



International Journal of Economic Research

ISSN : 0972-9380

available at <http://www.serialsjournal.com>

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Volume 14 • Number 6 • 2017

Corporate Social Responsibility : The Alternative Financing to Regional Development In East Java Province, Indonesia

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Abstract: The objectives of this study are to identify the companies' profile that conduct CSR programs; variety identification CSR program on the implementation and activities conducted by the company through a partnership and grants to communities in the East Java province; the evaluation of CSR activities of the company (enterprises, public enterprises, and private enterprises) in East Java; analyze and map CSR programs and activities conducted by the companies. The findings showed that the implementation of CSR in East Java is constantly increasing. Out of the 287 companies surveyed in 2015, it found that there is 2.5 trillion rupiahs of CSR funds that contribute to community development in East Java. A variety of CSR funds were allocated to several programs and activities such as education, health, environmental, social, public facilities and partnerships. For the implementation of programs in education as much as 148 activities, the health sector as many as 94 activities, the environment as much as 149 activities, the field of public utilities as much as 265 activities, social areas as many as 437 activities, field partnership of 123 activities, field of religious / renovation of places of worship as much as 118 activities, field culture as much as 7 activities, as many as 15 sports fields, other fields as many as 13, and aid for natural disasters as much as 7 activities.

Keywords: Corporate Social Responsibility Accounting, Alternative Financing.

INTRODUCTION

There has been an increasing interest in understanding corporate social responsibility in developing countries (Tilt, 2016). Sustainable development should be made by all development actors such as governments, civil society, as well as businesses (Dai, Ng and Tang, 2013). For companies, contributions can be made by carrying out social responsibility (Corporate Social Responsibility/CSR). CSR simply refers to strategies corporations or firms conduct their business in a way that is ethical and society friendly. CSR can involve a range of activities such as working in partnership with local communities, socially sensitive investment, developing relationships with employees, customers and their families, and involving in activities for environmental conservation and sustainability (Ismail, M, 2009).

Global market context which is characterized by permanent transformation, social responsibility became one of the major concerns of performance-oriented organizations management (Dobrea, R.C., Dinu, F.A (2011). Company is expected to set aside profits through CSR, to then be given to who really needs throughout society. CSR program synergy between the government and the company should continue to develop. Sustainable CSR program is expected to be able to create a community life that is more prosperous and independent. Each of these activities will involve the spirit of the synergy of all the parties continuously build and create prosperity and ultimately will create independence from the people involved in the program.

The government has always sought to accelerate the achievement of development goals contained in Medium-Term Development Planning (MTDP) Document. However, with limited financing through state and local budgets, governments need alternative sources of potential funding. One potential alternative is the optimization of alternative sources of financing of the company through CSR (Corporate Social Responsibility). In drawing up development cooperation strategy and CSR program, it is important to understand the circumstances that occur at this time. Accordingly, decisions and activities implemented will be effective and efficient. Not all local governments hold companies to work together, because most companies just do CSR around the operational areas, in addition, not all companies have a CSR program.

The purposes of this study are to:

1. identify the company profile CSR programs in East Java;
2. identify the problems and constraints of the program CSR;
3. identify the variety of program implementation and CSR activities conducted by the company through a partnership and grants to communities in the province of East Java;
4. to evaluate the implementation of programs and activities of CSR in East Java;
5. analyze and map program and CSR activities undertaken by companies in East Java province;
6. prepared a report on the implementation of CSR programs as mandated by the East Java Governor Regulation No. 4 of 2011 concerning TSP;
7. develop strategies and program planning phase CSR activities, so that implementation can be optimized and synergy with the provincial government program or the district/city in East Java;
8. encourage the business world in order to continue the implementation of CSR programs to synergize with the East Java government programs;
9. encourage to the business world in order to implement the concept of sustainability development and reduce CSR in the form of charity; and
10. prepare General Guidelines draft in order to give Reward for CSR to the company (refer to the proper and ISO 26000)

RESEARCH METHOD

The research design used in this research is phenomenology. Data collection method used is survey interviews and documentation by recording data from reports, records and files from multiple sources such as the internet, journals, previous studies and other relevant sources. The informants of this research are the owner of the companies and the officers who are responsible for handling CSR programs

FINDINGS AND DISCUSSION

Implementation of CSR Company in East Java

The topic of corporate responsibility has been captioned under many names, including strategic philanthropy, corporate citizenship, social responsibility and other monikers. As the names imply, each carries with a certain perspective on the role of business in society (Rangan, Chase and Karim, 2012). Corporate Social Responsibility (CSR) has become a central issue and is increasingly popular, and placed in a respectable position. The idea of corporate social responsibility (CSR) that is, businesses bearing responsibility to society and a broader set of stakeholders beyond its shareholders (George, 2016; Dobra, R.C., Burca, A, 2010, Carroll and Shabana, 2010). Therefore, increasingly many business groups and stakeholders begin to respond to this discourse, not merely follow the trend without understanding the essence and benefits. CSR is an investment program for the company for growth and sustainability of the company and is no longer seen as a means of cost (cost center) but rather as a means of profit. CSR activities is important in the effort to build the image and reputation of the company, which in turn increase the confidence of both consumers and business partners.

In the last three years, Corporate Social Responsibility or CSR has become a trend in East Java. Many people talk about CSR and everything is nice and companies doing Corporate Social Responsibility (CSR) more and more. There is increasing very significantly the implementation of CSR in East Java.

Table 1
Reports the Company's CSR activities in East Java Province during 2013-2015

<i>Year</i>	<i>Total Companies</i>	<i>Value (Rp.)</i>
2013	30	308,327,406,400
2014	31	341,552,271,722
2015	278	2,523,112,776,146

Source: Forum CSR from Bappeda East Java and Field Study Result in 2016.

For 2015, in early November data collection related to the implementation of the CSR field in East Java, the results of the review are 91 companies reporting their CSR activities with a total value of Rp. 1,338,997,965,161 and in early January 2016 data collection phase two as many as 187 companies, bringing the total collected 278 companies that have reported on the implementation of their CSR with a total value in 2015 amounted to Rp. 2,523,112,776,146.

Yet, the socialization efforts must be done so that more and more companies realize and understand the importance of CSR for local communities so that local labor forces are generally low-skilled to be lost. Severability (enclavism) is then led to industrial relations with society becomes harmonious and colored various conflicts.

CSR is more oriented to people and businesses. Whether it is government or private business sector based on private property that aim is profit, or can also be given responsibility at the top right of the general public, given the influence of this business is so great. Business is always to platform on a goal to accumulate profits and wealth. Social responsibility imposed on the business sector will reduce the buildup

profit goal achievement. Admittedly, in one hand, the industrial sector or large-scale corporation has been able to contribute to local economic growth, but on the other hand the exploitation of natural resources by the industrial sector has frequently caused serious environmental degradation. General characteristics of large corporations typically operate in enclaves or separately, and gave birth to what is called a dual society perspective, the economic growth of the two characters that paradox in one area. Economic growth in a modern and fast, but the society the economy is slow. The economic life of the community is getting involute, accompanied by a marginalization of the local workforce. This happens because the high-tech base demanding industry employed more skilled work.

CSR can be interpreted as a commitment of the industry to take accountability for the impact of the operation in the social, economic, and environmental as well as ensure that the impact will benefit the community and their environment. Accountability is one of the process whereby a leader, company, or organization seeks to ensure integrity. Responsible leaders are concerned with reconciling and aligning the demands, needs, interest, and values of employees, customers, suppliers, communities, shareholders, nongovernmental organizations, the environment, and society at large (D'Amato, Henderson and Florence, 2009; Susanto, 2012; Gupta, 2014) Implement CSR consistently in the long term will develop relations with communities to the presence of the company. The tendency lately in East Java, many industrial corporations have been running the principles of CSR in practical terms, such as the linking of decision-making with ethical values, the rule of law and respect for human life, society and the environment.

The implementation of CSR should consider the basic rules as follows: accountability, transparency, ethical behavior, respect for stake holders' interest, respect for the rules of law, international norms of behavior and respect for human right (Czubala, 2016). With the regulation and the decree, the government provides flexibility for companies in the implementation of CSR in accordance with their interests without limiting the space for the company. Walking from semi productive partnership scheme towards the pattern of productive partnerships, communication and consistency of their important role Facilitation Team in order to achieve the desired application of the partnership in the implementation of CSR. Corporate Social Responsibility (CSR) in the implementation of sustainable development occupy an important role.

First, CSR program shows the concern of corporate or company to come to think and develop both in terms of community empowerment and social program of partly fund company profits is allocated to the program empowering. Second, CSR program shows the involvement in protecting the environment when the exploitation and exploration of natural resources. The CSR program is the company's commitment to support the creation of sustainable development. On the other hand, the public questioned whether a company oriented to the maximization of economic benefits businesses have a moral commitment to distribute the profits to build the local community, because over time people will not just require the company to provide the necessary goods and services but also demanded for socially responsible.

Data collection activities and CSR implementation in 2015 in East Java conducted in two (2) times that was by the end of 2015 and in early 2016 data collection. There are 278 Companies scattered in the region of East Java. Distribution of the number of companies for each district/city can be seen in the table below:

Table 2 Total Companies Which Report their CSR Per Regency / Cities in East Java in 2015.

No.	City/Regency	Number of Company	Total Cost (Rp.)	%
1.	Probolinggo Regency	4	5,174,911,313	0.002
2.	Pasuruan Regency	17	1,928,090,422	0.001
3.	Gresik Regency	19	122,921,488,585	0.049
4.	Madiun Regency	3	27,517,666,140	0.011
5.	Kediri City	3	337,583,000	0.000
6.	Malang City	25	30,955,418,150	0.012
7.	Jember Regency	5	9,167,000,000	0.004
8.	Trenggalek Regency	1	225,000,000	0.000
9.	Mojokerto Regency	16	6,060,073,300	0.002
10.	Banyuwangi Regency	7	2,882,979,300	0.001
11.	Tuban Regency	18	12,600,500,986	0.005
12.	Kota Batu	3	53,600,000	0.000
13.	Nganjuk Regency	5	460,675,000	0.000
14.	Bangkalan Regency	4	396,250,000	0.000
15.	Pamekasan Regency	4	414,500,000	0.000
16.	Sampang Regency	4	287,000,000	0.000
17.	Sidoarjo Regency	10	17,626,522,237	0.007
18.	Magetan Regency	5	765,400,000	0.000
19.	Ngawi Regency	4	1,501,960,910	0.001
20.	Situbondo Regency	5	242,000,000	0.000
21.	Lumajang Regency	6	812,800,000	0.000
22.	Bondowoso Regency	7	596,027,000	0.000
23.	Blitar Regency	7	51,388,071,727	0.020
24.	Tulungagung City	5	476,600,000	0.000
25.	Surabaya City	91	2,228,320,658,076	0.883
Total		278	2,523,112,776,146	100%

Collection of field data is responsive form of Bappeda of East Java in order to collect data related to the implementation of CSR that have been implemented by companies in East Java. Of the above amount is still very low due to limited time and available funding. This step is the first step in the East Java Forum complements CSR database of companies implementing CSR/ *Program Kemitraan dan Bina Lingkungan/ PKBL (partnership program)* that will assist in the development planning process in East Java.

Based on the realization of the budget, the largest contributor to the percentage of CSR and CSR activities in East Java is the city of Surabaya, about 88.3%, then 4.9% Gresik regency. This is quite understandable because the distribution of the number of companies are still focused in big cities such as Surabaya as the provincial capital. For more details, can be seen in the following table.

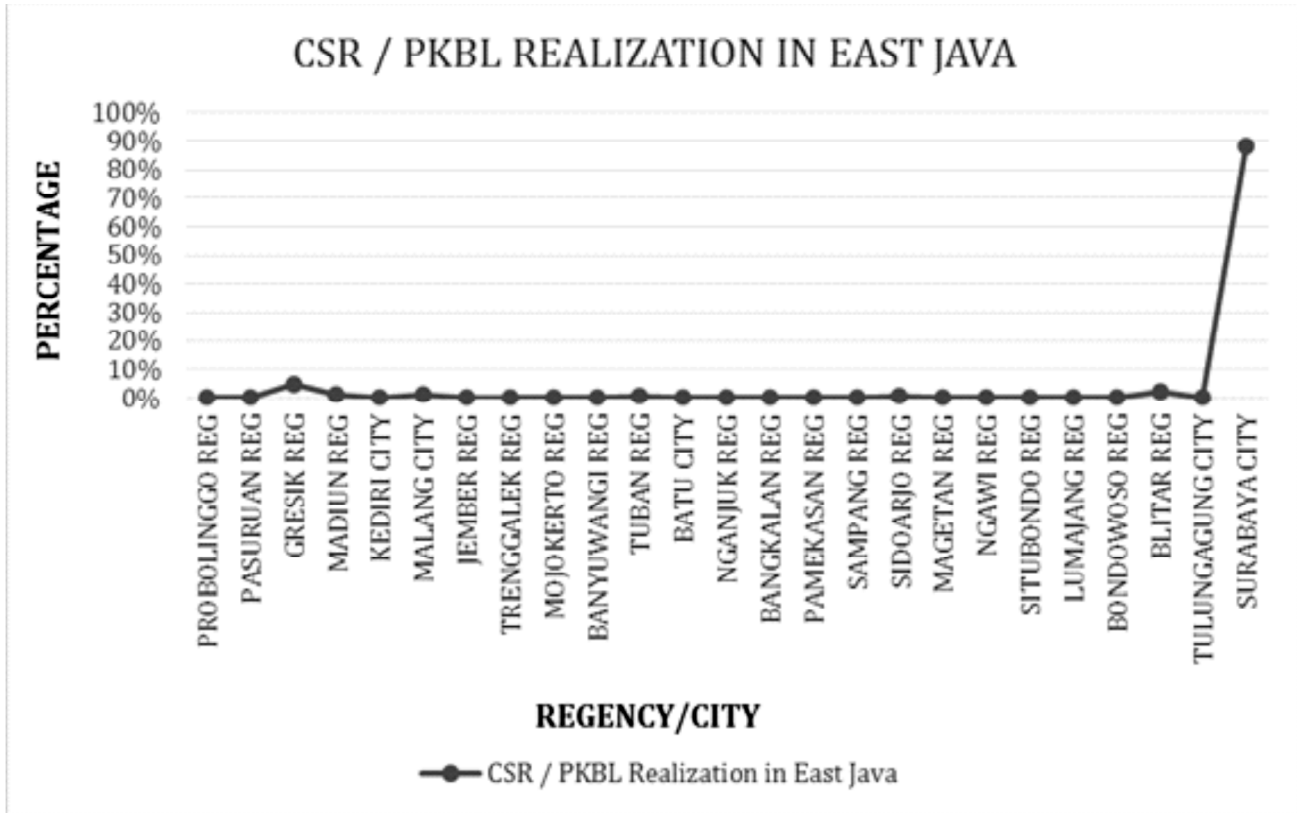


Figure 1: Proportion of Industry Sampling Distribution based on Region Field Studies, 2016

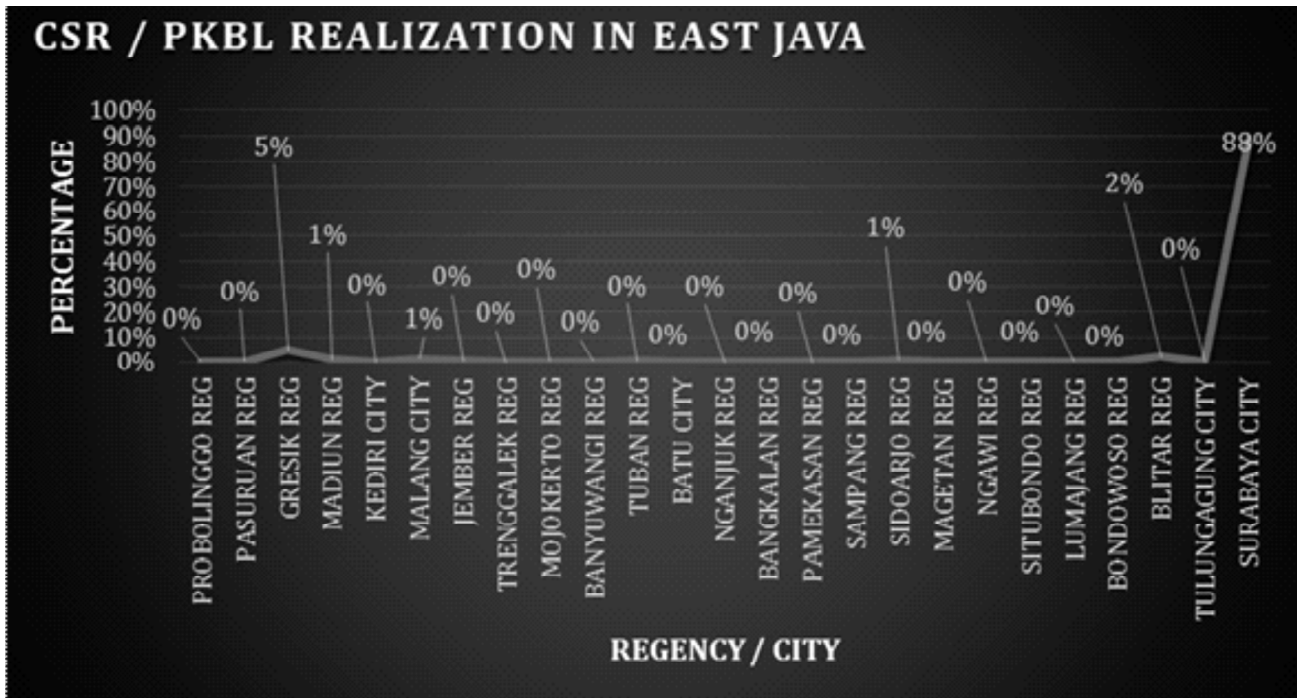


Figure 2: Percentage of CSR and CSR Budget Contribution by Field Studies Region (unit in %)

Based on the proportion of state and private companies, the total budget for CSR activities and CSR largest East Java Province held by state-owned companies is Rp. 2,395,874,355,654, or approximately 95% of the total budget of CSR. While the private sector accounted for only Rp. 127,238,420,492 or about 5%. For more details, can be seen in the following figure.

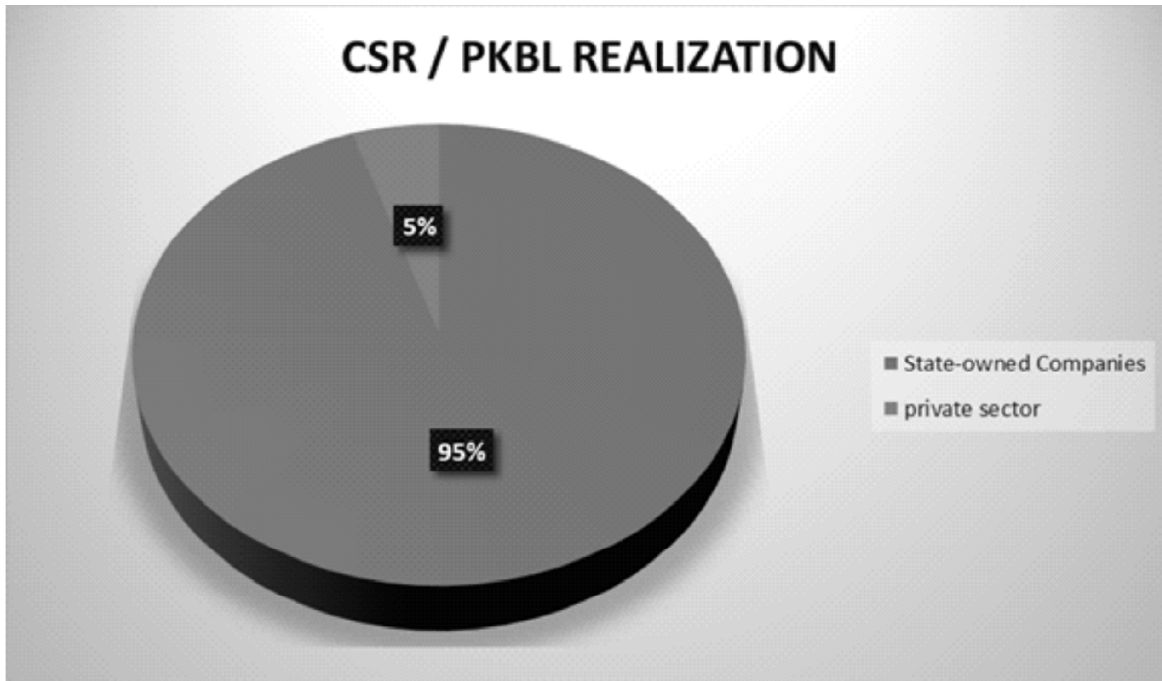


Figure 3: Proportion of CSR Budget and CSR State-owned Companies and Private

Variety Implementation of CSR in East Java

Variety implementation of the development of East Java Province with the use of the budget that comes from CSR allocated to several programs and activities such as education, health, environmental, social, public facilities and partnerships. For the implementation of programs in education as much as 148 activities, the health sector as many as 94 activities, the environment as much as 149 activities, the field of public utilities as much as 265 activities, social areas as many as 437 activities, field partnership of 123 activities, field of religious/renovation of places of worship as much as 118, field culture as much as 7 activities, as many as 15 sports fields, other fields as many as 13, and aid for natural disasters as much as 7 activities. For more details, can be seen in the table below.

Table 3
Variety and Volume Implementation of CSR in East Java

<i>CSR Realization in East Java</i>	<i>Volume (activity)</i>	<i>Cost (Rp.)</i>	<i>%</i>
Education	148	50,120,329,996	0.020
Health	94	13,087,325,510	0.005
Environment	149	81,592,897,185	0.032
Public Service	265	39,420,561,961	0.016

Contd. table 3

<i>CSR Realization in East Java</i>	<i>Volume (activity)</i>	<i>Cost (Rp.)</i>	<i>%</i>
Social	437	50,403,844,932	0.020
Partnership/SME	123	1,855,442,484,666	0.735
Religion/ Worshiping Place	118	415,640,001,604	0.165
Culture	7	352,998,242	0.000
Sport	15	15,224,080,000	0.006
Others	13	294,030,200	0.000
Natural Disaster	7	1,534,221,850	0.001
Total	1376	2,523,112,776,146	100%

Source: Field Study Result, 2016

The above table shows that of the 11 types of CSR activities of the social field is excellent implementation of CSR. It can be understood that it is the simplest thing for the company is to help people around in various social activities. Whereas in the second largest of the implementation of CSR is the development of infrastructure. Interviews with several managers of CSR obtained results that the company often receives proposals from the public about related to a request for help in providing / upgrading existing infrastructure around the company, such as the construction of village roads, sanitation of the village. For activities that are also a favorite of the three is the field of education. Forms of education activities of the company in the implementation of their CSR is scholarships, provide sponsorship in seminars, workshops, training and others, develop their school buildings, procurement of textbooks and so forth.

The Obstacles of CSR Implementation in East Java In the implementation of CSR some companies both private and government organizations have a wide constraint on CSR. Constraints faced related to the implementation of CSR such as: The implementation of CSR has not had any operating procedure standard or clear manual implementation both in implementation and reporting systems of CSR activities; Policy of CSR Implementation have not performed synchronization between East Java province with the district or city in East Java environment, there are some areas that already have legislation CSR; Report of the company performance and the impact of the activities of all companies have not been reported publicly, so that the pattern of CSR activities is monotonous and in accordance with public demand around the company; Less than optimal participation of private companies in CSR activities caused by a lack of clear incentives for companies, especially private companies from the Provincial Government. The provision regulates sanctions yet clear for the company did not carry out CSR activities. Not to the establishment of CSR forum in several district and city of the region of East Java Province.

In addition, some of these constraints, there are some problems faced by the company during the implementation of CSR are:

1. Problems with unstable global economy that promote the level of corporate earnings declined and influence the implementation of CSR;
2. Some of the proposed program for CSR based on the interests of the company and a small portion of a proposal from the public;

3. Implementation of CSR program in East Java is more directed to the activities of the partnership program on environmental development program or social program. Despite public wants is more to social activities such as education, health, public infrastructure and improvement of environmental quality;
4. CSR program cannot be carried out continuously in the period each year by several companies, so that sustainable development has still not clear direction and purpose;
5. In the organizational structure of the company, there are still some companies that do not have special fields that deal with CSR and CSR reporting systems that are not arranged neatly;
6. In the implementation of CSR, there are several companies that have not been exercising program assembles CSR and PKBL company and this was due to not understand some of the companies related fields undertaken in the implementation of CSR.

Evaluation of CSR Programs and Activities Implementation Undertaken by Company (State, Enterprises and Private Enterprises) in East Java

Evaluation of the implementation of CSR programs and activities using indicators of Usefulness, Compliance, Sustainability, Impact. While indicators of CSR program using indicators of Health, Education, Infrastructure and Public Utilities, Social, Environmental and business partnership. Based on some of these indicators, then the evaluation of CSR activities based on the results of a field study/observation / interviews that have been conducted. Rating evaluation can be divided into four categories, namely a value of 4 very good, 3 good value, a value of 2 is less and the value of 1 is very less. For more details, can be seen in the following table.

Table 4
Evaluation of CSR Activities in East Java in 2015

<i>Field</i>	<i>Usefulness</i>	<i>Properness</i>	<i>Sustainability</i>	<i>Effect</i>	<i>Mean</i>
Education	4	4	2	3	3.25
Health	4	4	2	3	3.25
Environment	3	3	3	3	3.00
Public Facility	4	3	2	3	3.00
Social	3	3	3	3	3.00
Partnership	4	4	4	3	3.75
Mean	3.7	3.5	2.7	3.0	

Source: Analysis and field studies in 2016

Based on the assessment results of a study based on observations and interviews of field studies, found that the average in East Java CSR activities focused on the level of the benefits of CSR activity. The obstacle is when CSR sustainability program for the coming year, where several programs implemented still not well programmed so that sustainability is less than optimal. On the other hand, for a success rate of implementation of the program, the largest program is more directed at the business partnership program, where the program has a large enough quantity of activities in the area of East Java Province.

Analysis and Mapping Programs and Activities Undertaken of CSR Company in East Java Province

Implementation of the construction of East Java Province using budget that sourced from the company's CSR fund is divided into two criteria: the criteria of quantity and quantity of activities budget. Based on the quantity of activity, the implementation of CSR is more directed to the social sphere that contained as many as 437 activities that comprise the social infrastructure assistance activities, help orphans, help Independence Day event, help renovate homes. Meanwhile, based on the quantity of the budget, the implementation of CSR by larger companies towards areas of a business partnership that is Rp. 1,855,442,484,666. In the program, leading to the implementation of more social activities, but in a more budget lead to partnership activities. Further details can be seen in the following figure.

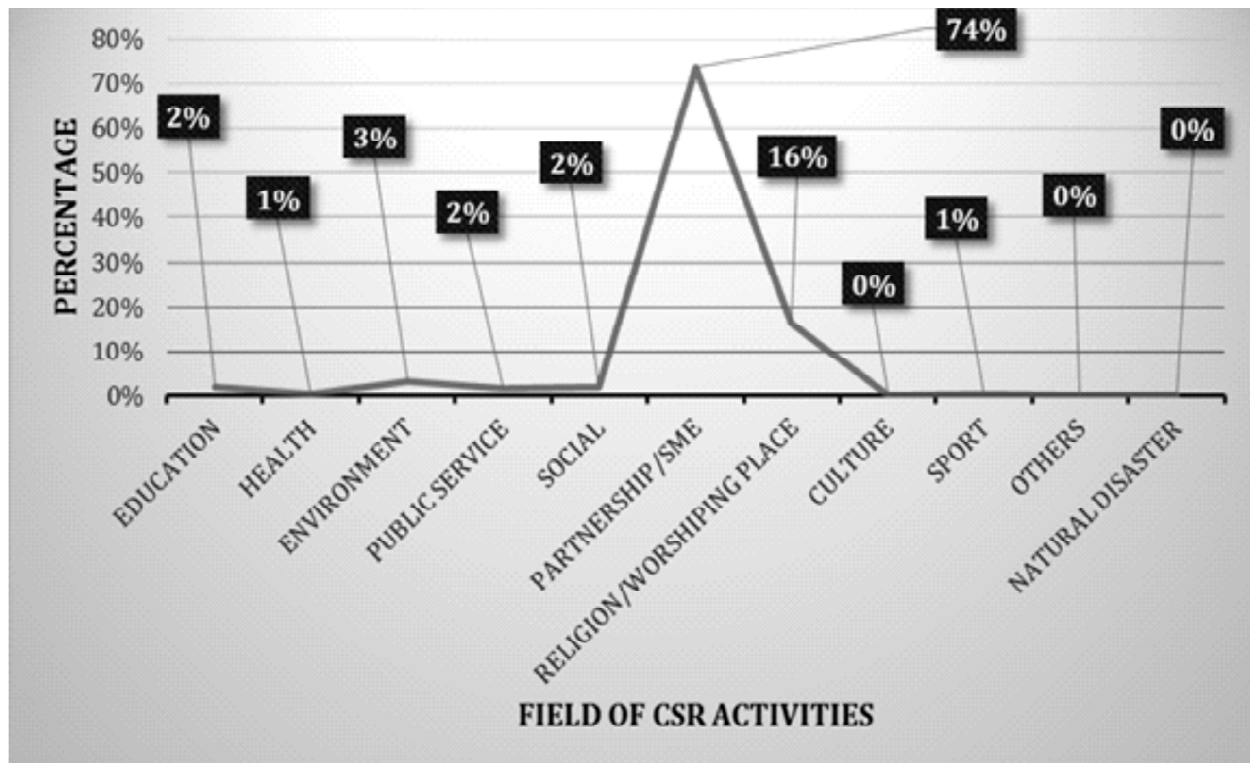


Figure 4: Field of CSR activities, Total Activity and Budget Realization

Source: Results of a field study, 2016

As comparison, in line with the CSR activities many organizations do the following things:

Accessibility Partners. More than 70 percent of the company's employees have disabilities themselves, so the company promotes disability advocacy in all of its operations. Do Good Buy Us, 50 percent of the company's proceeds go forward fighting, hunger, disease and other global issues (Taylor, 2015).

CSR Standard Operating Procedure for Company

To achieve synergy, CSR needs to be prepared stages of planning the program so that the implementation of CSR can go smoothly as expected and be appropriate and targeted, and even more to achieve the goals of sustainable development are mutually beneficial for both companies, the government and to all stakeholders in a more broadly.

The steps that can be used as the stage for the preparation of the planning program are as follows:

1. Socializing/education to companies in order to achieve a common understanding on the implementation of CSR, socialization / education which could be implemented through seminars, group discussion forums, in-house training.
2. Making CSR implementation guide for companies in East Java, so there is a guideline in the implementation of CSR because the enterprise does not have a guideline in the implementation. The existence of these guidelines is expected to be the size or continuous assessment for each company, so that the future can be formed CSR Index in East Java.
3. Making appropriate stimulation that can be given to companies that are already actively running its CSR program and already work together with the government, for instance on the reduction of tax incentives or ease in handling licensing.
4. Making guidelines for CSR Award for the company, so that it can encourage companies to actively participate in the implementation of its CSR program synergy with the government.
5. Encouraging companies to get involved in the preparation of the grand design of the program CSR in which at the beginning the preparation of the existing mapping on the portion that can be done by the government and by the company.
6. Encouraging CSR forums that have been formed in the Regency / City as an arm of the provincial government to work together with each company in the district / city in which it is located.

CONCLUSION

Based on the research potential and the problems mentioned above, it can be concluded that:

1. The implementation of CSR in East Java is constantly increasing. 287 companies that have been surveyed in 2015 found that there are 2.5 Trillion rupiahs of CSR funds that contribute to community development in East Java.
2. Variety implementation of the development of East Java Province with the use of the budget that comes from CSR and allocated to several programs and activities such as education, health, environmental, social, public facilities and partnerships. For the implementation of programs in education as much as 148 activities, the health sector as many as 94 activities, the environment as much as 149 activities, the field of public utilities as much as 265 activities, social areas as many as 437 activities, field partnership of 123 activities, field of religious / renovation of places of worship as much as 118 activities, field culture as much as 7 activities, as many as 15 sports fields, other fields as many as 13, and aid for natural disasters as much as 7 activities.
3. In the implementation of CSR activities until 2015, several companies both private and government organizations have some time to realize a wide constraint on CSR activities. Constraints faced related to the implementation of CSR and CSR itself such as:
 - (a) Implementation of CSR programs do not have a standard operating procedure or manual clear implementation both in implementation and reporting systems CSR activities;
 - (b) Implementation of the policy has not been carried out for CSR activities policy synchronization between East Java province with the district there are some areas that already have legislation CSR and some areas do not have it;

- (c) Company performance reports as well as the impact of the activities of all companies have not been reported publicly, so that the pattern of CSR activities is monotonous and in accordance with public demand around the company;
 - (d) Less than optimal participation of private companies in CSR activities due to a lack of clear incentives for companies, especially private companies from the Provincial.
 - (e) There are no clear sanctions that regulates provisions for the company which do not carry out CSR activities.
 - (f) CSR forum has not been established in several district and city of the region of East Java Province.
4. Evaluation of the implementation of the programs and activities of CSR using indicators of Usefulness, Compliance, Sustainability, Impact. While indicators of CSR program using indicators of Health, Education, Infrastructure and Public Utilities, Social, Environmental and business partnership.
 5. The development of the East Java province with the use of the budget sourced from the company's CSR fund is divided into two criteria that are the criteria of quantity and quantity of activities budget.

Recommendation

1. The need for goodwill from the Local Government to the implementation of CSR through the 2drafting legislation as the basis for the implementation of CSR activities.
2. Dissemination of the activities of CSR programs to employers, through seminars, workshops, discussion group forums to broaden the entrepreneurs about the relationship of CSR programs that refer to sustainable development.
3. During the implementation phase, ongoing stakeholder dialogue and deeper collaboration with key stakeholders encourage the development of knowledge and know-how about specific issues faced by the organization (Maon, Lindgreen and Swaen, 2009). Hold Gathering CSR as a means of hiring among companies and governments to synchronize CSR programs that will be run together, so that the programs implemented CSR to be right on target and effective and achieve sustainable development.
4. Develop and establish standards or quality of CSR through the Implementation Guidelines (operational guidelines) are obvious, ranging from the implementation of systems and procedures to the reporting and monitoring or evaluation;
5. Speed up the regulation of CSR in the district or town in East Java and the establishment of CSR.
6. Set priorities and the program of CSR activities on a regular basis through the forums CSR;
7. To coordinate and synchronize the programs and the company's CSR activities are structured between provinces and districts;
8. Provide media information system implementation in the company's CSR activities a web system that can be openly accessible to the public in general;
9. Establish a monitoring and evaluation team of the company's CSR activities of the district.

10. Make CSR Award indicator for East Java Provincial Governor award as the Regional government appreciation efforts on the implementation of CSR as well as motivation in improving the quantity and quality of the implementation of CSR in East Java.

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