What Does Corporate Social Responsibility Encompass?: A Literature Synthesis

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Abstract

Corporate Social Responsibility (CSR) has been recognised as an important concept to concern by business organisations in recent years. CSR helps to ensure the organisations to mitigate the negative impacts of its operations on society and environment while maximizing its positive impacts. CSR has the powerful potential to make positive contributions to address the needs of weak communities. There are number of CSR activities that can be carried out by organisations. However, there are few in depth researches on CSR activities therefore, this research paper investigates the actual meaning of CSR and different CSR activities. Hence, a comprehensive literature survey was carried out to understand the concept of CSR, importance of CSR and different CSR practices of business organisations. A subsequent desk study identified thirty-nine (39) CSR activities which could be categorised into seven (07) core areas as "CSR relates to Organisational Governance", "CSR Relates to Human Rights", "CSR Relates to Labour Practices", "CSR Relates to the Environment", "CSR Relates to Fair Operating Practices", "CSR Relates to Consumer Practices" and "CSR Relates to Community Involvement and Development". It is essential to recognise the core areas relevant to social responsibility in an organisation, in order to continue the business with good reputation and by contributing to the country's development.

Keywords

Corporate Social Responsibility (CSR), Activities, ISO 26000:2010

1. Introduction

Over the decades, the concept of Corporate Social Responsibility (CSR) has continued to grow in importance and significance with the idea that business organisations have some responsibilities to the society beyond that of making profits for the shareholders (Carroll & Shabana, 2010). In addition to the production of goods and services, society expects that organisations will provide safety, improved lifestyle, employment, infrastructure, and environmental protection, without affecting cultural practices and benefits (Agarwal, 2008). As per Clyde (1999), CSR is a contract between society and business wherein a community grants a company a license to operate and in return the matter meets certain obligations and behaves in an acceptable manner.

Clarkson (1995) stated that the fundamental idea of CSR is that business corporations have an obligation to work towards meeting the needs of a wider array of stakeholders. Moreover, accusations by governments and civil society alike, of environmental pollution, human rights abuses, and exploitation of labour in supply chains, has pressured companies into becoming more environmentally and socially responsible (Raynard & Forstater, 2002). However, the evidences available on CSR in developing countries suggests that the traditional profit-maximising view is still prevalent and it appears that knowledge and understanding of CSR is limited in Sri Lankan organisations (Korathotage, 2012). Therefore, an attempt was made to study the current CSR practices of Sri Lankan business organisations. This

paper is an initial step in achieving the aim of the above study and tries to review the literature sources regarding CSR to understand the actual meaning of CSR in a broader view, together with different CSR activities.

The paper starts with an overview to the CSR concept and explains the importance of CSR. Different CSR activities that can be performed by business organisations are the discussed. Thereafter, the paper presents the conclusion and future research agenda.

2. Method of Study

Boote and Beile (2005) reported that a researcher cannot perform significant research without first understanding the literature in the field, and that not understanding prior research clearly puts a researcher at a disadvantage. The scope of this paper is to review the "CSR" concept and a thorough review of relevant literature was conducted to understand how CSR concept appeared in researches. Hence, an in-depth literature review was conducted to present an overview of CSR concept, importance of CSR and CSR practices in business organisations, then conclude with future research agenda. A comprehensive literature survey was carried out by referring data sources include published journal articles, conference proceedings, books, reports from government and industries, website articles, books, etc. The main keywords which were used to search data are "CSR, CSR activities, ISO 26000, sustainable social activities". The findings of the literature review are discussed in following sections.

3. Concept of CSR: An Overview

With the rapidly changing corporate environment and more functional autonomy, many organisations have set up separate CSR wings as a strategic tool for sustainable growth (Khaitan, 2013). The organisations' social commitment has become a significant competitive edge in the new economy (Popa, 2015). Moreover, CSR is the overall relationship of the corporation with all of its stakeholders. These include customers, employees, communities, owners/investors, government, suppliers and competitors. Elements of CSR include investment in community outreach, employee relations, creation and maintenance of employment, environmental stewardship and financial performance (Khoury, Rostami , & Turnbull, 1999). As Lea (2002) pointed out, CSR is about businesses and other organisations going beyond the legal obligations to manage the impact they have on the environment and society. In particular, this could include how organisations interact with their employees, suppliers, customers and the communities in which they operate, as well as the extent they attempt to protect the environment. Further, Business for Social Responsibility (2003) forecasted that CSR is achieving commercial success in ways that honour ethical values and respect people, communities and the natural environment. On the other hand, Herciu et al. (2010) described that CSR is the focus on reconciliation between the organisation and the environment where it operates. Thus, CSR is appearing to merely advance a conventional rhetoric about business and society that what is good for business is good for society (Aakhus & Bzdak, 2012).

CSR is a cluster concept which overlaps with such concepts as business ethics, corporate philanthropy, corporate citizenship, sustainability, and environmental responsibility. It is a dynamic and contestable concept that is embedded in each social, political, economic and institutional context (Matten & Moon, 2004). Dunning (2003) described that CSR is an entirely voluntary, corporate driven initiative to promote self-regulation as a substitute for regulation at either national or international level. In addition to that, Hermansson and Olofsson (2009) mentioned CSR is a voluntary concept that consists of environmental and social issues with the aim to improve community well-being, respect human rights and to preserve the environment. Further, as mentioned by Kotler & Lee (2006), CSR is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources. Moreover, Marrtinez and Crowther (2006) described that CSR is about a company's concern for community involvement, socially responsible products and processes, concern for the environment and socially responsible employee relations. According to Frederick (2006), CSR means that businessmen should oversee the operation of an economic system that fulfils the expectations of the public. This means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare. Hence, Vaaland et al. (2008) explained that CSR is the management of stakeholder concern for responsible and irresponsible acts related to environmental, ethical and social phenomena in a way that creates corporate benefit.

According to Commission of the European Communities (2002), CSR is about companies having responsibilities and taking actions beyond their legal obligations and economic/business aims. Moreover, CSR can be a strategic management tool that can lead organisations through the current economic downturn and help them to come out the

other side better and more robust businesses, where many traditional business tools will fail (Radcliffe, 2009). As per Lewis (2001), companies with a CSR strategy integrate social and environmental concerns in the business operations and in their interactions with their stakeholders. Further, the implementation of CSR within an organisation is an important element for companies today (Hermansson & Olofsson, 2009). Today, CSR is not a homogenous concept. Instead, it is seen as a combination of many areas, such as; sustainability, corporate accountability and corporate governance in relations to its stakeholders (Löhman & Steinholtz, 2003). Moreover, in practice, a new institutional infrastructure of CSR has emerged, with a multitude of organisations across the public, corporate, and civil society sectors playing a role in its development (Waddock, 2008).

Over the years CSR has been defined and discussed by a number of researchers and institutes. While the characteristics discussed by those sources are mostly similar, some of the selected definitions have been presented in Table 1. Among them, the definition of International Organization for Standardisation (ISO) 26000 i.e. International Standard for Social Responsibility, "CSR is the responsibility of an organisation for the impacts of its decision and activities on society and the environment, through transparency and ethical behaviour that contribute to sustainable development" could be identified as the most comprehensive definition. Hence, the objective of CSR is to build sustainable growth for businesses in a responsible manner.

Table 1: Definitions for CSR

Authors	Definitions
The World Business Council for Sustainable Development (2000)	CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large.
Commission of the European Communities (2001)	CSR is essentially a concept, whereby companies integrate social and environmental concerns into their business operations and interactions with their stakeholders on a voluntary basis.
Mittal et al. (2008)	CSR is a business approach that views respect for ethics, people, communities and the environment as an integral strategy that improves the competitive position of a firm.
ISO 26000 (2010)	CSR is the responsibility of an organisation for the impacts of its decision and activities on society and the environment, through transparency and ethical behaviour that: contribute to sustainable development, including health and welfare of society, takes into account the expectation of stakeholders, compliance with applicable law and consistent with international norms of behaviour and integrated throughout the organisation and practices in its relationship.
Porter & Kramer (2011)	CSR is the operating practice that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the community in which it operates.

4. Importance of CSR

According to Carroll and Shabana (2010), the primary focus of a businesses' responsibilities to society is doing good works for the society. Further, a greater commitment to CSR is one solution to mitigate some of negative social and environmental impacts of companies (Wijerathna & Gajanayake, 2013). As per Lewis (2001), healthy business requires a healthy community and it should be contributing to its creation and maintenance of good reputation. Moreover, Raynard and Forstater (2002) mentioned that CSR must be underpinned by a strong business case that links social and environmental responsibility with financial success. Business benefits include operational cost savings through environmental efficiency measures, enhance reputation through positive responses to stakeholder concerns, increase ability to recruit and retain staff, sharper anticipation and management of risk and improve capacity to learn and innovate. Further, CSR can best contribute to sustainable development by addressing the social, economic and environmental issues. The CSR activities also minimise the negative impacts of the business activities on the community. Because CSR ensures that all the activities of a business entity are properly done (Nanayakkara, 2010).

According to Wood (1991), businesses are not responsible for solving all social problems. They are, however, responsible for solving problems that they have caused, and they are responsible for helping to solve problems and

social issues related to their business operations and interests. In addition, one of the greatest benefits of promoting social responsibility in the workplace is the positive environment that an organisation build for its employees. Companies depend on the health, stability, and prosperity of the communities in which they operate. Often majority of a company's employees and customers come from the surrounding areas (Sharma, 2013). As stated by Galbreath (2008), compliance with the law or offer outstanding care for employees or communities may be in the best position to diminish employee loss. On the other hand, economic, legal, and discretionary dimensions of CSR were positively associated with customer satisfaction. Further, as Sheham (2016) stated, incorporating with CSR enhances the image of the company, which in turn enhances the image of its product. Accordingly, companies are responsible for their actions with regards to both socio-economic and environmental consequences, therefore, they should consider socio-economic and environmental impacts to be a part of their responsibility while at the same time generating profit (Wijerathna & Gajanayake, 2013). In addition to that, Siltaoja (2006) mentioned that the companies engage in CSR activities because they can have some kind of business benefits such as a good reputation, customer loyalty, etc. Good business policy with an ethical reference has more influence on reputation of the organisation. However, Managers are frequently subjected to pressures from various stakeholder groups to allocate financial resources to CSR activities. These pressures come from stakeholders such as employees, consumers, communities and environmental groups (McWilliams & Siegel, 2001).

According to ISO 26000 (2010), sustainable development refers to meeting the company needs, respecting the environment of this planet without endangering future generation's needs. The link between the two concepts, CSR and sustainable development, is very tight as both are based on the company recent challenge to allocate and use resources efficiently. Hamidu et al. ((2015) pointed out that the managers use CSR as a tool to strategise, comply with regulations and maintain set standards, build corporate reputation and get more customer loyalty which all culminates in increasing profitability and overall attainment of organisational objectives. The essence of engaging in CSR in the new millennium is tagged as "doing good to do well" (Rosamaria & Robert, 2011). Arora (2004) stated that these natural resources cannot be used by the future generation, therefore the companies that use those resources today, should do something for them as CSR. There is always a social consciousness for every individual as if how the society thinks or reacts to a situation. But it is a reverse scenario in the case of a corporate where the society expects the corporates to consider them in their functions. This is where the need for corporates to focus on the society they are engaged into (Soundarya, 2007).

5. CSR Practices of Business Organisations

As suggested by Ite (2004), CSR has the powerful potential to make positive contributions to addressing the needs of disadvantaged communities in developing countries. Business organisations practice different activities belonging to different areas in fulfilling their CSR.

Fig. 1: Core areas of CSR
Source: ISO 26000 (2010)

According to ISO 26000 (2010), the core areas of CSR include, 'Organisational Governance', 'Human Rights', 'Labour Practices', 'The Environment', 'Fair Operating Practices', 'Consumer Practices' and 'Community Involvement and Development' (Refer Figure 1).

A comprehensive literature review which was carried out referring journal papers, conference proceedings, books and other reference sources could identify thirty-nine (39) CSR practices of business organisations and they were categorised under the areas introduced through ISO 26000 (refer Table 2) and they are discussed in following sections.

Table 2: CSR Activities

CSR activities	Reference Source																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Organisational Governance																				
Develop organisational strategy, policy, objective and ethics	✓															✓				
Dedicated CSR Department													✓							
Carrying on business with moral and ethical standards					✓															
CSR Relates to Human Rights																				
Avoidance of discrimination (regardless of gender, origin, ethnicity, age, etc.)						✓							✓	✓		✓				
Promote employee rights (wage and rewards, hours, leaves, employee rights)	✓		✓			✓	✓						✓					✓		
Workers welfare practices (transport, insurance, sporting activities, organising functions, organising day-care centres and pre-school for children)						✓							✓							
Employee- Employer council				✓		✓							✓	✓				✓		
CSR Relates to Labour Practices																				
Suitable arrangement for health and safety at work	✓			✓		✓								✓					✓	
Good industrial relationship	✓																	✓	✓	
Human development and training in the workplace				✓		✓	✓						✓	✓	✓	✓	✓			
Help employees to obtain tertiary education															✓			✓		
Friendly working environment							✓											✓		
Encourage employees to participate in community projects.	✓						✓												✓	
CSR Relates to the Environment																				
Protection of natural environment			✓	✓		✓	✓							✓	✓	✓		✓	✓	
Prevention of environmental pollution					✓	✓	✓								✓				✓	
Green projects that preserve and regenerate local ecologies.					✓	✓			✓		✓	✓			✓		✓	✓		
Water and energy conservation		✓		✓		✓	✓		✓						✓				✓	
Proper waste management		✓		✓		✓			✓						✓				✓	
Rainwater harvesting system												✓								

CSR activities	Reference Source																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
CSR Relates to Fair Operating Practices																				
Engage in fair trading transactions							✓											✓	✓	
Promoting social responsibility in value chain							✓												✓	
Engage in fair reporting and communication with stakeholders							✓													
Maintain environmentally safe manufacturing processes		✓																✓	✓	
CSR Relates to Consumer Practices																				
Offer quality products and services						✓	✓													✓
Provide truthful, honest and useful information						✓	✓							✓		✓				✓
Respect the rights of the customers				✓		✓	✓									✓				✓
Avoid false and misleading advertisement							✓													✓
Protecting consumers health and safety							✓									✓				
Resolve customers' complaints				✓																✓
CSR Relates to Community Involvement and Development																				
Promote education of rural people (children, girls, adults)			✓		✓	✓		✓	✓	✓	✓	✓								
Medical camps and health awareness programmes (Medical care, medical check-ups, treatments, etc.)			✓		✓	✓			✓		✓	✓								
Employment creation and skill development				✓				✓	✓		✓	✓		✓						
Wealth and income creation for poor families								✓	✓	✓										
Provide charity and donations for needy in community				✓		✓			✓	✓			✓	✓	✓				✓	
Support for differently abled people									✓											
Community development programmes (E.g. Schools, houses, pure water, sanitation facilities, equipments, etc.)	✓				✓	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓		✓	
Poverty reduction projects			✓																✓	
Disaster relief and rehabilitation programmes						✓		✓	✓			✓								
Technology development and access				✓								✓						✓		

1- **Hohnen & Potts (2007)**
2- **Soundarya (2007)**
3- **Engle (2007)**
4- **Sweeney (2009)**
5- **Damithendra (2010)**
6- **Lee & Shin (2010)**
7- **Korathotage (2012)**
8- **Zhuvertseva (2012)**
9- **Kusumawathie (2012)**
10- **Ernst & Young Global Limited (2013)**
11- **Tilaksiri (2013)**
12- **Gupta (2014)**
13- **Prathima (2015)**
14- **Perry,** *et al*. **(2015)**
15- **Piumali & Kumari (2015)**
16- **Fernando, et al. (2015)**
17- **Jiang & Wong (2016)**
18- **De Jong (2017)**
19- **Nelissen (2018)**
20- **Padhiyar (2018)**

2.3.1 Organisational Governance

As stated by Madrid (2012), organisational governance is the system by which organisations make their decisions and implement actions to achieve their objectives. Organisation should behave responsibly to involve in social considerations with accountability, transparency, ethical behaviour, respect for stakeholders' interest and respect for the rule of law regarding the social responsibility. ISO (2010) reported that organisational governance is the most crucial factor in enabling an organisation to take responsibility for the impacts of its decisions and activities and to integrate social responsibility throughout the organisation and its relationships. In the current social and business environment, there is an increasing public demand for business leaders to include social issues as part of their strategies (Lantos, 2001). Moreover, CSR also increases company accountability and its transparency with investment analysts and the media, shareholders and local communities (Sharma, 2013).

5.1 CSR Relates to Human Rights

Employees of any organisation have some rights passed by certain laws and international organisations. To become good corporate citizens, employers should protect their employees' rights as a part of their common CSR agenda. According to the broader definitions of CSR, workers' rights play a vital as a core area of CSR (Wijerathna & Gajanayake, 2013). According to ISO 26000 (2010), human rights are the basic rights to which all human beings are entitled. There are two broad categories of human rights. The first category concerns civil and political rights and includes such rights as the right to life and liberty, equality before the law and freedom of expression. The second category concerns economic, social and cultural rights and includes such rights as the right to work, the right to food, the right to the highest attainable standard of health, the right to education and the right to social security. Matten and Moon (2008) (as per cited in Korathotage (2012)) stated that CSR has the power to clearly address issues such as fair wages, working hours and conditions, health care, redundancy and protection against unfair dismissal. The perceived fairness of any working environment does have an impact on employee wellbeing such as job satisfaction, stress and emotions (Korathotage, 2012). Organisations must give prior concern on human rights by ensuring the freedom of organisation, equal opportunities, no discrimination, no forced labour and higher responsibility regarding child labours (Madrid, 2012). To support the earlier statement, according to the International Labour Organisation, core labour rights are freedom from forced labour, no child labour, freedom of association and right to collective bargaining and freedom from discrimination (Oldenziel, 2006).

5.2 CSR Relates to Labour Practices

As per Sharma (2013), one of the greatest benefits of promoting social responsibility in the workplace is the positive environment you build for your employees. According to Wijerathna & Gajanayake (2013) the impacts of CSR on the employees are significant because it leads to their productivity, improve their moral and positive perception about the company. Furthermore, Damithendra (2010) listed providing a healthy working environment, granting regular and fair wages, provide welfare services, providing training and promotion facilities, providing reasonable working standard and norms, providing efficient mechanism to redress worker's grievances and proper recognition of efficiency and hard work also as some other labour practices. They also include the recruitment and promotion of workers, disciplinary and grievance procedures, transferring and relocation of workers, termination of employment, training and skills development, health, safety and industrial hygiene and any policy or practice affecting conditions of work in particular working time and remuneration. Labour practices also include the recognition of worker organisations and representation and participation of both worker and employer organisations in collective bargaining, social dialogue and tripartite consultation to address social issues related to employment (ISO, 2010). Accordingly, the effectiveness of management systems is expressed not only in financial terms but also in the achievement of human resource development. When employees are energized to their full potential then productivity will be greatly improved (Balasuriya, 2004). Moreover, it is important to discuss the need for organisations to work in a more socially

responsible manner to avoid strikes or high rates of labour turnover, to improve labour relations and to retain their consumer markets (Korathotage, 2012).

5.3 CSR Relates to the Environment

As per (Madrid, 2012), no matter where the organisation is located, both its decisions and activities will always have an impact on the environment. Organisations must at all times make an effort to reduce their environmental impact. Environmental protection leads to higher productivity and growth. Moreover, environmental concern and sustainable development is a key pillar of the CSR (Sharma, 2013). Author further illustrated that the introduction of energy efficiencies and waste recycling cuts operational costs and benefits the environment. Firms which have adopted an environment protection policy produce better profit margins and higher sales growth rate than those without one (Balasuriya, 2004). According to ISO 26000 (2010), to reduce their environmental impacts, organisations should adopt an integrated approach that takes into consideration the direct and indirect economic, social, health and environmental implications of their decisions and activities. A greater commitment to CSR has been one solution to mitigate some of negative social and environmental impacts of companies (Wijerathna & Gajanayake, 2013). Furthermore, he has addressed that the companies should strictly comply with environmental laws, rules and regulations in order to minimize environmental disturbances. The company has ethical responsibility to contribute the sustainable environment development by maintaining the ecological balance. As Tsoutsoura (2004) pointed out, CSR also aims to reduce environmental pollution which may be achieved by implementing simple measures such as reducing wrapping materials and planning optimal routes for delivery trucks. This can be a strong motivation for companies to increase their CSR activities.

5.4 CSR Relates to Fair Operating Practices

As ISO 26000 (2010) described that, in the area of social responsibility, fair operating practices concern the way an organisation uses its relationships with other organisations to promote positive outcomes. Positive outcomes can be achieved by providing leadership and promoting the adoption of social responsibility more broadly throughout the organisation's sphere of influence. Kotharige (2012) explained that, business organisations should be considered to be partners in their communities' not simply profit-centric operations promoting the interest of their shareholders. Rather, businesses must be seen to have obligations towards their various stakeholders. According to Madrid (2012), anti-corruption, responsible political involvement, fair competition, promoting social responsibility in the value chain and respect for property rights are the key issues need to be addressed under fair operating practices. It is the prime way in which an organisation uses its relationships with other organisations to produce positive results. Moreover, Businesses are not responsible for solving all social problems. They are, however, responsible for solving problems that they have caused, and they are responsible for helping to solve problems and social issues related to their business operations and interests (Wood, 1991).

5.5 CSR Relates to Consumer Practices

According to ISO 26000 (2010), the term consumer refers to those individuals or groups that make use of the output of the organisations' decisions and activities and does not necessarily mean that consumers pay money for products and services. Responsibilities also involve minimising risks from the use of products and services through design, manufacturing, distribution, information provision, support services and withdrawal and recall procedures. Further, consumer and customer pressures include the expectation that companies will produce safe products and provide more consumer information (Musah, 2008). As per Bhattacharya and Sen (2004), consumers are willing to pay more for products from socially responsible organisations. Damithendra (2010) has listed some responsibilities of organisations towards customers such as supplying socially harmless products with the quality standards as promised, adopting fair pricing, proviinge after sales services, resisting black-marketing and profiteering, maintaining consumer's grievances cell and fair competition, etc. As per Madrid (2012), Organisations that provide products and services to consumers and customers have responsibilities towards them. Responsibilities include education about the product, providing

accurate information, fair use, transparent marketing information that is helpful, contractual processes, promoting sustainable development, design and service that enable access for everyone, and when appropriate, for vulnerable groups or groups with some disadvantage.

5.6 CSR Relates to Community Involvement and Development

According to ISO 26000 (2010), community development can contribute through social investments in wealth and income creation through local economic development initiatives, expanding education and skills development programmes, promoting and preserving culture and arts and providing and promoting community health services. Community development may include institutional strengthening of the community. In addition to the production of goods and services, society expects that organisations will provide safety, improved lifestyle, employment, infrastructure, and environmental protection, without affecting cultural practices and benefits (Agarwal, 2008). Organisations have a relationship and impact on the communities in which they operate. This relationship should be based on community involvement to contribute to its development. Both community involvement and development are part of sustainable development (Madrid, 2012). Governments invest considerable funds to develop a country's infrastructure and to invest in capital projects such as maintaining roads, building highways and bridges, constructing buildings and other projects such as the provision of electricity, health care and education (Tilakasiri, 2013).

The above paragraphs discussed the CSR activities identified through this study, under 07 core areas namely, 'Organisational Governance', 'Human Rights', 'Labour Practices', 'The Environment', 'Fair Operating Practices', 'Consumer Practices' and 'Community Involvement and Development'. According to the research findings, the organisational governance could be identified as one of the core areas which has not been much highlighted by researchers. "Promote employee rights" is highly addressed under CSR relates to Human Rights while the "Human development and training in the workplace" has the major concern under CSR relates to Labour Practices. Moreover, "Green projects that preserve and regenerate local ecologies" is the highly mentioned CSR activity under CSR relates to the Environment. As the findings showed, CSR relates to Fair Operating Practices is also not that much addressed by researchers though few authors have highlighted "Maintaining environmentally safe manufacturing processes" as an essential CSR activity. In addition, "Provide truthful, honest and useful information" and "Respect the rights of the customers" have been noted as important CSR activities which come under Consumer Practices. "Community development programmes" has also received the prime attention under CSR relates to Community Involvement and Development. Moreover, the findings of literature sources highlighted that CSR related to labour practices, environment and community involvement and development have been given the highest priority than other CSR related activities. According to the findings, most of the researchers mainly stated that "community development programmes" under CSR related to community involvement and development as the most essential and mostly involved CSR activity by organisations.

6. Conclusions and Future Research Agenda

In current trending, the concept of CSR has grown rapidly. Organisations integrate business activities with social wellbeing activities to be a stable legal person in the society considering an organisation as a small unit of the society. According to the literature findings (Table 2), it could be noted that though organisations consider CSR as one of their success elements, each organisation has its own perspective on CSR. Totally thirty-nine (39) CSR activities could be identified and they were categorised as per the classification of ISO 26000:2010 under seven (07) categories. Promoting employee rights is the highly attended CSR under "CSR relates to HR" categorisation. Organisatiional governance and CSR relates to fair operating practices are not that much highlighted by authors. Human development and training in the workplace have got the prior concern under "CSR relates to labour practices". Protection of natural environment, green projects that preserve and regenerate local ecologies, water and energy conservation, and proper waste management are highly practiced CSR under "CSR relates to the environment". Finally, community

development programmes are the major CSR which has been highlighted more by authors which comes under "CSR relates to community involvement and development".

Hence, this paper encourages an agenda for future research to investigate and critically analyse the level of practice of each CSR activity, which could be identified through this study (Table 2). Such research will provide a clear picture of the current CSR practices of Sri Lankan organisations.

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