



Rethinking and reimagining corporate social responsibility as legislation in South Africa using a qualitative document analytics approach



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ABSTRACT

South African legislation does not obligate companies to fulfill their corporate social responsibilities. Understanding the impact of corporate social responsibility (CSR) on social inclusivity is crucial in ensuring trade-offs between companies and the citizens residing where development takes place. There is a need for a national consensus on a CSR policy framework within a social cohesion and nation-building compact. The inclusion of the legislation for ensuring compliance towards fulfilling the purpose of the country's sustainable development agenda is fully referred to in the discussion. The unparalleled position requires collective energies with the public to actualize strategies. This chapter underpins the importance of having CSR as a standalone legislation and seeks to contribute to the world of science by leveling the ground with the rhetoric discussion. The document analysis was the backbone for a qualitative research methodology where the related intricacies were revealed. The research will embark on an empirical investigation to publish evidence-based results based on the document analysis and legislative framework. The gap of a lack of legislation in South Africa has been identified notwithstanding the related legislation, which corroborates the direction the country is taking towards CSR. The study contributes to the body of knowledge on sustainable development on the transformation agenda. However, this study is limited in the sense that it did not embark on a largescale data collection from the implementers and the communities for empirical research which could be measured. This shall be employed in future research for evidence-based information and knowledge sharing.

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Introduction

Corporate social responsibility (CSR) has been the subject of considerable debate among scholars, such as Carroll (1979), Okoli and Schabram (2010), Chaffee (2017); Carroll (1991); Carroll (1999) Carroll (2016); Lee (2008); Visser (2006); Wood (2010), and many others. The above scholars also articulated extensively indicating that there is a need for corporations to be socially responsible. CSR is an increasingly important topic for many organizations. Despite the ongoing debates as to what it means and what it embraces, has developed, and evolved in both academic and practitioner communities around South Africa. CSR focuses on corporate self-regulation mainly associated with ethical issues, wellbeing, ecological protection, social and environmental reporting, and voluntary initiatives involving support for community projects. Almost every major organization is engaged to some extent in CSR. According to Wood (1991), 93% of the world's largest companies formally report on CSR, notwithstanding the difficult challenges they need to overcome.

Carroll (2016) explicates that CSR strives toward collectivism and communality for protecting and fulfilling the interests of the citizens to continue to enjoy the benefits socially and economically. These will ensure that there is a pragmatic transformation of the socioeconomic landscape. Although the concept of CSR has been developing since the 1970s, according to Windsor (2001), there is

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still no single universally accepted definition. Carroll (2016, 88) refers to it as an era of “managing corporate social responsibility.” This denotes that the term corporate social responsibility is still prevalent, although interpreted in various contexts to an extent that it ended becoming blurred, ambiguous, and complex. The research problem for the study is that there is no legislation on CSR in South Africa and the other acts do not place an obligation on companies to fulfill their CSR. However, CSR language is used to bring about measures to achieve some of the CSR objectives. CSR ensures that companies conduct businesses ethically and responsibly. This means that it is necessary to consider the impact of business operations on society, the company’s carbon footprint and environmental impact and its bearing on the South African economy.

Within a conglomeration of aspects regarding CSR, there is no single legal and statutory document that compels the institutions to adhere to CSR principles in South Africa with specific punitive conditions in case of contraventions. There are several state-owned enterprises (SOEs), such as TRANSNET, SA Express, ESKOM, SAFCOL, DENEL, SAA, ALEXKOR, and others, and public listed companies, such as African Rainbow Minerals, Alexander Forbes Group Holdings, and Anglo American, just to mention a few which have been supporting communities during their operations in the areas. The only difference is that the assistance they have been providing followed a top-down approach without consultation with the said communities as spillover effects of the apartheid regime. The problem is that before the democratic government, they had no voice moreover, the support provided was not needs-driven but identified from the companies’ point of view. With democracy, a lot of things have changed as the citizens have realized that they now have a voice in all initiatives taking place in their land. This is still happening within a self-regulatory business prototype practiced by large and small companies.

The model allows businesses to be socially accountable to their stakeholders and the public. Whereas this was influenced by the Black Economic Empowerment (BEE) legislation, and the affirmative action policies which were espoused by the post-apartheid government to give historically disadvantaged groups economic opportunity. Some of the motivating factors are the BEE scorecards, instituted toward the company’s performance, which are collected by companies as points for corporate social responsibility. Mueller–Hirth (2016) compounded that in 2012 alone, CSI spending by the top 200 South African companies alone amounted to a total of R7 billion, of which over a third was channeled through non-profit organizations. She further says that these complex intersectoral relationships under the banner of CSR have led to a maturing and professionalization of companies, CSR strategies and practices in recent years

There are regulatory documents, however, such as the Constitution of the Republic of South Africa, the Companies Act, the Consumer’s Act, and the National Credit Act, which prescribe regulations related to CSR, but which are still not prescriptive and mandatory. Likewise, the courts in South Africa have been successful in implementing the CSR principles within the context of a knitted tapestry of the Constitution alongside the other statutory commands contained in the regulations. Essentially, the courts have stated that the corporate governance philosophies are applicable to all the objects within the public and private sectors. It is within these parameters that one can assume that there are permissible settings that exist which can aid in the formulation of CSR policies and programs and ensuring that they are significantly aligned to the codes of good practice. Many efficient corporations create policies to meet CSR governance obligations based on those prescripts albeit the absence of legislation. The problem has been well defined in the introduction above where it identified the challenge of lack of CSR legislation in South Africa, which leaves corporations with no obligation in fulfilling their CSR mandates leaving them self-regulated. This paper’s aim is therefore concerned with the rethinking and reimagining of the CSR as a legislation in South Africa in terms of its status and advantages.

Secondly, the discussion seeks to identify the legislative directives within the context of South Africa with CSR leverage, and thirdly, other countries’ s statuses on the administration and management of CSR in totality. These objectives will be fulfilled within the discussions in this paper through the constructivist approach. The legislative framework is reviewed within the context of the South African landscape and a further desktop review where the documents are analyzed for drawing lessons from other countries for extrapolation and inferences.

The discussion in this chapter takes a guise into all the above pretexts and ploys a further investigation into the aspects stipulated in the legislative documents to draw a further analysis. The second part of this paper embarks on the literature review which covers the related South African legislation relevant and applicable relevant and other regulatory normative documents within the context of CSR. An overview of CSR taxonomies and principles adopted for the study is also discussed. This is followed by the research methodology in the fourth section. An overview of the position of other countries on CSR is provided. The fifth part provides concludes the chapter with key points, recommendations, future research directions and limitations.

Literature Review

The Context of Corporate Social Responsibility

The literature review focusses on the context of CSR which also provides an overview of CSR typologies and principles. Subsequently, the penultimate part reviews the South African legislative and other regulatory framework associated with the study. The purpose of this section is to discuss aspects related to the social corporate responsibility within the objectives of the study to demystify the constructs and concepts in perspective. Additionally, the literature review provides a framework which inherently provides impetus within the journey of rethinking and reimagining the CSR as a legislation in the context of the Republic of South Africa.

Corporate social responsibility (CSR) is an old concept that has existed since the 1950s. Although responsible companies had already existed for more than a century before, the term corporate social responsibility was officially coined in 1953 by American economist Howard Bowen who is referred to as the catalyst for modern corporate social responsibility (Bowen, 2020). According to Carroll (2016), the formal publications and literature on CSR began as early as the 1930s and continue to be relevant among academic journals, business magazines, books, and reports from international bodies, as well as from non-governmental organizations and associations. It has always been the need for organizations to make profits and attend to the needs of society. CSR gained momentum in the 1990s. CSR generally is an ethical framework in which individuals or corporations are accountable for fulfilling their community duties and taking actions that will benefit society. Ngoepe–Ntsoane (2018) contended that CSR should balance the inequalities of the past through the transformation of how businesses are supposed to operate for closing the economy’s dynamics gap. According to Ngoepe–Ntsoane (2018), there needs to be a paradigm shift among policy makers toward prioritizing CSR by delineating a specific regulatory framework for guiding project and business undertakings in communities. It would be appropriate to forge a transformational landscape that would enforce legal obligations like the Construction Industry Development Board (CIDB) ‘s policy of ensuring that SMMEs get a 30% share of the total contract work provided in communities (Ngoepe-Ntsoane, 2019). The 30% mandatory sub-contracting share is emanating from the Preferential Procurement Policy Framework Act (2020). These also provide benefits in terms of skills transfer and market share. The narrative also encompasses aspects of environmental impacts which the corporation’s activities can affect negatively in a community. This simply means that the corporations which are involved in communities are obligated to be accountable for the protection of communities.

Taxonomies of Corporate Social Responsibility

The taxonomies of CSR form the basis of a conceptual framework for the study. Carroll (1999) has elucidated that the social responsibility of business encompasses economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time. According to Jun (2012), corporate social responsibility is traditionally broken into four categories: environmental, philanthropic, or discretionary, legal, or ethical, and economic responsibility. CSR comprises responsibility (jobs, wages, and services), legal responsibility (legal compliance and playing by the rules of the game), ethical responsibility (being moral and doing what is just, right, and fair), and discretionary responsibility (optional philanthropic contributions). The four categories are briefly discussed according to the grouping by Jun (2021). The types of CSR in this study are displayed in **Figure 1** as a house with pillars. The top, which is the roof, depicts the main aspect, which is CSR. The four pillars depict the types of CSR that should be regarded as the main anchoring pillars for CSR. The bottom part is the foundation, which is referred to as the framework which supports the whole structure. This figure illustrated, galvanizes, and reinforces the framework postulated by Carroll (2016) in her seminal paper. **Figure 1** attributes the meaning by putting CSR in context.

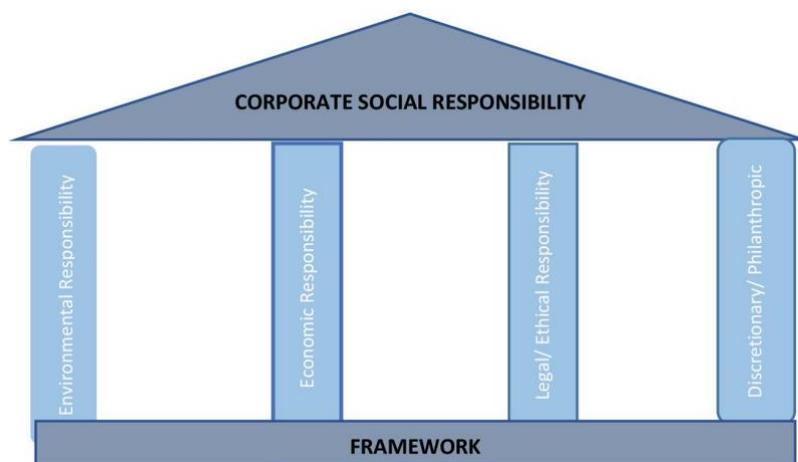


Figure 1: Types of corporate social responsibility; *Source:* Authors

Environmental Responsibility

Jun (2012) postulates that environmental responsibility is a crucial commitment from the enterprises involved in communities. The author’s concern is admittedly concomitant with Jun’s postulation and adds that the environment can impact negatively on the health of community residents if not well taken care of. Furthermore, environmental impact assessments are important prior to the implementation of any venture to protect the communities from the probable consequences. The EIA, which is followed by the EAP, should be able to determine the environmentally friendly practices to be undertaken by the enterprise to eliminate negative impacts. Enterprises should take ownership of their impact on the environment. According to the United Nations Global Compact Principles (2022), Sustainable Development Goals (SDGs), goal fifteen expounds that by closing consensus gaps and operating more sustainably, businesses can deliver greater financial value in line with positive environmental and societal impact. The National Development Plan (NDP) corroborates in chapter five, where it embellishes that it is critical to ensure environmental sustainability

and equitable transition to a low-carbon economy and economic responsibility (National Planning Commission, 2012). Within the objectives of the SDGs, it is prudent to restore the extremely degraded ecosystem and conserve its magnificent biodiversity of flora and fauna natural resources. It is therefore everyone's responsibility to be determined to conserve biodiversity and ecosystems sustainably. It is of utmost importance to ensure that the interventions taking place in communities adhere to standards of environmental sustainability and resilience to future shocks. Developments that have serious environmental or social effects need to be offset by support for improvements in related areas (National Planning Commission, 2012). It is the responsibility of large enterprises like mines to contribute positively towards communities financially.

Legal/Ethical Responsibility

According to Jensen (2000), ethical responsibility is concerned with ensuring that an organization is operating in a fair and ethical manner. Organizations that embrace ethical responsibility aim to achieve fair treatment of all stakeholders, including leadership, investors, employees, suppliers, and customers. Being ethically responsible means ensuring a business engages in business practices across the board, including treating all employees, stakeholders, and customers ethically and with respect. Some common examples of ethical responsibility include setting a higher minimum wage, guaranteeing all materials are ethically sourced, and ensuring that all employees receive competitive pay and comprehensive benefits as well as being treated with respect. While these arguments are clearly articulated, it is safe to reveal the regulatory framework associated with them. At the national level, the National Planning Commission (2012) elucidates that it is imperative to adhere to ethics throughout society to ensure that South Africa is a corruption-free society and is accountable to its people. It further posits that citizens should be vocal and active in their own development.

To prevent this practice from being entrenched, the state must actively support and incentivize citizen engagement and citizens should actively seek opportunities for advancement, learning, experience, and opportunity. The state cannot merely act on behalf of the people—it must act with the people (National Commission, 2012). Importantly, the global goals explicate that strengthening the rule of law and promoting human rights are key to this process, as is reducing the flow of illicit arms, combating corruption, and always ensuring inclusive participation. These contributions set the principles of CSR straight to the point and give the companies an obligation toward society. International experience gives evidence that with political will and sustained application of the right strategies, corruption can be significantly reduced, and public trust restored (National Planning Commission, 2012).

Discretionary/Philanthropic Responsibility

It is vital for the enterprises to be ethically and environmentally friendly by bestowing donations to the communities where their operations are taking place to be within the ambit of the philanthropic responsibility. They help them by providing charitable contributions, rotary projects, education, and economic activities. It prevents investments of charitable funds into speculative activities. In today's world, it is almost expected for businesses to give back to the communities they exist in and donate to causes that align with their company's mission. Carroll (1991) embellishes the following: "be a good corporate citizen and contribute resources to the community to improve their quality of life."

Philanthropic responsibility can be in a form of sponsorship to the community to fulfill some of their needs or initiatives, such as building a creche or even upgrading a facility from the enterprise's funds or annual earnings in kind and to fulfill a cause (Carroll, 2005). This paper adds that the resources should be mobilized by the communities themselves so that they are needs and purpose-driven than following a top-down approach. It has been witnessed with the old-style philanthropy approach where other companies were sponsoring sign boards that were just naming the name of the school, for instance, stating that it was sponsored by them as a way of marketing themselves. There is a case study, which is of relevance that occurred at a certain village in Limpopo titled, land sold for R40 000 (Sunday Times Newspaper (25/04/2021) is displayed in figure 2 below:



Figure 2: Screenshot of Ga-Mphahlane Village; *Picture:* Alaister Russell.

The capitalists offered R40 000.00 packages to families of Ga-Mamphahlane at Driekop next to Burgersfort in Limpopo for using their land for mining chrome. The capitalists held a meeting with the community members and the traditional authority to utilize the

land that is rich in minerals in that community and offered to give each family unit in that community a once-off R40 000.00. The money will be finished in one year, but the capitalists will continue getting millions of rands with their mining enterprise. The issue was considered for emphasizing a point of a philanthropic agenda which occurs frequently. The picture in figure 3 above showcases the mining area belonging to the ordinary inhabitants who work as labourers in their own land for the benefit of the elites without getting any dividends or shareholding rights where R40 000.00 was the only thing offered to families to give away their land.

This is good example of the abuse of power which will continue to make a distinction between the rich and the poor exacerbating inequality among the haves and the have-nots. The community members who are mere impoverished citizens become happy with such offers which serve as a mere short-term solution to their problems because most of them are unemployed, due to the scarcity of jobs. This is indeed regarded as the ritual humiliation of the less powerful for the benefit of the more powerful. The inhabitants of land were expected to give away their land just like that. A fence was erected near Burgersfort in Limpopo by a Chinese-owned company that plans to mine the land. Villagers in the area are unhappy about it. This case study reflects the older style philanthropy where sometimes the companies were disguising donations for their gain.

Economic Responsibility

The SDGs provide a genuine opportunity for businesses to align themselves both with national development priorities and with global sustainable development goals. Responsible leaders should be able to create lasting value and equitable impact for all stakeholders to attain SDG. Goal eight of the SDG aims to achieve the objective of decent work and economic growth, to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. However, more progress is needed to increase employment opportunities, especially for young people, and reduce informal employment and labor market inequality (particularly in terms of the gender pay gap). It also seeks to promote safe and secure working environments and improve access to financial services to ensure sustained and inclusive economic growth. According to Shook, Lacy, Monck, and Rademacher (2021), the global unemployment rate in 2019 was 5%, down from 6.4% in 2000. However, COVID-19 could cause the equivalent of 400 million job losses in 2020, depending on the policy measures adopted. Most importantly, the pandemic will have a particularly hostile impact on workers in the informal economy, where an estimated 1.6 billion workers risk being impacted. A persistent lack of decent work opportunities, insufficient investments, and under-consumption contribute to the erosion of the basic social contract that all must share in progress. Most importantly, the creation of quality jobs remains a major challenge for almost all economies. Inequality threatens long-term social and economic development, harms poverty reduction, and destroys people's sense of fulfillment and self-worth. To reduce inequality, policies should be universal and pay special attention to the needs of disadvantaged and marginalized populations, which will be disproportionately affected by the economic impacts of COVID-19. Whereas NDP, which is concomitant with the SDG indicates that there is a need for a social compact to reduce poverty and inequality, and close to full employment, equip people with the skills they need, ensure that ownership of production is more diverse and able to grow rapidly, and provide the resources to pay for investment in human and physical capital.

The South African Legislative Landscape and Other Regulatory Framework

The relevant legislation associated with CSR is discussed below.

Constitution of The Republic of South Africa [no. 108 of 1996]

From the perspective of the Constitution of the Republic of South Africa (1996), which is a supreme law of the country, the Bill of Rights is illuminated in Section 7 of the Constitution and clearly specifies that all the people in South Africa have the right to a harmless environment on their health and well-being and have a protected environment for the benefit of the present and future generations. The protection of the environment involves the prevention of pollution, ecology, biodegradation, and the use of natural resources for development. It is explicit that this addresses type one of CSR highlighted above.

Within an arena of events, the Constitution also mentions the issue of property that no one should be deprived of, and that no law may permit arbitrary deprivation property. It further states that the property should be used for a public purpose in the public interest and that there needs to be compensation that is equitably pertaining to the current use of the property, acquisition and use of the property, the market value, the extent of the direct state investment, and subsidy in the acquisition. This corroborates the 3rd type of CSR which is about the discretionary and philanthropic responsibility on dedicating a portion of their earnings toward the communities. Further to this, it is stated that no provision of this section may impede the state from legislative and other measures to achieve land, water, and related reform, to redress the results of past racial discrimination, provided in the provisions of Section 36 (1).

The Constitution specifies that a municipality must structure and manage its administration, budgeting, and planning processes to give priority to the basic needs of the community, promote the social and economic development of the community; and participate in national and provincial development programs. It is prudential for the peace and well-being of the South Africans to be preserved wherein the government is bound to be loyal, accountable, transparent, effective, and always provide a coherent service to the public. This fulfills the third CSR type discussed above. It further emphasizes that there needs to be respect for the Constitutional status, institutions, powers, and functions by furthering cooperative governance through the adherence to procedures, avoidance of corruption, violence, and other illegal acts. These would promote friendliness upon one another to ensure that there is peace.

The public administration also certifies this by the basic values and principles governing public administration. The Constitution of the Republic of South Africa, (1996) further prescribes that public administration must be governed by the democratic values and principles enshrined in the Constitution, which include among others, that a high standard of professional ethics must be promoted and maintained, and efficient, economic, and effective use of resources must be promoted.

Public administration must be development-oriented where services are provided impartially, fairly, and equitably. Most importantly, it is also emphasized that people's needs must be responded to, and the public must be encouraged to participate in policymaking, which is linked to the 3rd CSR type that seeks to fulfill legal or ethical responsibility.

Companies Act (No 71 Of 2008)

The principles of the Companies Act substantiate the Constitution in the sense of providing consideration toward the impact on the social environment in terms the people and communities who are affected by large corporations' operations Companies Act, 2008). It is of critical importance for the companies to be sensitive to the consumers' health, environment, and safety in terms of the products and services provided. This is aligned with the South African Constitution discussed above and can therefore not be reiterated. A lot of similarities emerge between the Companies' Act and the Constitution. The act outlines the five areas of social responsibility as social and economic development; good corporate citizenship; the environment; health and public safety; consumer relationships; and labor and employment.

Corporate social responsibility is no longer amiable as it finds expression in the regulations, such as the Constitution and the Companies Act No. 71 of 2008. The scope of CSR commensurate with that of the Constitution of the Republic of South Africa. The algorithms of the regulations in terms of the Companies Act NO. 71 (2008) (as amended) prescribes the essence and the importance of the social and ethics committee to every state-owned company; every listed public company; and any other company that has in any two of the previous five years scored above 500 points in terms of regulation 26 (2). The functions of the social and ethics committee are to monitor the company's activities, having regard to any relevant legislation, other legal requirements, or prevailing codes of best practice.

Consumer Protection ACT 2008, (No 68 of 2008)

It is imperative to also mention other legislative acts, which are in support of addressing the injustices of the past, which are having close links with the Companies Act and the Constitution within the significance of CSR. The purpose of the Consumer Protection ACT (CPA) of 2009 is to promote and advance the social and economic welfare of consumers in South Africa by promoting fair business practices. This act which is addressing the needs of the consumers exists to protect consumers from unconscionable, unfair, unreasonable, unjust, or otherwise improper trade practices. Furthermore, it obliterates deceptive, misleading, unfair, or fraudulent conduct, and improves consumer awareness. Another purpose of the act is to provide information and encourages responsible and informed consumer choices and behavior. Every natural person in the country is a consumer, and, therefore, means that with this act, the citizens' s socio-economic welfare should be protected at all costs. Euphorically, this is also not distant from the CSR principles articulated earlier in the discussion.

National Credit Act 34 Of 2005

Similarly, the National Credit Act 34, of 2005, is geared toward protecting the public against indebtedness with the aim of bridging the socioeconomic inequalities. The National Credit Regulator is responsible for promoting and supporting the development, where the need exists, in a fair, transparent, competitive, sustainable, responsible, efficient, and effective manner. The act does not discriminate against anyone, irrespective of class, including historically disadvantaged persons; low-income persons and communities; and remote, isolated, or low-density populations and communities, in a manner consistent with the purposes of the Companies Act. Fundamentally the act's purpose is to reform the credit industry by preventing social instability, which instead of reinforcing it, is a vigorous strategy for sustainable development. The existence of these acts was influenced by the Constitution of the Republic of South Africa which are prominent evidence that legislation for CSR is possible and essential to make it a standalone act to place it in a broader governance setting.

The Broad-Based Economic Act (Act 53 of 2003)

The act seeks to ensure that companies' s operations are serving the interest of the society through the eradication of socioeconomic inequalities by lifting the marginalized groups to be active participants in the country's economy. The Broad-Based Black Economic Empowerment Act for good corporate citizenship has set out the principles which endeavor to contribute to the development of communities within which activities are provided or where the services and products are marketed. Organization for Economic Co-operation and Development (2021) posit that "protocol on decent work and working conditions, and the company's employment relationships and its contribution toward the educational development of its employees should be honored."

King IV Report on Corporate Governance in South Africa

The King committee, established by the Institute of Directors in Southern Africa (IoDSA) in 1993, is responsible for driving ethical business practices. King IV is the latest revision of the King report, effected on the 1st of April 2017. King IV serves to foster greater transparency in business for corporate governance. King IV report (2016) expounds that organizations are an integral part of the

societies and have obligations and responsibilities toward them. The Institute of Directors in South Africa (2016) endorses the purpose of King IV as ethical leadership, the organization in society, corporate citizenship, sustainable development, stakeholder inclusivity, integrated thinking, and integrated reporting. The King report and King code define corporate governance as “the exercise of ethical effective leadership by the governing body.”

It is thus comprehensive including other normative policies, such as United Nations Global Compact Principles, the Employment Equity Act, and the Broad-Based Black Economic Empowerment Act. The stakeholders are critical players in the whole spectrum of CSR. Importantly, the acts provide a panoramic view of ensuring that the companies implement CSR as a conduit for enabling stakeholder benefits making it a responsibility of the board of directors for regulating the social functions of companies. Both impose a responsibility on the board of directors on the social and ethics committee of the board for reporting on the social performance of the company.

Intrinsically, CSR is the cornerstone of the local economic development within development and should contribute fairly and positively to the marketplace through the creation of jobs. The King IV report also outlines other aspects, such as promoting health, education, safety, and development of its employees, including employment equity, and fair remuneration. Economic transformation and the response to fraudulent corruption, responsible and transparent tax policy, consumer protection, community development, protection of human rights and the environment in respect of pollution and waste disposal for the protection of biodiversity are contributing factors to sustainable development (King IV report, 2016: 45). The King report provides guidance to organizations for the establishment of social and ethics committees at the board level.

The committee plays a significant role and ensures the following are complied with:

Social and economic development, including the company’s standing in terms of the goals and purposes of the 10 principles set out in the United Nations Global Compact Principles, and the OECD recommendations regarding corruption, the Employment Equity Act, and the Broad-Based Black Economic Empowerment Act. It is specified in the acts mentioned that the companies should practice good corporate citizenship, which will be monitored by the committee.

The author of this paper has previously served in the social and ethics committee at another state-owned entity and can also attest to the roles described above. Esser and Dekker (2008) and Flores–Araoz (2011) have contended that King 111 report addressed the need for companies to adopt the triple-bottom-line approach, which focuses on social, environment, and economic concerns. The social, in this case, refers to, the environment linked to the planet, and the economic concerns associated with profit. These are strong contentions of the Sustainable Development Goals, the Africa Agenda 2063, the NDP, and the Medium-Term Strategic Framework (MTSF). Skouloudis, Evangelinos, & Malesios, (2015) state that business has a definite responsibility to society apart from making a profit.

Theoretical and Conceptual Background

There is a taxonomy of Corporate Social Responsibility principles which serve as a conceptual framework. As already revealed above, Carroll (2016) explicated that CSR strives toward collectivism and communality for protecting and fulfilling the interests of the citizens to continue to enjoy the benefits socially and economically. Within an arena of events, we have navigated the theories which are linked to CSR and found the following three theories being the most appropriate to the identified research problem being the lack of a legislation in South Africa leaving corporations self-regulated. The problem is beheld through a lens which orbited around the legislative directives and drawn lessons in turn juxtaposing with other countries for inferences.

The first objective was fulfilled through an extensive reference to the relevant legislation and as we took a ruse to that, the following theoretical frameworks were linked to the discussion which are the stakeholder theory, corporate sustainability theory, and legitimacy theory. The stakeholder theory emphasizes the fact that the stakeholders are critical players in the whole spectrum of CSR. The stakeholder theory according to Freeman (1984) and Garriga, (2004), assumes that the existence of the company requires the support of stakeholders for it to succeed. Additionally, it stipulates that the company should be considerable enough to provide benefits to its stakeholders and should not only be concerned with its profit (Wilson 2004). This theory contents with the expressions of this paper compounded in the Broad-Based Black Economic Empowerment Act, Economic and legal/ ethical responsibility’ s discussions.

The second theory is the corporate responsibility theory which underlies that “in order to live and grow sustainably, corporations ought to integrate business goals with social and ecological objectives. This is heightened in the economic, social, and environmental CSR pillars. Wilson, (2003) embellishes this notion that it involves corporation to pursue societal goals, specifically those relating to sustainable development which include environmental protection, social justice and equity, and economic development. The last theory identified is the legitimacy theory which emphasizes that actions of an entity are socially constructed within a system of norms, values, beliefs, and definitions (Suchman, 1995). This supports the emphatic point of this paper that the CSR should be a standalone legislation and mandatory being the thoughts and imaginations which this paper has managed to unravel. O’Donovan (2002) posits that CSR is an essential obligation of a corporation where it is a requirement for a corporation to execute its activities in the way that they are within the needs of a society and are acceptable. There is an emphasis that they should be within a social contract theory which is tantamount to a social contract between the corporation and the community taking cognizance of the economic, environmental, legal, philanthropic, and social pillars of the CSR. The theory of social contract confirms that the presence

of companies within a certain area should be according to the government regulations, parliament approval with full political support and guarantees (O'Donovan, 2002).

Empirical Review and Hypothesis Development

This study postulates that CSR should be a standalone legislation which has been supported by empirical evidence from many secondary sources. It is found to be pragmatic to have an independent legislation solely concerned with CSR matters in South Africa and this is supported by the theories referred to in the above paragraph. An assumption is drawn in this paper from the thinking and imagining praxis that CSR should not be voluntary and self-regulated but should be mandatory and legislated like in many countries as discussed in the impending paragraphs where the results are discussed.

Research and Methodology

The nuts-and-bolts approach was employed in the analysis of the legislation related to corporate social responsibility to assess the relevance and the overlaps pertaining to the phenomenon. We conducted a desktop review of the CSR where the constructivist approach was employed. The national legislation, namely the Constitution of the Republic of South Africa [No. 108 of 1996]; Companies Act (No 71 of 2008), Consumer Act 2008, (No 68 of 2008), National Credit Act 34, of 2005, The Broad- Based Economic Act (Act 53 of 2003), and the King IV report to assess their contributions to the CSR were reviewed. Atkinson and Coffey (1997, 47) refer to documents as “social facts,” which are produced, shared, and used in socially organized ways. Document analysis has the potential to elicit information and gain an understanding that can be developed into an empirical knowledge. Document analysis according to Corbin & Strauss (1997), is a systematic procedure for reviewing or evaluating documents.

The study employed the review of the legislative framework within the South African context to draw a comparative inference on CSR. As posited by Denyer and Tranfield (2009), the systematic review should not be regarded as a literature review in the traditional sense, but as a self-contained research project that explores a clearly specified question, usually derived from a policy or practice problem, using existing studies. The results of the review combine theoretical understanding and empirical evidence and focus on explaining the relationship between the context in which the intervention is applied, the mechanisms by which it works, and the outcomes which are produced Denyer and Tranfield (2009). The aim is to enable decision-makers to reach a deeper understanding of the intervention and how it can be made to work most effectively. The process involved searching for legislative documents which were followed by screening and selection. Preliminary conclusions on the policy review process exhibited similarities and a nexus on the acts themselves pertaining to CSR tactics. To emphasize a point made above, the penultimate aim was to use these identified legislations, their components, and their relationships, in the development of a framework that may be useful for research for refocusing, rethinking, and reimagining if there is still a need for the corporate social responsibility as legislation in South Africa or if the related legislations are sufficiently addressing the CSR to the maximum satisfaction. Furthermore, desktop study was conducted on the ten countries being China, Australia, India, Korea, Japan, America, France, Germany, Brazil, and Russia for a comparative analysis with an aim of learning best practices which can be replicated to the South African situation.

Sample of The Study

The study has adopted a systematic sampling method under the non-probability sampling. systematic sampling has assisted with the identification of the relevant legislation. Purposive sampling was employed as a non-probability sampling procedure to select documents from the government library in this study.

Table 1: Sample of the Study

Legislation	Selected Countries
Constitution of the Republic of South Africa [No. 108 of 1996]	India
Companies act (No 71 of 2008)	Japan
Consumer Protection ACT 2008, (No 68 of 2008)	China
National Credit act 34 of 2005	Korea
The Broad-Based Economic Act (Act 53 of 2003)	America
King IV report on corporate governance in South Africa	South Africa

Source: Author

The ethical clearance for the study was unnecessary in the sense that no humans were involved in the study but only the secondary data and scholarly literature which provided information on the subject.

Findings and Discussions

Discussion of Results

The first part of the discussion provides an analytical framework of the legislation related in tandem with the second objective of the study.

The nexus of the regulatory framework.



Figure 3: The Nexus of The Regulatory Framework; *Source:* Author

It is evident from the discussion above that all the legislation illustrated in Figure 3 makes CSR. The interrelationship is depicted in Figure 3, displaying all the relevant legislation and the King IV report surrounding CSR, which are centered in the debate. The Companies Act no. 71 of 2008, regulation 4 stipulates clearly that ethics, values, principles, and events must regulate the way in which the companies must be governed.

Bhattacharya and Du (2010) add that corporations that engage in CSR in the long run, build corporate image, strengthen stakeholder's company relationships, and enhance stakeholders' advocacy behavior. Ngoepe–Ntsoane (2018) argues that the Companies Act (Act 71 of 2008) does not compel companies to engage in CSR activities or projects. Flores–Araoz (2011) underpins this by saying that business enterprises should have a legal obligation toward the stakeholders with an aim of improving the quality of life through education, health, safety, and environment. Moon and Vogel (2008) explicate that CSR should not be voluntary.

There are multifaceted issues that can be addressed by the CSR Act, which are aggravated by the stakeholder demands and gaps, essential for addressing sustainable development challenges emanating from the lack of CSR legislation. There is a consensus from the legislations reviewed that to be able to meet the sustainable development demands, the business should contribute extensively to the society and should be held accountable if failing to do so. The sustainability agenda sets the tone for a clear legislative landscape and the narrative, therefore, imposes that there is a need for proper planning, systemic and logical thinking approaches, and a business continuity model. The implications of this are both national and global. The United Nations Global Compact Principles, support the Employment Equity Act, and conversely, these principles are in tandem with the functions of the social ethics committee.

Kirby (2014) also states that the shift that is required in thinking toward corporate activities, because of, at least, regulation 43, is significant. There is a need for mirroring the possibility of linking CSR to the South African social compact solidarity program. According to the "UN Guiding Principles on Business and Human Rights (UNGPR) 2011), CSR is not supposed to be regarded as a soft law but should rather be a hard law. It is a universal standard, which is supposed to be embraced in all large and small corporations. It is evident given the above that there is nexus a between the six legislation which illustrate the importance of CSR. It is within this context that this study articulates that one central, standalone legislation on CSR is apparent.

The analysis of six selected countries from a sample of ten is presented below which fulfills the third objective of examining other countries' s statuses on the administration and management of CSR in totality. Due to page limit of the paper, it was not possible to discuss all the countries which served as a population for the study as there are no significant contributions and unique determinants uncovered for the purpose of borrowing as best international practices. This discussion has fulfilled the third objective for the study.

Table 2: Country Specific Csr Approaches

Countries	Approach	References
India	Passed the Companies Act in 2013, embarking on a new course of mandated CSR activity for most companies operating in the country The Act requires that Indian business organisations must spend at least 2% of their net profits on CSR Setting up a separate CSR department by hiring CSR professionals. For effective CSR nationwide monitoring and comparisons across companies CSR is entrenched within the education curricular in most training institutes. The short-term courses also include CSR modules to equip students with/ learners in the business professionals with skills, technical expertise, and tools to work.	Davidson, Tanimoto, Gyung Jun, Taneja, Pawan, and Yin (2018),
Japan	Still to be incorporated in the management strategy and business planning for sustainable development of both local and global communities.	Davidson, Tanimoto, Gyung Jun, Taneja, Pawan, and Yin (2018),
China	Aligned CSR initiatives with the country's development policy controlled by the Chinese Securities Regulatory Commission	Davidson, Tanimoto, Gyung Jun, Taneja, Pawan, and Yin (2018), Hou and Li (2014),
Korea	Companies are under tremendous pressure to keep pace with the government agenda	Hou and Li (2014),
America	CSR) is a form of soft law obligatory by most corporations because of consumer expectations and internal norms	
South Africa	There is a strong call for improved CSR, and a greater degree of accountability and transparency for businesses in South Africa	

Source: Author

According to Davidson, etal. (2018), there is no official law in place in the USA that mandates corporations to spend a specific portion of their income to CSR. Corporations and businesses are destined to play a proactive role in social welfare services due to an increasing percentage of people utilizing services who expect businesses to be accountable. In 2014, India became the first country in the world to have mandatory CSR contribution legislation.

Companies with stronger CSR are more likely to deliver financial value and a lasting positive impact on society and the environment. Most importantly, a sustainability strategy based on building closer stakeholder relationships where leadership teams can strengthen the sustainability DNA of their organizations is of crucial importance. Moreover, the gathering of insights to ensure robust, stakeholder-centric decision- making combined with transparency and communication among stakeholders are of significance. Conversely, critical actions as stipulated in chapter fifteen of the NDP, involving transforming society and uniting the country, strategies to address poverty and its impacts by broadening access are necessary. Building partnerships between the public sector, business, and labor plays an important role in helping households and families manage life's risks, and eases labour market transitions, contributing to a more flexible economy. South Africa needs an economy that can create more jobs, that is more inclusive, more dynamic, and in which the fruits of growth are shared equitably. There are shortcomings and limitations on this study in terms of lack of involvement of the people as respondents due to time constraints. Future studies will involve going to the field to collect data from stakeholders, selected community members on their needs and desires and identify some government departments dealing with communities, like the DTI to solicit their opinions on this matter. The data shall assist with imploring their understanding of the study problem after analysis. The disaggregation of information from the two sources shall provide integrated and sufficient information/ knowledge into the current understanding of the problem and how this advances the current views. Further to this the future studies shall embark on the construction of new theories conceptualized and interlinked with the institutional theory and resource dependance theory.

The proposed CSR Coordination Model

It has been uncovered that CSR is gaining a lot of support and momentum from the acts where companies are having an obligation toward society. Ironically, CSR has a potential to address the unemployment, institutional capacity, and economic inequality gaps. It is supported that the social and ethics committees should assist with the implementation, support, monitoring, and evaluation in various sectors. Specific focus should be put on pragmatically promoting sustainability within CSR practices through a forum because this will benefit both the company itself and the local communities in the long term through transparent reporting. Most importantly,

in the interim, before the CSR can be legislated, the following should be instituted, there should be a forum consisting of academics, businesspeople, and bargaining chambers for enhanced collaboration as they often have an impact on policy development processes but do not always take the opportunity to contribute. The forum should discuss the best practices of CSR and publish information about these discussions to be beneficial for South African businesses.

The proposed CSR Coordination Model



Figure 4: Proposed Csr Coordination Model; *Source:* Author

Figure 4 above depicts the model proposed for the South African government on how CSR can be instituted, governed, and coordinated. The Department of Trade and Industry (DTI) could be the one presiding over CSR matters. They should start by creating an enabling environment for CSR according to the specified principles set in the pieces of legislation discussed. They should allow corporations to harness and channel their core competencies and develop sustainable business models. Importantly, the DTI should focus on developing long-term strategies for the most persistent social, economic, and environmental problems. They should as well forge synergies for partnerships between corporations, governments, civil society organizations, academic institutions, and social entrepreneurs. Ngoepe–Ntsoane (2018) expounds that CSR is no longer optional and that it requires a standalone act, packaged as one document and not to pick regulations from various documents.

Conclusions

There are numerous benefits that have been highlighted in the discussion, which bring about a higher scale of accountability and openness for both society and businesses. Some of the benefits are human capital, communication, cooperation, ethics, health, socioeconomic, and development. These call for cooperation, unity, and joining of efforts in ensuring that CSR is legislated. CSR should not be seen and regarded as a self-regulating business model anymore, but it must be seen from a perspective of a legal mandate as proclaimed in many acts of government in the South African context. These will have positive attributes toward corporate sustainability, which would uplift the social, economic, environmental impact, and consideration of the human rights economy. The legislation can be enabled and realized by the collective agreement between all South Africans in addressing major issues through a united effort, as it is not the government's responsibility alone to achieve this. The challenges that South African businesses are faced with have been discussed in detail. The significant benefits that societies can enjoy with the appropriate CSR legislation will form part of further research. The lack of a scientific research methodological exploration of this phenomenon was a limitation in this paper. Future research will embark on an empirical investigation to publish evidence-based results based on the statistical inference that do not only rely on the document analysis and legislative framework. It is thus imperative that there should be trade-offs between businesses and the surrounding communities on the care of the environment, economic injection in communities, charities, and legal compliance. These would have ultimate effects, such as increased and productivity from workers, and an ability to build trust with existing and new clients. These warrant rethinking by the policy makers for a better South Africa. The gap identified in a lack of legislation in South Africa has been revealed through the identification and review of the related legislation to corroborate the direction the country is taking toward CSR. These calls for the formulation of the legislation, urgently putting structures in place, and emulating India's model as the best international practice.

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