

The Newsletter

From the Social Responsibility Research Network

www.socialresponsibility.biz

Welcome to the final Newsletter for 2008. We have seen a very successful conference again this year, and you will find a review of this conference written by Nor Raihan Mohamad, the winner of the Young Academician Award from the conference. This conference was held in Durham, UK while the next one will be held in Pretoria, South Africa. You will find a ***Call for Papers*** for this – the 2009 – conference later in this Newsletter. You will find this on our website also together with details of all past and future conferences, including some photos. Please feel free to download any photos which you like.

In this Newsletter we publish news items, research profiles and short articles of general interest to members. Please send anything which you would like to be published in a future issue. In this issue one of the articles which is included is by Pedro Innecco who would like some comments and feedback on his ideas. Please contact him directly with your opinions and feedback. You can contact him at pedro@innecco.com.

As you know the Network, in addition to organising our annual conferences, produces our academic peer reviewed journal – Social Responsibility Journal – and you can find details of this from our publisher – Emerald – at www.emeraldinsight.com/info/journals/srj/srj.jsp.

The Network occasionally does other things – for example you will also find in this Newsletter details of a book which we have published and which was given to delegates at the conference in September. We plan to do more publishing but this depends upon the availability of funds...

The main reason for the existence of the Network however is to enable all of us, as scholars concerned with various aspects of social responsibility, to communicate with each other, share information, join together in research projects, develop courses and course material and various other activities. Hence it is important for us to share news and opportunities. This is the purpose of the email list of members. This too is the purpose of this newsletter – which will promote our interests and activities to a wider body of people than the 500 members of the Network who receive emails.

The strength and vibrancy of the Network is of course only the same as that of its members. So we are inviting you to share news and opportunities both through the email communication system and through this Newsletter by sending contributions.

Chair of the Network: Professor Dr. David Crowther, De Montfort University, Leicester Business School, The Gateway, Leicester LE1 9BH, UK davideacrowther@aol.com
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The Social Responsibility Research Network Constitution

This was agreed at an open meeting during the 2005 conference in London. But note that no Board has ever been elected. So volunteers are welcome...

The Social Responsibility Research Network (SRRNet) is a body of scholars who are concerned with the Social Contract between all stakeholders in global society and consequently with the socially responsible behaviour of organisations.

1. Mission

The mission of the SRRNet is to promote collaborative, cross-cultural and international research on any aspect of its social responsibility agenda, to improve knowledge by such research and to disseminate such research globally.

2. Strategy:

The strategy to accomplish the mission will be based on:

- The exchange of research through of its website;
- The promotion and organisation of a series of international research conferences, ideally in various parts of the world and each under the leadership of a named individual;
- The production and dissemination of an academic journal;
- The production of such other publications as are deemed appropriate and for which sufficient funds exist;
- The promotion and organisation of a series of international visits and collaborations (depending upon funding) to work on special projects.

3. Organization

Membership of the network is open to anyone. It is a formally constituted organisation governed by this constitution and managed by an elected / nominated board. The management of the network will be delegated to this board, which will be supplemented by a general meeting, open to all members, which will take place at each conference organised. Membership of the board will consist of:

- One member elected at each general meeting, who will serve for 3 years;
- Each conference organiser, who will serve for 2 years prior to and 2 years subsequent to the conference organised;
- The journal editor.

The board may also appoint additional members as deemed necessary, and from its membership shall nominate a chair and a treasurer.

4. Financing

To achieve the mission, the SRRNet (via its board) will seek sources of funding and sponsorship. Additionally it will receive funding via the conferences and the sale of published material.

Conference Review: The 7th International Conference on Corporate Social Responsibility (ICCSR) 3-5 September 2008.

By:

Nor Raihan Mohamad
University Malaysia Terengganu, Malaysia
& Best Young Academician, 7th Conference

I feel extremely honored to write the conference review for the Social Responsibility Research Network Newsletter as an acknowledgement for being awarded the Best Young Researcher award in this year's conference. I presented two papers in this conference. The first paper was "Earnings Management and Corporate Social Responsibility" and the second paper was my PhD research proposal entitled "Corporate Governance, Corporate Social Responsibility and Ethical Financial Reporting". This award is indeed very meaningful to me as a novice (young) researcher coming from a less developed country where CSR research is still an infant. I hope this particular kind of award will motivate other young researchers to dwell deeply in CSR research.

The 7th International conference on Corporate Social Responsibility which was organized by the University of Durham and the Social Responsibility Research Network was fantastic. The organizer has chosen the historic city of Durham, well known as the World Heritage site of the Castle and the Cathedral. The growing interest in the corporate social responsibility area particularly for this ICCSR is overwhelming as evidenced by the submission of a large number of research papers by the due date on 31st May 2008.

On a personal note, I was looking forward to attending this conference because this is the place to meet like-minded people and to discuss and exchange ideas. As a PhD student and an academician, it is critically important to have experts' opinion in order to develop a good research proposal. This is a golden opportunity for every PhD students and also as a novice researcher focusing on the CSR area to have the experts' opinion to refine their research framework. The senior researchers not only commented on the content area but also shared their experiences, exchanged ideas and provided moral supports to move on with our PhD research.

This conference was unique because it was interdisciplinary in nature. The presence of individuals of multi academic disciplines, government officials, and business and NGO representatives enriched the intellectual discourse as well as real life situations. Although the participants were of various backgrounds and came from different parts of the world, they shared the same aspiration, as enshrined in a motto "we care for each other and we are committed to contribute for the betterment of this world".

To me the best part of the conference was the friendly attitudes of the participants as if we belong to a huge family. I truly enjoyed attending ICCSR because I could learn the technical aspects of CSR and also the arts and sciences of acquiring knowledge. The tacit knowledge possessed by every participant particularly the experts from the particular fields were unique, precious and valuable to be captured particularly by the young academicians. This is very important as far as acquiring knowledge is concerned because what appear in books or journals is the content of the knowledge but getting to know and directly interact with writers is more intriguing.

Organization of the conference

As far as organization is concerned, this conference ran smoothly. As it was held at a university, this conference has the edge advantages for the conference participants. Complete facilities were in place. Accommodations, wireless high-speed internet services, various types of conference rooms, audio, presentations aids, and lightings were superb. The fee for this conference is inclusive of accommodations and was definitely value for money. The organizer of this conference has certainly done their job very well. Congratulations.

Venue

It was great having the 7th ICCSR in Durham, a historic city of the World Heritage site of the Castle and the Cathedral. We felt very special to have an opportunity to attend the conference dinner at the Durham Cathedral, the greatest Norman building in England, perhaps even in Europe. This Cathedral is cherished not only for its architecture but also for its incomparable setting. My first sight of this glorious medieval castle was intriguing. Little did I realise that this magnificent castle was used as a film location, from Harry Potter to Elizabeth to Becket to Blackadder. There was so much to see and do - history, art, landscape, fun for the children, dining, shopping, or simply exploring the beauty.

Content & Presenters

The most distinguishing feature of this conference was the presence of prominent key note speakers and the meeting sessions with editors of several sought after journals - the Journal of Enterprising Communities & Journal of Small Business Entrepreneurship, Social Responsibility Journal, Journal of Applied Accounting Research, and Emerald Group Publishing. The doctoral colloquium session was also useful. The meet- the- editor session benefited the academicians and researchers especially in getting tips to publish their research. The doctoral colloquium session is the best avenue for the PhD students to get feedback for their PhD research.

Nearly 70 papers were accepted for this conference. The large number of papers accepted in this years' conference was due to the growing interest in CSR research. Nevertheless the presenters were all aware of their "social responsibility" - keeping the time well during their deliberations. However, the time allocated to the doctoral colloquium session should probably be extended to about 30-40 minutes to give sufficient time for discussion of their research.

Conclusion

Overall, this is the most significant conference that I have ever attended and I had a wonderful time at the 7th ICCSR at Durham University. My physical presence at the conference was justified as my objective of securing important feedback for my PhD research proposal was accomplished. Surprisingly, a bonus was waiting for me in the form of the Best Young Researcher award, sponsored by Emerald Group Publishing and Gower Publishing. How wonderful and satisfying! I owe gratitude to my PhD supervisory committee; Prof Dr Shamsul Nahar Abdullah, Assoc. Prof Dr. Nik Fuad Nik Kamil and Dr. Mohd Zulkifli Mokhtar; the 7th ICCSR organizing committee; Prof Dr. David Crowther, Prof Dr. Güler Aras, Dr. Sallyanne Decker, Dr. Riham Rizk, and all the conference participants. Forward looking - I certainly want to be with all of you in future deliberations.

Business ethics: The case for social change

Pedro Innecco (2008)
www.pedroinnecco.com

Abstract

Purpose – Organisations tend to pursue business ethics for different reasons. The paper seeks to propose a simple model to evaluate the reasons why organisations pursue business ethics.

Design/methodology/approach – Based on the original ideas of Wilhelm Röpke and other authors influenced by him, the paper looks for a possible evaluation of business ethics pursuit through a dynamic approach.

Findings – Organisations would often pursue ethical initiatives expecting that stakeholders would perceive based on the same sets of values and beliefs as the organisation.

Originality/value – The paper offers a practical model as a mean to evaluate and portray the different reasons and stimulus for why organisations develop an interest in business ethics as perceived through different stakeholders.

Introduction

"One hundred and fifty years ago, the business corporation was a relatively insignificant institution. Today, it is all pervasive" —The Corporation (2003)

The statement quoted above, taken from one of the most popular documentaries about business ethics of all time, brings to our attention the significant impact that organisations, particularly large-scale corporations where ownership and management are separated entities, can inflict in our lives. Consider their employees, consumers, investors, suppliers and the communities where organisations operate. Being such an intrinsic part of our society, there is no way for organisations to function in isolation from the environments from which they are part.

Moreover the effects of globalisation brought a scale of competitive markets that was inconceivable a hundred and fifty years ago; which in turn, conveyed into society a new level of conscience in social and environmental issues. As a result, stakeholders are expecting organisations to do more than just the *bare minimum* to keep their operations away from public scrutiny. Communities nowadays expect organisations to help make their world a better place.

Organisations that disregard ethical issues by following only the required legislation, while exploring loop-holes and other favourable options to maximise their profit in the short-term (like making use of legal devices in less favourable markets), are facing a great risk of feeling the wrath of their stakeholders; particularly in markets where competition is so tight that social responsibility might be the only differential competitive advantage between organisations.

In particular, the Internet has been a powerful ally in consumer activism. With blogs, discussion forums and review sites giving a powerful voice to the community, there are many cases of companies that had to succumb to the pressure of individuals. A whitepaper by Mark Sentinel, Analytica and immediate future PR mentions the case where the criticisms of one blogger toward the computer retailer Dell inflicted long-term damage to the company's image; in which other customers joined blogger *Jeff Jarvis* to collaboratively spread negative remarks about Dell's customer service.

All these factors are seen by the author to undermine the traditional view of the agency theory, in which the main objective of a business is to maximise the shareholder's wealth. Today, if a business is willing to prosper and have the dedication of its employees, the loyalty of its customers, a reputable brand in the society and expects to be dealt with

fairness by the authorities, such businesses must show concern to more than just their interests by assuming an instigated sense of social responsibility within their culture; instead of simply reacting to issues as they arise.

In this brief paper, the author proposes a matrix as a mean to evaluate and portray how stakeholders perceive the different reasons and stimulus for why organisations develop initiatives in pursuit of business ethics.

Innecco’s Matrix of Business Ethics Pursuit

The matrix consists of three horizontal dimensions. The two outer dimensions are **nature of reasons** and **approach of reasons**, and those dictate the position of the third inner dimension **tactic of reasons**. Depending on how the perceived reasons for pursuing business ethics fall within the spectrums of the outer dimensions, one can isolate the position within the inner dimension of reasons perceived by the relevant stake holders.

Innecco’s Matrix of Business Ethics Pursuit							
“UNCLEAR REASONS”		“PRAGMATIC REASONS”		“ZENITH REASONS”			
Bandwagon effect		Response to pressure		Down-to-earth		Prospect of profits	
CONVENIENT APPROACH				CONVICTIVE APPROACH			

Nature of Reasons

The nature of reasons deals with the general perception by the relevant stakeholders towards the intentions of the incumbent organisation in pursuing business ethics.

“Unclear Reasons”: When the reasons for the organisation to look into business ethics are seen as suspicious or anecdotal. Organisations perceived as having a lack of commitment with business ethics, or trying to avoid general ethical compliances at all costs, would often fall in the spectrum of having “unclear reasons” for pursuing ethical initiatives. Such reasons could provide little to no return to the business if stakeholders identify them as such. In more extreme cases in which organisations can be seen as misleading its stakeholders, the results can be disastrous towards brand image.

“Pragmatic Reasons”: When the reasons for the organisation to look into business ethics are seen as following a general compliance. Organisations that follow the general regulations and understand that changes are often necessary in order to either keep their status quo or improve their competitive advantage would often fall in the spectrum of having “pragmatic reasons” for pursuing ethical initiatives.

“Zenith Reasons”: When the reasons for the organisation to look into business ethics are seen as noble and groundbreaking. Zenith reasons are evident and transparent and shouldn’t present any doubts about the company’s true intent – there are no hidden agendas. Organisations that go beyond general compliance and identify long-term opportunities in ethics, such as building stronger relationships with the community and other incumbent stakeholders in order to obtain competitive advantage, would often fall in the spectrum of having “zenith reasons” for pursuing ethical initiatives.

Approach of Reasons

The approach of reasons deals with the perceived source of drivers or stimuli that catalyse the needs to pursue business ethics. In a way, the initiative to be ethical can always be seen as a reaction to the current values in society, which bring problems of ethical relativism. Therefore it is important to note the differences between convenient and convictive proposed by the author in this model.

Convenient: When an organisation adopts a set of business ethics in order to position itself in a zone of comfort, aiming to suit a particular situation or to facilitate their performance. Often a reaction to an external stimulus in their environment, a problem with this approach is that companies could potentially abandon or disregard their own ethical

initiatives with a change in the status quo. Some examples include changes in management, political and economic changes or as soon as a momentary hype of ethical scrutiny fades out from the environment. Moreover, taking such reactive approach could inflict a fracturing change as companies would have to suddenly respond to adopt (or re-adopt) strategies in their operations and management in order to meet the incumbent ethical requirements.

Convictive: When an organisation decides to look into business ethics driven by their own sets of values and beliefs, proactively identifying an ethical issue before it becomes evident and scrutinised in their environment. By instigating a sense of business ethics within the business could also increase the sense of social responsibility throughout the organisation, making employees less enticed towards committing questionable activities that would undermine the organisation's ethical convictions (behaviour breeds behaviour). A problem with the convictive approach is that in given circumstances, to be purely proactive could be economically unviable due to ethical relativism. Virtuous leaders could lose sight of their business perspective by doing more than the necessary to satisfy one stakeholder; thus indirectly thwarting other stakeholders.

Tactic of Reasons

Bandwagon effect: When an organisation decides to pursue initiatives just to be perceived as if they are considering ethical issues, thus giving the impression they are responding to stakeholders' expectations and market trends. Often the result of political or marketing stunts incurring hidden agendas, a momentary hype in society values can trigger certain organisations to announce they are going to pursue given ethical initiatives. But in reality those initiatives would have little effect either because the actions taken are anecdotal or insufficient, or because the organisation has other ethical issues under public scrutiny which they are failing to address.

For example, suppose an organisation has been under heavy scrutiny for predatory pricing, strong anti-union policies, poor care for the environment and illegal child labour. As the organisation publicly announces their interest in preserving lands in areas of little environmental concern, it would be seen as a *greenwashing* attempt to divert public scrutiny from other concerns.

Response to pressure: When an organisation decides to look into ethical issues because they feel pressured or are forced to do so, such as being the target of negative scrutiny. Response to pressure can be either an unclear reason or a pragmatic reason, depending on how the organisation responds to the expectation of stakeholders.

For example, suppose an organisation has been the target of a bad publicity about poor employment wages and conditions. If such organisation is seen as fighting their stakeholders to defend their stance, the fact that they eventually decide to respond to pressure just because they can't win the fight will be seen as having an unclear reason. On the other hand, organisations that are perceived by the stakeholders as pursuing ethical initiatives because they "got the message" and were predisposed to dialog and understand their stakeholder's concerns will be seen as having a pragmatic reason for pursuing ethical initiatives.

Down-to-earth: When an organisation draws business ethics pragmatically, realising that their initiatives would have an impact on their brand image. A down-to-earth tactic can be either pursued based on convenience or conviction depending if the organisation is perceived as looking to minimise the threats or maximise the opportunities.

For example, suppose a new and stricter law about CO₂ emissions is being discussed by a given government. An organisation looking to follow a convenient approach would analyse the impact such new legislation would have in their business when it becomes incumbent, what minimum changes it would have to adopt in order to comply and the consequences in failing to do so. The tactic involves a "better safe than sorry" attitude focusing mostly on

minimising the threats in order to avoid operational disruptions and bad publicity. On the other hand, an organisation looking to follow a convictive approach would advocate the new legislation. The tactic focus mostly on **maximising the opportunities** it would create when it becomes incumbent in order to increase their competitive advantage.

Prospect of profits: When an organisation pursues ethical initiatives based on an inherent belief that it is good business to be ethical, not necessarily expecting an empirical or tangible return of investment on the short term.

For example, suppose an organisation decides to restructure its policies, procedures and operations in order to drastically cut their carbon footprint. Not only their initiatives supersede the requirements of general legal compliance, but the organisation also vowed to invest a significant amount of their income in research and development towards alternative sources of energy. Regardless of the significant expenditures and uncertain returns on the short term, the organisation decides to launch such initiative because the executives believe it is "the right thing to do" due to a conviction that such the organisation can have a bigger role in the community, and that "doing the right thing attracts the best people" in the long term (Esty and Winston 2008, p14).

Proposed Use

The author proposes that organisations willing to assess how their pursuit of ethical initiatives is being perceived by stakeholders should apply the matrix to each individual group of stakeholders in order to assess the discrepancies between each group.

For example, a given organisation would apply the matrix to analyse how their initiatives are being perceived by their customers, trade unions and stakeholders. Comparing the findings amongst each result would give the organisation data that can help them with their strategic positioning.

The author proposes the following process when applying the matrix:

1. Assess the perceived approach in pursuing the initiative;
2. Assess the perceived nature in pursuing the initiative; and
3. Within the range of the outer dimensions assess the perceived tactics in pursuing the initiative.

The assessment criteria for each dimension would be either by individually interviewing or surveying each group of stakeholder individually in order to capture the mainstream perception of each group. The author proposes a set of questions for the assessment of each dimension.

As an example in assessment of the perceived approach, for each question the first option would lean towards the convenient approach, whilst the second option would lean towards the convictive approach. Two questions leaning towards the same approach would narrow down the position within the spectrum of the first outer dimension. The same principle is followed to the subsequent set of questions: when assessing the perceived nature within the spectrum of the convictive approach, for each question the first option would lean towards the pragmatic nature, whilst the second option would lean towards the zenith nature; and so on.

1. Approach: Convenient or Convictive

- a. Is the organisation perceived as doing the right things aiming to minimise risks, or as a long-term commitment to build a relationship with stakeholders and maximise opportunities?
- b. When contrasting with the history of the organisation towards business ethics, is the approach perceived as having dubious or, honest or intentions?
- c. Is the approach perceived as a great gesture, or the organisation could clearly have done more than what has been announced?

2. Nature: Unclear, Pragmatic or Zenith

2.1. Convictive: Pragmatic or Zenith

- a. Is the organisation seen as following the ethical leaders, or being an ethical leader?
- b. Is the organisation seen as expecting tangible returns on investment for their initiative, or just doing the right thing because they truly believe that good ethics is good business?
- c. Is the organisation perceived as doing just whatever is necessary to keep their competitive advantage, or as taking extra sacrifices for a greater good of the community and our future?

NOTE: Since the Pragmatic and Zenith natures within the spectrum of the Convictive approach can only be of tactics down-to-earth and prospect of profits, there is no need to have a subsequent set of questions to assess the tactics.

2.2. Convenient: Unclear or Pragmatic

- a. Is the organisation perceived as evasive towards ethical issues, or realist of their role in corporate social responsibilities?
- b. Is the organisation seen as having a lack of commitment towards the initiative, or as following the general compliance and expectation of stakeholders?
- c. Is the initiative seen as a last resort after running out of options, or as a clear understanding that a change was necessary to maintain their position and be competitive?

3. Tactic: Bandwagon effect, Response to pressure, Down-to-earth, Prospect of profits

3.1. Convenient, Unclear: Bandwagon effect or Response to pressure

- a. Is the organisation seen as self-centred, or somehow aware of ethical requirements?
- b. Is the initiative taken by the organisation seen as a stunt to divert attention from other issues, or as a clear response to a specific concern?
- c. Is the initiative seen as anecdotal having little to no results, or will it provide tangible results?

NOTE: The questions above must be answered despite if the organization is being perceived as just complying with the minimum expected

3.2. Convenient, Pragmatic: Response to pressure or Down-to-earth

- a. Is the organisation generally seen as acting only after being under scrutiny, or willing to follow regulations as soon as they become effective?
- b. Is the initiative taken by the organisation seen as a willingness to address specific stakeholder's concerns, or as an anticipated "better safe than sorry" tactic?
- c. Is this initiative evidence that the organisation is prone to be less, or more inclined towards ethical issues in the future?

The author defends that existing Ethical Decision Making Models, such as Nash's Model (1981) or Rion's Model (1990) could also be adapted for carrying out these assessments.

Classification of Organisations

Although the matrix is proposed as a method of evaluating discrepancies amongst perceptions of ethical initiatives amongst the stakeholders of a given organisation, the author defends that the matrix could be combined with other methods ethical models. The late David Week from London Metropolitan University proposed in 1997 a method of classifying organisations stance towards ethics. Week's model, which seems to be based on previous works by Wilhelm Röpke's, proposes organisations to be classified as follows (Week, 1997):

- **Ethically negative.** Organisations seen as having a negative stance on ethics are self-centred and would often act with means to an end having little or no regards towards ethical issues.
- **Ethically neutral.** Organisations seen as having a neutral stance on ethics would act on the changes in their environment that could pose a threat in order to ensure their survival. They could act as ethically negative or positive in given circumstances in order to guarantee their position within their zone of comfort.
- **Ethically Positive:** Organisations seen as having a positive stance on ethics would often act in building opportunities through ethics and reaching out to their stakeholders.
- **Ethically dependent:** Organisations seen as having a dependent stance on ethics would have their business model and brand image dependent on ethical initiatives. For example: the Body Shop, Amnesty International or the Cooperative Bank.

The Matrix of Business Ethics Pursuit proposed by the author could help organisations identify their position within David Week’s model, as per the overlap illustrated below:

Innecco’s Matrix of Business Ethics Pursuit							
“UNCLEAR REASON”		“PRAGMATIC REASON”		“ZENITH REASON”			
Bandwagon effect		Response to pressure		Down-to-earth		Prospect of profits	
CONVENIENT APPROACH				CONVICITIVE APPROACH			
Ethically negative		Ethically neutral		Ethically positive		Ethically dependent	
David Week’s Model							

As per the diagram above, the author asserts that organisations perceived as having an ethically negative instance would be seen as having convenient approaches of an unclear nature for pursuing business ethics, which would be the result of following a bandwagon affect or response to pressure tactics.

Organisations perceived as ethically neutral would be seen as having a convenient approach of either an unclear or pragmatic nature, which would be the result of following a response to pressure or convenient down to earth tactics.

Organisations perceived as having an ethically positive stance would often be seen as having either a convenient, but mostly convictive approach of either a pragmatic or zenith nature, which would be the result of following either convictive or convenient down to earth tactics or prospect of profits tactics.

Finally, organisations perceived as ethically dependent would be seen as having a convictive approach of a zenith nature, which would be the result of following prospect of profits tactics.

Conclusions

The author defends that the proposed model can help organisations assess their initiatives such as policies, procedures and operations in the sphere business ethics. By providing a breakdown of the perception variables introduced with the model, organisations could better assess the discrepancies on how their initiatives are being perceived, both internally and externally, amongst their stakeholders. Such assessments can in turn help organisations with their strategic positioning in fine-tuning their ethical initiatives in order reach a middle-ground towards their stakeholder expectations.

Fifty years ago the views of petrochemicals and environmental issues were not seen with the level of concern as they are today. At that time, acting on the same degree of environmental conscientiousness that is prevalent nowadays was likely to antagonise the vast majority of stakeholders. It is part of marketing to anticipate ethical issues that could damage the company image down the road. Often business ethics could present high costs,

which could hinder the organisation's competitive advantage. This is particularly the case if stakeholders don't see the benefits of such ethical initiatives, or if the competitors that have a competitive advantage doesn't have similar costs regarding such initiatives. This is particularly common in countries where corruption is astonishingly disseminated through all layers of society, which illustrates the potential challenges organisations could face when trying to break from paradigms and false inductions.

It is important for an organisation to find the balance between being proactive and reactive with regards to business ethics, whilst trying to avoid the spectrum of unclear reasons whenever possible. While companies can act solely on the interests of their shareholders envisaging short-term profits, society nowadays demands more. Strong competition in the global marketplace would make such companies lose their competitive advantage against companies that abide to business ethics. Companies that only react to ethical issues as they arise, have hidden agendas and mislead stakeholders about their real intents are likely to be brought into shame. Companies not only face the possibility of severe punishments by stronger laws and regulations, but also the possibility of having their image damaged by consumer activism. On the other hand, companies must ensure its survival, and attempting to please everyone could put them at an in impasse amongst their stakeholders.

Organisations that fall in the spectrum of convenience must realise that there is little space for them to obtain competitive advantage within the scope of business ethics. Doing the bare minimum with regards to ethical compliances or attempting to avoid them whenever possible is likely to leave stakeholders unimpressed.

Organisations that fall in the spectrum of conviction must have a clear strategy which fits into their business culture. Failing to do so could effectively draw a company that is ethically positive into the position of becoming ethically dependent in a disorderly manner. It is important that companies follow an integrated approach in the effort to minimise issues brought by ethical relativism. Once expectations of stakeholders are raised, it would be imprudent for organisations to attempt to thwart them.

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A Research into the Public Perception of Charities in Singapore

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ABSTRACT

Charities in Singapore exist to create a better society. There are 1815 registered charities in Singapore. They create thousands of jobs for Singaporeans and their combined annual income runs into several millions. Singapore Government is working closely with charities to ensure that they are accountable, well run and meet their legal obligations.

The results of our survey on "Public Opinion on Charities" is fascinating. Majority of Singaporeans feel that charities make a valuable contribution to our society and they play a vital role in fulfilling the needs of Singaporeans. It is encouraging to see that many Singaporeans have belief in charities. It is for all of us to ensure that charities reputations stay healthy.

SUMMARY OF FINDINGS

184 Singaporeans, chosen at random, took part in the survey. 60.64% are males and 39.36% are females. 81.61% (142) have qualifications above "O" level qualifications. 68.97% are Diploma and Degree holders.

Key Findings:

1. Majority of Singaporeans (71.2%) who responded to the survey believed that charities play a vital role in fulfilling the needs of Singaporeans. And 75.74% agree that charities make a valuable contribution to our society.
2. 64% of the respondents felt that they don't have enough information on how charities are regulated.
3. Majority (86%) of those who took part in the survey felt that charities must provide to the public information on how they use the donations raised from the public.
4. 52, 3% expressed that they have confidence (average and above average level) in charities, whereas 47.7% said that they have low level of trust and confidence in charities.
5. 61.12 felt that charities spend their money wisely and effectively, whereas 35.26% felt otherwise.
6. When participants were asked why they trust a particular charity, the answers given were varied. The reasons given in the order of importance are:
 - a. The Charity has good reputation
 - b. It is set up for the public good
 - c. I have seen what the charity does
 - d. I believe in the cause
 - e. It does an important job
7. 83.5% expressed that charities play an important role in Singapore's society.
8. 47.42% did not check whether it was a genuine charity or asked for proof of identification when they donated. 32.39% have given money to charities they have not heard of and without asking how the money would be spent.
9. 56.49% of those who took part in the survey felt that charities in Singapore are well-managed and 43.5% felt that they are poorly managed.

HIGHLIGHTS

No. of people surveyed: 184

No	Issue	YES	NO	
1	Charities play a vital role in fulfilling the needs of Singaporeans	YES 71.20%	NO 28.8%	
2	Charities make a valuable contribution to our society	YES 75.74%	NO 24.26%	
3	Singaporeans have enough information to understand how charities are regulated	YES 36.08%	NO 63.92%	
4	Charities must provide to the public information on how they use the donations from the public	YES 86.3%	NO 13.7%	
5	Charities spend their monies wisely and effectively	YES 61.12%	NO 35.26%	Not Sure 3.62%
6	Charities are well managed	YES 56.49%	NO 43.51%	

Profile of the responders:

1. Gender	60.64% male and 39.36% female
2. Occupation	49.73% Professionals and Executives 14.44% General Administrator/Clerical 4.81% Technicians 8% Housewives 23% others
3. Monthly income	26.95% less than \$2000 42,51% between \$2000-\$5000 16,8% between \$5000-\$10000 13.7% above \$10000
4. Working experience	25.61% more than 10 years working experience 23.1% between 6-10 years 25.07% between 3-5 years 26.22% less than 3 years
5. Highest level of education	36.21% first degree or higher 32.76% Diploma holders 12.64% G.C.E. 'A' level 9.77% GCE 'O' level 6.32% Professional qualifications 2.3% others
6. Age	37.5% between 21-25 35.32% between 26-39 27.17% between 40-54

8th International Conference on Corporate Social Responsibility

**8-10 September 2009
University of Pretoria, South Africa**

For the 8th conference in this series we will be visiting South Africa where the conference will be held in Pretoria and hosted by the University of Pretoria. It will be organised by the University of Pretoria in conjunction with the Social Responsibility Research Network.

Call for Papers

As usual the conference is intended to be interdisciplinary and welcomes contributions from anyone who has a perspective on this important issue. This time there will be a focus on the theme of

NGOs and CSR

Although much work has focused upon corporations there is a growing interest in the relationship between business and NGOs and how this relates to CSR. We therefore consider that it is timely to look in greater detail at this relationship, although papers addressing other areas of CSR are welcome. Thus papers are welcome on any topic related to this broad issue and suggested themes for papers include:

- Social and Environmental Accounting
- Corporate Accountability
- Social and Environmental Auditing
- Social and Environmental marketing
- Globalisation and Corporate Activity
- Protests Concerning Corporate Activity
- Regulation of Corporate Social and Environmental Behaviour
- Governmental Influences on Corporate Accountability
- CSR and Corporate Governance
- CSR and Stakeholders
- CSR and Corporate Risk
- Corporate Responsibility and Triple Bottom Line
- Socially Responsible Investment
- Social Entrepreneurship
- Business, NGOs and CSR
- Case Studies and Practical Experiences
- Microfinance

Offers to run workshops, symposia, poster sessions, themed tracks or alternative events are especially welcome. Please contact Professor Stella Vettori (stella.vettori@up.ac.za) with suggestions.

Abstracts of 200-500 words should be sent by 31st May 2009 (preferably by email to davideacrowther@aol.com) or by post to Professor David Crowther, Conference on Corporate Social Responsibility, De Montfort University, Leicester Business School, The Gateway, Leicester LE1 9BH, UK.

Selected papers from this conference will be collected for publication in special issues of journals associated with the conference. It is anticipated that an edited book will also be produced. Full details will be provided later.

Doctoral Colloquium

This year we will again be running a doctoral colloquium on one day of the conference. The aim will be to give detailed feedback to doctoral researchers concerning their papers. Feedback will be specific to each person and their research, and will be given by an experienced academic in the field. The colloquium will be an integral part of the conference and all delegates will be expected to participate fully in the conference but the sessions will give extra time to presenters – to allow for discussion and formal feedback. This colloquium will be organised by Professor Dr Güler Aras and abstracts of 200-500 words should be sent by 31st May 2009 (preferably by email to guleraras@aol.com). In order to allow detailed feedback full papers will be required in advance of the conference – full details will be given to participants upon acceptance.

Following on from the precedent set in the 6th conference in Kuala Lumpur, a Young Academician award will be made during this colloquium.

Venue of the Conference

The conference will be held in the University of Pretoria. The conference fee will be announced later and will include accommodation, meals and conference materials. An optional sightseeing tour will be organised at the end of the conference; full details will be available later. We look forward to welcoming you to Pretoria in 2009 for the 8th conference in the series.

Full and updated details can be found at the conference website:

www.davideacrowther.com/8csrhome.html

Stella Vettori
Conference Chair
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Culture and Corporate Governance

Edited by GÜLER ARAS & DAVID CROWTHER

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Research Series: Issues in Corporate Behaviour and Sustainability

Series Editors: Güler Aras & David Crowther

Contents:

INTRODUCTION: Exploring frameworks of corporate governance, Güler Aras & David Crowther

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PART 3 – CULTURAL ISSUES: Culture and Corporate Governance: Revisiting the Cultural Imperative, Loong Wong; Social Responsibility at the grassroots: the influence of 'mahalla' community organisations on the CSR practices of small and medium enterprises (SMEs) in Uzbekistan, Daniel Stevens & Lobar Mukhamedova; Cultural Diversity at Work and the Need for Wholeness, Ana Maria Davila Gomez; Islam and Corporate Governance, Riham Ragab Rizk

CONCLUSION: The future of Corporate Governance: a prognosis, Güler Aras & David Crowther

Published 2008

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Or email to davideacrowther@aol.com

News from our members

Knowledge Globalization - Annual Conference 2009

<http://www.kglobal.org>

Boston, Massachusetts

April 17-19, 2009

Hosted by [Sawyer Business School](#), Suffolk University, Boston, Massachusetts

Organized by [Journal of Knowledge Globalization](#)

Theme:

Knowledge Globalization: Knowing, Sharing, and Changing

Sustainability, organizational solutions, capacity development, innovations in science and technology, economic and financial applications, social advancement, and accountability.

Conference goal

To share knowledge among developed and developing countries and discuss the challenges and opportunities of knowledge globalization. Knowledge globalization encourages initiatives that provide, promote and participate in the process of knowledge sharing to benefit global economies.

Call for papers

We invite papers in all areas of management, business, economics, and social and natural sciences dealing with sharing of knowledge to promote social and economic advancement.

Please send one page abstracts or completed manuscripts in Word or pdf format to the conference director at confdirector@kglobal.org with a copy to mrahman@suffolk.edu. More than one submission from the same person will be considered.

Submission deadline is December 31, 2008.

Based on the reviews from the referees, an accepted article may be considered for publication in the Journal of Knowledge Globalization.

Conference registration Fee

\$250.00, if registered by December 31, 2008

\$300.00, if registered after December 31, 2008

\$100.00 Full time students' discounted rate

\$ 40.00 Saturday Dinner Gala per person. Guests are welcome

Registered conference participants' spouses and partners can register as guests for \$125.00

Fees include Friday Reception, two breakfasts, session refreshments, and two lunches

Registration Website

Please register through the website <http://www.acteva.com/booking.cfm?bevaid=166941>

Suffolk Professors and students register with the Conference chairs at a special rate.

Refund Policy

Cancellation requests received by December 30, 2008 will be refunded 100%. Requests received between December 31, 2008 and February 29, 2009 will be refunded 50%. No refund will be available after February 29, 2009.

Conference Venue

Suffolk University Law School (www.law.suffolk.edu). Suffolk University is in downtown Boston on historic Beacon Hill near the Park Street T station (Subway)

Student Participation

Students can participate in the conference in two ways:

- 1) Students can register for two full days at the discounted rate of \$100
- 2) Students can also submit papers for the poster session and/or a full paper for presentation

Suffolk Professors, Students and Alums

Contact the program director to register.

For more information visit: <http://www.kglobal.org/conference08.cfm>

Or, send email to confdirector@kglobal.org

Conference Chairperson:

Dr. Mawdudur Rahman, Professor of Accounting, Sawyer Business School, Suffolk University, Boston, MA. Email: mrahman@suffolk.edu

Conference Co-Chairperson:

Myra Lerman, Asst. Dean, Sawyer Business School. Email: mlerman@suffolk.edu

Knowledge Globalization Conference 2009 Committee (<http://www.Kglobal.org>)

SCOS 2009

The bridge: connection, separation, organization

27th Standing Conference on Organizational Symbolism

Venue: Copenhagen and Malmö Dates: 8th-11th July, 2009

The symbol of the bridge has a long and complex genealogy in European social theory and serves as a powerful metaphor in organization studies. Georg Simmel's essay 'Bridge and Door' is at least one obvious reference here, with its observation that "the human being is the connecting creature who must always separate and can not connect without separating". This makes the bridge almost ubiquitous in social relations – either in terms of its presence or absence. Simmel goes on to conclude that we must "first conceive intellectually of the merely indifferent existence of the two river banks as something separated in order to connect them by means of a bridge". These themes of connection and separation also take us further back, to Hegel's Platonic discussion of the human condition as predicated on discontinuity, on a lack of otherness, an *absence* of connection and a fundamental separation from each other. Consciousness, for Hegel, means identifying as *one* self (oneself) and not an *other* (another). A similar trajectory of course can be found in the many variants of psychoanalysis and their emphasis on both connection with and separation from those around us as crucial aspects of early psychological development.

The physical structure of the bridge also functions as a potent historical and cultural icon. Think for example of Livy's account of Horatius' defence of the pontis sublicius at the gateway to Rome; or the painting of the Forth Road Bridge, which in British culture is a more modern metaphor for an unending task than the myth of Sisyphus; or the destruction and subsequent rebuilding of the Old Bridge at Mostar, for which the city is named. Relatedly, the Sydney Harbour Bridge, London Bridge and the Golden Gate Bridge, inter alia, all operate as visual proxies in popular culture and a variety of commercial media for their respective cities. And bridges inspire – paintings by Canaletto, Monet, Pissarro, Turner and Van Gogh, songs by Simon and Garfunkel, Bobbie Gentry and the Kinks, Christo's wrapping of the Pont Neuf, a myriad of creative writing and film ... and this call for papers. At our two-centre 27th SCOS conference, during which we will travel across the 17 kilometre long *Øresundsbron* connecting Denmark and Sweden, we invite you to consider the bridge in the context of organization studies.

Organizations themselves – of whatever sort - are of course based on connectivity and separation, on the *inter* and the *intra*, and their diametric opposites. And organizational scholars, both 'mainstream' and 'critical', have reflected on a wide variety of issues which pertain to these themes. Thus there are well developed and longstanding literatures on culture, conflict, teamwork, competition, identity, diversity, inter-organizational partnerships (of whatever kind) and so on. For SCOS 27 we therefore encourage innovative and novel perspectives on such topics which do simply not rehearse established wisdom. Bridging is, moreover, absolutely central to the SCOS ethos of encouraging interdisciplinarity in an international environment. So we are, as ever, interested in papers about any aspect of organizations and organizing which connect together different knowledges and realities, different disciplines, different geographies, different cultures, academe and practice, 'mainstream' and 'critical' and so on. But the number of associations attached to bridges

and bridging are limitless – thus the potential themes below are limited only by your (and our) imaginations:

- (Inter)disciplinarity in organization studies
- Critique and collaboration in organization studies
- Construction and deconstruction in/ of organization studies
- Global organizations as sources of international connection and separation: WTO, World Bank, IMF, United Nations
- Bridging as boundary maintenance, bridging as blurring, in and between organizations
- The bridge in finance: capital, impermanency and the interim
- The bridge in higher education: fast tracking and 'year zero' programmes
- The bridge in music: a contrasting section of melody or words prefacing the repetition of the chorus
- Links and hyperlinks in organizational cyberspace
- The allegorical bridge: as masculine icon, as feminine icon, as spiritual icon, as icon of modernity
- Organizing relocation: managing and experiencing expat careers
- The bridge as temporal connection between present and future: strategy, vision and mission
- Organizational arrivals and departures: hiring, induction, firing, 'outplacement', redundancy, turnover, retirement
- Organizational connections and separations: sameness, difference/ diversity, identity, culture, teamwork, etcetera
- Mending intra-organizational bridges: conflict, its resolution and/ or persistence
- Inter-organizational bridges: joint ventures, strategic alliances, mergers and acquisitions, public-private partnerships

As always, alternative interpretations of the theme are both invited and encouraged. SCOS 2009 will also have an open stream, allowing for the presentation of papers of more general interest to the SCOS community. In addition we welcome suggestions for workshops or similar events in line with the proposed theme. Outlines of workshops should be the same length as a paper abstract and should give an indication of the resources needed, the number of participants, the time required, the approach to be taken and the session's objectives. Please identify 'open stream' or 'workshop' on your abstract as appropriate.

* * *

Venue: The conference will be hosted primarily by Copenhagen Business School with assistance from the Department of Urban Studies, Malmö University. In keeping with the bridge theme, we will bridge two different countries. Train tickets will be provided for travel between the two venues, as will some time.

Organization: The main organizers are Annette Risberg (Copenhagen Business School, Denmark), Peter Elsmore (London South Bank University, UK), and David Crowther (De Montfort University, UK). Support is provided by Copenhagen Business School, Malmö University and various other sponsors.

Please visit the conference webpage www.scos.org/2009 for more information.

Abstracts: Abstracts of no more than 500 words, in Word format, should be submitted as e-mail attachments by Friday December 6th 2008 to: scos2009@gmail.com You may also direct any queries to this address.

1st INTERNATIONAL CONFERENCE ON GOVERNANCE, FRAUD AND SOCIAL RESPONSIBILITY

*"scientific meeting of the studies on accounting, finance, auditing, taxation and related law"
will be held on **June 10-14, 2009** in Ramada Plaza Istanbul.*

Keynote Speakers

- **PROF.DR.PAUL BARNES – Nottingham Trent University UNITED KINGDOM**
Director of Fraud Risk Management Center
- **DR.HALUK GURSEL – SWITZERLAND**
Dr. Haluk Ferden Gursel, MA, CFE, CPA, CGFM, CFS Chief Compliance,
UNITED NATIONS GLOBAL PROGRAMME ON AIDS, Geneva, Switzerland
- **DAVID CAFFERTY – DUBAI**
Director (Forensic & Compliance Services) Total Solutions Europe BV
- **ASSOC.PROF.MAK YUEN TEEN – NUS Business School – SINGAPORE**
Co-Director, Corporate Governance and Financial Reporting Centre, 2003 – Current
- **PROF.DR.GEORGES SELIM – UNITED KINGDOM**
Emeritus Professor of Internal Auditing and Head of the Faculty of Management
- **PROF. DR.MERVYN ELDRED KING – SOUTH AFRICA**
Director of Global Reporting Initiative

Important Dates:

Deadline for sending abstract of the presentation: December 31st, 2008
Informing for the result of the papers' evaluation: January 23rd, 2009
Deadline for the sending fullpaper: March 31st, 2009
Acceptation notification for the fullpaper: April 17th, 2009
Deadline for the registration for the conference: April 24rd, 2009

Conference Titles

All scientific studies on corporate governance, fraud and corporate social responsibility in accounting, finance, taxation and related law will be evaluated for the conference.

Manuscript Style

Conference Papers should be written according to APA 5th edition (American Psychological Association). For the information;

<http://owl.english.purdue.edu/owl/printable/560/>

Abstracts of maximum 120 words should be sent by December 31st, 2008
to **icgfsr1@yahoo.com** and cc to **kiymettunca_caliyurt@hotmail.com**

Research Network for Business Sustainability

A SYSTEMATIC REVIEW OF THE RESEARCH ON COMMUNITY ENGAGEMENT

The Research Network commissioned a systematic review of the research on community engagement. The purpose was to map the intellectual territory—to identify what we know and what we do not know about engaging the community.

The research team, led by Dr. Frances Bowen of the U. of Calgary's Haskayne School of Business, reviewed over 200 academic papers and practitioner reports and synthesized the findings. Their reports are available at <http://sustainabilityresearch.org/index.php?fa=Opportunities.engagingCommunity>.

THE 2008/09 KNOWLEDGE PRIORITIES IN BUSINESS SUSTAINABILITY

The Research Network brings together a group of 15 leading sustainability practitioners every year to identify their knowledge priorities. We communicate these priorities to the research community in attempt to help address what Shapiro, Kirkman, and Courtney (2007, AMJ: 50, 2) called the "lost before translation" problem, which may partly explain the research-practice gap.

The report is available at <http://sustainabilityresearch.org/index.php?fa=Opportunities.showOtherResearchIdeas>. It lists nine research questions from practitioners, and some researchers (mostly Canadians) who are doing work related to each. The top two issues are 'business adaptation to climate change' and 'socially conscious consumerism.' The Research Network is funding a systematic review of the research on each of those two topics, which will conclude in the summer of 2009.

UPCOMING EVENTS FEATURE IN-DEPTH DIALOGUE SESSIONS AND EXPERT SPEAKERS

Two upcoming events organized by the Research Network for Business Sustainability will offer attendees the opportunity to share their experiences, both through formal dialogue workshops and informal networking. Between the dialogue sessions, four speakers from industry and academia will present their knowledge at each event.

Knowledge Forum on Socially Conscious Consumerism

Motivating Question: How do consumers take social and environmental attributes into account when making purchase decisions?

Friday, November 21, 2008

Ivey ING Leadership Centre, Toronto, Ontario

Speakers: Dr. C.B. Bhattacharya (Boston University), Michael Brossard (RONA Inc.), Dr. Peggy Cunningham (Queen's University), Dr. Ron Dembo (Zerofootprint)

Register: www.ivey.ca/bsv/consumers

Knowledge Forum on Business Adaptation to Climate Change

Motivating Question: How should business strategies incorporate adaptation to climate change?

Friday, November 28, 2008

Calgary Chamber of Commerce, Calgary, Alberta

Speakers: Dr. Robert Page (National Round Table on the Environment and the Economy), Prof. Jonatan Pinkse (Amsterdam Business School), Dr. Monika Winn (University of Victoria), Allan Amey (ICF Consulting Canada, Inc.)

Register: www.ivey.ca/bsv/climate

Aruna Das Gupta:

1. Her following paper is being listed by UN GLOBALCOMPACT website from a list of only 14 papers, under the section: Academic Literature on the Global compact:
Social Responsibility in India Towards Global Compact Approach; International Journal of Social Economics. Bradford: 2007. Vol. 34, Iss. 9, p. 637-663
2. She completed her doctoral work on: *Impact of Vivekananda's Thoughts on Social and Corporate Trends and Behaviour: Ideas for Creating a Sacro-Civic World in Social Management*, and submitted to Banasthali University, A Deemed University, in mid of 2008, under Prof. Subhash Sharma.

Books received

The Search for Social Entrepreneurship
Paul C Light
Brookings Institution Press
2008
ISBN 978-0-8157-5211-0