INDIAN MANAGERS AND THEIR CSR UNDERSTANDING:
AN EXPLORATIVE STUDY

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Abstract: The understanding of Corporate Social Responsibility (CSR) has changed over time and different scholars have provided alternative definitions of CSR practices during the last few years. However, in the context of India and the long tradition of Indian companies to get engaged in the local communities they operate in, an analysis of which understanding of CSR fits best with the Indian practices has been missing so far. This paper provides the results of an explorative study on the CSR understanding of Indian manager. The results show that Indian managers actually have a very advanced understanding of CSR probably based on the integrated engagement that many Indian companies have practiced in India in their communities for many decades already. In conclusion, the results of this paper show that Indian managers tend to understand CSR from an integrated perspective and not only as a necessity to fulfill legal and ethical requirements.

Keywords: Corporate Social Responsibility, India, Managers, Explorative Perspective

Introduction

Since the 1990s, many multinational companies such as Nike, Ericsson or Shell were part of scandals resulting from assumed unethical behavior. The recurrence of these types of scandals in the corporate world and the recent global economic crisis have led to an increasing mistrust of the civil society towards the corporate world. Today, companies are generally held responsible for the degradation of the environment, the depletion of natural resources, and to some extent, for the still remaining poverty worldwide. As Porter and Kramer (2011) state, "companies are perceived to be prospering at the expense of the broader community". Consequently, companies have increasingly started to consider the impact of their activities on society and the environment. As the concerns of various stakeholders towards social and environmental issues are growing, increasing the

positive impact of their activities has become critical for the long term survival of companies worldwide. As a consequence, many companies have officially implemented corporate social responsibility (CSR) programs. Both the internal and external dimensions of CSR programs allow companies to address the concerns of most stakeholders. However, beyond the narrow view of limiting the negative impact of a company's activities and what Visser (2011) calls the culture of "less bad", companies are often expected to do "good" by contributing to the well-being of local communities and the protection of the environment. At this point, the major challenge for companies worldwide is therefore to find ways in which economic development, environmental protection, and social good can all symbiotically coexist (Beamon, 1999).

The motivation of this paper is to add more insights to a knowledge gap identified in the current literature on corporate social responsibility. It is actually striking that there are far more publications on CSR in developed countries than in their developing counterparts (Dobers and Halme, 2009). It seems obvious that the social distress in the developing world calls for CSR more promptly than in developed countries where social and environmental goods are ensured by many more institutions, formal processes and a strong civil society. In developing countries, companies are expected to fill the gap caused by a lack of institutions ensuring social and environmental standards (Dobers and Halme, 2009). The literature acknowledges that the understanding of CSR among managers might vary depending on context and culture. According to Moon, Crane, & Matten (2004), the rules of application of CSR programs are relatively "open" because CSR overlaps and is often synonymous with different conceptions of the relationships between business and society. They highlight the importance of the national context in defining CSR (Moon & Matten, 2004). Dobers and Halme (2009) refer to this aspect as the context dependency of CSR. This paper follows this perspective and tries to contribute through an explorative study to a better understanding of the CSR concept among managers in the context of India.

CSR is a complex and evolving concept and no universal definition seems to prevail (Blowfield & Frynas, 2005). In order to capture a first understanding of CSR among managers in the Indian context, it is first necessary to consider the different definitions that exist in the literature. Blowfield and Frynas (2005) suggest thinking of CSR as an umbrella term used to describe different practices. This paper follows an approach where companies have responsibilities that go beyond the simple legal compliance. Second, companies have also a responsibility for the behavior of the stakeholders they do business with. Third, companies have to handle their relationships with society for commercial reasons and/or to add value to the society. For the purpose of this study, four distinctively different understandings of CSR have been identified in the literature. However, as these concepts are partially based on low formal definitions we have chosen an explorative study using the advantages of an expert panel approach. In the following section, these concepts will be briefly introduced. In a second section, the awareness and agreement to evaluated CSR conceptions in the Indian context will be tested and discussed. Based on the results using expert panel software, some first indications about the understanding of CSR among Indian managers are discussed.

Conceptual Background

Classic CSR

A prominent understanding of CSR is the pyramidal structure developed by Carroll (1991). His model is based on four ordered layers of responsibilities labeled as economic, legal, ethical and philanthropic responsibilities. Each layer depends on the previous one. While the first two layers including economic and legal aspects are required by society, the third (ethical aspect) is simply expected and the fourth (philanthropic aspects) is discretionary. The pyramidal structure is based on the observation that history of business first focuses on the economic and legal aspects, and then considers more discretionary responsibilities. The economic responsibility of a company is about staying competitive (Carroll, 1991). On a second level, it is part of the social contract that firms are expected to pursue their economic mission while respecting laws and regulations (legal responsibility). Although economic and legal responsibilities comprise aspects of justice and fairness, the ethical responsibility embodies the activities that are either expected or prohibited by society, but not codified by laws (Carroll, 1991). The ethical responsibility is the recognition that good corporate citizenship goes beyond legal compliance, and that firms should behave as morally and ethically as expected by society. All other activities that firms may perform to be perceived as good corporate citizens, but that are not morally or ethically expected, are components of the philanthropic responsibility. This discretionary aspect distinguishes ethical and philanthropic responsibilities.

Visser (2006) revisited Carroll's CSR pyramid in a developing country context. He argues that while the economic responsibility is still the highest priority in the African context, the second one is philanthropy. Then come respectively the legal and the ethical responsibilities. According to the same author, this is due to three major reasons. First, socio-economic needs are so important that philanthropy is expected from companies. Second, Africa is still depending on foreign aid and that it is still at an early maturity stage in CSR. Finally, the fact that the law enforcement capacity of states may not be as well established as in developed countries is the major reason for legal responsibility not being the second priority in the African context. In the view of the significant socio-economic requirements of the Indian society and the traditional importance of business philanthropy in the Indian context, the pyramid of CSR proposed by Carroll could also differ in the Indian context.. We therefore address the four levels of responsibility as follows:

Statement 1: In India, the first and main responsibility of companies towards society is to be profitable.

Statement 2: In India, the legal compliance of companies is a prerequisite for conducting successful business in the long run.

Statement 3: *In India, companies are expected to conduct their business without negative effects for the environment they are operating in.*

Statement 4: *In India, companies are expected to donate in order to improve the quality of life in the communities they are operating in.*

Strategic CSR

A conclusion of the more recent literature on CSR is that companies should integrate sustainability principles into their corporate strategies and processes. Indeed, the two opposing forces of increased competition and increased societal expectations towards business performance led to the fact that CSR needs to bring benefits to business (Porter and Kramer, 2006, 2002; Crawford and Scaletta, 2005; Meehan et al., 2006; Kotler and Lee, 2005; Windsor, 2006). Porter and Kramer (2006) argue that CSR has an opportunity cost but also suggest arguments that justify the allocation of resources to CSR such as the moral obligation to do so, the possibility to enhance reputation and acquire or maintain the license to operate[1]. According to the same authors, the interdependence of firms and society implies that business decisions and social policies should follow the idea of "shared values"[2] so that strategic choices benefit both companies and society. They argue that managers must develop CSR initiatives that not only provide social benefits but also directly business-related benefits. They argue, "if corporations were to analyze their prospects for social responsibility using the same frameworks that guide their core business choices, they would discover that CSR can be much more than a cost, a constraint, or a charitable deed – it can be a source of opportunity, innovation, and competitive advantage" (Porter and Kramer, 2006). This perspective of doing CSR has been labeled in the literature as strategic CSR (Porter and Kramer, 2006; Crawford and Scaletta, 2005; Salzmann et al., 2005). An example that illustrates the concept of shared value is Unilever's Shakti initiative, which aims at providing rural women in India with the relevant skills in order to set up small businesses. While the scheme improves these women's situations by providing knowledge and revenues, it also created a new distribution channel for Unilever, which gained access to rural India. Unilever estimates that by 2010, the Shakti network had reached 600 million consumers.

In order to capture the perception of Indian managers about strategic CSR, five statements have been developed for the explorative evaluation:

Statement 5: *In India, CSR initiatives aim only at improving a company's image and reputation.*

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1 According to Porter and Kramer (2006), the license to operate is the tacit or explicit permission a company needs from governments, communities and others stakeholders to be able to do business.

[2] Porter and Kramer (2011) define shared value as the "policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates".

Statement 6: In India, CSR initiatives help to ensure good relations with government officials.

Statement 7: In India, the best CSR activities are those that also provide a business opportunity for companies.

Statement 8: In India, companies that do not keep very high CSR standards should be excluded from government-related business.

Statement 9: In India, CSR initiatives need to strengthen the competitiveness of a company's core business.

Innovation CSR

In the literature, innovation CSR focuses on understanding social issues as a source of developing new businesses and ecosystems (Halme and Laurila, 2008). As such, companies should identify a social or environmental problem and try to develop new products or services to solve that particular problem resulting in shared value as defined by Porter and Kramer (2011). Unilever's Pureit products are a good illustration of innovation CSR; they address the issue of access to clean water in India by offering affordable water purifiers. Innovation CSR relies on underlying concepts such as bottom of the pyramid (BOP) business development or inclusive growth which offer great opportunities to create shared value. Two statements were designed to test the perception of innovation CSR among the respondents :

Statement 10: In India, identifying and addressing social or environmental issues provides opportunities for new business models.
Statement 11: In India, identifying and addressing social or environmental issues is a way to gain access to new customer markets.

Third Generation CSR

Another conception of CSR is provided by Zadek et al. (2003), who describe three different generations of CSR that go beyond the simple compliance to laws. First generation CSR, or non-strategic CSR, is simple philanthropy and represents a marginal activity in the company; second generation CSR, or strategic CSR, integrates CSR activities into the business model. Third generation CSR is a form of competitive CSR which is based on the collective actions of companies and their stakeholders in order to develop markets. Corporate responsibility clusters can arise from this interaction between companies and stakeholders. Steaming from the traditional cluster theory (Porter, 1990), these are defined as the "competitive advantage within one or several sectors arising through interactions between the business community, labor organizations and wider civil society, and the public sector focuses on the enhancement of corporate responsibility" (Zadek et al. 2003). According to Lee (2008), each actor in the partnership can bring in unique and complementary resources that will be of benefit to all participants in the collaboration: "cross-sector partnerships involve some combination of business, government and civil constituencies working together to address common societal aims

by combining their resources and competencies" (Lee, 2008). The synergistic benefits that result from this collaboration and that could not be reached if organizations worked independently, are what Huxham (2000) calls "collaborative advantage", or what Nelson and Zadek (2000) labeled as the results of "partnership alchemy".

Statement 12: In India, CSR activities of companies need to integrate and coordinate the efforts of other organizations such as NGOs, local communities or public sector organizations to effectively improve social and environmental standards.
Statement 13: In India, only partnerships with NGOs, local communities or public sector organizations allow companies to effectively address social or environmental issues.
Statement 14: In India, the most efficient and effective CSR activities are based on the collaborative behavior among different interest groups also integrating the local people as compared to the efforts of a single company or NGO.
Statement 15: In India, companies must interact with NGOs, local communities, the civil society and public sector organizations to effectively develop new solutions for social or environmental problems.

Methodology

The low level of existing information about CSR practices in India and missing clear distinctions of CSR conceptions in academia required an explorative study approach. We used an online-based panel software which allowed us to evaluate quantitative as well as qualitative data about the fifteen statements presented to the respondents. The panel software offered the advantage to provide the participants a real-time feedback on how a participant's peers had evaluated the same statement. Each statement was made as clear as possible and was designed to represent a strong opinion in order to trigger reaction from the respondents. They were also presented in a random order to the participants. For each statement, the respondents answered the same three questions:

1) *The level of agreement:* the respondent had to state to which degree the opinion presented in the statement reflects her or his understanding of CSR. In addition, they explained in a free-text field why the statement reflected their understanding or why not.

2) *The impact on economy:* the respondent had to estimate the impact on the competitiveness of corporate India if the statement was reality in India. Again, a fee-text field allowed participants to add more information about their opinion.

3) *The requirement for a sustainable economic development in India:* the respondent had to assess the criticality of the statement for a sustainable development in India and again could add additional comments

Respondents had to indicate their answers on differential scales, which varied depending on the questions. In all cases, scales used were unipolar and semantic. Such scales allow the respondents to indicate the intensity of their opinions along a continuum (Fishbein

and Ajzen, 1975). Regarding the level of agreement, the answer was based on a scale ranging from 0 to 100. The respondent had to indicate in a box the response value; 100 being that the opinion presented in the statement exactly represents the respondent's conception of CSR, and 0, that it does not at all. Concerning the impact on the competitiveness of corporate India and the requirement for sustainable development in India, answers were based on a scale ranging from 1 to 5. Respondents had to tick a box under the value they perceived as most appropriate. Invitations to join the expert panel were sent by e-mail providing an explanation of the research study objective, the involved institutions as well as a personalized links to access the online expert panel. A random selection of 84 Indian managers was invited to participate in the study. Once they had clicked on their personalized links, participants could access an introductory page, again presenting the purpose and the process of the study, as well as the people and institutions behind it, and guaranteeing anonymity. Table 1 shows the response rate of the invited managers. The involved managers came from all kinds of industries and had an average working experience of more than 12 years. While 20 managers provided answers to all statements, 21 managers evaluated at least 50% of the total number of projections.

Table 1: Response rates

Number of invitations sent	84
Number of respondents	20
Unfinished surveys	21
Response rate	24%

The purpose of this study is of a rather comparative nature trying to understand which kind of CSR understanding comes closest to the participants. Any positively biased selection of managers affects the absolute values but much less the relative comparison data (Flink, 1995). A second possible bias is the social desirability bias, according to which respondents tend to modify their answers to make them more socially acceptable (Zerbe and Paulhus, 1987). However, the fact that anonymity was guaranteed to the respondents minimized this bias as well as the fact that none of the statements was actually implying a socially not accepted practice. In addition, the software allowed the participants to re-evaluate their assessment of each question once they had seen their peers' average as well as their argument for either a rather low or high estimate. The analysis of this reaction pattern for the agreement on each statement reveals that participants did not substantially change their opinion once confronted with their peers' choices.

Results and Implications
Classic CSR
The objectives of this explorative study in the context of the classic CSR concept in India are twofold. First, it is to test the popularity of the concept itself in the Indian context compared to the other CSR concepts. Second, it is to analyze whether the pyramidal concept in India holds in the same order as the one depicted by Carroll (1991). For instance, because economic responsibility is at the basis of the pyramid, it is expected

that most people will agree with its rationale. On the other hand, philanthropic responsibility is expected to trigger the least agreement from the respondents. Table 2a depicts the average response values among all respondents, for each of the statements corresponding to the four layers of responsibilities in the classic CSR model.

Table 2a: Average response values and degree of consensus in statements 1, 2, 3 and 4

	Level of agreement	Consensus	Impact on economy	Requirement for sustainable development
Economic responsibility: *In India, the first and main responsibility of companies towards society is to be profitable.*	65.70	32.50	3.30	3.80
Legal responsibility: *In India, the legal compliance of companies is a prerequisite for conducting successful business in the long run.*	73.20	31.25	3.80	3.90
Ethical responsibility: *In India, companies are expected to conduct their business without negative effects for the environment they are operating in.*	74.95	22.50	3.60	4.00
Philanthropic responsibility: *In India, companies are expected to donate in order to improve the quality of life in the communities they are operating in.*	67.70	35.00	3.00	3.35
Average for classic CSR:	70.39	30.31	3.42	3.76

When analyzing the responses to the four statements presenting the different layers of the pyramid, it appears that the order depicted in the original model (Carroll, 1991) does not hold in the Indian context. Indeed, based on level of agreement, the order should stand respectively as ethical responsibility, legal responsibility, philanthropic responsibility and economic responsibility. However, to provide a revisited pyramid of CSR in the Indian context, it is necessary to put the economic responsibility as the basis of the pyramid. Doing so is legitimate from a theoretical standpoint; indeed, if a company is not economically sustainable, it cannot exist on the long term and perform or not perform other responsibilities. The comments of the participants demonstrate this understanding of the economic responsibility being at the bottom of the pyramid. For example: "*businesses with an economic growth which is socially and environmentally sustainable will always have a competitive edge over any other business concentrating only towards making profits*".

With the economic responsibility set, by default, as the first layer of the pyramid, the values for level of agreement and the requirement for sustainable economic development both suggest that the second layer should be the ethical responsibility, followed by the legal and philanthropic responsibilities. The fact that legal responsibility does not appear as the second most expected responsibility is then consistent with Visser's (2006) arguments on CSR in the context of developing countries. However, on the contrary to his revisited pyramid in the African context, the answers show that it is the ethical responsibility that comes as a second layer. If we refer to Carroll (1991), the ethical responsibility "embraces those activities and practices that are expected or prohibited by societal members even though they are not codified into law. Ethical responsibilities embody those standards, norms, or expectations that reflect a concern for what consumers, employees, shareholders, and the community regard as fair, just, or in keeping with the respect or protection of stakeholders' moral rights". Acting in an ethical manner, as well as complying to law are both seen as required for sustainable economic growth. However, the results indicate that in India, it is seen as more important to behave in an ethical manner and according to social norms and values than to simply comply with the law, even if some comments highlight that "*business cannot be pursued on the long run without complying with laws*". The comments of the experts also highlight social pressure as a key driver pushing companies to try to limit the negative impact of their activities on society or on the environment, and strongly argue that companies are expected to limit the negative impact of their activity. Table 2b offers a summary of the most interesting comments on the agreement with each of the four CSR statements.

Table 2b: Exemplary comments on the agreement with statements 1, 2, 3 and 4

	Arguments for low agreement	**Arguments for high agreement**
Economic responsibility: *In India, the first and main responsibility of companies towards society is to be profitable.*	• Businesses with an economic growth which is socially and environmentally sustainable will always have a competitive edge over any other business concentrating only towards making profits	• Companies have immediate priorities of economic survival • The prime concern of SMEs is high profitability, as the load of obligations on them (repayment of loan, meeting employee's dues and withstanding the competition) are very high
Legal responsibility: *In India, the legal compliance of companies is a prerequisite for conducting successful business in the long run.*		• Business cannot be pursued on the long run if you do not comply with laws • Companies should not be allowed to pursue business as long as they do not comply with laws
Ethical responsibility:		• Companies have a key role to

In India, companies are expected to conduct their business without negative effects for the environment they are operating in.	play and must show the example by adopting good practices that start by limiting the negative impact of their activities
Philanthropic responsibility: *In India, companies are expected to donate in order to improve the quality of life in the communities they are operating in.*	• Companies are key actors in the society and should proactively help improving quality of life of local communities

Overall, looking at the average values for the level of agreement and the exemplary comments as well as the requirement for sustainable economic development, the pyramid of CSR offers a good representation of the understanding of CSR in the Indian context. Looking at the degree of consensus however, the concept triggered a strong dissent among respondent. It is only the rationale of the ethical responsibility presented in statement 3 that triggered the highest agreement level with a moderate consensus, suggesting that the moral obligation to comply with social expectations and to limit the negative externalities of business is critical for maintaining the 'social' license to operate in India.

Strategic CSR
Some respondents argued that CSR should be a business in itself so that more companies engage proactively in it. However, the average level of agreement for strategic CSR shows that this view is not as widespread as the classic CSR understanding. Surprisingly, strategic CSR, one of the most discussed CSR-related concepts in the literature today, is not an appropriate reflection of the Indian understanding of CSR. The response values for the statements testing the strategic CSR concept are presented in table 3a.

Table 3a: Average response values and degree of consensus in statements 5, 6, 7, 8 and 9

	Level of agreement	Consensus	Impact on economy	Requirement for sustainable development
Statement 5: *In India, CSR initiatives aim only at improving a company's image and reputation.*	60.20	23.35	2.95	3.30
Statement 6: *In India, CSR initiatives help to ensure good relations with government officials.*	62.20	17.50	3.10	3.30
Statement 7: *In India, the best CSR activities are those that also provide a business opportunity for companies.*	63.20	35.00	3.30	3.55
Statement 8: *In India, companies that do not keep very high CSR standards should be excluded from government-related business.*	64.70	30.75	3.30	3.60
Statement 9: *In India, CSR initiatives need to strengthen the competitiveness of a company's core business.*	66.70	29.50	3.35	3.50
Average for strategic CSR:	63.4	27.22	3.2	3.45

Although statement 9, which presents the core of the strategic CSR concept, shows the highest degree of agreement, there is a moderate dissent among respondents that strategic CSR is not a good representation of the Indian understanding of CSR. For the respondent, CSR practices do not necessarily have to strengthen the competitiveness, as this can be witnessed by the fact that many successful CSR projects are led in areas that are not linked with the core activities of the companies. The degree of requirement for sustainable growth also demonstrates that the aspects of strategic CSR are not as critical as the classic understanding of CSR. The results suggest that respondents do not see the potential strategic gains of CSR, or simply consider that CSR should be pursued genuinely. As a respondent wrote, "*large companies have either a tradition or mission for inclusive growth and touching the lives of the community or not*".

Table 3b offers a summary of the most interesting comments on the agreement with each of the strategic CSR statements.

Table 3b: Exemplary comments on the agreement with statements 5, 6, 7, 8 and 9

	Arguments for low agreement	**Arguments for high agreement**
Statement 5:	• *Large companies have*	

In India, CSR initiatives aim only at improving a company's image and reputation.	*either a tradition or mission for inclusive growth and touching the lives of the community*	
Statement 6: *In India, CSR initiatives help to ensure good relations with government officials.*		*• Trust of the government officials and resultant partnership between government and companies is one of the critical components of sustainable development.*
Statement 7: *In India, the best CSR activities are those that also provide a business opportunity for companies.*	*• Companies need to facilitate and develop self-supportive institutional mechanism. CSR should not be a business itself for companies.*	
Statement 8: *In India, companies that do not keep very high CSR standards should be excluded from government-related business.*		*• Government should encourage companies to adopt high CSR standards and therefore should not pursue business with companies that have low standards.*
Statement 9: *In India, CSR initiatives need to strengthen the competitiveness of a company's core business.*		*• If companies were considering the possible benefits of CSR they would engage deeper in CSR initiatives.*

The potential gains of CSR are considered as spillovers rather than an aim to achieve when pursuing CSR. On the other hand, some comments clearly demonstrate that the respondents see reputational improvement and the gain of a 'social' license to operate as motives for companies to pursue CSR more strategically. There is also a strong consensus that pursuing CSR can be a way of ensuring good relations with government officials.

"Innovation" CSR

On average, the innovation CSR concept faces higher level agreement than the strategic CSR understanding. Due to the relatively high difference between the two response values of statement 10 and 11, it is necessary to look at the statements separately. These response values for innovation CSR are presented in table 4a.

Table 4a: Average response values and degree of consensus in statements 10 and 11

	Level of agreement	Consensus	Impact on economy	Requirement for sustainable development
Statement 10: *In India, identifying and addressing social or environmental issues provides opportunities for new business models.*	71.70	14.50	3.50	3.85
Statement 11: *In India, identifying and addressing social or environmental issues is a way to gain access to new customer markets.*	62.70	28.75	3.15	3.30
Average for innovation CSR:	67.2	21.62	3.32	3.57

Overall, there is a moderate consensus among respondents regarding innovation CSR. The level of agreement to the fundamental idea of innovation CSR, as represented in statement 10, is very high and triggered a strong consensus among respondents. It is also widely perceived as a requirement for sustainable development in India. Thus, innovation CSR as a concept might offer a good example of CSR for Indian managers. On the other hand, although a respondent recognizes that "*sustainable economic development in India is critically dependent on inclusive growth models*", there is a moderate dissent among respondents which shows that they do not see the link between addressing social and environmental issues and accessing new markets as evaluated in statement 11. However, this aspect is also central to innovation CSR, with core concepts such as the bottom of the pyramid business development. Since the general mantra of innovation CSR, represented in statement 10, triggers a high level of agreement, it is possible to state that the concept, overall, offers an appropriate reflection of the Indian understanding of CSR.

Table 4b offers a summary of the most interesting comments on the agreement with each of the two innovation CSR statements.

Table 4b: Exemplary comments on the agreement with statements 10 and 11

	Arguments for low agreement	Arguments for high agreement
Statement 10: In India, identifying and addressing social or environmental issues provides opportunities for new business models.		• *Sustainablity in India is critically dependent on inclusive growth models. Identifying social and environmental issues and reshaping challenges in opportunities will always be the way to more sustainability*
Statement 11:	• *The potential gains of*	

In India, identifying and addressing social or environmental issues is a way to gain access to new customer markets.	*addressing social or environmental issues should not be considered otherwise only fewer companies would engage in trying to do so.*

The specific Indian context as a developing country, however, might serve as explanation why accessing new markets such as the bottom of the pyramid is not seen as specifically CSR related but rather part of the normal business.

Third Generation CSR

The respondents to the expert panel revealed a high level of agreement to the concept of third generation CSR. This might demonstrate that it is generally accepted that collaboration between stakeholders is key for addressing social and environmental issues efficiently in the Indian context. Indeed, of all the conceptualizations of CSR tested in this paper, it is this one that is the most widespread and that triggers the most common agreement among respondents (Table 5a).

Table 5a: Average response values and degree of consensus in statements 12, 13, 14 and 15

	Level of agreement	Consensus	Impact on economy	Requirement for sustainable development
Statement 12: *In India, CSR activities of companies need to integrate and coordinate the efforts of other organizations such as NGOs, local communities or public sector.*	73.20	31.75	3.30	3.80
Statement 13: *In India, only partnerships with NGOs, local communities or public sector organizations allow companies to effectively address social or environmental issues.*	61.45	31.75	3.15	3.45
Statement 14: *In India, the most efficient and effective CSR activities are based on the collaborative behavior among different interest groups also integrating the local people as compared to the efforts of a single company or NGO.*	74.45	27.50	3.50	3.95
Statement 15: *In India, companies must interact with NGOs, local communities, the civil society and public sector organizations to effectively develop new solutions for social or environmental problems.*	77.15	22.5	3.45	3.85
Average for third generation CSR:	71.56	28.37	3.35	3.76

As these results illustrate, there is a moderate dissent among respondents that cooperation between companies and their stakeholders is seen as key, and the view represented in the statements above offers the best reflection of the Indian understanding of CSR. However, if cooperation is seen as a requirement for sustainable growth, it is not necessarily considered as potentially heavily impacting the competitiveness of corporate India. Nevertheless, several comments highlight that "*coordination and synergy is the only answer to multi-dimensional and multi-faceted social issues India has to face*" and that "*the size and complexity of the problems in India require extensive partnerships*". Overall, and as outlined in another comment, the results show that "*many people understand that each company or NGO can bring specific resources, and that collaborative work can bring results that would not have been possible otherwise*". Table 5b offers a summary of the most interesting comments on the agreement with each of the third generation CSR statements.

Table 5b: Exemplary comments on the agreement with statements 12, 13, 14 and 15

	Arguments for low agreement	Arguments for high agreement

Statement 12: *In India, CSR activities of companies need to integrate and coordinate the efforts of other organizations such as NGOs, local communities or public sector.*	*• Synergy and coordination with government and NGOs will be contribute to sustainability to a large extent.*
Statement 13: *In India, only partnerships with NGOs, local communities or public sector organizations allow companies to effectively address social or environmental issues.*	*• Meaningful partnership to understand the social dynamics and environmental sustainability are critical for sustainable developments as this will help in bringing out globally desirable solutions*
Statement 14: *In India, the most efficient and effective CSR activities are based on the collaborative behavior among different interest groups also integrating the local people as compared to the efforts of a single company or NGO.*	*• For many companies, CSR is synonym with cooperation with NGOs and other interest groups.*
Statement 15: *In India, companies must interact with NGOs, local communities, the civil society and public sector organizations to effectively develop new solutions for social or environmental problems.*	*• Companies NGOs and public sector should realized that working together would bring more beneficial results for everyone.*

However, if respondents recognize the potential of collaboration, it is not seen as the only way to address effectively social or environmental issues, as demonstrated by responses to statement 13. When putting away this statement, the average level of agreement to third generation CSR reaches 74.94. It appears that the emerging so-called third generation CSR in the West is in fact the current most widespread and appropriate reflection of the Indian understanding of CSR.

Conclusion

This paper evaluated the understanding of CSR in India from an explorative perspective. The results based on the applied expert panel study indicate that the so-called third generation CSR in the Western literature is in fact the most current and established understanding of CSR in India. Most respondents understand the need for cooperation in order to address social and environmental issues in an efficient manner. As a comment states, "*meaningful partnerships to understand social dynamics and environmental sustainability are critical for sustainable development, as this will help in bringing*

globally desirable solutions". The second most widespread and appropriate concept is the classic view of CSR. The overall concept received a high level of agreement. However, the order of the four responsibility layers in the pyramid was put respectively as economic, ethical, legal and philanthropic responsibilities. This is consistent with the results from Visser (2006) stating that in developing countries, the legal responsibility is not seen as important as in the developed world, possibly due to the relative lack of law enforcement power. However, the results are contradictory to with previous studies that show that in India, CSR is often associated to philanthropy. Innovation CSR received the third highest agreement level from the Indian participants. While the general idea of the innovation CSR concept triggered a high degree of agreement, the respondents did not see the link between addressing social and environmental issues and accessing new markets. Finally, and on the contrary to what could have been expected, strategic CSR, one of the most discussed CSR concepts in the literature, did not result in a high level of agreement. Overall, the quantitative results as well as the experts' comments indicate that the concept of strategic CSR does not offer a satisfactory reflection of the Indian understanding of CSR so far.

This paper also provides practical insights for CSR in India. For instance, it demonstrated the focus that should be put on collaborative behavior when companies consider launching CSR initiatives in the Indian context, and showed that most respondents understand the positive value of "partnership alchemy" (Nelson and Zadek, 2000) as an opportunity. Besides, it highlighted the fact that CSR was also assimilated with the ethical responsibility of business, as depicted by Carroll (1991). Limiting the negative externalities and considering social norms and expectations are therefore other key aspects of CSR in the Indian context.

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