Measuring Corporate Social Responsibility Intention: Evidence from India's Top 100 Corporations

Shalini Sarin Jain
Evans School of Public Affairs
University of Washington, Seattle

Abstract

The dramatic influence of citizen activism and successes in binding and private regulation has driven home the point that managerial decision-making can no longer side-step the demand for corporate social responsibility (CSR). Extant scholarship distinguishes between social responsibility principles, socially responsiveness processes, and social behavior outcomes.[1] In this article, one of a series of three, I seek to measure articulation of social responsibility principles using social responsibility disclosure (SRD) on corporate websites and annual reports. Principles are values that inspire particular action. I use a variety of proxy variables to measure this elusive concept and examine how disclosure of CSR intention varies by ownership and industry affiliation. A first ever SRD database on the 100 largest corporations in India has been created using content analysis. Examining communication of CSR principles in the context of a millennia-old culture, former colony, and rapidly emerging economy not only addresses the overwhelming Western bias in the current literature but also presents an empirically observed reality of how cultural and institutional contests shape CSR

[1] Wartick and Cochran, 1985; Wood, 1991