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**DEVELOPING THE CORPORATE SOCIAL RESPONSIBILITY THROUGH BUSINESS EDUCATION - AN EMPIRICAL STUDY**

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**Abstract:**

*Globalization is ruining the environment and causing social disorder. In the last two decades we have seen the world as changed rapidly, with globalization, liberalization, technology, social media, the rise of consumers' awareness and actions for change, unethical behavior by firms that led to disasters and the recent global financial crisis. The global community faces social and environmental challenges on an unprecedented scale, creating a pressing need for effective global governance. On one hand, Business is criticized for causing social and environmental damage in a reckless pursuit of profits while obstructing attempts to establish legal frameworks to govern the global economy. Many corporate are not practicing Corporate Social Responsibility (CSR) properly due to lack of awareness about the importance of CSR. It is the responsibility of the corporate to be ethical towards the stake holder's and do something to the society. As Sun takes moisture from the earth and give back rain. The Universities have vital role to play by including CSR as a course in their curriculum give awareness to the prospective Business Leaders for the better Implication of CSR. In this Respect this paper aims to understand how Business Education Students perceive the introduction of Corporate Social Responsibility and its Relevance for Implementation of CSR. For the purpose of study survey questionnaire has been used to collect Primary data and Bangalore is taken into consideration. The collected data were processed and presented in the form of tables and figures and the analysis was made with help of relevant statistical and mathematical tools such as percentage and Chi- square test. The study reveals that Positive Role of Business Education in Developing the CSR.*

**Keywords:** Corporate Social Responsibility (CSR), Business Education, Coursework, globalization, Business Leaders.

**Introduction**

The concept of corporate social responsibility was never new to India. Among other countries India has one of the oldest traditions of CSR. It was built into traditional fabric of the country from time immemorial. India entrepreneurs and Business Enterprises have long tradition of working within values that have defined our nation's character. Kautilya Arthashastra is an excellent work on 'Economic Policy' and Military Strategy'. The book stressed ethics of economies and duties and obligations of king to his people. Previously, all CSR activities were in the form of charity only. Gandhi introduced concept of Trusteeship as practical norm for Indian business community. Its basic focus is on voluntary commitment by companies on public welfare. Until 1990s, it was purely in terms of philanthropy or charity. With the shift of economic policy towards LPG, more and more corporate are following socially responsible approach to business which would involve attention to social and environmental concerns in addition to economic goals and encourage companies to balance financial profits and social good. In a flat world, India's young entrepreneurs cannot ignore sharp rise in global expectation over the role of corporation in society. On the other hand the popularity of Corporate Social Responsibility (CSR) demonstrates a shift in norms, one in which

business increasingly accepts responsibility for its social and environmental impact and changes its practices on voluntary basis. Companies around the world have started to realize that their investors are not solely interested in financial performance. The Government intervention in CSR in developed countries like European Union stood publically in favor of CSR in 1993 when president Delors appeal to European business to participate in Union fight against social exclusion. Differences in the state of CSR practices can also be attribute to the difference role governments of developing countries have played in either fostering or hindering CSR practices. For example, the degree of success that has so far been achieved in terms of environmental responsibility in Singapore has largely been due to the strong capacity of the government to enforce legislation. In contrast, the adoption of neo-liberal policies that promote market liberalization by the Mexican government in the face of weak labor movement has inhibited CSR practices (UNRISD, 2003).

As discussed above, CSR is not a new concept in India. Ever since their inception, corporate like the Tata Groups have been practicing for Years, long before it became an industry buzzword. The Aditya Birla Group, Indian Oil Corporation and many other companies have been involved in serving the community. Through donations and charity events. The basic objective of CSR in these days is to maximize the company's overall impact on the society and stakeholders. Government of India made a rule of 2% of Profit should be use for CSR. A growing number of corporate feel that CSR is not just another form of indirect expense but is important for protecting the goodwill and reputation, defending attacks and increasing business competitiveness.

Business is said to be as old as the humanity. Since the days of epics, Arthashastra and Panchatantra etc., Business Education, leadership, Management concepts and their implications have been taught. Business is taught as an academic subject in many Universities in the World, including Australia, Canada, HongKong, India, Nepal, Ireland, NewZealand, Pakistan, SouthAfrica, SriLanka, Zimbabwe, Argentina, Sweden, Tanzania, Malaysia and the United Kingdom. There is an urgent need by Indian Universities to including CSR concept in their Curriculum and teach the importance of CSR, Extend awareness Programs and training to the prospective Business Leaders through Course work, Seminars, company visits, Business Ethics Awareness and Environmental activities like Pollution control, Solid waste Management, Development of Green belt, Energy Saving, Rain water harvesting, Health checkup camps, Placement linked trainings, Interaction with people. In this Respect this paper aims to help understand how Business Education Students perceive the introduction of Corporate Social Responsibility and its Relevance for Implementation of CSR.

### Literature review

**According to McWilliams et al., (2006)** Opined that there is no consensus on a definition for CSR, but despite that diverse interpretations, practice and regulatory mechanisms have emerged. CSR is now a well-known expression for what, in the past, has been a collection of different and yet related terms: corporate philanthropy, corporate citizenship, business ethics, stake holding, community involvement, corporate responsibility, socially responsible investment, sustainability, triple-bottom line, corporate accountability and corporate social performance. CSR goes beyond the occasional community service action, as it is a corporate philosophy that drives strategic decision-making, partner selection, hiring practices and, ultimately, brand development (South China Morning Post, 2002). The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time (Carroll, 1979). The paper tries to answer whether Business and ethics are positively related. Although a lot of work has been done, but the question is far from being settled yet.

**Dr Ravi Kiran, Anupam Sharma(2011)** Opined that All major universities of North undertaken including Chandigarh University (University business school), Punjab Agriculture University, Punjabi University, Lovely Professional University, Punjab Technical University, and Thapar University don't

have any CSR course in the curriculum of MBA programs, so there is strong need to start this course. Chandigarh University Management Education (UBS) is teaching corporate planning but corporate social responsibility is not offered till date in any of the above mentioned universities. In some cases CSR is included in business environment or corporate governance but a complete course on CSR is not introduced in the curricula of MBA programs. The present research tries to find out through a survey analysis whether there is a need for introducing CSR as a course work in Management Education.

**Hanke and Stark (2009)** proposed a conceptual framework to develop a company's CSR strategy. The conceptual framework separates the two factors: legitimating and sense making/sense giving in the one dimension and the organizational system is separated from the organizational environment. The present research builds upon the framework to emphasize the managerial staff's knowledge about the CSR concept that can help in better performance. CSR creates a reputation that a firm is reliable and honest (and) the consumers typically assume that the products of a Reliable and honest firm will be of a high quality (McWilliams and Siegel, 2001).

**Waddock (2004)** Opined that management disciplines exist in parallel universes thus partly negating integration of the theoretical advances to date. Similarly, the academy and the world of management practice exist in parallel universes with limited (though noteworthy) crossover where business in society debates are concerned.

**McWilliams (2002)** Opined that, CSR strategies when supported by political strategies, can be used to create sustainable competitive advantage firm.

**Aupperle et al (1985)** found that there is a neutral relation between CSR and profitability and according to Russo (1997) there is a positive relation between environmental performance and financial performance.

**Baron (2001)** Opined that the use of CSR to attract socially responsible consumers is referred to as strategic CSR, in the sense that firms provide a public good in conjunction with their marketing/business strategy.

### **Research Gap**

In the literature survey found that many universities of India including Chandigarh University (University business school), Punjab Agriculture University, Punjabi University, Lovely Professional University, Punjab Technical University, and Thapar University don't have any CSR course in the curriculum. There is an Urgent need to introduce this course in the Universities in order to improve the awareness, knowledge and implementation skills in the prospective business leaders. The present research tries to find out the importance of introducing CSR as a concept through Business Education in the Universities Curriculum and its contribution to Corporate Social Responsibility.

### **Scope of the Study**

This study was confined to Business Education and CSR. For the purpose of study only Post graduation (MBA, MFA, MIB&MCOM) students of Bangalore are taken into consideration.

### **Significance of the Study**

The concept of corporate social responsibility is coming into light with the introduction of globalization and liberalization. With the promotion of the CSR concept globally and locally, it is becoming very important to know about prospective business leaders' views about this concept because they are the ones who are going to implement it, whether they produce items as small as pins or as big as aeroplanes. Government of India made a rule of 2% of Profit should be used for CSR many companies are not practicing properly because of lack of awareness and interest. Universities have a vital role to play in the area of CSR through teaching and training the prospective business leaders regarding importance of Business Ethics, values, Environment, Responsibility towards Stakeholders and the Society.

### Objectives of the Study

1. To Understand the Corporate Social Responsibility.
2. To Examine the Importance of Business Education in Developing Corporate Social Responsibility.

### Hypothesis

**H0:** Business Education will not increase the Awareness Level on Corporate Social Responsibility.

**H1:** Business Education will increase the Awareness Level on Corporate Social Responsibility.

### Research Methodology

The study is designed as descriptive one based on the survey method. Both primary and secondary data are used for the smooth conduct of the study.

### Research Design

The study is descriptive in nature. Following variables are identified

Dependent Variable	Independent Variable
Awareness on CSR Business Education	
Implementation of CSR Training and Motivation	
Brand Image	
Market Share	

### Primary Data

Primary data were collected from 100 (40 Male and 60 Female) respondents through a structured questionnaire covering Post Graduation (MBA, MFA, MIB, MCOM) students Bangalore.

### Secondary Data

Secondary data were collected from Reports, Books, Articles, Business Magazines like The Economist, Business India, Journals namely Indian Journal of Accounting, Indian Journals of Commerce and through data available on internet.

### Sampling Design

Judgment sampling was used for selecting the sample respondents from the population.

### Limitations of the study

Even though attempts were made to make the study perfect and objective, it is not free from limitations. Due to resource and time constraint, only Bangalore has been selected for detailed investigation. However, maximum care has been taken to ensure the reliability of the information gathered through questionnaire.

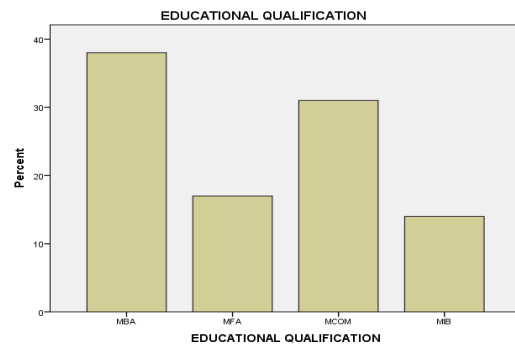
### Data processing and analysis

The collected data were processed and presented in the form of tables, graphs and figures. The analysis was made with help of relevant statistical tools, SPSS software and mathematical tools such as percentage and Chi- square test.

### Profile of the Sample

Table 1, Educational Qualification -wise distribution

	Frequency	Percent
MBA	38	38.0
MFA	17	17.0
MCOM	31	31.0
MIB	14	14.0
Total	100	100.0

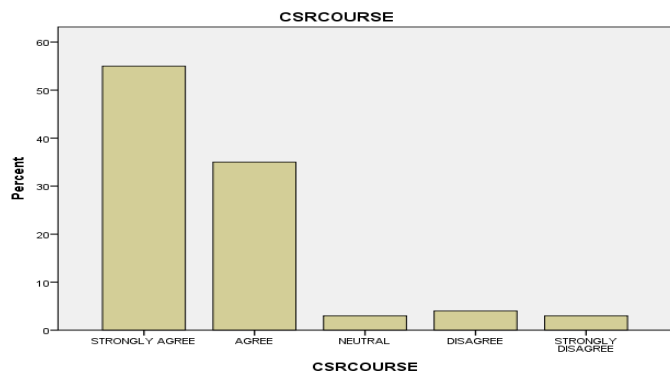


Source: Primary data

The above Table shows that 38 per cent of the respondents are MBA graduates, 17 percent of the respondents are MFA graduates, and 31 percent respondents are MCOM and the others MIB graduates.

Table 2 CSR to be included in University Curriculum

	Frequency	Percent
STRONGLY AGREE	55	55.0
AGREE	35	35.0
NEUTRAL	3	3.0
DISAGREE	4	4.0
STRONGLY DISAGREE	3	3.0
Total	100	100.0



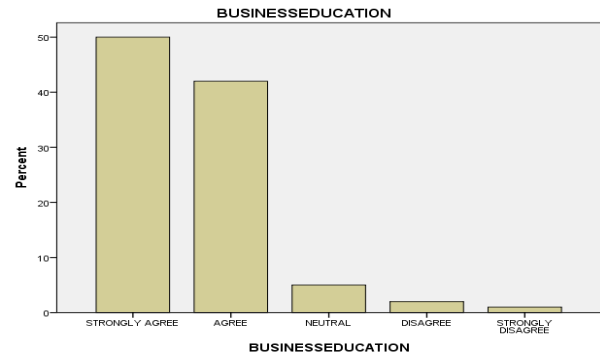
Source: Primary data

The above Table shows that 55 per cent of the respondents are strongly agree that CSR should be included in the University Curriculum because importance of CSR. Government of India made 2% of Profit to be spent On CSR. So need of the day to learn and universities should include in the curriculum.

Table 3

### Increase awareness on CSR because of Business education:

	Frequency	Percent
STRONGLY AGREE	50	50.0
AGREE	42	42.0
NEUTRAL	5	5.0
DISAGREE	2	2.0
STRONGLY DISAGREE	1	1.0
Total	100	100.0



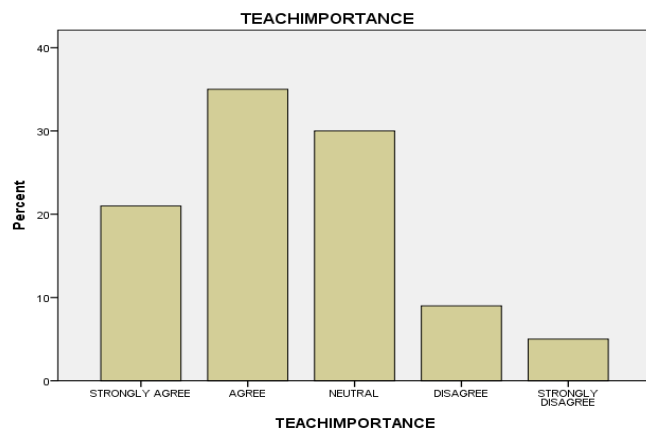
Source: Primary data

The above Table shows that 50 per cent of the respondents are strongly agree, 42 per cent are agreeing that Business Education increase the awareness level on the CSR.If CSR concepts include in Business Education by frequent seminars, course work, conference and company visits will increase the awareness.

Table 4

#### University Teach Importance of CSR Activities

	Frequency	Percent
STRONGLY AGREE	21	21.0
AGREE	35	35.0
NEUTRAL	30	30.0
DISAGREE	9	9.0
STRONGLY DISAGREE	5	5.0
Total	100	100.0



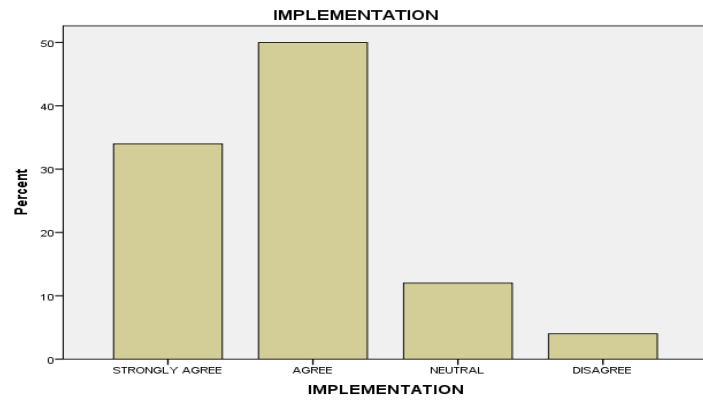
Source: Primary data

The above Table shows that 21 per cent of the respondents are strongly agree, 35 per cent are agree that University Teach Importance of CSR Activities. The Reason is that not much Teaching and awareness activities is happening in the Universities.

Table 5

#### Including CSR in Business Education curriculum will help in effective Implementation

	Frequency	Percent
STRONGLY AGREE	34	34.0
AGREE	50	50.0
NEUTRAL	12	12.0
DISAGREE	4	4.0
Total	100	100.0



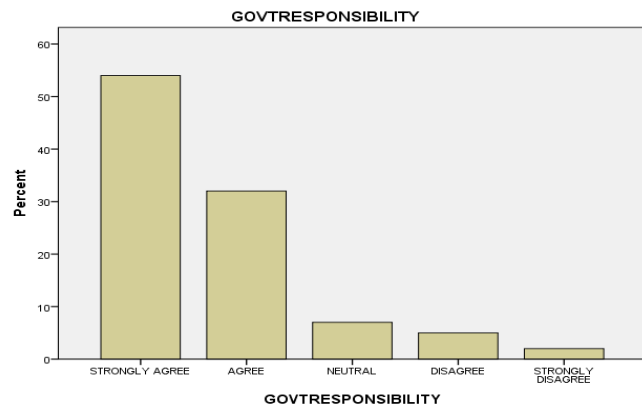
Source: Primary data

The above Table shows that 34 per cent of the respondents are strongly agree, 50 per cent are agreeing that Including CSR in Business Education curriculum will help in effective Implementation.

Table 6

#### Implementation of CSR should be Government Responsibility

	Frequency	Percent
STRONGLY AGREE	54	54.0
AGREE	32	32.0
NEUTRAL	7	7.0
DISAGREE	5	5.0
STRONGLY DISAGREE	2	2.0
Total	100	100.0



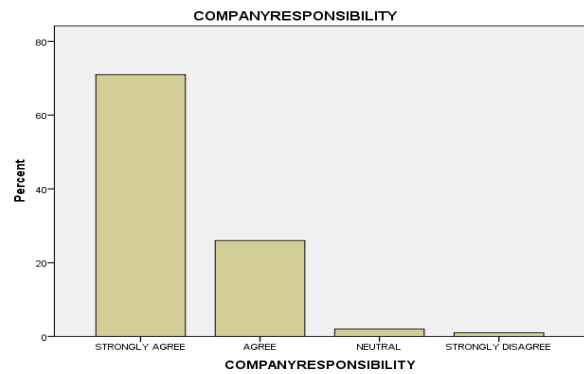
Source: Primary data

The above Table shows that 54 per cent of the respondents are strongly agreed, 32 per cent are agreeing, Implementation of CSR should be Government Responsibility. Government should take necessary actions to improve the CSR activities effectively.

Table 7

#### Implementing CSR should be the responsibility of company

	Frequency	Percent
STRONGLY AGREE	71	71.0
AGREE	26	26.0
NEUTRAL	2	2.0
STRONGLY DISAGREE	1	1.0
Total	100	100.0



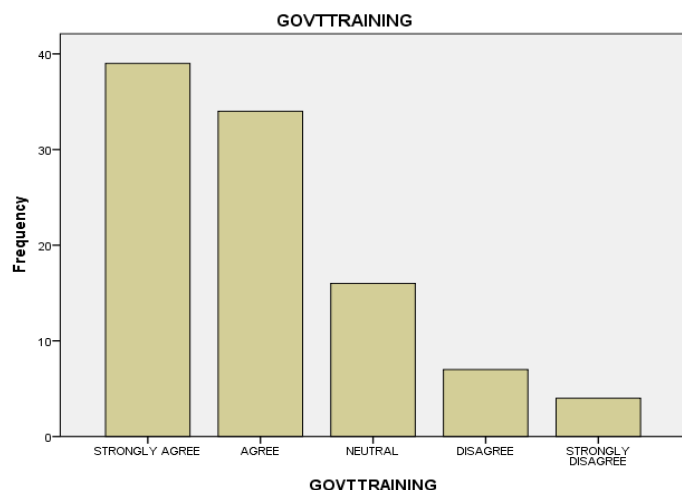
Source: Primary data

The above Table shows that 71 per cent of the respondents are strongly agree, 26 per cent are agreeing that Implementing CSR should be the responsibility of company. As Sun takes moisture from the earth and give back rain. The company is utilizing the resources and it should do something to the society.

Table 8

**Government should provide Training to companies to help them to implement CSR**

	Frequency	Percent
STRONGLY AGREE	39	39.0
AGREE	34	34.0
NEUTRAL	16	16.0
DISAGREE	7	7.0
STRONGLY DISAGREE	4	4.0
Total	100	100.0



Source: Primary data

The above Table shows that 39 per cent of the respondents are strongly agree, 34 per cent are agree that Government should provide Training to companies to help them to implement CSR. CSR is need

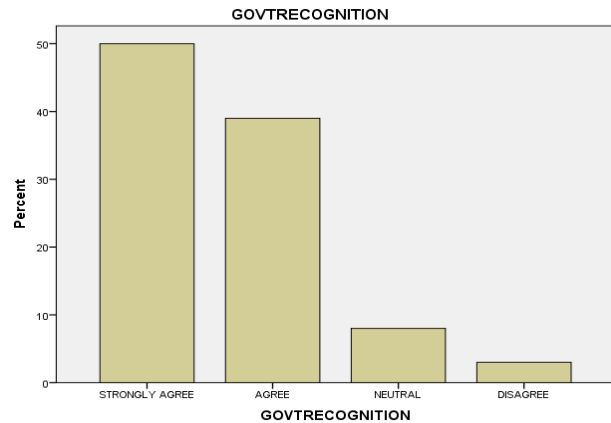


of the day government should provide course works, seminars, workshops to companies to Improve the Implementation skills.

Table 9

**Government should Recognize and motivate the companies effectively implemented and do well in the area of CSR.**

	Frequency	Percent
STRONGLY AGREE	50	50.0
AGREE	39	39.0
NEUTRAL	8	8.0
DISAGREE	3	3.0
Total	100	100.0



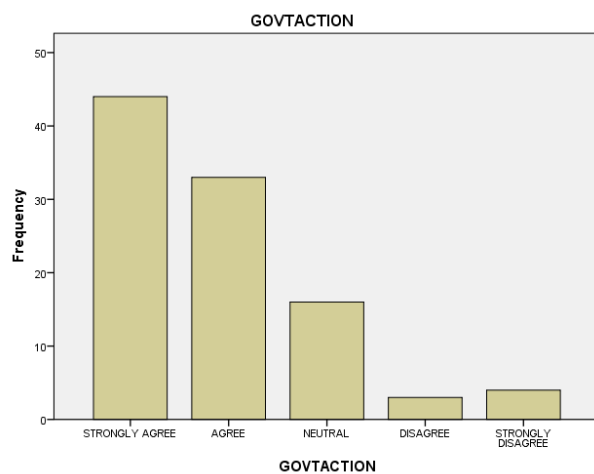
Source: Primary data

The above Table shows that 50 per cent of the respondents are strongly agree, 39 per cent are that Government should Recognize and motivate the companies effectively implemented and do well in the area of CSR.

Table 10

**Government should take action if companies do not implement CSR**

	Frequency	Percent
STRONGLY AGREE	44	44.0
AGREE	33	33.0
NEUTRAL	16	16.0
DISAGREE	3	3.0
STRONGLY DISAGREE	4	4.0
Total	100	100.0



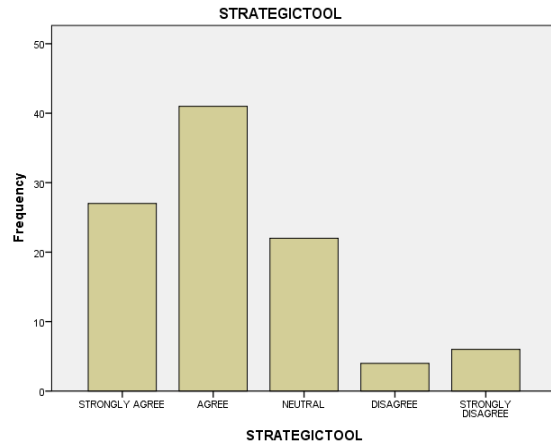
Source: Primary data

The above Table shows that 44 per cent of the respondents are strongly agree, 33 per cent are agree and 16 are Neutral that Government should take action if companies do not implement CSR.

Table 11

### CSR is an Instrument for wealth creation and strategic tool to promote Economic objectives

	Frequency	Percent
STRONGLY AGREE	27	27.0
AGREE	41	41.0
NEUTRAL	22	22.0
DISAGREE	4	4.0
STRONGLY DISAGREE	6	6.0
Total	100	100.0

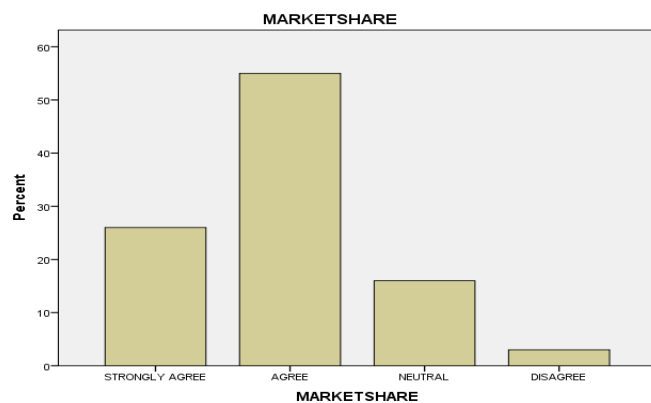


Source: Primary data

The above Table shows that 27 per cent of the respondents are strongly agree, 41 per cent are agree that CSR is an Instrument for wealth creation and strategic tool to promote Economic objectives.

Table 12, Effective Implementation of CSR will increase Market Share of the Company

	Frequency	Percent
STRONGLY AGREE	26	26.0
AGREE	55	55.0
NEUTRAL	16	16.0
DISAGREE	3	3.0
Total	100	100.0

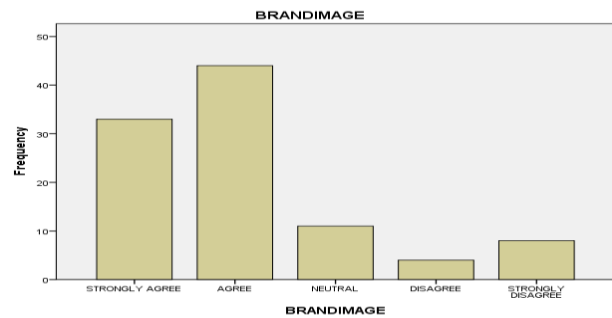


Source: Primary data

The above Table shows that 26 per cent of the respondents are strongly agree, 55 per cent are agree and 16 are neutral that Effective Implementation of CSR will increase Market Share of the Company.

Table 13, **Effective Implementation of CSR will improve the Brand Image of the Company in the Society**

	Frequency	Percent
STRONGLY AGREE	33	33.0
AGREE	44	44.0
NEUTRAL	11	11.0
DISAGREE	4	4.0
STRONGLY DISAGREE	8	8.0
Total	100	100.0

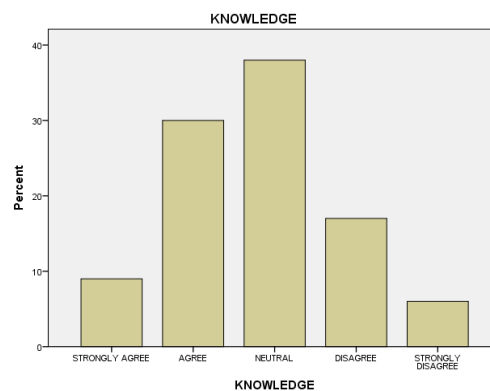


Source: Primary data

The above Table shows that 33 per cent of the respondents are strongly agree, 44 per cent are agree that Effective Implementation of CSR will improve the Brand Image of the Company in the Society.

Table 14, **University Provide sufficient Knowledge Regarding CSR through Seminar, Conferences etc**

	Frequency	Percent
STRONGLY AGREE	9	9.0
AGREE	30	30.0
NEUTRAL	38	38.0
DISAGREE	17	17.0
STRONGLY DISAGREE	6	6.0
Total	100	100.0



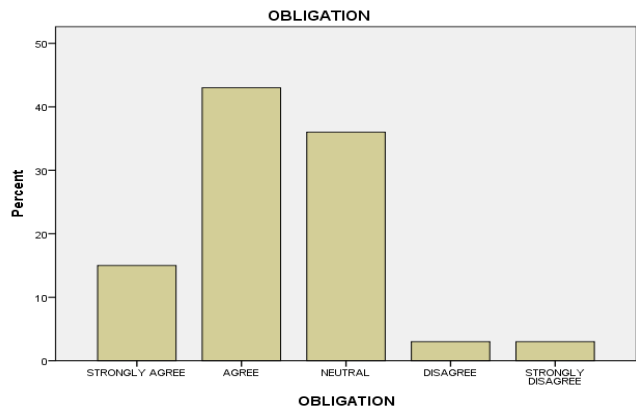
Source: Primary data

The above Table shows that 9 per cent of the respondents are strongly agree, 30 per cent are agree that University Provide sufficient Knowledge Regarding CSR through Seminar, Conferences etc.

Table 15

### CSR is an Unconditional acceptance of Obligation of Business

	Frequency	Percent
STRONGLY AGREE	15	15.0
AGREE	43	43.0
NEUTRAL	36	36.0
DISAGREE	3	3.0
STRONGLY DISAGREE	3	3.0
Total	100	100.0



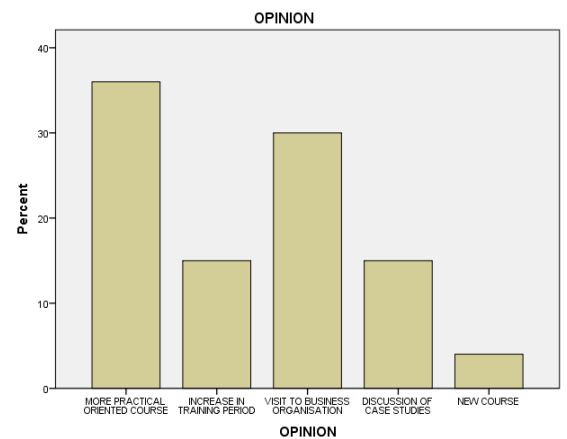
Source: Primary data

The above Table shows that 15per cent of the respondents are strongly agree, 43 per cent are agree that CSR is an Unconditional acceptance of Obligation of Business. Because it is the duty of the companies to follow the governments rules.

Table 16

**Opinion on revision of CSR Course in the University which one should emphasis**

	Frequency	Percent
MORE PRACTICAL ORIENTED COURSE	36	36.0
INCREASE IN TRAINING PERIOD	15	15.0
VISIT TO BUSINESS ORGANISATION	30	30.0
DISCUSSION OF CASE STUDIES	15	15.0
NEW COURSE	4	4.0
Total	100	100.0



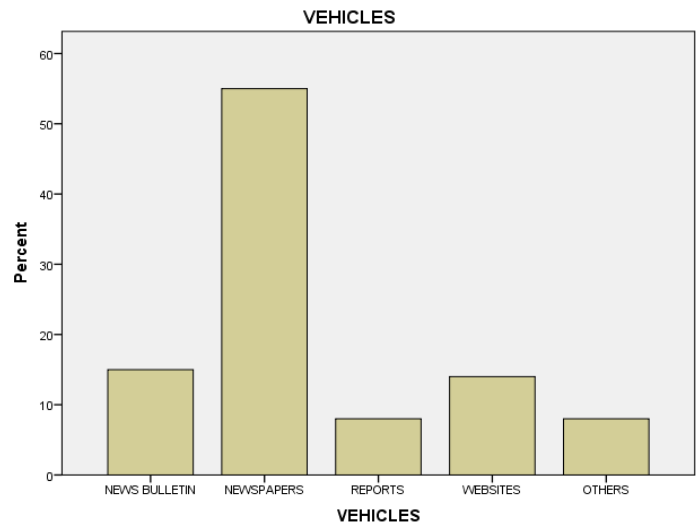
Source: Primary data

The above Table shows that 36per cent of the respondent's opinion on More Practical oriented course, 30 per cent opinion on Visit to Business Organization should include remaining 15 percent on Increase Training Period and Discussion of Case Studies.

Table 17

**Vehicles through which CSR can be Popularized**

	Frequency	Percent
NEWS BULLETIN	15	15.0
NEWSPAPERS	55	55.0
REPORTS	8	8.0
WEBSITES	14	14.0
OTHERS	8	8.0
Total	100	100.0



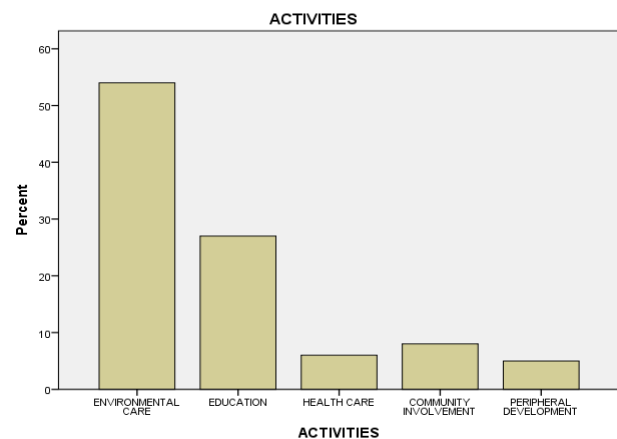
Source: Primary data

The above Table shows that 55per cent of the respondent's opinion on Newspaper, 15 per cent opinion on News Bulletin and 14 websites through which CSR can be popularized.

Table 18

**Activities to be taken up and Implement by the Company on account of CSR to the Society.**

	Frequency	Percent
ENVIRONMENTAL CARE	54	54.0
EDUCATION	27	27.0
HEALTH CARE	6	6.0
COMMUNITY INVOLVEMENT	8	8.0
PERIPHERAL DEVELOPMENT	5	5.0
Total	100	100.0



Source: Primary data

The above Table shows that 54per cent of the respondent's opinioned that Environmental Care Activities to be taken up by the company on account of CSR and 27 per cent opinioned that Education is important area where CSR activities can be taken and implement by the company.

### Testing of Hypothesis

Whether the Significance relationship between Business Education and awareness level on Corporate Social Responsibility is statistically tested by using Chi-square. The following null and alternative hypothesis was formulated

**H0:** Business Education will not increase the Awareness Level on Corporate Social Responsibility.

**H1:** Business Education will increase the Awareness Level on Corporate Social Responsibility.

Table 19

**Including CSR Concepts in the Business Education Curriculum in University will increase awareness on CSR**

		AWARENESS					Total
		NOT AT ALL AWARE	SLIGHTLY AWARE	SOME WHAT AWARE	MODERATELY AWARE	EXTREMELY AWARE	
EDUCATIONAL QUALIFICATION	MBA	1	3	3	4	17	28
	MFA	0	6	4	4	3	17
	MCOM	4	6	9	11	11	41
	MIB	0	5	7	1	1	14
Total		5	20	23	20	32	100

$\chi^2$  29.361, df 12, p 0.003

The table value of  $\chi^2$  for 12 degrees of freedom at 5 per cent level of significance is **21.026**. The calculated value of  $\chi^2$  is **29.361** i.e., the calculated value of  $\chi^2$  is higher than this table value. Hence the null hypothesis is rejected. This leads to the conclusion that there is significant relationship between Business Education on awareness level of Corporate Social Responsibility.

### Findings

- 55 per cent of the respondents strongly agree that CSR should be included in the University curriculum.
- 50 per cent of the respondents strongly agreed and 42% agreeing that Including CSR concepts in Business Education will increase the awareness level on CSR and help effective implementation.
- Only 21 per cent of the respondents are strongly agreed University teaches Importance of CSR activities.
- 54 per cent of the respondents strongly agree that Implementation of CSR should be the Government Responsibility.
- The 39 per cent of the respondents strongly agree and 34 per cent agree that Government should provide training to companies to help them to implement CSR and 50 per cent strongly agree that Government should recognize and motivate the companies effectively implemented and doing well in the area of CSR. The action can be taken on company do not implement.
- 55 per cent of the respondents are agree that effective Implementation of CSR will improve the Market share and 44 per cent agree that will improve the Brand Image of the company in the society.
- Only 9 per cent of the respondents are strongly agreed that University is providing sufficient knowledge regarding CSR.

- 36per cent of the Respondents are feel that more practical oriented course and 30 per cent of are opinioned Visit to Business organization should emphasize in the CSR Course.
- 54 per cent of the respondents feel that Environmental care activities and 27 per cent are Education activity should be taken up by the company on account of CSR.

### Conclusion

From the data analysis it is observed that including CSR concepts in the University curriculum will improve the awareness, knowledge level and Implementation skills among the prospective Business Leaders. The Government should motivate and recognize the companies doing well and take necessary action on who not implement. The companies have vital role to play in the area of CSR and emphasize on Environmental, Education and health care activities which will help the company to increase the Market Share, Brand Image and it benefit the society at large.

### Suggestions

- ✓ The findings reveal that many of the Universities are not have CSR concept in their curriculum. They should include CSR concepts to increase awareness, knowledge and Implementation skills among the prospective Business Leaders by including CSR course works, seminars, conferences, Practical course, company visits at frequent intervals.
- ✓ The finding reveals that many of the companies practicing CSR per name sake. It is suggested that effective implementation of CSR leads to increase of Market share and Brand Image of the company in the society.
- ✓ The finding reveals that implementation of CSR is Government Responsibility. The Government should Give Training, Motivate, Recognize the companies who do well in the area of CSR. Take necessary action that who do not implement.
- ✓ The findings reveal that Environment, Education and Health are more important areas to be focused. It is suggested the companies to take up more activities in Environment:- Pollution control, Solid Waste Management, Development of Green Belts, Energy Saving, Rain water harvesting and Education:- Support to Primary, Secondary education, Scholarships, Infrastructure and Health care:- Treated water supply, health check up camps, Mobile Clinic, Blood Bank, Support and Associate to Special care Hospitals will be more emphasize to benefit the society.

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