



## ROLE OF CSR IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS POLICY PERSPECTIVES

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### RESEARCH ARTICLE



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#### Abstract

In this paper, the author examines the role of Corporate Social Responsibility (CSR) in supporting the Sustainable Development Goals (SDGs) through the policy perspective. Rather than just quantifying the impact of the project, the research employs a qualitative and exploratory approach in viewing CSR as a mechanism of governance that would fit national and global development strategies. The paper demonstrates that CSR can facilitate the development initiated by the state in case the policies are clear, and the institutions coordinate effectively. The findings indicate that; despite the numerous CSR projects being associated with the SDGs, they are not well integrated in most cases, unless they are well guided by formidable rules. The paper emphasizes that CSR can be more effective towards development by ensuring accountability, monitoring, and regular policies. Dwelling upon the domain of governance and policy, the paper contributes to the discourse of sustainability, corporate responsibility, and the way in which the private sector is defining the development.

**Keywords:** *Corporate Social Responsibility, Sustainable Development Goals, Policy framework, Governance, Sustainability, Corporate accountability, Development planning*

### Introduction: CSR and the global sustainable development agenda

Corporate Social Responsibility (CSR) has had a tremendous change in the last couple of decades. Perceived at first as voluntary philanthropy like charity, donation, or welfare activities, CSR has slowly transformed into a more strategic, structured and policy-based practice within the corporate governance and the broader framework of public policy (Carroll, 1999). In a modern interpretation, CSR is gradually becoming the role of companies to help develop the society, maintain the environment, and inclusive economic growth in addition to profit-making missions.

This has put CSR at the heart of the global sustainable development agenda especially following the implementation of Sustainable Development Goals (SDGs) by the United Nations in 2015. The SDGs offers a holistic agenda of 17 goals which are interconnected with an aim of tackling poverty, inequality, climate change, health, education and environmental protection (United Nations, 2015). Such initiatives initiated by the companies in the world have taken a new turn to match these objectives and have made the private sector to be a major stakeholder in the realization of the sustainable development outcomes. Since governments are facing financial limitations and complicated development issues, corporations have been regarded as development partners as opposed to economic participants (Porter & Kramer, 2011).

Based on this, there has been an increase in the expectations of the private sector beyond compliance and philanthropy to be actively involved in solving social and environmental issues that were historically in the domain of the state. Corporations can be advised to invest in national and global development priorities through CSR policies, partnerships and investments. Nevertheless, even in the context of the policy frameworks and guidelines available, as well as in certain countries where compulsory CSR is a mandatory requirement (some countries have CSR policies), the performance and strategic fit of CSR efforts to SDGs is disproportionate. The use of many CSR activities remains disjointed, short-lived, or symbolic with little inclusion in overall development strategies.

It is against this background that this paper aims to critically discuss the role of CSR in the further development of SDGs through the policy lens. The study does not measure the outcomes at the project level, instead, it concentrates on governance structures, regulatory measures, and policy coherence, which determine CSRSDG alignment. The paper will employ a qualitative, exploratory, and policy-analytical methodology in order to evaluate the possibility of CSR as a substantial tool towards sustainable development in current policy contexts.

**Conceptual Framework: Associating CSR and Sustainable Development**

Corporate Social Responsibility (CSR) is a concept that describes how the businesses do assume responsibility on their influence to the society and the environment. The classical definition of CSR was more to do with voluntary philanthropy, where companies had to make donations or gifts to schools, hospitals, or other disasters mainly out of ethical interest or goodwill (Carroll, 1999). This knowledge developed over time to strategic CSR in which the social responsibility was incorporated in the business strategy in a manner that simultaneously improves the reputation, competitiveness and value creation of the business in the long term (Porter and Kramer, 2011). Mandatory CSR has also been envisaged in recent years particularly in such countries as India where laws stipulate that companies have to set aside a part of their earnings to social development activities. The change can be attributed to the increasing belief that corporations should have an institutional importance in development as opposed to social responsibility being optional.

The concept of sustainable development became prominent worldwide through the consideration of the Sustainable Development Goals (SDGs) by United Nations in 2015. The SDGs include 17 goals and 169 targets that are expected to tackle the significant global issues like poverty, hunger, health, education, gender equality, climate change, and environmental protection (United Nations, 2015). In contrast to the previous development agendas, the SDGs are interconnected and mutually inclusive, i.e. the achievements in one of the goals are associated with the results of other ones. To illustrate, education leads to a better education, gender equality, and the economic growth. The SDGs specifically acknowledge that the governments, on their own, will never accomplish these goals and they stress the importance of the contribution of the private sector, civil society and partnerships.

In this context, the concept of CSR can be conceived in three significant ways. To begin with, CSR is a governance instrument. Governments can direct corporate behaviour through laws, guidelines, reporting standards and mechanisms which monitor the conduct and practices of corporations with respect to national and global development priorities. CSR policies are therefore created as tools to achieve the objectives of the people with the help of the privately owned resources (Moon, 2007). Second, CSR is a developmental partnership tool, which promotes the association of corporates, governments, non-governmental organizations and local communities. These types of partnerships make development interventions more effective and scaled, and they assist in pooling of financial resources, technical expertise, and local knowledge (UNDP, 2016). Third, CSR may be viewed as a complement of welfare run by states, but not a substitute. Although the state does not stop its role of providing social justice and basic services, CSR may complement welfare initiatives by filling the gaps, testing new models, and serving the underserved areas.

The thematic overlap between the SDGs and CSR priority areas is also quite obvious. Education CSR activities go in line with SDG 4 (Quality Education); investments in health and sanitation contribute to SDG 3 (Good Health and Well-being) and SDG 6 (Clean Water and Sanitation). CSR initiatives in the environment have an impact on SDG 13 (Climate Action) and SDG 15 (Life on Land) and livelihood and skill development programs respond to SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth). This congruence demonstrates that CSR can play a major role in ensuring sustainable development as planned when it is formulated as a strategy and guided by policies.

*Table 1: Alignment of CSR Priority Areas with Sustainable Development Goals*

<b>CSR Domain</b>	<b>Corresponding SDGs</b>	<b>Description</b>
Education	SDG 4	Skill development, access to quality and inclusive education
Health & Sanitation	SDG 3, SDG 6	Healthcare services, public health, hygiene, and access to clean water
Environment	SDG 13, SDG 15	Climate action, environmental conservation, biodiversity protection
Livelihoods	SDG 1, SDG 8	Poverty reduction, employment generation, and promotion of decent work

*Source: Adapted from United Nations (2015), Transforming our world: The 2030 Agenda for Sustainable Development; UNDP (2016), The SDGs as a Framework for Corporate Action.*

Table 1 shows a precise conceptual mapping between key areas of CSR priorities and the Sustainable Development Goals (SDGs) in which corporate social responsibility can contribute towards the global sustainable development agenda. As indicated in the table, CSR activities in the education sector are directly related to SDG 4 in terms of skills building and access to quality education, and investments in health and sanitation are related to SDG 3 and SDG 6 in terms of better healthcare services, hygiene, and access to clean water. Environmental CSR programs can be applied to SDG 13 and SDG 15 by concerning climate action and biodiversity conservation, and livelihood-oriented CSR programs support SDG 1 and SDG 8 by focusing on poverty, creating employment, and decent work. On the whole, the table shows that CSRSDG alignment is mostly thematic and CSR can play its role in ensuring sustainable development in the case when these areas are planned and directed in accordance with the proper policy frameworks.

**Literature Review: CSR, sustainability and policy arguments**

The diversity of literature on Corporate Social Responsibility (CSR) and sustainable development has grown tremendously in the past thirty years with the increase in the role of corporations in response to social and environmental issues in the world. The

initial international research had largely viewed CSR as a voluntary ethical responsibility of companies towards the society (Bowen, 1953). This perception grew over time to incorporate economic, legal, ethical and philanthropic aspects with the most prominent being expressed in the widely quoted CSR framework by Carroll (1999). As the sustainability discourse has risen, CSR increasingly started being connected to long-term developmental objectives, environmental concerns and comprehensive growth beyond ad hoc philanthropy towards planned involvement (Elkington, 1997; Porter and Kramer, 2011).

There is significant literature available on the connection between CSR and the sustainable development at the international level. According to scholars, CSR can bring about sustainability by harmonizing business activities with social fairness, environmental protection, and economic sustainability, the so called triple bottom line strategy (Elkington, 1997; Dyllick and Hockerts, 2002). International agencies like the United Nations and the World Bank have been putting CSR into a central position in the mobilization of the resources of the private sector to act as a tool to advance development agenda, especially in the developing economies (UN Global Compact, 2010; World Bank, 2014). These works point to the possibility of CSR to complement the efforts of the populace in such matters as poverty reduction, education, healthcare, and environmental protection. The contribution CSR has in the social, environmental, and economic fields has also been analyzed through empirical and conceptual studies. CSR activities have been associated with enhancing education, health, community development and skills acquisition (Blowfield and Frynas, 2005; Visser, 2008). CSR has been linked to improved environmental management practices, lower carbon footprints and investments in renewable energy and conservation initiatives, which are environmentally friendly (Bansal, 2005; Hart, 1997). Economically speaking, CSR can be viewed as a win-win situation, as it strengthens corporate image, trustworthiness to the stakeholders, and future competitiveness besides serving as a way of achieving the developmental end (Porter and Kramer, 2011; McWilliams and Siegel, 2001). Critics however warn that these advantages are skew-tailed and in most cases, they are subject to regulation climate together with corporate interests (Banerjee, 2008).

An increasing body of literature is concerned with policy related aspects of CSR, which can be seen as trying to understand the involvement of governments and institutions in influencing corporate behaviour. The scholars suggest that CSR cannot and should not be viewed only as a market-driven practice or a voluntary practice but should be placed in the context of more extensive governance structures (Moon, 2007; Matten and Moon, 2008). Mandatory CSR laws, disclosure requirements and sustainability reporting standards have been reviewed as regulatory tools to make corporate activities to be in line with the corporate goals (Vogel, 2005; Fox et al., 2002). The topic of public-private partnerships (PPPs) as the institutional patterns according to which CSR programs may be organized in collaboration with the national development priorities, especially in infrastructural, healthcare, and educational spheres, is also quite popular (UNDP, 2016; Jamali and Keshishian, 2009).

Notwithstanding this vast body of literature, there are a number of critical gaps in the literature. To begin with, a large part of the existing literature is overly focused on results and effects of CSR initiatives, including quantity of beneficiaries or financial outlay, with comparatively minimal focus on processes of governing, policymaking and institutional alignment (Blowfield, 2007; Banerjee, 2008). This result-driven culture tends to lose the question of accountability, transparency and sustainability in the long-term.

Second, there is not much critical analysis of the policy coherence between the CSR framework and overall development strategies. Research often evaluates CSR in isolation, without analyzing how it is and is not consistent with national development strategies, sector policy or global priorities including the SDGs (Schneider et al., 2010; Moon, 2007). Consequently, CSR programs can be somewhat disjointed, redundant, or inconsistent with reality.

Third, despite the resurgence of interest in the CSR development linkages through the adoption of the Sustainable Development Goals, an evident gap in the literature concerning the SDGs-specific alignment is evident. Most studies speak in general terms of sustainability without mapping the activities that CSR undertakes to certain SDGs, targets, or indicators (Scheyvens et al., 2016; UNDP, 2016). This restricts the capacity to evaluate whether CSR is playing a meaningful role in the integrated and transformative vision on sustainable development as put across in SDGs.

Considering these lapses, the current research establishes itself as an analytical policy intervention to the CSR sustainability literature. It does not examine the effects of a project at the project level but the governance structures, regulatory systems, and institution structures that determine what CSR can do to the SDGs. The study attempts to look beyond celebratory or instrumental narrations of CSR and provide a more critical perspective of how corporate responsibility can be effectively associated with the objectives of sustainable development by conducting the study using a policy lens. By doing so, it will add to the existing discussions about the contribution of a private sector to development and the need to have coherent, accountable, and strategically directed CSR policies.

### **Research Questions**

The current research is directed by the qualitative and exploratory outlook and organized in the form of open-ended research questions, but not testable hypotheses. This is suitable as this paper aims at comprehending policy processes, governance mechanisms, and institutional dynamics that influence the correlation between Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs), but not to quantify causal effects and consequences. Open-ended questions will enable critical thinking about the operation of CSR in the larger context of development and policies.

The first research question focuses on the policy perspective of how the CSR is aligned with the national and global SDGs. The question here is about how much CSR policies, guidelines and regulatory provisions are strategically mapped to SDG priorities

and targets. That it aims to know whether CSR activities are intended in accordance with national development agenda and international commitments, or alignment is more ceremonial and occasional.

The second question will examine the issue of how regulatory and institutional mechanisms determine the effectiveness of CSR. It explains the role of laws, reporting requirements, monitoring systems, and institutional coordination on the design and implementation of CSR initiatives. This question also takes into consideration the state agencies, corporate governance frameworks and intermediate institutions in ensuring accountability, transparency and long-term sustainability.

The third research question is to what extent CSR is a complement or replacement to state-led development efforts. The issue posed is a critical question on how much the state should be involved, and the other side of the coin is the extent to which the individual should be involved in development. It attempts to understand the question of whether CSR acts as an aiding partner to state welfare policy or whether it threatens to overturn the governmental responsibility and provisioning.

Lastly, the research examines the policy issues that are critical in restricting the contribution of CSR towards sustainable development. These comprise the disjointed governance, incoherent policies, ineffective monitoring systems, unequal distribution of CSR resources across the regions, and fatal threat of symbolic compliance. These research questions, together, present an orderly analysis of CSRSDG interconnections using the policy and governance prism.

### **Methodology: Policy and qualitative analysis**

The current research follows the qualitative, exploratory, and descriptive research design, which fits well in exploring Corporate Social Responsibility (CSR) in terms of the Sustainable Development Goals (SDGs) as a policy. Instead of quantifying effects of CSR projects, the research paper aims to comprehend policy frameworks, regulatory frameworks and institutional arrangements that determine the contribution of CSR to sustainable development. In this design it is easy to interpret policy intentions, governance mechanisms and alignment strategies at various levels in depth.

The main tool used is the policy document analysis. The major documents that include national CSR laws, policy guidelines, code of corporate governance, and international frameworks associated with SDGs are reviewed systematically. They are mandatory CSR policies, official government announcements and international policy tools formulated by international organizations. Besides, the analysis of the government reports, CSR implementation guidelines, sustainability reports and other secondary data related to the study helps to comprehend the processes of transformation of CSR policies into practice. The same documentary approach allows a full evaluation of the normative frameworks as well as the operation conditions.

The method of analysis is the thematic policy analysis. The analysis of policy texts is conducted to find out the common themes of regulatory intent, alignment with SDGs, accountability mechanisms, stakeholder participation, and monitoring processes. The themes can be used to consider the effectiveness and integrity of CSR policies in ensuring sustainable development goals. Simultaneously, a comparative evaluation is also conducted to compare global CSR–SDG policy model with national-level models. This comparison brings out similarities and divergences and context adoptions concerning CSR governance in various policy environments.

The area of the study is clearly established. It does not examine case studies or project results on a firm level, but on policy frameworks, and uses secondary sources as opposed to primary field data. This reduces the possibility of evaluating on-the-ground effects, but enhances the policy, regulation, and governance focus of the study. The results are never meant to make empirical assessments on single CSR interventions but to inform policy discussions.

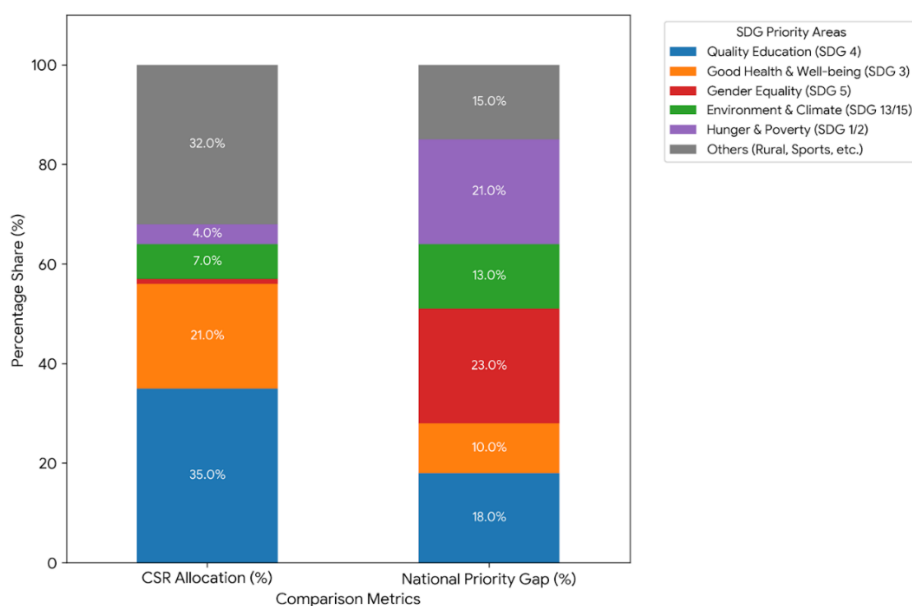
### **Analysis and Discussion: CSR–SDG policy interface**

The analysis of the CSR–SDG interface reveals that Corporate Social Responsibility has increasingly evolved into a policy instrument for sustainable development, rather than remaining a purely voluntary or philanthropic activity. Governments across the world now use CSR frameworks, guidelines, and reporting mechanisms to channel private-sector resources toward public development priorities. Scholars argue that this policy-oriented approach reflects a shift from “soft” corporate responsibility to a form of regulated governance, where CSR complements development planning and sustainability agendas (Moon, 2007; Matten & Moon, 2008). From this perspective, CSR operates as an indirect policy tool through which states seek to mobilize corporate capacity in addressing complex social and environmental challenges linked to the SDGs.

A key issue in this interface is the alignment of CSR priorities with the SDGs. While there is significant thematic overlap—such as CSR initiatives in education, health, livelihoods, and environmental protection—studies suggest that alignment often remains broad and symbolic rather than target-specific (Scheyvens et al., 2016; UNDP, 2016). Many CSR programs correspond to popular and visible SDGs but lack integration with national SDG targets or long-term development strategies. This selective alignment limits the transformative potential of CSR and risks reducing SDGs to a branding framework rather than guiding policy architecture (Porter & Kramer, 2011).

The effectiveness of CSR–SDG linkages also depends on the roles played by government, corporations, and civil society. Governments act as regulators and facilitators by setting legal frameworks, defining priority sectors, and ensuring accountability. Corporations provide financial resources, managerial expertise, and technological innovation, while civil society organizations often function as implementing partners and local intermediaries (Fox et al., 2002; Jamali & Keshishian, 2009). However, weak coordination among these actors frequently leads to duplication of efforts, uneven regional distribution of CSR resources, and

misalignment with local needs. This highlights the importance of institutional mechanisms that enable collaboration and policy coherence.



*Graph 1: CSR spending vs SDG Priority Areas*

*Source: Ministry of Corporate Affairs (CSR Data FY 2023-24); NITI Aayog (SDG India Index 2023-24); UN SDG Global Database.*

The graph brings out a gross disparity between the right social investment in India and the developmental needs of India itself showing a strong herd mentality in the corporate social investment. Although Quality Education (SDG 4) and Healthcare (SDG 3) receive more than half of all corporate funding, these sectors present a smaller “priority gap” than other neglected ones. The most severe disconnect can be observed in Gender Equality (SDG 5), and Zero Hunger (SDG 2); both of them are among the high-priority areas with large performance gaps according to NITI Aayog and yet they engage less than 5 percent of CSR capital altogether. It implies that, as the corporate India is fulfilling its legal spending requirements, the capital is not being systematically directed towards the systemic socio-economic gaps (such as climate action and gender parity) needed to meet the 2030 Agenda, but rather is being directed towards so-called traditional or safe projects.

The conflict between the compulsory and voluntary approaches is one of the most controversial features of the CSR policy. The argument behind compulsory CSR is that the legal compulsory CSR can provide predictable funding, broader coverage and more reflective of the public interests especially in developing economies (Vogel, 2005). People who are critical are warning though that over-regulation can serve to promote symbolic compliance and not commitment thus, companies can see CSR as a source of legal liability as opposed to strategic obligation (Banerjee, 2008). Voluntary CSR lacks accountability and suffers inconsistency whereas being free and flexible in nature. According to the literature, the hybrid approach which involves a combination of regulation and incentives as well as strategic direction can be more effective in the promotion of SDGs (Moon, 2007).

Another very important dimension of the CSRSDG policy interface is accountability, monitoring and impact governance. Despite the widening of standards of reporting and also sustainability disclosures, most CSR models continue to focus more on expenses and activity reporting rather than results and long-term effects (Blowfield, 2007). Lack of transparency is restricted by weak monitoring systems and makes it hard to determine whether CSR efforts are actually creating a sustainable development. Researchers also highlight the necessity to have strong governance mechanisms that will interconnect CSR reporting and SDG indicators, independent assessment, and stakeholder involvement (Schneider et al., 2010).

Lastly, the literature cautions of a number of risks involved in CSR-led development. There are common issues with fragmentation of development, depoliticisation of social issues and corporate green washing (Banerjee, 2008; Blowfield and Frynas, 2005). CSR can impair democratic accountability and change priorities in development to corporate ones when it replaces instead of complements state responsibility. These dangers reiterate the fact that CSR should be regarded not as an alternative to the government policy but as a well-regulated tool in a greater sustainable development strategy.

### Findings

This policy-oriented and qualitative research shows that Corporate Social Responsibility (CSR) contributes to the promotion of the Sustainable Development Goals (SDGs) under certain conditions. According to the analysis, CSR has a great potential to be used as a supplementary development tool yet this potential is highly policy-related. The best way to use CSR initiatives is to have them incorporated into explicit regulatory frameworks, in line with the priorities of national development, and through institutional means. Without such policy direction, CSR would be largely disjointed, short-term in nature and based on corporate

likes and dislikes as opposed to development requirements. This observation confirms that CSR is not a viable alternative to state responsibility but can play a significant part in supporting the developmental efforts of the population as long as it follows consistent policy frameworks.

The second important finding is associated with the character of CSR-SDG alignment. Although it is stated that many CSR programs are aligned with the SDGs, they tend to be thematic directed, as opposed to strategic. The companies often target rather frequent areas: education, health, sanitation, or environment protection without mentioning particular SDG targets or indicators. Consequently, CSR contributions are more likely to serve isolated objectives as opposed to institutional and interdependent problems highlighted by SDG framework. This curtails the transformational possibilities of CSR, and diminishes the SDGs to a symbolic level of reference and not as an operational tool of planning.

The research also concludes that effective regulatory frameworks have a great influence in ensuring that CSR has a developmental impact. Strict legal requirements, reporting procedures, and responsibility systems will prompt companies to become more long-term and systematic in approach to CSR. Clarity in regulation also enhances transparency, less discretionary spending of CSR funds and ensures alignment in national and international development agendas. In systems where governments are actively setting priority areas, promote collaborations, and measure the results, CSR efforts are doing more to bring about sustainable and inclusive development results.

Lastly, the results indicate that the lack of good cooperation among key stakeholders, such as government agencies, corporations, and the civil society organisations constrains the long-term sustainability of CSR-led development initiatives. There is a tendency of duplication of projects, unequal distribution of resources in regions, and sharing of knowledge due to poor institutional coordination. Lack of continuity and scalability is further compromised by the lack of integrated planning and monitoring structures. In the absence of good coordination mechanisms, CSR initiatives can end up being isolated efforts instead of becoming part of the overall system change.

On the whole, these discoveries highlight the significance of considering CSR not as a standalone or voluntary practice but as a policy-mediated tool that needs effective governance, alignment of strategies, and institutional alignment in order to be effective in facilitating the SDGs realization.

### **Conclusion: Future directions and policy implications**

As concluded in this paper, Corporate Social Responsibility (CSR) can contribute to the development of the Sustainable Development Goals (SDGs) in a significant way when implemented in a rational and well-structured policy. Instead of being a voluntary or philanthropic practice, CSR is becoming a policy-mediated tool that mobilizes the resources of the private sector with a view to assisting with the goals of development in the public. It has been shown that the role of CSR in sustainable development is the greatest when there is a regulatory clarity, institutional coordination, and a strategic alignment with the priorities of the SDGs. In these situations, CSR augments state-based development programs through reinforcement of social welfare, environmental sustainability and inclusive economic growth.

The most notable policy implication of the study is that there should be more coherence between the planning of national development and regulation of CSR. CSR frameworks should be in line with larger policy priorities, such as national SDG plans, sector plans and long-term sustainability plans. In the absence of coherence, CSR initiatives are likely to be divided, in short-term, and out of structural development requirements. Policymakers should thus go beyond expenditure based compliance and promote outcome-driven planning, monitoring and evaluation system through which links the CSR activities with quantifiable development goals.

There are also significant implications of the findings to governance, sustainability and corporate accountability. Effective governance systems, including open reporting guidelines, autonomy in the checking process and involvement of the stakeholders are the key elements that will help make sure that CSR is a part of the true developmental achievements and not a symbolic take off to compliance or image benefits. Sustainability-wise, policy-oriented CSR may be used to facilitate long-term social and environmental goals through facilitating continuity, scalability and sectoral integration. Simultaneously, an increase in corporate responsibility will see to it that a business does not just focus on financial performance, but they should also be accountable concerning the social and environmental influence they have.

This study can be extended in a number of ways in future research. The sector-specific analysis may focus on the contribution of CSR to specific SDGs in education, health, energy, or environmental protection. International or comparative country/region policy studies would yield more information on the role of different regulatory strategies in influencing the effectiveness of CSR. Lastly, the incorporation of CSR in the national development planning especially in the developing economies needs more research to determine how the public policy can utilize better the corporate resources in creating sustainable and inclusive development.

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