



The Role of Corporate Social Responsibility in Achieving Sustainable Development in India

Kirti Sharma, Research Scholar, Dept. Of Management & Commerce, Mewar University, Gangrar, Chiiorgarh
Dr. Tina Bansal, Professor, Dept. Of Management & Commerce, Mewar University, Gangrar, Chiiorgarh

Abstract

The nation of India is devoted to executing the Economical Improvement Objectives (SDGs). This study examines the commitment of CSR (Corporate Social Obligation) and SDGs on India's turn of events. The Reasonable Improvement Objectives and Corporate Social Obligation (CSR) can be firmly related, and fundamentally affect India's turn of events. The SDGs might be connected to the monetary, social, and ecological parts of corporate social obligation, which can assist with tending to a significant number of the issues that India is presently encountering. It is clear that the improvement of India is the objective or point shared by both CSR and the SDGs. Organizations may all the more promptly add to CSR and the SDGs assuming they incorporate the basics of their working plans. To achieve Plan 2030, a public-private participation is powerfully contended for in this article, which looks at the connection among CSR and social turn of events.

Keywords: Corporate Social Responsibility (CSR), Corporate Responsibility (CR), Sustainable Development Goals (SDGs)

1. INTRODUCTION

India's economy is right now not just the best developing and most encouraging in the world. To achieve the Feasible Improvement Objectives (SDGs), India would have to contribute a stunning USD 2.64 trillion, furnishing the confidential area with a possibility to contribute roughly USD 1.12 trillion by 2030. The corporate area focuses on maintainable turn of events and adds to the social and monetary development of the country through CSR exercises. India requirements to gain faster headway on various supportability concerns, including learning results, ladies' dynamic association in the economy, ladies' strengthening, wellbeing and nourishment challenges, primary changes, significant work for everybody, and contamination decrease. In FY2020-21, India's anticipated Gross domestic product is 7.7%. The fundamental goals of the SDGs are to propel social turn of events and correspondence. As per Welford (1997), organizations looking for long haul maintainability ought to show progression in a few basic regions, like monetary execution, corporate morals, work creation, value, natural conservation, representative strengthening, and staff preparing. Thus, the maintainability plan presently more frequently incorporates an organization's social manageability. India is striving to follow a thorough and manageable development way to accomplish a USD 5 trillion monetary framework by 2025. India is focusing on creative specialized headways and foundation changes.

India is totally dedicated to the 2030 SDG objective, and its administration has instituted fitting strategies to help it. "SabkaSaath, SabkaVikas" is a plan thing that reflects comprehensive development and supportability advancement. The SDGs' development story confronted a few obstructions because of the Coronavirus. The national government and state legislatures should cooperate intently. It would require an investment for India to meet its expressed goals, notwithstanding the nation having gained ground toward some of the SDGs. Despite the fact that India is remembered to have grown rather effectively, there are as yet many issues to address, including pay imbalance, ladies' strengthening, GHG discharges, and sterilization. Since India is a country with distinct variations across its states, further inquiries that strike a chord are: Are these achievements common of the relative multitude of states? Is it better for policymakers to focus on accomplishing the SDGs at the state or government levels? Arrangements should be custom-made to the state-level objectives for India to accomplish these objectives.



Figure 1: The Significance of Corporate Social Obligation in India

2. LITERATURE REVIEW

Matten & Crane (2005) focused on that since organizations are a piece of different public business frameworks, they would confront shifting levels of inward, outside, and parallel strain to partake in CSR. CSR, as characterized by the World Business Committee for Feasible development (2001), is the business' promise to help neighborhood networks, families, and workers to advance maintainable financial development. Uhlner et al. (2004) covered the magnanimous, lawful, and monetary components of corporate social obligation. Juholin (2004) recognized CSR as working with a high see for profound quality and CSR as only complying with the law. As per Friedman (2006), "There is one and only one social obligation of business-to utilize its assets and take part in exercises intended to build its benefits inasmuch as it stays inside the guidelines of the game, or, in other words, participates in open and free contest without misdirection or extortion" . In contrast to Friedman, Robbins and Coulter (2007) explained that administration's social obligation reaches out past benefit making to protect and upgrade the government assistance of the organization's partners as well as the general climate in which it works. Carroll (2008). Zain (2008) explained on Carroll's statement, expressing that an organization's drawn out exhibition is essentially impacted by its moral principles. While trying to look at CSR practices and detailing in India, Sharma (2011) zeroed in explicitly on the financial business. The review's discoveries demonstrated that while the Indian financial industry is endeavoring to integrate maintainability into its plans of action, its CSR revealing practices are nowhere near acceptable. CSR has gotten a great deal of consideration in the business area of late. As per Hertz (2012), before, private enterprise put significantly more worth on belongings —, for example, a Gucci tote — than on things like the condition of our environmental factors, the nature of the air we inhale, the sort of medical care we get, and the things that give us joy and satisfaction. She named it Gucci free enterprise and said that another period of dependable free enterprise known as Co-pick private enterprise will arise as Gucci private enterprise progressively disappears. During this time, business houses confronted various contradicting viewpoints about the financial, lawful, moral, altruistic, and social components of corporate social obligation (CSR).

The Indian government's Service of Corporate Undertakings has delivered a bunch of discretionary rules on corporate social obligation (CSR) for the business area, recognizing the meaning of CSR. Care for all partners, moral way of behaving, laborer freedoms and government assistance, basic liberties, the climate, and social and comprehensive improvement are only a couple of the subjects covered by these CSR rules.

Cheung et al. (2009) seen that India's CSR procedure has not changed fundamentally because of its monetary change and as it has developed to turn into a developing business sector and worldwide member. Notwithstanding broad expectation that India will embrace worldwide CSR standards, the country's ongoing CSR methodology for the most part keeps up with its own characteristics, integrating only a couple of components of the worldwide standard. Adjusting to the conditions The Indian government has laid out research gatherings, boards of trustees, and subcommittees to analyze the condition of corporate social obligation (CSR). They likewise delivered various guidelines, mandates, and ideas for the utilization of CSR strategies.

In 2002, Price Water & House Coopers (PWC), the English Chamber, the Confederation of Indian Industry (CII), and the UNDP together directed a subsequent overview. The review



found that practically each of the partaking organizations recognized the worth of corporate social obligation (CSR) and felt that customary detached charity was at this point not satisfactory. Moreover, a vital level of members recognized corporate social obligation (CSR) as a method for working on the incentive for long haul partners. The examination features that one of the main advantages of corporate social obligation is the opportunity it presents to fortify associations with nearby networks.

Hopkins (2003) found in his examination that organizations taking part in CSR by and large focus on any or the entirety of the accompanying: environmental elements: While focusing on this, organizations consider what their labor and products mean for the climate as well as the willful work they direct to safeguard the climate. laborers: Organizations that take on this perspective guarantee that all specialists are appropriately focused on by putting an accentuation on preparing, bearable wages, advantages, and working circumstances. networks Organizations that are worried about their networks proactively improve the existences of their laborers and their families, as well as the local area and society at large. rules: While focusing on this, associations follow all legitimate prerequisites precisely and every now and again go above or more to be all the more socially cognizant, crisis upholds: Associations infrequently keep up with arrangements available to deal with business crises and assurance the security of their labor force and the local area at large. Also, they step up and offer help during circumstances like catastrophes or plagues.

Arora and Puranik (2004) declared that there is still disarray in Indian CSR. As per their 2004 review, local area improvement keeps on having a critical impact in the CSR plan, regardless of whether Indian firms' perspective on CSR gives off an impression of being creating some distance from regular generosity and toward feasible business. Magnanimous practices are as yet normal in numerous Indian ventures.

Ahmed (2009) contributed in a similar setting by doing observational exploration on 300 Indian organizations that are participated in CSR exercises across 26 different topical regions under the bearing of ASSOCHAM Exploration Department. As per Karma Yog (2009), among the 26 exercises, local area government assistance was considered the most elevated need region by the business area, representing 21.93 percent of the aggregate. It involves drives that are generally aimed at the ruined area around corporate offices, giving admittance to medical care and training, and supporting position creating projects. The business area helps with giving schooling to oppressed kids in metropolitan locales as well as youths from rustic regions who need admittance to data sources. They give cash to help the foundation of neighboring organizations, schools, and learning focuses. Considering that an Earth-wide temperature boost is right now a hotly debated issue, the Indian corporate area has stepped up and safeguard it as capable citizenry. Thus, with regards to CSR endeavors, the climate is given third need. As well as offering monetary rewards and upgrading the organization's standing as an earth cognizant one, CSR drives in this area give arrangements that are both useful to the climate and productive. Medical care is the fourth most normal region where the business area is involved.

3. RESEARCH METHODOLOGY

3.1. Research Design

This study utilizes a logical and clear examination plan. Inspecting how Corporate Social Obligation (CSR) adds to India's Economical Improvement Objectives (SDGs) is the primary objective. The exploration gives an intensive assessment by using both subjective and quantitative information.

3.2. Data Sources

A few sources gave the information to this examination, including:

- **Secondary Data:** A few sources gave the information to this examination, including:
- **Primary Data:** reviews and meetings with powerful figures in the corporate social obligation (CSR) field, like business leaders, administrators, and agents of non-legislative associations (NGOs).



3.3 Data Collection Methods

3.3.1. Secondary Data Collection

Literature Review: thorough analysis of the body of research on CSR and the SDGs, including scholarly works, official reports, and publications from international organizations.

Document Analysis: thorough analysis of the body of research on CSR and the SDGs, including scholarly works, official reports, and publications from international organizations.

3.3.2. Primary Data Collection

Surveys: Corporate leaders partaking in CSR drives were given organized polls to finish to gather quantitative information. The surveys were intended to assemble data on CSR consumption patterns, intercession subjects, and SDG arrangement.

Interviews: Policymakers, CSR managers, and NGO representatives participated in semi-structured interviews to obtain qualitative insights into the difficulties and solutions involved in coordinating CSR with the SDGs. Policymakers, CSR administrators, and NGO delegates partook in semi-organized meetings to get subjective experiences into the hardships and arrangements associated with planning CSR with the SDGs.

3.4 Sampling

3.4.1. Secondary Data: Since careful reports and information from dependable sources were utilized, no inspecting was required.

3.4.1. Primary Data: Purposive inspecting was utilized to choose members for reviews and meetings. The example included:

- fifty business experts from various ventures.
- ten government authorities from NITI Aayog and different offices.
- ten representatives from renowned NGOs took part in CSR drives.

4. DATA ANALYSIS AND RESULT

4.1. Social Development and Sustainable Development Goals—India's Commitment

A positive change in a general public's political and social advancement is alluded to as improvement.

A great many people partner it with an industrialization-related course of financial change. Likewise, the expression insinuates a social change process that produces urbanization, the reception of a contemporary way of life, and modified sees. It likewise has a government assistance undertone, implying that advancement raises individuals' compensations and works on their lodging, wellbeing, and instructive circumstances.

Monetary progression is ordinarily connected to the thought of improvement. It's intriguing to take note of that by connecting monetary advancement to human prosperity, the expression "social turn of events" has additionally come to mean something. The general prosperity of a general public where every individual can understand their maximum capacity and have a protected presence on both a monetary and social level is alluded to as friendly turn of events. Taking on approaches that focus on arranged mediation and more comprehensive improvement would assist with accomplishing this.

Given the previously mentioned defense, the SDGs were endorsed by the UN General Gathering in 2015 as a part of Plan 2030 for Practical Turn of events. The Unified Countries (2015) depicts these objectives as "meaning to foster a worldwide vision for reasonable improvement by focussing on both financial as well as natural turn of events." They have been named as further developed renditions of their ancestor, the Thousand years Improvement Objectives (MDGs). The 17 objectives and 169 goals that make up the SDGs are additionally separated into 248 pointers. Besides, "the intricacy, compromises, and fundamental nature of manageable advancement issues" are expressly recognized by the SDGs. In this manner, states wherever may pull together their assets to accomplish social improvement in an additional quantifiable and compelling manner by planning public strategies with the SDGs.

A solid structure for improvement should be set up in the event that India is to have comprehensive financial development. Executing social improvement programs presents



extraordinary issues in view of this country's assortment. To achieve the 2030 arrangement, one of the principal snags is limiting the SDGs (NITI Aayog, 2021). Alongside state-supported drives, endeavors have been embraced to coordinate the SDGs as in a perfect world as conceivable with CSR programs.

The Indian government framed its improvement objective in an essential vision paper that was delivered in 2018. In light of the UN SDG System, India's own improvement targets are reflected in the plan, which means to achieve both the UN SDGs by 2030 and the country's objective of being a \$4 trillion economy by 2022.

NITI Aayog is responsible for controlling the SDGs by making a system that would consider their execution. A solid construction that spotlights on the reception, execution, and oversight of the drives at subnational levels has been created by NITI Aayog (see Table 1). The 2019 article "Expanding the effect of organizations for the SDGs: A down to earth manual for association esteem creation" by The Cooperating Drive and the Unified Countries Branch of Monetary and Get-togethers proposed a system that is integral to the NITI Aayog structure. Stibbe, Reid, and Gilbert (2019) express that this paper offers a system for understanding, assessing, and improving organizations for the Maintainable Improvement Objectives.

All India is positioned 121 out of 163 countries on the SDGs record in 2022, notwithstanding its endeavors. Nations are positioned by their all-out score on the SDG file. "The whole headway made toward achieving each of the 17 SDGs is estimated by the general score. One method for interpreting the score is as a level of SDG achievement. At the point when a SDG score is 100, it implies that each SDG has been met.

Table 1. NITI Aayog SDG plan

Category		Example
Type I	Utilization/ Transaction	The association in the Optimistic Areas Program (ADP) between NITI Aayog and the Japan Worldwide Participation Office (JICA)
Type II	Blend/ Incorporate	The Unified Countries (UN) in India and CSO umbrella associations cooperated to feature the worries and yearnings of 14 populace gatherings, including ladies, youngsters, individuals with handicaps, travelers, and the metropolitan poor, as a component of India's arrangements for the Willful Public Survey (VNR) 2020.
Type III	Convert	The SDG restriction drives are being driven by NITI Aayog in a joint effort with each state and its comparing locale.

Table 2. SDG record standing

Year	India's rank on SDG Index	Total countries ranked
2023	122	164
2022	121	164
2021	118	164
2020	116	163
2019	115	157
2018	144	189

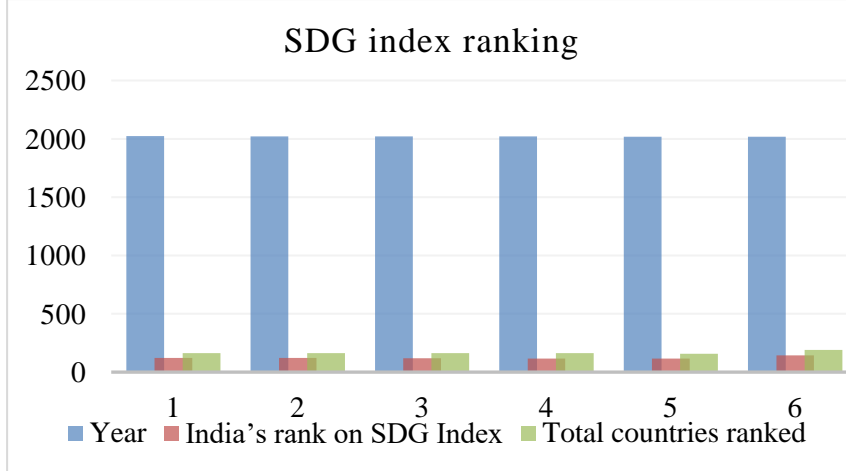


Figure 2: SDG index standing

South Sudan had the most reduced score (39.05), while Finland got the most noteworthy score (86.51). India is tumbling down the rundown consistently, going from 115th in 2018 to 122nd in 2023. There are a few clarifications for this little decrease in rank. While different variables may be ascribed to the positioning's downfall, the perplexing issues of developing populaces, moving socioeconomics, the climate, and cataclysmic events — including pandemics — are the essential guilty parties. The three E's — instruction, financial matters, and climate — need consideration and change for an assortment of particular and covering causes. Great administration and interior political strength are additionally predominant. In any case, the created world should help out the SDGs and support its objective with good approaches as global duty frameworks. Expanded official improvement help (ODA), limit building, innovation trade and move, and direct unfamiliar venture are instances of ways of tending to environmental change.

The Coronavirus pandemic has to a great extent scattered the increases of the most recent two years. All the while, India has progressed in a few perspectives. As per the "SDG push situation," the extent of the populace acquiring under \$1.90 each day has diminished from 14.53% in 2015 to 11.93% in 2021 and is anticipated to additional decay to 10.41% toward the finish of 2022. Similarly, the gross finishing rate for grade school expanded from 87.67% in 2015 to 92.06% in 2022.

4.2. Integrating Corporate Social Obligation Arrangements Decisively to Arrive at Economical Advancement Objectives

The SDGs and the Indian CSR regulations were created in 2013 and 2015, separately. Both have the ability to deliver a rational worldview of reasonable development. As per Kumar (2021), "CSR has developed into a helpful instrument for propelling the SDGs, with a solid accentuation on friendly execution exhibited in the associations' CSR projects." The Practical Improvement Objectives, or SDGs for short, are a global source of inspiration to kill destitution, shield the climate, and assurance that everybody lives in harmony and success. There is a huge cross-over between the activities expected to meet the SDGs and the topical improvement areas of CSR. The CSR guidelines make a far-reaching structure that offers bearing for long haul social turn of events, though the SDGs set exact, quantifiable focuses for try accomplishment.

The SDGs, which are a headway of the MDGs, especially urge organizations to utilize imagination and advancement to settle improvement related issues. The business area has a unique opportunity to show its worth by participating in the SDGs. Both CSR and SDGs have as its center inspiration the solidarity of members from all areas to handle the financial and ecological worries and seek after a typical vision of practical turn of events.

One might contend that the CSR guidelines give proposals looking like a SDG-like cooperating an open door. The Feasible Improvement Objectives (SDGs) give a more exhaustive system, a more extensive assortment of focuses to be accomplished, and a greater



scope of markers to measure the impact on finishing destitution, lessening disparity, and encouraging organization coordinated effort for by and large advancement. For instance, an organization that chooses orientation as a center region (as recorded in Timetable VII) might have the option to connect it to different SDGs relying upon the sort of mediation. This is on the grounds that the worldwide marker system of SDGs incorporates 58 particular signs of orientation equity, which cover various exercises like enabling ladies, destroying destitution, advancing schooling, bringing issues to light of cleanliness and sterilization, giving preparation to support sports, and so on.

4.3. Supporting During the Past Five Years

Throughout the course of recent years, somewhere around 17,000 organizations have carried out particular CSR drives every year. These organizations made committed consumptions adding up to INR 1,013,719 million (see Table 4). As per data tracked down on India's true CSR entrance, north of 36,000 CSR drives were in progress in 2021 alone. A sum of INR 248,654 million was put resources into these undertakings this year. Breaking down information on these endeavors' attributes in 2021 uncovers that non-PSU organizations represent the huge mass (80%) of this spending.

A nearer assessment uncovers that most of organizations have focused on subsidizing for provincial improvement drives (7% consumption), with commitments to the State leader's Public Help Asset (PMNRF) coming in second (6.6% spending). While spending on medical services and training has expanded fundamentally, other basic issues like ladies' strengthening and orientation fairness (0.89%), ecological supportability (3.94%), professional abilities (2.5%), and job improvement projects (3.20%) stand out enough to be noticed. Issues like destitution easing and ghetto advancement, which represent 0.29% of expenditure, definitely stand out. A critical minority of associations (17%) have not spent their recommended spending plans by any stretch of the imagination, while most of organizations (55%) have surpassed the underlying consumptions dispensed for their singular undertakings.

4.3.How Does Corporate Social Obligation Influence Strategies and Projects for Social Turn of events?

Starting from the presentation of CSR guidelines, a few organizations have formalized their CSR drives. The CSR Drives have been changed, dispensed with, or

Table 3: Aggregate sum spent throughout recent years on CSR drives

S.No.	Year	Number of Companies	Total amount spent (INR million)	Total no. of CRS projects	Indian ranks on SDG Index	Total countries rank
1.	2021-22	17,000	248,600	36,800	121	162
2.	2020-21	22,700	248,900	35,000	116	162
3.	2019-20	25,000	201,700	31,900	114	161
4.	2018-19	21,500	170,900	26,500	113	155
5.	2017-18	19,500	143,400	22,950	142	187
Total		1,013,500				

altered 12 times3 after the main arrangement of exercises was added to area 135's timetable VII. Solid structures for the ventures' execution, management, and detailing have been made. Reports from various detailing associations, including the MCA, KPMG, Goldman Sachs, and others, show that corporate social obligation (CSR) is progressively picking up speed and setting its situation in the business techniques of Indian ventures.

In any case, over time, India's progression on various improvement lists has deteriorated. As indicated by the World Financial Discussion's 2016 Worldwide Orientation Hole List (GGGI), India was put 108th out of 144 firms. It has deteriorated by 2021, positioning 140th out of 156 countries (World Financial Discussion, 2021). Like this, India's situation on the



Unified Countries Advancement Developer's Human Improvement File (HDI) was at 132 out of 2021 after it had recently evaluated 131 out of 191 countries. Not that other lists have done any better. With regards to the 2021 Worldwide Complex Neediness Record (GMPI), India comes in at number 66 out of 109 countries. Since India put 67th out of 107 nations on the rundown in 2016, it has stayed unaltered.

After intently looking at the CSR exercises recorded in plan VII, it is feasible to plan the schooling related independent SDG 4 to five distinct exercises: advancing training, helping veterans of the military, financing the PMNRF, and creating rustic and ghetto regions. India's Gross domestic product (GDP) allocated to schooling moved to 16.54% in 2020 from 14.05% in 2013.4 Six CSR drives are additionally connected to the independent SDG 1 on neediness decrease. The level of the populace procuring under \$1.90, as per information from the UNDP site, was 14.54 in 2015 and would reach 13.31 in 2020 under the "SDG push" situation. It is extended that toward the finish of 2022, this will diminish to 10.41%.5. CSR cash are vigorously supporting some of the public authority of India's center projects in the space of wellbeing, schooling, occupation and work, and sterilization. As indicated by Dasa (2018),

Late morning Dinner Plan is one such program that impacts the Zero Craving objective. Under the protection of Sarva Shiksha Abhiyan, the Indian government sent off the Early afternoon Feast (MDM) program determined to address study hall hunger, one of the central concerns besetting our general public, as well as advancing and empowering top-notch schooling, another worldwide SDG.

A study on the main 20 CSR reserve organizations expresses that most of them make commitments to the public authority of India's lead programs. Wellbeing, training, ladies' and kids' consideration, rustic change, sports for improvement, disinfection, the climate, calamity reaction, and so on were their primary CSR accentuation regions. Plan VII records the two huge advancement drives of the Head of the state — Namami Gange and Swachh Bharat Abhiyan — that are subsidized by the Clean Ganga and Swachh Bharat Kosh assets as CSR exercises that require commitments. This demonstrates that soon, a developing number of enormous scope social improvement drives will decide to team up with CSR. Despite the fact that the different improvement pointers are just leisurely expanding, one might say that how much cash in the advancement area that has extended extraordinarily because of CSR projects will without a doubt affect social strategies and social turn of events.

5. CONCLUSION

The thought of corporate social obligation (CSR) is exceptionally questioned and dubious because of the multifaceted connections imbued in numerous parts of its execution. Both the business and moral cases have their allies and naysayers. Regardless, the organizations should know about the degree of the impacts around their exercises. In spite of the fact that it's a good idea for partnerships to focus on benefits, extra exploration is expected to get a handle on the ethical contention for corporate social obligation completely. Since the greater part of the systems being utilized are benefit situated, there is a significant void in the writing with regards to scrutinizes of the structures that are presently being used. More exploration may likewise should be finished in the field of CSR's ordered person. SDGs in India have without a doubt profited from Timetable VII standards, and this is seen by the necessary idea of corporate social obligation (CSR) and its effect on generally cultural turn of events. Subsequently, the essential information gathering technique must be built up. Regardless of whether there is as yet a requirement for change in various improvement regions, India gives major areas of strength for a to the meaning of coordinating neighborhood CSR drives with SDG planning to meet the points of Plan 2030.

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