

Revisiting the Models underpinning Corporate Social Responsibility

Utpal Kumar Chakraborty¹ Ph.D Research Scholar, Binod Narayan² Associate Professor,
University Department of Sociology, Ranchi University, Ranchi, Jharkhand

Abstract

Theoretical models are an important tool for many aspects of scientific activity. They are used, i.e., to structure data, to apply theories or even to construct new theories. But what exactly is a model? It turns out that there is no proper definition of the term “model” that covers all these aspects. The aim of the present paper is not to exactly define what a model but to revisit the different models underpinning Corporate Social Responsibility. The purpose of this review is to compare; the concentric-circle model, the pyramid, and the Intersecting model (I C) model of CSR. In this course it highlighted the fact that, to date, CSR models have not overcome the problem of firms having social values and commitments except when these are based on economic justifications.

Key Words: model, Corporate Social Responsibility (CSR)

Introduction:

As early as 1961, L. Apostel noticed that a definition proper of the term “model” was, in fact, impossible, since “model” is used with so many deferent meanings in science, logic and philosophy. Models as a Substitute for a Theory often entail many free parameters that have to be determined empirically. A Models is a formal theory (Abraham.F.M 2008) often provide more physical insight than a fundamental theory, whose physical content might be too difficult to disentangle. Models tend to be more prescriptive, specific and with a narrow scope.

A model is a diagrammatic representation of social events drawn with neutral languages, such as mathematics in which the equation is presumed to map and represent empirical process otherwise graphically represented, would constitute a model. The diagrammatic elements of any model include:

- Concepts that denote and highlight certain features of the universe
- The arrangement of these concepts in visual space so as to reflect the ordering of events in the universe and
- Symbols that mark the connections among concepts, such as lines, arrows, vectors, and other was that represent connections among variables (Turner.H..J 1995).

The elements of a model may be weighted in some way or they may be sequentially organised to express events over time or that may represent complex patterns of relations such as lag effects, threshold effects, feedback loops, mutual interconnections, cycles, and other potential ways that properties of universe effect each other(Gerhard and Lenski. J 1982).

Diagrammatic models are constructed to emphasize the causal connections among properties of the universe .That is they are assigned to show how changes in the values of one set of variables are related to

changes in the values of other variables. Models are typically constructed when there are numerous variables whose causal interrelations an investigator wants to highlight.

So, Models as a Substitute for a Theory do not only serve to make actual calculations feasible but, furthermore, allow some insight into physical mechanisms (“How does the confinement mechanism work?”) that cannot be directly studied with the “fundamental” theory.

Objective:

- I. To revisit the different models regarding Corporate Social Responsibility.
- II. The purpose of this review is to compare; the concentric-circle model, the pyramid, and the IC model of CSR.
- III. Highlight the fact that, to date, CSR models have not overcome the problem of firms having social values and commitments except when these are based on economic justifications.

Limitation: Main limitation of this paper is that the validity of these models was not tested empirically in any contexts.

Triple concentric model of CSR by the Committee for Economic Development(CED)

A landmark contribution to the concept of CSR came from the Committee for Economic Development (CED) in its 1971 publication *Social Responsibilities of Business Corporations*. The CED got into this topic by observing that “business functions by public consent and its basic purpose is to serve constructively the needs of society—to the satisfaction of society” (p. 11). The CED noted that the social contract between business and society was changing.

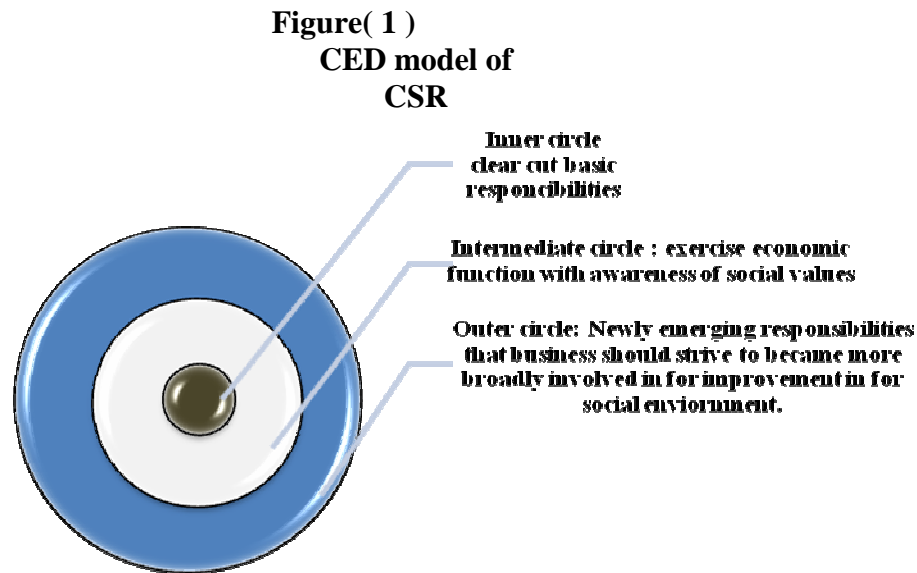
In response to a public opinion survey conducted by Opinion Research Corporation in 1970 in which two thirds of the respondents believed business had a moral obligation to help other major institutions to achieve social progress, even at the expense of profitability, The CED articulated a triple concentric model of the concept.

- The inner circle includes the clear-cut basic responsibilities for the efficient execution of economic functions like productivity, job and economic growth reflecting Friedman’s (1962) notion of ‘business responsibility’.
- The intermediate circle encompasses responsibility of economic function in regard to changing social values and priorities, such as environmental conservation, employee relations and more rigorous expectations of customers for information, fair treatment and protection from injury.
- The outer circle outlined newly emerging and still amorphous responsibilities that the business should assume to become more broadly involved in actively improving the social environment for example, poverty and urban blight (Publications, S. 2011, 2012) .

It is useful to note that the CED may have been responding to the times in that the late 1960s and early 1970s was a period during which social movements with respect to the environment, worker safety, consumers, and employees were poised to transition from special interest status to government regulation.

Carroll noted that business leaders themselves, under the auspices of the Committee for Economic Development (CED) in 1971, articulated a definition, perhaps emerging in part from the political, social and urban turmoil of the late 1960s. Essentially – “business functions by public consent and its basic purpose is to serve constructively the needs of society – to the satisfaction of society.” The CED report speaks to three overlapping levels of responsibility ranging from core economic functions to anticipating emerging non-economic issues. (See Figure 1)

Figure (1) below is a presentation of the CED/ Triple concentric model of CSR.



Source: Adapted from Carroll (1999)

Carroll describes the CED’s model as ‘a landmark contribution to the concept of CSR’ which illustrates the changing relationship between business and society (Carroll 1999, p. 274). She adds:

Business is being asked to assume broader responsibilities to society than ever before and to serve a wider range of human values. Business enterprises, in effect, are being asked to contribute more to the quality of American life than just supplying quantities of goods and services. In as much as business exists to serve society, its future will depend on the quality of management’s response to the changing expectations of the public (CED in Carroll 1999, p. 274).

Even though this definition provides an integrated approach to CSR with business, employees, society and its environment, it still fails to explain how organisations can respond to show their responsiveness. This shift in the paradigm of CSR from ‘the philosophical and moral obligation’ (CSR1) to ‘the managerial and organizational action’ (CSR2) was later documented by Frederick (1978).

Ackerman and Bauer's Model (1976)

Micro-level theorist Robert Ackerman was among the earliest people to suggest that responsiveness, (he prefers to use the term 'responsiveness'), should be the goal of corporate social endeavour. Ackerman described three phases through which companies commonly tend to pass in developing a response to social issues as explained in the following Table 1.

Table 1 Ackerman's three stages of social responsibility.

ORGANIZATIONAL LEVEL	PHASES OF ORGANIZATIONAL INVOLVEMENT		
	Phase I	Phase II	Phase III
Chief executive	Issue: Corporate obligation Action: Write and communicate policy Outcome: Enriched purpose, increased awareness	Obtain knowledge Add staff specialist	Obtain organizational commitment. Change performance expectations.
Staff Specialists		Issue: Technical problem Action: design data system and interpret environment Outcome:	Provoke response from operating units. Apply data system to performance measurement Issue: Management problem
Division Management		Technical and informational groundwork	Action: Commit resources and modify procedures Outcome: Increased responsiveness

(Source: Adapted from Aswathappa, 1997)

In Phase 1, a corporation's top managers deal an existing social problem. At this stage, no one asks the company to deal with it. The Chief Executive Officer merely acknowledges the problem by making a written or oral statement of the company's policy towards it.

In Phase 2, the company hires staff specialists or engages outside consultants to study the problem and to suggest ways of dealing with it. Up to this point, the company has limited itself to declaring its intentions and formulating its plans.

Phase 3 is implementation. The company now integrates the policy into its ongoing operations. Unfortunately, implementation often comes slowly and often not until the government or public opinion forces the company to act. But by that time, the company has lost the initiative. Ackerman thus advises that managers should “act early in the life cycle of any social issue in order to enjoy the largest amount of managerial discretion over the outcome.”

However, Wartick and Cochran (1985) criticised the model because it does not provide a basis for deciding the specific demands a firm should respond to and a responsive act does not confirm legitimacy. The critique is reasonable to the extent that there must be a reason why a firm should act in response to social pressures. However, it implies that the guiding factor is an ethical principle, as well as making the underlying assumption that business has the responsibility to do good for society in order for it to gain legitimacy. This may not be entirely true, as economic factors may also explain actions as well as responsiveness.

Carroll's Model (1979)

In the late 1970s, Carroll (1979) offered one of the first – and perhaps still the most widely accepted conceptualisations of CSR (Matten and Crane, 2005). Carroll (1979) categorised corporate responsibilities as economic, legal, ethical and discretionary. Carroll classified three CSR dimensions, i.e. CSR components (economic, legal, ethical and discretionary), corporate social responsiveness and corporate social issues. Carroll's model attempted to reach an equal balance between economic and social objectives. In contrast to Ackerman and Bauers' model, Carroll viewed responsibility and responsiveness as interactive constituents of corporate social performance rather than alternative propositions, but to measure the corporate economic responsibilities, a firm must be evaluated on a disaggregated, industry basis, over a reasonably lengthy time. In other words, to measure economic responsibilities, a corporation should be evaluated by comparisons within the same industry. As such, the criteria of economic performance should be appropriate only to the same industry. For example, economic performance in the financial industry is impossible to compare with that of different industry, such as the construction industry.

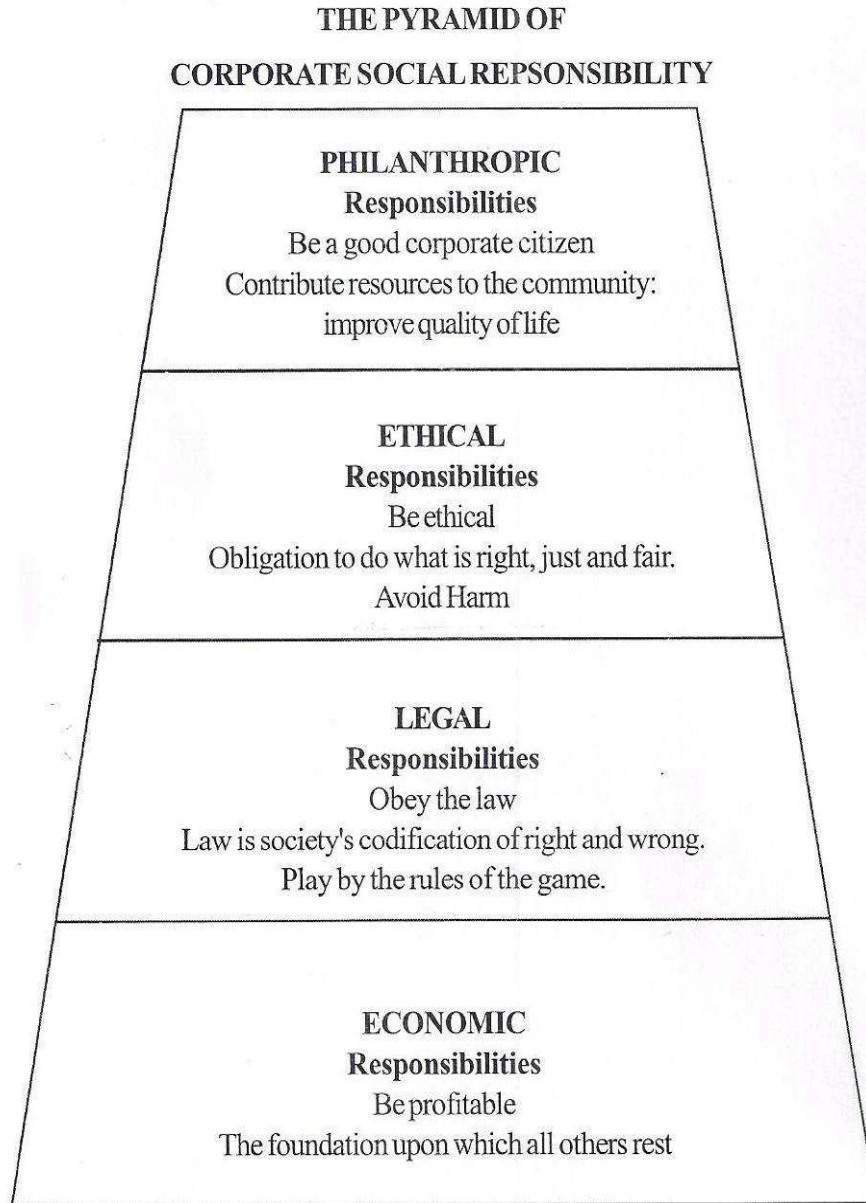
Clarkson (1995) argued that two categories of the Carroll model (ethical and discretionary) are not easily accessible and this makes them difficult to test. For example, the starting point of the model is social responsibility, but this category is descriptive rather than prescriptive and this makes it difficult to differentiate between the discretionary and ethical categories. Ethical responsibilities require the firm to perform and go beyond mere legal frameworks. The ethical responsibility elements include the unwritten codes, norms, and any values implicitly derived from society. The legal responsibility that Carroll categorised is referred to as the obligation of the firm to comply within law. Therefore, the firm's policies and structures should comply with the legislation. This model also falls short in explaining what it expects from a firm in terms of action to meet social demands. Moreover, Carroll's model suggests that each of his four CSR components as shown in (Table 2) implicitly carries different relative weights. The relative non-numeric weights of each of the four categories indicate how CSR is defined.

Table 2

Components of Corporate Social Responsibility			
Economic Components (Responsibilities)	(Responsibilities) Legal Components (Responsibilities)	Ethical Components (Responsibilities)	Philanthropic Components (Responsibilities)
It is important to perform in a manner consistent with maximizing earnings per share	It is important to perform in a manner consistent with expectations of government and law.	It is important to perform in a manner consistent with expectations of societal mores and ethical norms.	It is important to perform in a manner consistent with the philanthropic and charitable expectations of society.
It is important to be committed to being as profitable as possible.	It is important to comply with various federal, state, and local regulations.	It is important to recognize and respect new or evolving ethical moral norms adopted by society.	It is important to assist the fine and performing arts.
It is important to maintain a strong competitive position.	It is important to be a law-abiding corporate citizen.	To prevent ethical norms from being compromised in order to achieve corporate goals.	Important that managers & employees participate in voluntary & charitable activities in local communities.
It is important to maintain a high level of operating efficiency.	It is important that a successful firm be defined as one that fulfils its legal obligations.	It is important that good corporate citizenship be defined as doing what is expected morally or ethically.	It is important to provide assistance to private and public educational institutions.
Its important a successful firm be defined as one that is consistently profitable	Its important to provide goods and services that at least meet minimal legal requirements.	Important to recognize corporate integrity & ethical behaviour go beyond mere compliance with laws and regulations.	It is important to assist voluntarily those projects that enhance a community's "quality of life."

(Source: Carroll, Archie B. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders, Business Horizons, July-August 1991)

Figure.2 Archie Carroll Pyramid Model of Corporate Social Responsibility



Carroll's Corporate Social Responsibility-Pyramid with four kinds of duties, responsibilities for a company. (Source: Carroll 1991)

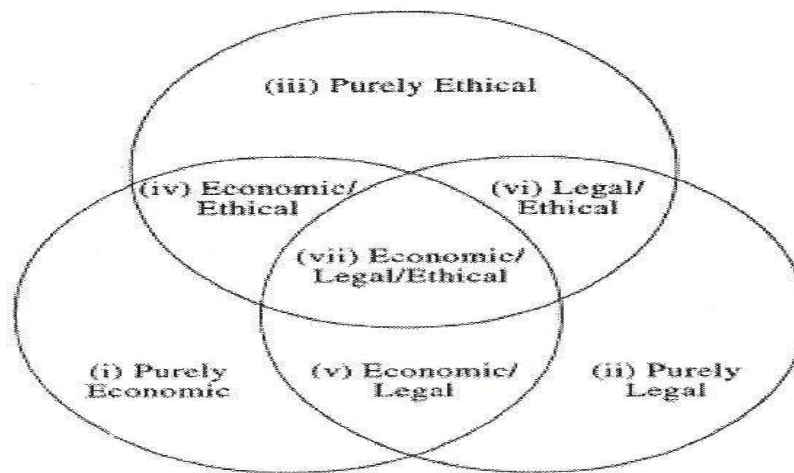
The purpose of Carroll's (1979) model is to conceptualise the responsibilities of the firm to include:

- ✚ the economic responsibility to generate profits;
- ✚ the legal responsibility to comply by local, state, federal and relevant international laws;
- ✚ the ethical responsibility to meet other social expectations, not written as law (e.g., avoiding harm or social injury, respecting moral rights of individuals, doing what is right, just, fair); and

- ✚ the discretionary responsibility to meet additional behaviours and activities that society finds desirable (e.g., philanthropic initiatives such as contributing money to various kinds of social or cultural enterprises) (Galbreath,2009,p.111).

The traditional 'Pyramid of CSR' model did not seem to be sufficient for a comprehensive understanding of the ways in which CSR should be achieved. That is why in 2003 Carroll modified his initially four part model and made it a three part model (Intersecting model) as demonstrated in the figure 3.

Figure.3



The Three-Domain Model of Corporate Social Responsibility Source: (Carroll & Schwartz, 2003, p.509)

In general, these three domain categories are defined in a manner consistent with Carroll's four-part model, with the exception that the philanthropic category is subsumed under the ethical and/or economic domains, reflecting the possible differing motivations for philanthropic activities. Moreover, the form of the model supports the idea that none of the three domains is more important or significant to the others and that there might be combinations of the categories (Carroll & Schwartz, 2003, p.508). However, there are several assumptions to this model. Firstly, the three domains of CSR are assumed to be somewhat distinct, and all-encompassing. Thus, with regards to distinct some might question whether any action can be identified as "purely economic," "purely legal," or "purely ethical." In other words, some may argue that economic, legal, and ethical systems are all interwoven and inseparable. Moreover, with regards, to all-encompassing ability assumption, it is suggested that the model embraces all relevant aspects of CSR.

Wartick and Cochran's Model (1985)

Building on Carroll's (1979) framework, in this model CSR is viewed as a philosophical orientation of business in a micro context. Wartick and Cochran's design has three integrated stages: principle, process and policy. This approach dictates that a firm has to satisfy society's expectations about its responsibilities, decide what kind of action to take, and implement the feedback concerning relevant

matters. The model also adds to Carroll's model by assuming that the categories of CSR (economic, legal, ethical and discretionary) are based on a social contract and that the firm acts as a moral agent society (Wartick and Cochran, 1985). Their model argues that firms need to be more socially responsible.

Table 3. Wartick & Cochran's model

Principles Corporate Social Responsibility	Processes Corporate Social Responsiveness	Policies Social Issues Management
1. Economic 2. legal 3. ethical 4. Discretionary	1. Reactive 2. Defensive 3. Accommodative 4. Proactive	1. Issues Identification 2. Issues Analysis 3. Response Development
directed at: <ol style="list-style-type: none"> 1. The social contract of Business 2. Business as moral Agent 	directed at: <ol style="list-style-type: none"> 1. The capacity to respond to Changing Societal Conditions 2. Managerial Approaches to developing responses 	directed at: <ol style="list-style-type: none"> 1. Minimizing surprises 2. Determining effective corporate social Policies
Philosophical orientation	Institutional orientation	Organizational Orientation

Source: Wartick and Cochran (1985)

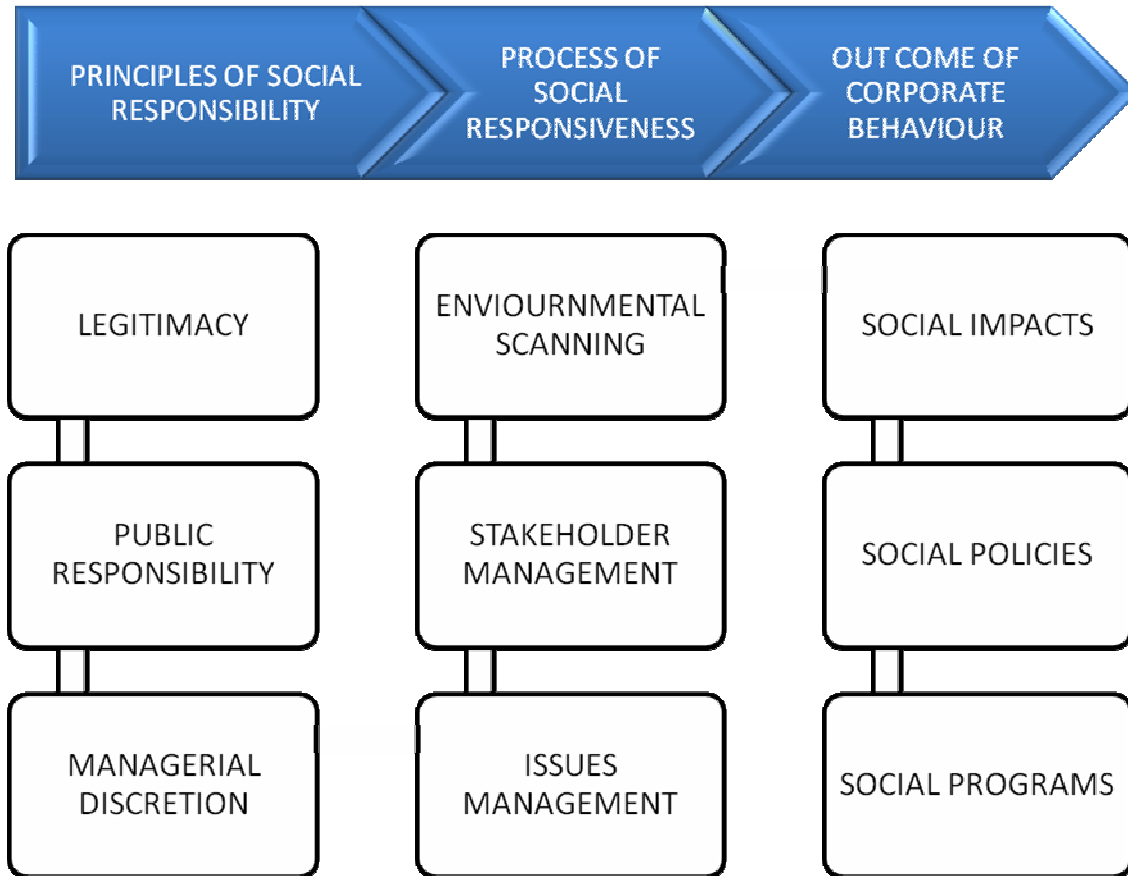
Wartick and Cochran's model does not strike a balance between economic and non-economic responsibilities and therefore it does not provide answers to questions about the allocation of resources to social and economic issues in a competitive environment. As such, it does not give ultimate directions for making decisions and it fails to show how firms should successfully compete among other organisations in a competitive market. This shows that firms lack strategic orientation regarding social commitment.

The point is that social and strategic issues in management are two parallel areas which deserve to have an integrated approach (Wartick and Cochran, 1985). However, one of the most important ideas in this model is that it understands and emphasises economic performance as the most significant concern among the principles of social responsibility. Wartick and Cochran strongly argue that economic category cannot be separated from any other corporate social responsibilities.

Wood's Model (1991)

Wood (1991) developed a complete model of corporate social performance. This builds upon the issues of corporate social responsibility and corporate social responsiveness to include measurement

Figure 4



Source: Adapted from Woods, 1991, "Corporate Social Performance Revisited"

Wood came up with three principles of corporate behaviours and outcomes: legitimacy, public responsibility and managerial discretion. Legitimacy refers that society grants permission to do business and business should follow the rules of the game. Public responsibility means that businesses have to be responsible for outcomes related to their primary and secondary areas of involvement with society. Managerial discretion emphasizes that corporate managers are moral actors and they are obliged to play such a role to make CSR matter. According to Wood social issues were reorganized as the outcomes, or performance, of CSR initiatives. The outcomes are separated into three types: social impacts of corporate behaviours, policies that companies use for handling social issues, and CSR programmes. Fourth, corporate actions were further divided into external assessment, stakeholder management and implementation management. The firms must monitor and analyse the external environment (i.e. economic, technological, social, political and legal) which changes over time; take stakeholder demand

into consideration for proper designing of CSR initiatives; and emphasize quality implementation to enhance the effectiveness of the CSR initiatives. The Wood model is effectively a normative model of a framework in which to assess corporate social performance – inherent in this model is an assumption that such behaviour is, in part, motivated by the interests of the firm and from the perspective of the firm. Woods gave sample outcomes of acting as per the three step model which are summarized in Table (4). He states that adopting the principles of social responsibility at the institutional, organizational and managerial level can be instrumental in achieving the desired social outcomes with respect to economic, legal, ethical and discretionary aspects.

Table 4

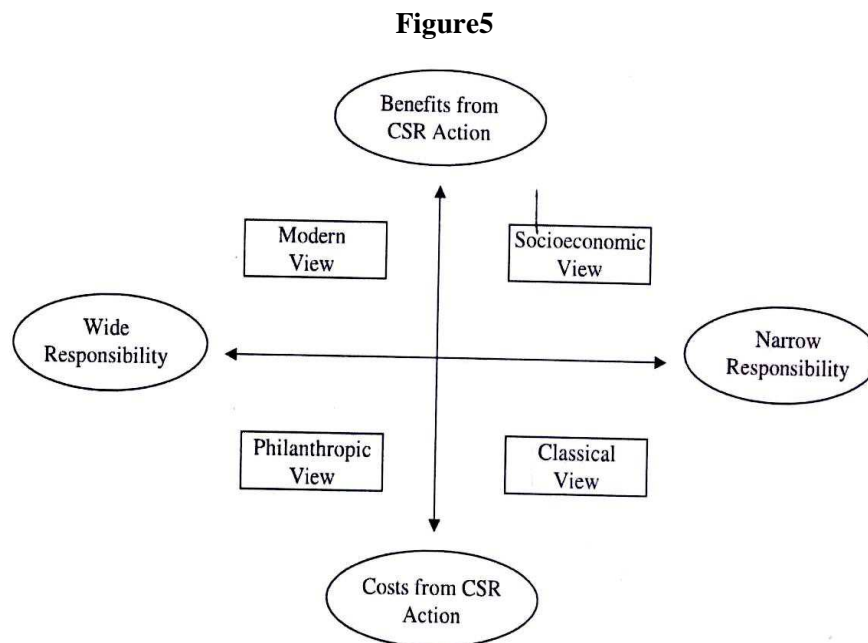
Corporate Social Policy: Sample outcomes of Acting on CSR Principles Within CSR Domains			
CSR Principles			
Domains	Social Legitimacy(Institutional)	Public Responsibility(Organisational)	Managerial Discretion(Individual)
Economic	Produce goods & service, provide jobs, and create wealth for shareholders.	Price goods& services to reflect true production costs by incorporating all externalities.	Produce ecologically sound products, use low polluting technologies, cut costs with recycling
Legal	Obey laws and regulations. Don't lobby for or expect privileged positions in public policy.	Work for public policies representing enlightenment self interest.	Take advantage of regulatory requirements to innovate in products or technologies
Ethical	Follow fundamental ethical principles (eg. Honesty in product labelling)	Provide full and accurate product use information to enhance user safety beyond legal requirements.	Target product use information to specific markets (eg children, foreign speakers) and promote as a product advantage.
Discretionary	Act as a good citizen in all matters beyond law and ethical rules. Return a portion of revenues to the community.	Invest the firms charitable resources in social problems related to the firms primary and secondary involvements with society.	Choose charitable investments that actually pay off in social problem solving(eg apply an effective criterion)

Table 4: Corporate Social Policy: Sample Outcomes Of Acting On CSR Principles Within CSR Domains Source: Wood, Donna J., Oct, 1991.

However the Critics of Wood's model argue that: Wood's model pays only limited attention to stakeholders in his responsiveness model Waddock (2004). Jamali (2008) agreed with Waddock on the fact that to really cope with the changes of the needs in Social Responsibility Management, a stakeholder approach model is needed so they could be continuously monitored and addressed in a dynamic manner.

Quazi and O'Brien's Model (2000)

Quazi and O'Brien (2000) proposed an article in the Journal of Business Ethics a two-dimensional model of CSR comprising two axes. The horizontal axis is intended to capture variations in views of social responsibility, from the narrow view or the classical lens (i.e., business responsible for providing goods and services and profit maximization within the rules of the game) to the broader view where business considers itself responsible for a wider array of issues, expectations, and stakeholders. The vertical axis of the model represents two extremes in terms of perceptions of the consequences of the social action of business, ranging from pure concern with the cost of social commitment to a focus on the benefits of social involvement (Figure 5). Resulting from the intersections of the two axes are four quadrants, representing four possible views of CSR, which they label as the classical view, the socio-economic view, the modern view, and the philanthropic view. The classical view embodies a narrow conception of responsibility and a focus on costs; the socio-economic view depicts a narrow conception of responsibility with a focus on potential benefits; the modern view captures on the other hand a wide conception of responsibility with a focus on benefits and the philanthropic view represents a wide conception of responsibility with an alertness to costs (Jamali, D., Sidani, Y., & Khalil El-Asmar 2009).



A two-dimensional model Of corporate social responsibility (Source: Quazi and O' Brien, 2000)

Table 5

Four views of CSR (adapted from Quazi and O'Brien, 2000)

View	Description
The classical view	Reflects the orthodox neo-classical perspective discussed above, in which there is no provision for business to look beyond profit-making, and where CSR is seen to generate only costs but no benefits.
The socio-economic view	Represents a narrow view of social responsibility, coupled with acceptance of potential benefits to be associated with CSR as in the avoidance of regulation, building good customer and supplier relationships or networking. Here business continues to pursue profit maximization as a primary concern, while also trying to meet social demand and derive some benefits in the process.
The modern view	Captures a perspective in which a business sees added value in serving a wider array of societal needs and expectations and perceiving net benefits to flow from socially responsible action. This is consistent with the stakeholder approach to CSR.
The philanthropic view	Depicts a broader view of social responsibility in which a business decides to undertake CSR actions even when the latter are generally perceived as a net cost. This stance may be enticed by a combination of altruistic/ethical motives to do well despite the costs involved.

This two-dimensional model integrates both classical and modern paradigms; mixed orientations to CSR continue to be salient in different contexts, oscillating between the classical perspective which considers CSR as a burden on competitiveness and the modern perspective that views CSR as instrumental for business success allowing considering in turn aspects of both in analyzing managerial perspectives regarding CSR

Conclusion:

I. The concentric-circle model, The pyramid, and The IC model: The **concentric-circle model** (Figure 1) is similar to the pyramid in that it views the economic role of business as its core social responsibility, and similar to the IC (Figure 3) model in that it emphasizes the interrelationships among the different corporate social responsibilities. But underlying these similarities are essential differences in the very definitions of the corporate responsibilities. Thus, the pyramid defines the corporate economic role in terms of narrow self-interest (“be profitable”), whereas the **concentric-circle model** defines this same role in terms of CSR, namely, enhancing the good of society (“be constructively profitable”).

In contrast to the pyramid, which scales down the importance of the noneconomic social responsibilities (i.e., legal, ethical and philanthropic), and in contrast to the IC model which, along with interrelationships, also allows for no relations among the different domains of responsibility, the **concentric-circle model** outlines the noneconomic social responsibilities as embracing and permeating the core economic responsibilities. It should be noted that the structure of concentric circles, as opposed to concentric rings, represents a system of inclusion relations rather than a scheme of mutually exclusive domains. In a system of concentric circles, every member of the inner circle is also a member of the wider, more inclusive outer circle, but not vice versa. Thus, from a CSR perspective as expressed in the **concentric-circle model**, all economic responsibilities also have legal and ethical aspects. The pyramid framework is consistent with the widely accepted general view that CSR is an extensive and inclusive concept, encompassing a range of responsibilities that must be simultaneously fulfilled. Within the broad consensus on CSR as a compound concept, there are diverse views on the intricate relationships among the different domains of responsibility. The pyramid model suggests hierarchical relationships between separate domains of CSR; the intersecting circles model below attempts to account for overlapping non hierarchical relationships among the different responsibilities. The IC model contrasts with the pyramid in two main aspects: it refutes the notion that CSR is a range of externally related domains of responsibility, and it rejects the hierarchical order. The radical idea behind the IC model is that the different domains of CSR are interrelated and none of them is *prima facie* more important relative to the others. This advantage is also the main difficulty of the IC model. Failing to provide any clear normative guide, it leaves managers to face competing responsibilities with no way to make principled decisions.

II. Decades of debate on corporate social responsibility (CSR) have resulted in a substantial body of literature offering a number of philosophies that despite real and relevant differences among their theoretical assumptions express consensus about the fundamental idea that business corporations have an obligation to work for social betterment. Studying corporate social responsibility (CSR) in terms of models is becoming increasingly popular because it allows mapping and visualization. These models, when compared and contrasted, can easily be delineated into two camps, one representing the classical paradigm in relation to CSR and the other representing the more progressive or modern paradigm. The classical model has a narrow focus and little tolerance for a social role of business, reasoning that CSR inevitably reflects in additional costs and reduced competitiveness. Supporters of the classical model thus consider the social responsibility of business firms to be exclusively related to the responsibility of supplying goods and services to

consumers (Quazi and O'Brien, 2000). The modern paradigm, on the other hand, considers businesses to be embedded within a larger society with a concomitant responsibility to a wider spectrum of issues/stakeholders (Steiner and Steiner, 1997). From this perspective, the responsibility of a business extends beyond making profits to include protecting and improving society's welfare or the well-being of specific constituent groups within society. All accounts of CSR recognize that business firms have many different kinds of responsibility, and seek to define both the scope of corporate responsibility in society and the criteria for measuring business performance in the social arena and commitments except when these are based on economic justifications.

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