially likely to be used by firms that have built their reputation around being a "virtuous company." Thus CSR is also likely to be used as a damage control under threat to the image (Morris *et al.*, 2010). CSR is also seen as a tool to attract better candidates for the company, improve employee morale and hence may positively impact company's growth. While in many of these studies CSR comes out as a marketing tool, there are also studies that highlight the "good deeds" of CSR. The literature on CSR suggests that the firms whose financial performance is weak are less likely to engage in socially responsible corporate behaviour than those firms whose financial performance is strong (Margolis & Walsch, 2001, Orlitzky *et al.*, 2003). This is because such firms will have fewer resources to spare. It is also found that in periods of intense competition, the firms do all sorts of things for their survival—compromise on product safety, quality, sweating labour, cheating customers (Kolko, 1963; Weinstein, 1968; Mc Craw, 1984; Schneiberg, 1999). In fact, firms that engage in earning through manipulations are significantly more likely to engage in CSR activities (Prior, Surroca & Tribo,

2008). International competitiveness which has increased with globalisation since 20th century has led corporations to press the governments for neo liberal policies, reduction in tax, welfare expenditure and business regulations (Campbell & Pedersen, 2001). There is a complaint that these have increased political inequality, environmental degradation and other socio economic ills (Gilpin, 2000; Wade & Veneroso, 1998 a & b). In the light of above, it would be incorrect to expect CSR to become a crucial tool of planned change i.e. development.

CORPORATE- STATE ENGAGEMENT

The second level of argument against CSR as a tool of development is at the level of corporate- state engagement. Though there is weak evidence yet arguments suggest that MNEs diversify into poorly regulated countries in order to take advantage of the low cost associated with cheap labour, substandard working conditions and weak environment regulations (Walter, 1982). The states in such poor countries continuously dilute applicable laws from the fear of losing out foreign investments. Sometime back, POSCO had threatened to withdraw from India on account of what it called undue delays in clearing their project. The project was under scrutiny of environment ministry. Where states are weak, the MNCs have been ruthless. Exxon mobile in Indonesia is known to have collaborated with the military regime (Taylor, 2004) and so has been the case with Shell in Nigeria where it colluded with corrupt government to exploit the natives and environment. In India, the state has been both helpless and unwilling to take action against Union Carbide (now taken over by Dow Chemicals). The victims of the gas leak at Union Carbide factory in Bhopal still await justice. A forty ton of methyl isocyanate escaped from the factory exposing half a million people to the dangerous gas and killing more than 20,000 people. A government that is strong and means business is able to ensure that the corporate do not engage in such activities. The available data however points to the fact that the states in the developing countries are increasingly becoming weak to take stand against multinational corporate giants. If the corporate distorts and uses the weakness of the state to their advantage at the cost of the whole society then it cannot play a developmental role in society. Also, while the elected governments have mandate to take decisions for the whole society, the same is not the case with corporate entities, who take up development initiatives under CSR. The elected government in principle represents the interest of all but the corporate does not. Even when the corporate aligns its initiatives with the national goals as is happening now in India, wherein many corporate are aligning themselves with millennium development goals, sustainability and variation in quality are two big areas of concerns.

CORPORATE-NGO NEXUS

Thirdly, let us look at the *modus operandi* of the corporate for fulfilling their social initiatives. Evidence points to the fact that NGOs are increasingly being co-opted into CSR implementation. In India as well, a quick glance at the corporate social responsibility shows that NGOs are the favourite destination for CSR implementation. It is claimed that with globalisation, there is a need for global governance the definition and implementation of standards of behaviour with global reach (Habermas, 2001). National Governments, international organisations, NGOs, civil society groups and business firms have a role to play in this (Scherer, Palazzo & Baumann, 2006). NGOs are in fact given credit for being one of the authentic regulators of corporate behaviour. Interestingly, corporate is increasingly engaging with NGOs for accomplishing their CSR agenda.

NGOs are thus becoming active players in CSR industry. They are positioning themselves as service providers and are packaging their services in such a manner that it is being commented that the distinction between civil society and business, NGOs and companies is becoming blurred (Utting, 2005). Wherever the NGOs operate via the CSR mode, they have to reiterate that the initiatives are “sponsored” by the corporate or else the image building agenda of the corporate is incomplete thus further blurring the line of demarcation between the corporate and the NGOs. There is a need to look into and research on whether collaboration between the NGOs, state and market enterprises under the guise of CSR will create a power nexus. Closer relation between NGOs and business and commodification of activism also has an inherent risk of co-option, and dilution of NGO’s radical agenda (Ibid). Increasing engagement of NGOs with service delivery has possibilities of not only bringing about a decline in confrontational activism and advocacy for radical alternatives but also bringing in the possibilities of analysis that ignores structural issues (Ibid).

There is an inherent contradiction between commodification of services and confrontational activism since the prerequisite for rendering such services is maintenance of status quo. While prevailing socio-economic and political conditions necessitate this kind of activism in India as has been seen in case of struggles such as those for the victims of Bhopal gas tragedy, against the construction of big dams, protests against Vedanta group in India, the controversy surrounding Coca Cola, one would be naive to ignore the possibility of co-option or blunting of these movements in the future. While such public private partnerships may be lauded for being hallmark of business society cooperation, there is every possibility that CSR through such partnerships can become an instrument of institutional capture, thereby influencing the policies (Utting, 2005). This can, in turn, lead to either maintenance of status quo or pre-empting of such policies that may go against big corporate houses.

NGOs can play a key role in putting pressure on corporate to change their style of operations. This is perhaps one of the temptation for corporate to co-opt and collaborate with NGOs. Quasi regulation of business by NGOs does give a signal to larger society that people can hold companies accountable for actions. However the reality shows that there is a limited control of such initiatives (Bendell, 2000). There are instances of NGOs in India paying closer attention to maintaining good relations with funding bodies than to the constituencies they are meant to represent. Thus, neither the corporate nor the NGOs represent aspirations of people in general. At the same time there is no mechanism to hold them accountable for their actions in social domain.

CORPORATE — COMMUNITY INTERPHASE

The fourth level of critique has its basis in the corporate–community interphase. First, from the point of view of society it is important to assess the nature of contribution that companies make in the communities. A quick glance at the CSR initiatives of corporate in India shows that these initiatives can be broadly categorized under three heads (Sharma, 2011). First come the initiatives that can be considered to be philanthropic initiatives. Almost all the corporate houses are giving donations towards some cause or the other. These activities are not sustainable and are more in the form of financial contribution or contribution in kind. The second set of initiatives is those that fall in the domain of infrastructure development. Many corporate houses are involved in infrastructure development or enhancement; be it building of roads, community centers, schools, tube wells, providing technical assistance and infrastructure facilities in electricity generation/ distribution in select villages that are without electricity. There are also initiatives that are aimed at “empowering communities” through skill building, vocational training, education and livelihood issues. The engagements like construction of buildings, laying handpumps, providing solar lights do not entail genuine involvement of people who see them as gifts without feeling of ownership. Also, such initiatives cannot remain functional for long without maintenance and support. Even if people decide to undertake maintenance work, they do not have expertise, skills or tools to accomplish it. The consultation process with communities for these initiatives follows technical or engineering approach. The hired NGOs or consultants land up in the identified area. Instead of long discussions with the community spread over months so as to understand the cultural context of the community, most undertake PRA and come up with the intervention plans. In addition, relatively little attention is paid to strategies or skills that communities themselves may require or adopt to demand an accountability of corporate. The focus is on voluntarism from above rather than rights from below (Frynas, 2005).

The CSR discourse on working with communities lays emphasis on partnership and negotiations with community but the whole discourse is treated as apolitical (Garvey et al, 2005). While it is claimed that “communities take their own place at their negotiating table along with regulators and factory managers” (World Bank, 2003), however, the challenges and power dynamics continue to be important even when supposedly equal positions on the table have been negotiated (Ibid). The communities are more likely to be the victims when they are weakly organised, and subject to environment racism (Cole & Foster, 2002). In India we find that rural communities, poor and marginalised communities and those whose education level is low are the target. While the corporate makes use of the available expert knowledge to deny claims for accountability by the communities, the burden of proof against the corporate lies with these marginalised and under resourced communities. Also, while corporations have access to corridors of power and decision making, the communities in which many of them operate are far removed from centres of political power. The recent protests against the nuclear power plant in Kodaikulam; Tamil Nadu is a case in point where the villagers were not kept informed. Consultation process was not followed nor was information disseminated to the villagers. The Nuclear Power Corporation, which is in charge of the power plant, was later advised to hasten up the process of building schools, medical facilities through their CSR to contain peoples’ anger and anxiety. The communities around the plant are virtually being sidelined and silenced in the name of development. In such a scenario, it is difficult to expect development for the very segment which has been left out of this process.

CONCLUSION

Keeping the nature of problems and issues in our country as the central point, the actual and potential contribution of CSR to development faces structural constraints. The present CSR discourse has all the ingredients to divert attention from actual political, economic and social solutions to such problems. However its contribution in social field through activities can be acknowledged. Also, as CSR is often used as a tool to manage external perceptions, hence there are implications for the nature of projects undertaken. Also, even if some development benefits are derived from CSR through these initiatives, the issues of governance still remain unaddressed. In addition to other motivations, the reason why these companies build roads, schools or provide lighting is because the government has failed in its development effort. If CSR does deliver development benefits, there would be less pressure on the government to deliver these. Governance failure leads to a larger CSR role in development which may ease the pressure on government.

In addition, the delivery generally relies on NGOs which further erodes governance structure.

CSR is not simply a technical issue of knowledge, resource availability or environmental awareness amongst key decision makers. But rather it is a political process involving power struggles between different stakeholders and actors (Utting, 2002a). Companies can use financial power to counter sanctions by the communities. They can invest in public relations to defend against negative publicity, fund scientific research to counter claims made against them and ensure best legal advice in case of litigation. Coke’s example stands out in this regard when it countered the allegations of high level of pesticide in their drink through effective use of media and research. Hindustan Unilever took advantage of lax laws to run a second hand plant full of ageing equipment that compromised on safety of local population and endangered the local flora and fauna in Tamil Nadu. The company is now denying its responsibility to the employees and environment by relying on questionable scientific studies it commissioned or conducted itself (Frontline September 24, 2010, page 6). In any case, the fallout of an industrial disaster is felt differently by different people. In case of Bhopal tragedy, it was the marginalised Muslim community which suffered the most.

While the Indian economy grows under privatisation, liberalisation and globalisation, the growth has not had much impact on the living conditions of majority of people in India. What people of India require is more job opportunities, decent working conditions and decent work that can ease out unemployment and poverty situation. However what we find is an increasing focus on skill building and vocational training by the corporate against the backdrop of a jobless economic growth (Sharma, 2011). Crook (2005) aptly comments that at the level of action “when commercial interests and broader social welfare collide, profit comes first,” and thus “for most companies, CSR does not go very deep.”

The arguments proposed are meant not to deny the value of services being rendered to the communities. They are meant to underline the fact that these activities should be seen as such and not to be taken as development which is a very wide issue. Development through CSR thus remains elusive.

REFERENCES

- Abrams, F. W. (1951). Management’s Responsibilities in a Complex World. *Harvard Business Review*, 29(3), 29-34.
- Aras, G., & Crowther, D. (edited) (2009). *Global perspectives on corporate governance and CSR*. Surrey: Gower Publishing Limited.
- Bendell, J. (2000). In whose name?. The accountability of corporate social responsibility. *Development in Practice*, 15(3 & 4).

- Bendell, J. (2005). *In our power: The civilisation of globalisation*. Sheffield: Greenleaf Publishing.
- Berle, A. A. Jr. (1931). Corporate powers as powers in trust. *Harvard Law Review*, 44, 1049-1079.
- Campbell, J. L., & Pedersen, O. K. (2001). The rise of neo-liberalism and institutional analysis. In J. L. Campbell, J. A. Hall & O. K. Pedersen (edited) *National identity and the varieties of capitalism: The danish experience*. pp 3-49. Montreal: McGill-Queen's University Press.
- Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32(3), 946-967.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders. *Business Horizons*, 34, 39-48.
- Carroll, A. B. (1994). Social issues in management research. *Business and Society*, 33(1), 5-25.
- Carroll, A. B. (2008). A history of corporate social responsibility: Concepts and practices. In A. Crane et al. (edited), *The oxford handbook of corporate social responsibility*. New York: Oxford University Press. 19-46.
- Chandler, A. D., & Mazlish, B. (ed) (2005). *Leviathans: Multinational corporations and the new global history*. New York: Cambridge University Press.
- Cole, L. W., & Foster, S. R. (2002). *From the ground Up : Environmental racism and the rise of the environmental justice movement*. New York: New York University Press.
- Cramer, J., Jonker, J., & Van der Heijden, A. (2004). Making sense of corporate social responsibility. *Journal of Business Ethics*, 55(2), 215-222.
- Crook, C. (2005). The Good Company. *Economist*, 374.
- Davis, K. (1973). The case for and against business assumption of social responsibility. *Academy of Management Review*, 16, 312-322.
- Devinney, T. (2009). Is the socially responsible corporation a myth?. The good, the bad and the ugly of corporate social responsibility. *Academy of Management Perspectives*, 23(2), 44-56.
- DFID. (2000). *Eliminating world poverty: Making globalisation work for the poor*. White Paper, London: DFID.
- Dodd, E. M. (1932). For Whom are Corporate Managers Trustees?. *Harvard Law Review*, 45, 1145-1163.
- Donham, W. B. (1927). The social significance of business. *Harvard Business Review*, 5(4), 406-419.
- Donham, W. B. (1929). Business ethics - A general survey. *Harvard Business Review*, 7(4), 385-394.
- EIU. (2005). *The Importance of Corporate Social Responsibility*, White Paper, The Economic Intelligence Unit Ltd.
- European Commission. (2002). *Corporate social responsibility: A business contribution to sustainable development*. Brussels: European Union.
- European Commission. (2002). *Communication concerning corporate social responsibility: A business contribution to sustainable development*. Brussels: European Union.
- Friedman, M. (1960). *Capitalism and freedom*. Chicago: University of Chicago Press.
- Friedman, M. (1970, September 13). A friedman doctrine : The social responsibility of business is to increase its increase its profits. *New York Times Magazine*. Frontlin.
- Frynas, J. G. (2005). The false developmental promise of corporate social responsibility: Evidence from multinational oil companies. *International Affairs*, 81(3), 581-598.
- Gallie, W. B. (1956). Essentially contested concepts, *Proceedings of the Aristotelian Society* " 56, 167-198 reprinted in M. Black (ed.): 1962, *The Importance of Language*. Englewood Cliffs, NJ: Prentice-Hall Inc. 121-146.
- Garriga, E. M., & Mele, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53, 51-71.
- Garvey, N., & Newell, P. (2005). Corporate accountability to the poor? Assessing the effectiveness of community based strategies. *Development in Practice*, 15(3) and 4 June 2005.
- Giddens, A. (1990). *Consequences of modernity*. Cambridge, U.K : Polity Press.
- Gilpin, R. (2000). *The challenge of global capitalism*. Princeton, NJ: Princeton University Press.
- Habermas, J. (1996). *Between facts and norms: Contributions to a discourse theory of law and democracy*. Cambridge: Polity Press.
- Habermas, J. (2001). *The post national constellation*. Cambridge: Mass MIT Press.
- Hansen, M. (2002). Environmental Regulation of Transnational Corporations : Needs and Prospects in P. Utting (edited) *The Greening of Business in Developing Countries : Rhetoric, Reality and Prospects*. London: Zed Books.
- Hindustan Times, August 25, 2010 page 1.
- Human Development Report 2009.
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72, 243-262.
- Kallio, T. J. (2007). Taboos in corporate social responsibility discourse. *Journal of Business Ethics*, 74, 165-175.
- Kolko, G. (1963). *The triumph of conservatism*. Chicago: Quadrangle.

- Levitt, T. (1958). The dangers of social responsibility. *Harvard Business Review*, 36, 41-50.
- Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and U.S.: insights from businesses' self presentation. *Journal of International Business Studies*, 33, 497-514.
- Margolis, J. D., & Walsh. (2003). Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly*, 48, 268-305.
- Matten, D., Crane, A., & Chapple, W. (2003). Behind the Mask: Revealing True Face of Corporate Citizenship. *Journal of Business Ethics*, 45(1/2)
- Mc Craw, T. (1984). *Prophets of Regulation*. Cambridge, M.A: Harvard University Press.
- Mc Kenzie, R. B., & Lee, D. R. (1991). *Quicksilver capital*. New York: Free Press.
- Morris, M. H., & King, B. (2010). *Keeping up appearances: The use of corporate social responsibility to palliate image threat*. Kellogg School of Management.
- Morrow, J. J. (1957). American Negroes-A Wasted Resource. *Harvard Business Review*, 35, 65-74.
- Newell, P. (2002). From responsibility to citizenship? Corporate accountability for development. *IDS Bulletin*, 33(2), 91-100.
- Ohmae, K. (1990). *The borderless world.: Power and strategy in interlinked economy*. New York: Harper Collins.
- Ohmae, K. (1995). *The end of the nation state*. New York: Free Press.
- Okoye, A. (2009). Theorising Corporate Social Responsibility as an Essentially contested Concept: Is a Definition Necessary? *Journal of Business Ethics*, 89, 613-627.
- Orlitzky, M., Schmidt, F. L., & Rynes, S. R. (2003). Corporate social and financial performance: A meta analysis. *Organisation Studies*, 24(3), 403-41.
- Palazzo, G. S., & Scherer, A. G. (2006). Corporate legitimacy as deliberation: A communicative framework. *Journal of Business Ethics*, 66(1), 71-88.
- Palazzo, G. S., & Scherer, A. G. (2008). Globalisation and Corporate Social Responsibility, in A. Crane et al. (eds.), *The oxford handbook of corporate social responsibility*. New York: Oxford University Press. 413-431.
- Porter, M. E. (1980). *Competitive strategy: Techniques for analysing industries and competitors*. New York: Free Press.
- Porter, M., & Kramer, M. (2002). The competitive advantage of corporate philanthropy. *Harvard Business Review*, 80(12), 56-69.
- Ranald, P. (2002). Global corporations and human rights, The regulatory debate in Australia. *Corporate Environmental Strategy*, 9(3), 243-250.
- Roach, B. (2005). A Primer on Multinational Corporations. In Chandler, A. D; and Mazlish, B. (eds). *Leviathans. Multinational corporations and the new global history*, 19-44. Cambridge, U.K: Cambridge University Press.
- Ravi Raman, K. (2007). Community-Coca-Cola Interface Political-Anthropological Concerns On Corporate Social Responsibility. *Social Analysis*, 51(3), 103-120.
- Schedeler, A. (1999). *The self restraining state: Power and accountability in new democracies*. London: Lynne Rienner.
- Scherer, A. G., Palazzo, G., & Baumann, D. (2006). Global Rules and Private Actors. Towards a New Role of Transnational Corporation in Global Governance. *Business Ethics Quarterly*, 16, 505-532.
- Schneiberg, M. (1999). Political and Institutional Conditions for Governance by Association: Private Order and Price Controls in American Fire Insurance. *Politics and Society*, 2791, 67-103.
- Sharma, S. (2011). Corporate social responsibility in India. *The Indian Journal of Industrial Relations*, 46(4).
- Sharma, S. (2013). Vulnerabilities and social responsibility in India: Possibilities, opportunities and limits. *International Journal of Business Ethics in Developing Economies*, 2(1).
- Spector, B. (2006). The Harvard Business Review Goes to War. *Management and Organizational History*, 1(3), 273-295.
- Spector, B. (2008). *Business responsibilities in a divided world: The cold war roots of the corporate social responsibility movement*. Oxford University Press.
- Streek, W., & Schmitter, P. (1985). Community, Market, State - and Associations? The Prospective Contribution of Interest Governance to Social Order. In W. Streek & P. Schmitter (ed), *Private interest government: Beyond market and state*, 1-29. Beverly Hills, CA: Sage.
- Strike, V., Gao, J., & Bansal, P. (2006). Being good while being bad : Social responsibility and the international diversification of U.S Firms. *Journal of International Business Studies*, 37(6), 852-862
- Suchman, M. C. (1995). Managing legitimacy. Strategic and institutional approaches. *Academy of Management Review*, 20, 571-610.
- Taylor, K. M. (2004). Thicker Than Blood; Holding Exxon Mobile Liable for Human Rights Violations Committed Abroad. *Syracuse Journal of International Law and Commerce*, 31(2), 274-297.

- Uhlaner, L., van Goor-Balk, A., & Masurel, E. (2004). Family Business and Corporate Social Responsibility In A Sample of Dutch Firms. *Journal of Small Business and Enterprise Development*, 11(2), 186-194.
- Weyzig, F. (2009). Political and economic arguments for corporate social responsibility: analysis and a proposition regarding CSR agenda. *Journal of Business Ethics*, 86, 417-428.
- World Bank. (2000). Greening Industry: New Roles for Communities, markets and Governments, World Bank Policy Research Report, New York, NY: OUP.
- World Bank Group. (2002). *Public Sector Roles in Strengthening Corporate Social Responsibility: Taking Stock*, Washington DC: WBG.
- World Business Council for Sustainable Development. (2002). *Corporate Social Responsibility: The WBCSD's journey*. WBCSD.
- Utting, P. (2002 a) Corporate Environmentalism in the South: Assessing the Limits and Prospects in Utting, P edited (2002 b).
- Utting, P. (ed) (2002b). *The Greening of Business in Developing Countries: Rhetoric, Reality and Prospects*. London: Zed Books.
- Wade, R., & Veneroso, F. (1998a). The Asian Crises: The High Debt Model Versus The Wall Street- Treasury –IMF Complex. *New Left Review*, 228, 3-24.
- Wade, R., & Veneroso, F. (1998b). The Gathering World Slump and the Battle over Capital Controls. *New Left Review*, 231, 13-42
- Weinstein, J. (1968). *The corporate ideals in the liberal state*. Boston: Beacon Press.
- Weyzig, F. (2009). Political and Economic Arguments for Corporate Social Responsibility: Analysis and a Proposition regarding CSR Agenda. *Journal of Business Ethics*, 86, 417-428.
- World Bank. (2000). Greening Industry: New Roles for Communities, Markets and Governments. *World bank policy research report*. New York, NY: OUP.
- World Business Council for Sustainable Development. (2002). *Corporate Social Responsibility*. The WBSCD Journey: WBCSD.
- World Economic Forum. (2003). *Global Competitiveness Report*, 2003-2004. Davos, Switzerland: World Economic Forum.
- World Bank Group.(2002). *Public sector roles in strengthening corporate social responsibility*. Taking Stock. Washington D.C: WBG