

Research Capsule: The Status of Corporate Social Responsibility in India – A Note

1. Corporate Social Responsibility (CSR) – An Introduction

1.1 What is the meaning of the term Corporate Social Responsibility?

Corporate Social Responsibility (CSR) is viewed as a comprehensive set of policies, practices and programs that are integrated into business operations, supply chains, and decision-making processes throughout the organization -- wherever the organization does business -- and includes responsibility for current and past actions as well as future impacts¹. CSR involves addressing the legal, ethical, commercial and other expectations society has for business, and making decisions that fairly balance the claims of all key stakeholders. Effective CSR aims at “achieving commercial success in ways that honor ethical values and respect people, communities, and the natural environment.” Simply put it means “what you do, how you do it, and when and what you say.”

Several terms have been used interchangeably with CSR. They include -- business ethics, corporate citizenship, corporate accountability, sustainability and corporate responsibility.

The issues that represent an organization’s CSR focus vary by size (small, medium and large), sector (for example, financial institutions, infrastructure providers, textile manufacturers, agri-producers, supermarket retailers, etc.) and even by geographic region. In its broadest categories, CSR typically includes issues related to business ethics, community investment, environment, governance, human rights, the marketplace and the workplace.

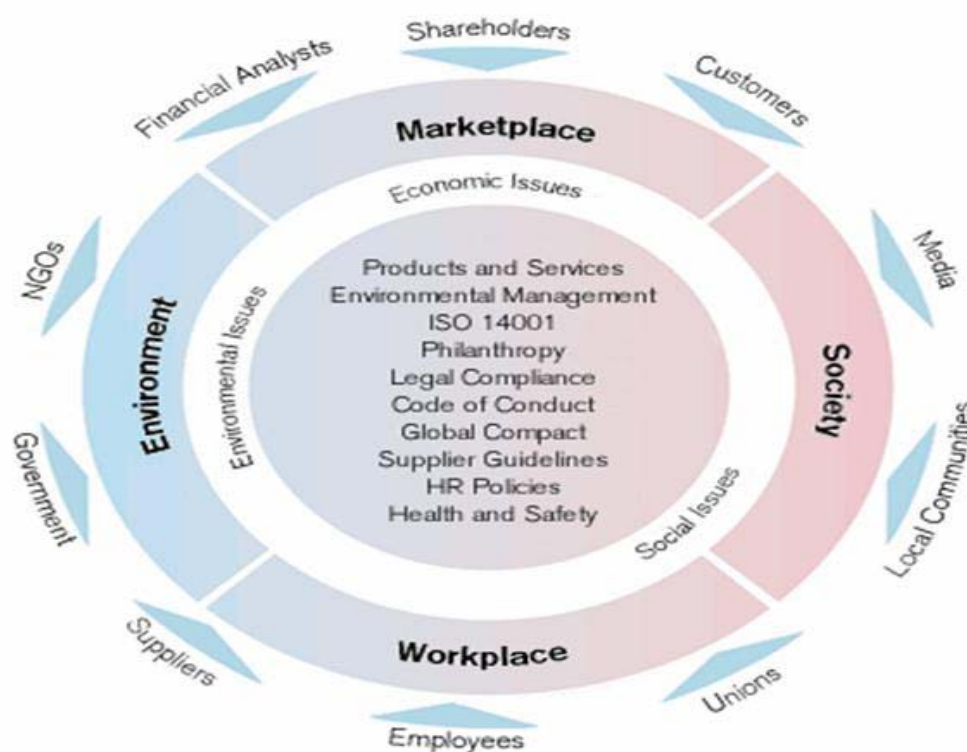


Figure 1: Areas of Corporate Social Responsibility²

¹ “Issue Brief: Overview of Corporate Social Responsibility”. Business for Social Responsibility Website. Available at: <http://www.bsr.org/CSRResources/IssueBriefDetail.cfm?DocumentID=48809>

² Source: <http://www.bombaychamber.com/image002.jpg>

1.2 What is the need for CSR?

While the interests of shareholders and the actions of managers of any business enterprise have to be governed by the laws of economics, requiring an adequate financial return on investments made, in reality the operations of an enterprise need to be driven by a much larger set of objectives that are today being defined under the term CSR. The broad rationale for a new set of ethics for corporate decision making, which clearly constructs and upholds a organization's social responsibility, arises from the fact that *a business enterprise derives several benefits from society, which must, therefore, require the enterprise to provide returns to society as well.* A business cannot succeed in a society which fails. This, therefore, clearly establishes the stake of a business organization in the good health and well being of a society of which it is a part. More importantly, in this age of widespread communication and growing emphasis on transparency, *customers of any product or service are unlikely to feel satisfied in buying from an organization that is seen to violate the expectations of what is deemed to be ethically and socially responsible behaviour.* It is becoming increasingly evident that organizations that pay genuine attention to the principles of socially responsible behaviour are also finding favour with the public and are the preferred choice for their goods and services.

1.3 How do organizations pledge their commitment towards CSR?

Typically, an organization interested in making a pledge towards CSR, will start by first outlining a commitment towards the concept. Given the gravity of the action and its huge responsibility, this commitment will be deliberated on extensively by the top management of the business, before it is made public. This declaration is somewhat analogous to a Quality Policy of an ISO 9000 organization.

Such a declaration is followed by the development of a CSR management and reporting framework. Here, a detailed CSR review is to be conducted to identify priority CSR risks, opportunities and impacts, followed by an exercise involving stakeholder engagement to obtain the views of all concerned. Once the reporting and management system of the CSR is put into motion, regular audits and Board / top management – level reviews need to be conducted to ensure that the system is performing as intended³. Finally, organizations may report on their CSR practices in their annual performance report under a different section, or may even produce an exclusive report focusing on CSR practices and issues relevant to the organization. This is a cyclic process – one of continual improvements. The learning curve is never-ending.

Having said that, there is *no cookbook recipe* for an organization to pledge its commitment towards CSR. In fact, many organizations already have processes in place to manage several of the components of CSR, but few, if any, have achieved a systematic, structured response that reflects the priority issues from a business perspective.

2. CSR in India

2.1 How does CSR relate to a country like India?

Mahatma Gandhi, the charismatic visionary leader who brought the cause of India's independence from British colonial rule, was a person who in several respects was ahead of his time. His view of the ownership of capital was one of trusteeship, motivated by the belief that essentially society was providing capitalists with an opportunity to manage resources that *should really be seen as a form of trusteeship on behalf of society in general.* Today, the world is coming round full circle in

³ See “Developing a CSR Management and Reporting Framework” at <http://www.bba.org.uk/pdf/forgepart2.pdf>

emphasizing this concept through an articulation of the principle of social responsibility of business and industry⁴. And this trend is no different in India either.

A much less publicized but deeper aspect of the importance of CSR in India comes to light when one considers CSR as a concept that covers a range of issues under the fabric of *sustainable development*⁵. This is a crucial terminology for developing nations in the world today. Protection of the environment and a country's natural resources are a key element of this concept. Additionally, there is this equally important need to ensure that society does not suffer from disparities of income and provision of basic services like health care, education and literacy. To illustrate, the United Nations' Millennium Development Goals (MDGs) and the Water, Energy, Health, Agriculture, and Biodiversity (WEHAB) agenda of the UN Secretary General are deemed as essentials for bringing about a solution to the basic problems facing a society in a developing country such as India. *Consequently, if corporate actions are to target the most fundamental problems facing a poor country like India, then the components of the MDGs, including water and sanitation, prevention of eradicable diseases and the items included in the WEHAB agenda in some sense become guideposts for corporate social strategy and action.*

2.2 What is the current status of CSR in India?

As of the year 2000, CSR is fast gaining momentum as an important aspect of business practice in India. An appreciative quantum of roundtables and networks pertaining to CSR are being established and doing good work. Given below are a few of the more prominent examples.

2.2.1 Corporate Roundtable on Development of Strategies for the Environment and Sustainable Development - Business Council for Sustainable Development (CoRE-BCSD) of India

There are several bodies now emerging on the Indian scene that focus on issues of CSR. For instance, the *Corporate Roundtable on Development of Strategies for the Environment and Sustainable Development - Business Council for Sustainable Development (CoRE-BCSD)* of India⁶ is a grouping of Indian corporates trying collectively and individually to build in sustainable development concepts into their operations (see **Box A**). Initiated by The Energy and Resources Institute (TERI), CoRE-BCSD India includes some of the most innovative, some of the largest and also the most forward looking organizations in the country. Subject experts from these corporates identify and conceptualize projects. A team of industry members and TERI researchers then works to develop appropriate solutions/strategies for use by the industry. Currently the Roundtable includes some of the leading Indian corporates, such as:

- The Associated Cement Companies Limited
- Bharat Heavy Electricals Limited
- Bharat Petroleum Corporation Limited
- Century Textiles & Industries Limited
- Gas Authority of India Limited
- Gujarat Ambuja Cements Limited
- Hindustan Lever Limited
- Infrastructure Leasing & Financial Services Limited
- ITC Limited - Paper Brands & Speciality Papers Division

⁴ Some elements of this write-up adapted from:

“The Rationale for Corporate Social Responsibility in India” by R K Pachauri. Available at: <http://www.teriin.org/features/art227.htm>

⁵ Sustainable development means “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (source - www.ec.gc.ca/international/refs/gloss_e.htm).

⁶ See also “CoRE-BCSD India, of The Energy and Resources Institute (TERI), A WBCSD partner since 2002” at <http://www.wbcd.ch/templates/TemplateWBCSD1/layout.asp?type=p&MenuId=MTgy>

- National Thermal Power Corporation Limited
- Reliance Energy Limited
- Tata Chemicals Limited

Box A: Activities of CoRE-BCSD India

- Weekly email news (on environment and sustainable development) service called CoRE Clips.
- Specific referral service, help desk and project work relating to energy, environment, CSR and sustainable development
- Publication of a quarterly newsmagazine called EnCORE; theme-based publications include “Cleaner is Cheaper”, “Cases Compendium on Corporate Environmental Excellence”, “Business Unusual : Proceedings of CEO Forum Citizens at Work: CSR compendium of companies nominated for TERI CSR Awards”
- Participation in meetings and workshops; for instance the Annual CEO’s Forum to chalk out a road map for its activities
- Annual steering committee meeting and CoRE – BCSD, India quarterly meetings on a focal theme

2.2.2 India Partnership Forum of the Confederation of Indian Industries (CII)

The *India Partnership Forum of the Confederation of Indian Industries (CII)*⁷ is also an active proponent of CSR. It encourages a multi-stakeholder dialogue for promoting CSR in Indian business, including policy issues with regard to creation of an enabling environment. The activities of the forum do not just stop there. They also include mainstreaming CSR education in business schools, capacity building on community development, capacity building on sustainable reporting processes and indices, building an Indian CSR case study database and “operationalizing” CSR.

2.2.3 The British Council’s CSR Network

As a step towards promoting Corporate Social Responsibility and generating awareness and interest amongst young future business leaders, the British Council in partnership with New Academy of Business, UK has supported programmes and workshops on CSR since 2002. In March 2004, the British Council launched the ‘CSR Network’ in partnership with several Management schools in North India. The network members are:

- Aravali Institute of Management, Jodhpur
- Institute for Integrated Learning in Management, New Delhi
- Institute of Management Technology, Ghaziabad
- National Law University, Jodhpur
- New Academy of Business, UK
- University Business School, Panjab University

The aim of the network is to generate awareness on CSR by building a shared understanding of the subject and promote links between *academics, students and corporates through practitioner experience and engagement with local communities.*

2.2.4 CSR Models on Offer by the Times Foundation, India

⁷ See “Operationalizing CSR – Some Tips” at http://www.indiapartnershipforum.org/csr_how.htm

That CSR is quickly becoming a business catch-phrase – or (depending on the way one sees it) even an industry by itself - is evident when one sees the various “CSR models” that the *Times Foundation*, one of the largest and most professionally managed media conglomerate in India has to offer. Some of the CSR models on offer include:

- **Micro-credit and enterprise programme (a model for financial institutions)** - Providing loans to establish micro-businesses in order to induce self-sufficiency and sustainable development.
- **Raising funds for co-operative banking** – For example, Citibank India community partners extend micro-credit to low income women in urban areas. They have successfully organized women’s collectives and directed financial resources to those women who cannot access banking channels.
- **Payroll contribution (Giving financial resources by involving the employees of an organization)** - Here, the organization deducts a small amount from the salaries of their employees who volunteer under the scheme. The money so collected is used to support a cause directly or indirectly.
- **Consumer donations** – In this model, interested consumers can make donation through their organization. The model works through:
 - Online donation through a website
 - Invitation to donate directly through mail for a cause
 - Donations on a transactional basis as in the case of credit cards, billing of bills, etc.

For instance, ICICI has launched a social development portal - www.icicicommunities.org, comprising of a medium for online donation and resource centres on education and infant mortality prevention. A trading zone to local communities enabling them to access the global retail market is also envisioned for the future.

- **Cause related marketing** – This is a sales-driven, promotional tactic that is centred around boosting profits, enhancing brand image and publicity. Cause-related marketing campaigns vary in their scope and design, the types of non-profit partners, and the nature of the relationships between companies and their marketing partners. In the most common type of relationship, an organization might donate a portion of each purchase made by its customers during a specific period of time to the non-profit entity. CRM benefits the buyer of the product because they feel a part of purchase is going for a good cause.

2.2.5 The EU-India CSR Network

The *EU-India Network for Corporate Social Responsibility*⁸ acts as a forum for exchange of information, experiences and best practices between European and Indian companies on corporate responsibility. It aims to make CSR an integral part of EU-India relations. Unfortunately, numerous excellent and innovative schemes being developed by corporations in India go unnoticed. The EU-India CSR has been active in both turning the spotlight on them and acting as a voice from the South in the debate on corporate responsibility in Europe.

Currently, the network is in the process of developing the first-ever 'CSR Kit' on India. This kit profiles over 100 companies operating in India and their CSR initiatives. It also includes a comprehensive list of European and Indian NGO's and civil society organizations which are working in this field.

⁸ See “EU-India Trade – The Missing Link” at <http://www.diplomatist.com/article/dhillon.html>

3. CSR in Asia

In Asia too, the concept of CSR is taking firm hold. Like India, there are a number of good examples of alliances and networks promoting the essence of CSR amongst businesses and the general public alike.

3.1 Partners in Change of the South Asian Alliance for Responsible Business

Building networks and alliances in the South Asia region, *Partners in Change*⁹ is a founder member of South Asian Alliance for Responsible Business (SARB), in partnership with the Confederation of Indian Industry (CII). SARB seeks to further the cause of CSR in South Asia. The group comprises participants from Nepal, Pakistan, India, Bangladesh and Sri Lanka. PiC is in the process of developing a *CSR Self-Appraisal Toolkit* for use by corporate sector. The larger stakeholder and intermediary consultation which this exercise would entail is being effected through an e-group route¹⁰.

3.2 CSR Asia

*CSR Asia*¹¹ was founded in Hong Kong in 2004 to provide information and develop tools for CSR in the Asia-Pacific Region. CSR Asia, in association with its partners (such as Centre for Social Markets¹², CSR in China¹³, etc.), publishes specialized reports, provides training and education on CSR issues, facilitates stakeholder dialogues and undertakes customized contract research for multinational and NGO clients. CSR Asia also informs people about CSR issues as they arise through their daily internet news service¹⁴, online news database and online weekly CSR Asia Newsletter¹⁵.

3.3 The Asia-Pacific CSR Group

*The Asia Pacific CSR Group*¹⁶ was launched in July 2004, bringing together 9 CSR organizations in the region. Members of the Asia Pacific CSR Group engage in active learning exchanges and practices, networking and sharing of information with the aim of supporting each other to achieve the vision of the members or goals of the group. Goals include the recognition of standards and benchmarks that may commonly apply like governance as well as good business practices in the fields of environmental protection/conservation, equitable human resource management amongst others. The Group plans to undertake a study of a CSR Index for the region to raise the level of CSR across the region and facilitate and enhance consumer confidence through acceptable benchmarks.

4. Global Status of CSR

⁹ See "About Us (PiC)" at http://picindia.org/about_us.shtml

¹⁰ See also "Research Project On CSR Tool Kit Development" at http://picindia.org/what_we_do_toolkit.shtml

¹¹ "About CSR Asia". Available at: <http://www.csr-asia.com/index.php?linksid=1>

¹² See their website at <http://www.csmworld.org/>

¹³ See their website at <http://www.singleplanet.blogs.com/csrchina/>

¹⁴ See <http://www.csr-asia.com/index.php?linksid=3>

¹⁵ See <http://www.csr-asia.com/index.php?linksid=6>

¹⁶ "About the Asia-Pacific CSR Group" at <http://www.centreforcsr.org.sg/APGroup/APhome.html>

Increasingly, companies across the globe are recognizing that they have a wider responsibility to the communities within which they operate. Given below are examples of what CSR means in the USA and Europe.

4.1 CSR in USA

The United States has had a strong tradition of corporate philanthropy. Corporate social programs have always been very popular. These include employee volunteering, matched giving, involvement with organizations with a very strong local community focus.

The Government is a quiet but key player especially in the regulation of CSR. The USA – Community Reinvestment Act (CRA) regulates CSR in financial services sector. The CRA sets minimum requirements, monitors compliance, incentives through tax credits and impacts on mergers and acquisitions. The latest trends in the US include a stronger global focus especially for multinationals, increasing emphasis on sustainability, growing awareness of core business advantages of CSR

Recent changes and development in the realm of CSR in the US include a growth in strategic programs focusing on more than just economic growth and examples of businesses/companies with successful CSR implementations include IBM, Microsoft, EDS, American Express and Cisco Systems. The trends in Canada have been similar to those in the US.

Box B: CSR in the United States¹⁷

CSR is fairly developed in US. This is partly because the corporates have to undergo very less regulation there. CSR is viewed as a necessary than a voluntary activity. There is a prominent strain of charity in American culture. Same time American corporates show a considerable opposition to workers organizing themselves. This in itself is a major deviation from the norms of 'Freedom to Associate'.

One documented case-study of CSR is of Merck Pharmaceuticals' initiative to cure river blindness, a disease transmitted by mosquitoes across various parts of Africa. Merck's R&D discovered that a particular veterinary formulation of theirs could cure river blindness. It voluntarily approached the governments of these countries and offered them the drug at a rock bottom price. This not only worked towards betterment of the populace but also was a big morale booster for the employees.

4.2 CSR in Europe

In Europe, different countries have different cultural traditions, different styles of government (e.g. centralized versus decentralized), but there is a definite focus on social partnerships. This means getting business and civil society engaged in issues that are significant to all – primarily social exclusion – through workforce participation

The governments are actively involved in this aspect– both in the EU and in individual European countries. For instance, the aim of the European Summit on Employment, Economic Reform and

¹⁷ “Corporate Social Responsibility” – Prof. Kevin Kolben (Rutgers Business School, USA)
Available at: <http://www.indianngos.com/corporate/interviews/kevinkolben/fullinterview.htm>

Social Cohesion in Lisbon (held in March 2000) was “To make Europe the most competitive and dynamic knowledge-based economy in the world, capable of sustained economic growth, with more and better jobs and greater social cohesion”.

Additionally, there has been an increasingly stronger focus on social partnerships and the diverse policies and approaches of the EU countries do have common goals such as:

- To encourage companies’ social involvement
- To fight social exclusion and build more inclusive societies
- To do it more efficiently.

In the United Kingdom, business in the Community: long established charity – government funding support. Support for networks such as Employees in the Community. There has also been a Minister appointed for CSR (in Department of Trade and Industry) since 2000.

5. The Realities of CSR

5.1 The Rewards of CSR

CSR is a business strategy that works. In a world where brand value and reputation are increasingly seen as an organization's most valuable assets, CSR can build the loyalty and trust that ensure a bright sustainable future. In our complex, global society, corporations are becoming increasingly visible. These businesses are not judged on their results but on their behavior too. Thus CSR should be an integral part of every aspect of business life. The following are some of the benefits of CSR.

Box C: Benefits of CSR¹⁸

- Improved financial performance
- Better risk and crisis management
- Reduced operating costs
- Increased worker commitment
- Good relations with government and communities
- Enhanced brand value and reputation
- Long-term sustainability for your organization and society
- Long-term return on investments
- Increased productivity
- A license to operate

5.2 The Challenges to CSR

Having said that, there are a number of challenges to the implementation of CSR. They are enumerated below.

- Maintaining continuous improvements in safety performance throughout the organization.
- Building a more robust safety culture
- Achieving significant reductions in resource use.
- Reducing waste arising and improving recycling rates.

¹⁸ “Why Corporate Social Responsibility?” by The European Business Campaign. Available at: <http://www.csrcampaign.org/why/default.aspx>

- Integration of environmental considerations into supply chain management and purchasing decisions.
- To strengthen the people management framework to develop a positive and productive working environment.
- To achieve greater consistency in the management of people processes across the business.
- To communicate effectively the organization's goals and direction.
- To improve the employee attitude survey ratings.
- To achieve greater diversity in the workforce.
- Build the relationship with business in the community and with Local Authorities.
- To integrate consideration of environmental and social issues into the purchasing process.

But perhaps the biggest challenge posed by CSR is its very definition... some organizations see CSR as an off-shoot of fair / ethical trade, while others see it as a recognition of employee aspirations at the work place, while yet others see it as a business element with a philanthropic bent. Clearly, the verdict on *what exactly constitutes CSR* is still out.

5.3 The "Real" Face of CSR

"Shell in Nigeria claims that it has turned over a new leaf there and strives to be a 'good neighbour'. Yet it still fails to quickly clean up oil spills that ruin villages and runs 'community development' projects that are frequently ineffective and which sometimes even widen the divide in communities living around the oilfields..."¹⁹

"Coca-Cola emphasizes 'using natural resources responsibly'. Yet a wholly owned subsidiary in India is accused of depleting village wells in an area where water is notoriously scarce and has been told by an Indian court to stop drawing ground water..."

For the broader picture - which is not as rosy as it seems - Christian Aid, a respected NGO based in the UK and Ireland, notes that CSR is a wholly inadequate response to the sometimes devastating impact that multinational companies can have in an ever more globalized world - and that CSR is actually used to mask that impact. It contends that businesses have consistently used CSR to block attempts to establish the mandatory international regulation of companies' activities. Their basic argument is that CSR shows how committed corporations already are to behaving responsibly and that introducing such regulation could destroy this good will. Business leaders are also constantly saying that regulation is bad for their profits - the two statements are, of course, not unconnected. Those who suffer the most as a result are the poor and vulnerable people in developing countries and the environments in which they live.

Box D: Challenges to CSR²⁰

Some of the challenges that have emerged over the course of development and expansion of business-to-business CSR over the last decades are as

¹⁹ This quote and the next from "Behind the Mask: The Real Face of CSR" by Christian Aid, UK. (Source - <http://www.christian-aid.org.uk/indepth/0401csr/>)

²⁰ "Responsibility Breeds Success" by Nigel Twose and Ziba Cranmer. Available at: <http://www1.worldbank.org/devoutreach/march03/article.asp?id=193>

follows:

(a) The first challenge is one of inefficiencies and confusion. Inefficiencies have emerged as a result of industry structures characterized by shifting contractual relationships among suppliers and buyers with a lack of long-term business relationships, and suppliers with multiple buyers. Increasingly, each buyer has its own code of conduct, CSR training requirements, buyer monitoring and external verification audits. The result is overlap and repetition, with unnecessary burdens on both the buyers, who generally cover the cost of monitoring, and the suppliers who have to allocate time.

(b) The second challenge is insufficient business justification for making the required CSR investments. Some issues can be addressed through a cost-benefit analysis framework, but it is likely that for some actors, the business case does not exist - the risk of market sanction and the benefits of CSR implementation are not sufficient.

(c) The third challenge is an evolution away from top-down enforcement by buyers to strategies that incorporate empowerment, capacity building and training. The top-down policing approach to CSR compliance is insufficient and a supplier who is only implementing CSR standards because of buyer insistence can find ways to evade compliance without too much fear of detection. A number of buyers have now acknowledged the need for shared ownership of CSR standards throughout the supply chain, including: a focus on the business rationale; capacity-building support at the factory level, for management and workers alike; and an emphasis on the role of workers as guarantors of CSR implementation.

6. Taking CSR Further – The Road Ahead

CSR is not a new concept. Companies have always to some extent tried to acknowledge the responsibility towards the community. CSR today, is seen as something more far-reaching, engaging at a much wider level with business' operations and relations with communities. It embraces the 'triple bottom line' and requires attention to be paid not only to economic performance, but to environmental and social impacts as well. It is essentially about business' contribution to sustainable development and how best to maximize that contribution.

Sustainable development is a very vague term and simply setting that as a goal does not take a business very far. "Putting CSR into operation, bringing it to the heart of corporate culture without losing sight of core business objectives, while also avoiding the traps of paternalism and philanthropy, is a complex task, requiring clear-sighted analysis and detailed implementation."²¹

CSR has become increasingly important to companies/businesses over the last few years, with more and more companies responding to stakeholders' calls for increased accountability by incorporating and integrating CSR into their organization/business policies. In time, the public is likely to become increasingly discriminating, less willing to take general claims on trust, and more keen to see specific action. In this case, if companies are to maintain their standing and stake out leadership in the future,

²¹ "Towards Global Corporate Social Responsibility" by Malcolm Keay. Available at: http://www.riia.org/pdf/briefing_papers/TGCSR%20BP.pdf

CSR cannot be an additional extra - it must run into the core of every business' ethics, and its treatment of employees and customers.

Thus, CSR is becoming a fast-developing and increasingly competitive field. The case for demonstrating corporate responsibility is getting stronger as expectations among key opinion formers, customers and the public are increasing. Being a good corporate citizen is increasingly crucial for commercial success and the key lies in matching public expectations and priorities, and in communicating involvement and achievements widely and effectively.

7. Suggested Readings

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