

# CORPORATE SOCIAL RESPONSIBILITY AWARENESS AMONG STUDENTS- A COMPARATIVE STUDY IN UAE

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## *Abstract*

*The corporate scandals in United States ( Enron, Arthur Anderson, World com and Tyco) and elsewhere in the world (Paramalet in Italy, Yukos in Russia, China Construction Bank scam in China) have stimulated a frenzy of activities in business schools around the world. These activities stimulated a lively discussion on the primacy of ethical dimensions and therefore several business schools are making efforts to focus more on the ethical dimension oriented research studies. The business schools are once again looking on to how their business ethics courses can be restructured. There is an attempt to revise the curriculum giving more emphasis on courses like business ethics, corporate social responsibility and sustainable business. The present study is an attempt to gain an understanding about the degree of social responsibility awareness among students who have taken Business ethics social responsibility course. There are three comparative groups- students who have completed the course(ATBE- already taken business ethics course), students who are currently taking the course (CTBE- currently taking business ethics course) and the students who have yet to take the course(NTBE- not taken business ethics course). The results do not show significant difference between the groups.*

Keywords: Social responsibility, Employee satisfaction, Minority development, Women development, Employee development, Net profits, Expenditures, New investments, Shareholders, Supplier relationship, Corporate donations, Customer satisfaction, Organization's growth, Corporate image, Domain development, and Community development.

The corporate scandals in United States ( Enron, Arthur Anderson, World com and Tyco) and elsewhere in the world (Paramalet in Italy, Yukos in Russia, China Construction Bank scam in China) have stimulated a frenzy of activities in business schools around the world. The business schools are once again looking on to how their business ethics courses can be restructured. There is an attempt to revise the curriculum giving more emphasis on courses like business ethics, corporate social responsibility and sustainable business. Concepts of social responsibility have been evolving for decades as early as 1930s when Wendell Wilkie helped educate businessmen to a new sense of social responsibilities. The modern era of social responsibility is however marked by publication of Howard R 's book, (1953) " Social responsibility and businessmen". At this time emphasis was on business people's social conscience than the company itself. In 1980s the concept of stake holders was coined at Stanford University by Freeman. According to him stakeholders were those who affect and are affected by the company's performance. Social responsibility and stakeholders are two terms that are important in understanding sustainable development of an organization. Different groups gave different definitions to these two concepts. But Freeman's definition is all comprehensive. In the late 1990s practitioners coined the term corporate citizenship. The principle of a company should not start with inputs and end with the profit dimension or return on investment. An organisation will have to see that it provides a product or a service which does not harm the individual or the society at large. In doing this process the company or the organization should take all the stakeholders into consideration.. There is an environmental dimension to the definition above. An organization should not harm the environment where it operates. A socially responsible organization is like a socially responsible individual, who has to remember the past, retain the present for the well being of the future generation. The concept of social responsibility is like an umbrella under which many concepts related to it like corporate social performance, business ethics, environmental sustainability, sustainable development etc has come into existence. Schools of business studies are trying their level best to inculcate the importance of social responsibility to the students of business who are the future managers of the society.

## **OBJECTIVE**

The present study is an attempt to gain an understanding about the degree of social responsibility awareness among students who have taken Business ethics and social responsibility course and those who have not. Three comparative groups were studied in this research. They are- students who have completed the course (ATBE-42), students who are currently taking the course (CTBE-38)and the students who have yet to take the course (NTBE-95) .

The study also becomes relevant against the backdrop of the vision of the UAE government's endeavor in positioning it as a world 's safest investment destination. Hence it will be interesting to understand the importance of the course on Business ethics and social responsibility and its impact if any on the students in UAE.

## **NEED FOR THE STUDY**

The present study is at a point of time where we are hearing more of business scandals in the news and media. Ironically some of the scandals of forgery and fraud has been committed by former students of business administration of well known schools. Hence it is important at this point to stop for a moment and check whether having courses like social responsibility in business management programs do have any influence on the minds of the present generation. If the answer is " No", it is important to develop course contents and delivery methods in ways different from which that are being used now so as to pass the important learning dimensions of corporate social responsibility (CSR) to the future managers.

The present study aims to get an understanding of corporate responsibility awareness and the degree of corporate responsibility among three groups of students- students who have completed the Business ethics and Corporate social responsibility course ( ATBE), students who are currently doing the course (CTBE) and students who have not the course (NTBE).

## **LITERATURE REVIEW**

For further understanding of the topic of study , social responsibility ought to be first defined with origins of the concept in the field of business to the present outcome of the concept ,

which is corporate citizenship. The second part of the literature review must look into the related studies focusing on perception of corporate social responsibility in different countries. The third part of the literature review should aim at gaining an understanding about the organizations that help in social responsibility auditing and their contributions, in measuring and understanding the concept.

Social responsibility is the awareness that business activities have an impact on society and the consideration of that in firm's decision making (Ivancevich, 1992). Corporate social responsibility is concerned with the ways in which an organization exceeds the minimum obligations to stakeholders specified through regulations and corporate governance. (Post and Davis, 1992). There is an impact of business on four dimensions- consumers, employers, investors and environment.

CSR is also known as sustainable development –which involves the recognition of publicly held companies that they need to address and heed not only shareholders but all multiple stakeholders impacted by company behavior (Frazer, 2002).

According to Frazer (2002) failure to pay heed to CSR can dramatically impact a company's reputation and even its values. Multinationals such as Royal Dutch/Shell group, Dow Corning Corp, Coca Cola and Nike Inc have taken hits to their reputations for failing to stay ahead of their stakeholders expectations. Wal Mart Store Inc, Chief executive officer recently apologized publicly for letting the reputation of the company be sullied by questionable hiring and compensation practices. The theory behind CSR is that company's can be profitable and at the same time minimize their negative impact on stakeholders. As evidenced in a recent study done by Oekom research, a German agency that rates environmental and social performance and securities firm Morgan Stanley indicates that companies with higher sustainability ratings outperform their counterparts who score lower on sustainable practices (Frazer, 2002). A study done on 612 firms on corporate social responsibility found that 186 companies with high CSR outperformed the other 426 companies in profits by almost 23.4%. Furthermore a study by Harvard Professors Lynn Sharpe Pains on all academic studies conducted on CSR concluded that there is a positive correlation between CSR and financial success in 55 to 65% of the studies. CSR reduces the financial risks of the organization (Frazer, 2002).

Organisations are now giving more importance to CSR. In the late 1990s, CSR began to gain momentum as a result of pressure from consumers, media activists and various public organisations' demands to contribute to the society. But corporations are still checking as to what it means to be a good corporate citizen. According to Niall Fitz Gerald (2004), chairman of Unilever, the reality of corporate social responsibility is that there are no precedents to fall back on and decisions must be made based on judgment rather than tried and tested formulae. It will be interesting to look into CSR, its transition and development. There are three generations of development of CSR till today. The first generation has concentrated on the importance of companies economic dimensions, and hence companies may contribute to the society without risking their commercial success. Today, the second generation has been looking into the strategic role of CSR in business practices and thus becoming a part of the long term business strategies. The third generation is looking into societal issues like poverty and clean up the environment. (Zadeck, 2001). Today company reputation and brand value are greatly influenced by public perception (Low and Kalfut, 2002) In the largest global survey of public expectations

over 25000 individuals across 23 countries on six continents revealed they form their impressions of companies by focusing on corporate citizenship and two out of three people want companies to go beyond making money and contribute to broader society goals (2004, corporate social responsibility report). Business ethics corporate social responsibility report publishes a list of 100 best companies as worst corporate citizens. Companies are ranked by social scores regarding environment, community, customer relationships, employee relationship and diversity. One of the winners was Proctor and Gamble which donated funds to help disadvantaged youths in Vietnam, combat childhood malnutrition in India and provide earthquake relief in Turkey (2004, corporate social responsibility report). A critical aspect of reputation and brand is the company's sustainability, social, environmental and economic. If a company sustains in social and environmental domain activities it will be favorably viewed by the public which in turn improves the bottom line of the business.

Accountability and transparency have become key dimensions of social responsibility in the present scenario. Open, reliable and regular reporting of company's performance are quickly becoming a public issue and one that HR leaders will need to keep in the forefront. But it is not completely verifiable whether the data given by companies are reliable. Nike had recently brought in so much transparency in their business that they published the entire list of contractual manufacturers. They wanted the suppliers and even the customer to have an access on how employees are treated at their work places. This was an aftermath of the scandal that they had with their manufacturing centre on the working conditions and worker treatment. Nike corporate social responsibility wing vice president Hannah Jones is of the opinion that these kind of openness will bring more work for the manufacturers and hence more business and thereby improvement on worker salaries. (Gulf news, April, 30 2005). According to Carrol (2004) at a strategic level companies should develop both global corporate codes of conduct and subscribe to global codes that have been developed by independent international bodies like UN Global compact, Global repositioning initiative, and many more. Well thought out corporate codes are developed by Mattel and Caterpillar Tractor for social responsibility auditing. One very interesting point that Carrol has pointed out in his paper (2005) is that the explosive growth of MNCs has set the stage for global business ethics to be one of the highest priorities over the coming decades. Recent data shows that of the 100 largest economies in the world only 47 of them are nation states. The other 53 are MNCs. Exxon Mobil Corporation for example has annual revenues that exceed the GDP of all but 20 of the world's 220 nations. Clearly then, the MNCs operations through out the world will constitute a primary arena for business ethics thinking and applications, although this is easily said than done. George's Endearle came out with 4 typologies where different level of interactions take place between the host country vs home country of MNCs in their ethical standards. They are foreign country type where MNC adapts blindly to host country standards, Global type which strives to abstract from all regional differences and try to come out with a certain global standard, Empire type which imposes home country ethical standards without any attempt of cultural adaptation. And finally the interconnection type which transcend international boundaries but connects with host country standards. For example like NAFTA and European Union Carrol (2004) has redeveloped on his earlier CSR model which is Pyramid CSR model to encompass the global perspective of CSR. He says the basic social responsibility of a business is to

be profitable first, then 2nd level of hierarchy is to obey the law and third level is ethical responsibility and fourth is corporate Philanthropy.

Another major contribution in understanding SCR is Integrative Social Contracts theory of Donaldson and Dunfee (1999). Their model is depicted as a series of concentric circles representing various ethical norms that might be held by corporations, industries or economic cultures. At the center of the circle are the hypernorms that included fundamental human rights that is common to most counties and cultures, next to that there are consistent norms which are more specific but related to hypernorms. Next is the moral free space- norms that are inconsistent ,some other legal norms related to different economic cultures, for example Chinese culture, Korean culture, and finally there is the outer circle of illegitimate norms, like how workers are treated in an unacceptable manner.

The literature in the above paragraphs define social responsibility , how society tries to measure the same and what are the different metaphors and frameworks used in understanding the concept. But still more understanding about the concept and its operation in different cultures are necessary for operationalising the concept. The global perspective or the pyramid representation of global social responsibility clearly defines the four dimensions of CSR. It has covered the economic, legal, ethical and philanthropic perspectives of CSR. One very important domain of CSR is how organizations relate to the environment and community in which it operates or the stakeholder orientation of CSR. From the stakeholder perspective organizations should make profits for the investors, and at the same time it should practice ethical way of relating to the community and the whole environment and the legalities involved in these interactions.

## Research Methodology

### Variables

The important variables of the study are different dimensions of social responsibility: Employee satisfaction, Minority development, Women development, Employee development, Net profits, Expenditures, New investments, Shareholders, Supplier relationship, Corporate donations, Customer satisfaction, Organization's growth, Corporate image, Domain development, and Community development.

### Sampling:

Judgmental sampling which is a non probability sampling method was used for the study. Three groups were taken for the study. The total sample size was 175. There were 95 students in the NTBE group- -students who have not taken the business ethics and social responsibility course; 38 CTBE- students who were currently taking the course; and 42 ATBE Students who have completed the business ethics and corporate social responsibility course. Data was collected using a questionnaire to measure the Corporate social responsibility. Demographical data like, age , sex, were collected along with the questionnaire. Questionnaire was formed of 16 variables related to Corporate social responsibility (CSR) which were given for ranking to the students to understand the order of importance of each variable . Hypothesis: There will be difference between the three groups in ranking of the items in social responsibility questionnaire.

### Data :

Data was collected using a questionnaire which had three situations described in it. There were 16 dimensions of social responsibility to be ranked by the students. For those three situ-

ations The three situations described were :

- 1.. Imagine you are the CEO of an organization of your own, which you have just started.
2. The organization has grown. It is listed in the stock exchange. You have 4 other branches for the same. Profits have improved.
3. Your organization has grown; it has become a multinational organization. You have achieved the maximum in your industry The items were employee satisfaction, minority development, women development, employee development, net profits, expenditures, income, share holders, new investments, supplier relationships, corporate donations, customer satisfaction, organization's growth, corporate image, domain development, and community development. There was a general social responsibility awareness likert's 5 point scale of 11 items which measured the social responsibility awareness of the student in general.

### Analysis and discussion:

Data collected were coded and entered into a computer for analysis. The responses were totaled for all the 16 variables for all the three situations separately for all the three groups. Then these variables were ranked , with rank one being given to the variable with the lowest total value and rank two for the next highest value and like that to the next in an ascending order. No statistical analysis was used as it was ranking method without a dependent variable. Kruskal Wallis test could have been used if there was a dependent variable in the study. The following results were obtained.

Discussion of the results on each variable for the three situations of all the three groups of students is given below.

Employee satisfaction: Students who have not taken business ethics course( NTBE) gave 4th rank to this variable situation 1- where the business is just beginning. Group of students who completed the course ( ATBE) gave a rank of 3, to this variable and group of students who were currently doing the course (CTBE) ranked employee satisfaction as the 1st important thing for their business in the situation 1.

In situation 2, where the business has grown and has started to give profits, the ranks were 2, 1, and 2 for the three groups for NTBE( not taken business ethics), ATBE ( After taking business ethics), CTBE( Currently taking business ethics). In the third situation where the business has become a multinational , the ranking given by the three groups were 2, 1, and 2, for NTBE, ATBE, CTBE.

Table 1: Showing results for employee satisfaction

The ranking given by NTBE group has moved from 4 to 1 as

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	4	3	1
ATBE	2	1	2
CTBE	2	1	2

the business prospered, but for the other two groups employee satisfaction ranking is 2 even after the business has improved and prospered. This may be due to the fact that they have realized that there could be another factor more important to business than this.

**Minority development:**

Table-2 Showing results of minority development

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	13	15	16
ATBE	13	14	14
CTBE	15	16	16

For minority development it can be seen that all three groups have given less importance for the variable scoring ranks varying from 13 to 16. There seems to be no difference between the student responses for this variable. ATBE has gone from 13 to 14.

**Women Development:**

Table 3: Results of women development

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	12	14	12
ATBE	14	16	15
CTBE	12	12	15

This variable was ranked 12, 14 and 12 by NTBE group showing that they do believe women development should be given importance once business prospers. But ATBE group ranking were in the order 14, 16 and 15. The students seem to give a lower importance to the women development as the business become multinational. CTBE ranks of 12, 12, and 15 also highlights the same attitude of the students. Here we can say that NTBE is ranking bit differently from the other two groups which has some knowledge about business ethics.

**Employee development:**

Table 4- Results of employee development

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	8	10	9
ATBE	6	5	3
CTBE	5	7	7

NTBE group gave low ranking or importance to the variable employee development whereas ATBE shows an improvement in ranking from 6 to 3 as the business condition improves. Learning of business ethics and social responsibility has definitely affected their attitude in this variable. CTBE ranks were

5, 7, and 7 for the three conditions. This again shows that the student is giving less importance to employee development.

**Net Profits:**

Table 5- Results of Net profits

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	3	4	4
ATBE	1	2	5
CTBE	4	3	4

The three groups show interestingly different importance to Net profits in the three situations. ATBE group give 1 rank to Net profits at the starting point of the business. They seem to be quite realistic in their ranking. This is also corresponding to many research findings which has pointed out that businesses become socially responsible once they make some profits. ATBE moved from rank 1 to 2 to rank 5 for the third situation, when the business became a multinational. NTBE and CTBE were moving from rank 3 and 4. Here we can see that ATBE is different from the other two groups. The result highlights the perception that students have about net profits and its importance for business. In actuality socially responsible organizations believe that net profits will naturally come to them if they become an effective socially responsible organization.

**Expenditures:**

Table:6 Showing results of Expenditures

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	9	8	11
ATBE	8	10	9
CTBE	11	10	12

NTBE group ranks were 9,8, and 11 respectively for the three conditions, ATBE group ranked 8, 10 and 9 respectively and CTBE rank is 11, 10 and 12 respectively. There is not much difference between group NTBE and CTBE as both the groups are ranking 11 and 12 once the business become multinational, but ATBE group is giving a rank of 9 which is much higher than the other two showing that they give much importance to expenditures in business.

**Income:**

Table 7: Results of variable income

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	1	3	3
ATBE	2	4	4
CTBE	3	4	9

Income like net profits is another variable on which NTBE ranked 1,3, and 3 for the three situations. Rank 1 is given for the beginning stage of the business where as income is given rank 2 by ATBE group and rank 3 by CTBE group. ATBE is giving rank 4 to income after the business become multinational. There is a difference in ranking which is notable for CTBE group. CTBE group gave a rank of 9 to income once business has prospered which is quite interesting, as they are giving less importance to income in the third condition. IT should have been ATBE group who should have shown drastic difference in this ranking. Students are being influenced by the environment in which business is growing in the recent years and there is no difference on their perception of importance of income after taking business ethics and social responsibility courses.

**Share holders:**

Table 8: Showing results of variable shareholders

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	7	7	8
ATBE	9	9	7
CTBE	8	6	5

CTBE is giving a rank of 8, 6, and 5 giving more importance to shareholders as the business progresses where as the ranks of ATBE and NTBE groups are between 7 and 9. There is an increase in importance being given to shareholders by CTBE and NTBE ( 8,7,7) where as ATBE the ranks are in the reverse order (9,9, and 7), showing that less importance is given to the shareholders as business improves.

**New investments:**

Table 9: Showing results of variable New investments

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	10	5	7
ATBE	10	8	8
CTBE	6	8	10

NTBE and CTBE groups are giving more importance to new investments in the third situation ( 7 and 8) where as in situation 1 the ranking was 10 for both the groups. CTBE groups response shows that the groups has given more importance to new investments in the first two situation but only 10 th rank in the third situation. The students seemed to have rated this variable without much thinking or reasoning.

**Supplier relationship:**

Table 10 : Showing results of supplier relationship

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	6	8	6
ATBE	11	11	11
CTBE	9	9	8

Supplier relationship is ranked 11th by ATBE group for all the three situations where as NTBE ranking were 6,8 and 6. for the three situations . NTBE group give s high importance to supplier relation ship. CTBE group has given the 2nd best ranking which is 9, 9 and 8, respectively. There is difference between all the three groups in this variable across situations. It is quite interesting to note that NTBE group gives more importance to supplier relationship.

**Corporate donations:**

Table 11 : Showing results of corporate donations

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	16	15	16
ATBE	15	13	13
CTBE	16	14	13

ATBE and CTBE groups have given higher ranking for corporate donations when compared to NTBE which has given least

importance to corporate donations. In the third situation the NTBE group has given a rank of 16 as compared to 13 given by both ATBE and CTBE. There is marked difference in their responses in this variable which is a very important social responsibility dimension.

**Customer satisfaction:**

Table 12: Showing results of customer satisfaction

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	2	1	1
ATBE	4	3	2
CTBE	2	1	1

Customer satisfaction is the variable that drives any business and as business management students the students have rightly responded what they have learnt . The three groups gave a ranking varying from 4 to 1 for customer satisfaction. ATBE group is more realistic in their ranking – 4, 3, 2 where as the NTBE and CTBE have given it the highest ranking in situation three which is rank 1.

**Organisation’s growth:**

Table 13 Showing results of organisation’s growth

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	11	9	5
ATBE	7	7	6
CTBE	10	5	3

There is a high variation in ranking from 5 to 10 in the third situation for NTBE and ATBE. There seems to be no difference between students who have taken the course and students who have not taken the course. CTBE gave the highest importance top organisation’s growth. This is quite understandable as they were the group which gave a good ranking for shareholders too. They may be under the belief that only if there is organization growth can it satisfy its shareholders as well as customers.

**Corporate image:**

Table 14 Showing results of corporate image

Corporate image is given the highest rank by groups NTBE and

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	11	9	5
ATBE	7	7	6
CTBE	10	5	3

CTBE although in the initial situation their ranks were 11 and 10 respectively, where as ATBE group believes that corporate image is equally important for the business at any stage of its growth. NTBE and CTBE seems to think that it ought to be ranked high as the organization grows.

**Domain Development:**

Table 15: Showing results of Domain development

Domain development is developing the industry and helping small scale investors to grow and compete in a healthier way. Three groups have given a lower ranking to this very important social responsibility of organizations. It is quite evident that there is not much difference in their ranking. It is equally sur-

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	14	12	14
ATBE	16	15	16
CTBE	13	15	14

prising that the highest rank 16 is given by ATBE group in both the fist and third situations of growth of the organization. Domain development is an important aspect of a good corporate responsible organization.

**Community development:**

Table 16 : Showing results of variable community development  
Community development is development of the community in which the industry is operating. This is given more importance by the group CTBE which has given a rank of 11 in the third situation. NTBE seems to have cared less about this aspect of social responsibility showing that there is difference between groups which know about the concept and who do not know about the same. The rank of 12 given by ATBE group is equal for all the three situations, which is rare phenomenon in the business world today. They will have less time for community

Groups/ situation	Situation 1	Situation 2	Situation 3
NTBE	15	13	13
ATBE	12	12	12
CTBE	14	13	11

development in the beginning but will give more importance to that once the business grows. CTBE group has a ranking which varies and moves in an ascending order, 14, 13 and 11.

Social responsibility awareness scale:

The mean of the responses of the three groups show that there is not any marked difference between the groups on the social responsibility awareness. The mean of NTBE , ATBE and CTBE groups were 38, 36.9 and 36.9. It is infact a bit interesting to note that the group who has not taken business ethics and social responsibility course has the highest mean value.

Conclusion:

The present institutional research into the importance of a course on Business ethics and social responsibility to the graduate students shows that the impact of the course as such is very less on the students apart from certain dimensions. The situations seemed to have more effect on the students than the course that they have taken. They care less for minority development, women development, domain development, community development and corporate donations. But they give better ranking for employee satisfaction, customer satisfaction -, income, shareholders, net profits , employee development, and corporate image. New investments, expenditures and supplier relationship is given a mediocre attention. On the whole the course do not make a substantial change in the attitudes and perceptions of the students as there is no marked change in their responses apart from slight variations. This is an eye opener to the educators who are in the field of business management education. Courses can include project works related to real life responsible citizenship behavior of ideal organization as well as including debates on organizations that have failed in their social responsibility and business ethics. A single course may not be able to transfer this most important aspect of business to students. Cases relating to success stories of a number of socially responsible organizations in terms of financial as well as social success will be of help to the learning community. Researchers interested in this area should further try to introduce new methodologies and study the impact of the same on the students using control and experimental groups. Educationists should be aware of the strength of the tool they are handling. Knowledge given in the right way can create value added citizens of future. Hence it is very important for the educational experts in the field of management education to give more attention to value transference of

the subjects that they teach in countries where education is shaping the lives of future generation.

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