

Development and Testing of Corporate Social Responsibility (CSR) Index for Pakistan

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Abstract

In this paper the Corporate Life Sustainability Theory and Index has developed on the basis of literature review and reported the Index in five selected industries of Pakistan through quantitative and qualitative methods with counter in-depth interviews. In light of results the ranking of Industries have qualified in assignment of rank and the values of dimensions have changed with respect to industrial scope of dimension. In depiction of literature review and construct the expression of Corporate Life Sustainability Theory has developed with introduction and description of concept of Intentional Constant. The conclusive Industrial Level and Degree has developed to report and rank at the organizational level, further the concept and derivation of Industrial Constant and Transition Period has introduced and described.

Keywords: Corporate Social Responsibility (CSR), Corporate Life Sustainability (CLS), Environment, Humane, Intentional Constant, Industrial Constant (IC)

Introduction

The earliest definition of CSR is given by H.R. Bowen (1953) which states it as the responsibility of businessmen to follow those politics, to make those judgments, or follow those lines of action which are appropriate in terms of the objectives and beliefs of our society (Carroll 1999, p.269). In Pakistan concept of CSR has been evolving and every organization has its own understanding about CSR. As Ali Habib, head of corporate affairs, Standard Chartered Bank (SCB) has defined CSR as “Commonly the banking industry and specifically Standard Chartered Bank (SCB) has a long term vision of results of its economic, governance and social after-effects and environmental actions. We don’t use the term CSR which tells how ethically we run our business because it is not a broad enough term to include all these four factors. Instead we believe on ‘sustainability’ or building a sustainable business showing a long term approach” (Mandviwalla, 2009), whereas internationally, CSR speaks beyond sustainability. Similarly Adeel Hashmi, communications manager Nokia, Pakistan, Iran and Afghanistan during his interview with Synergyzer depicted CSR as “For us, CSR concerns with the management of all company procedures for the overall optimistic impact on society, as a good business and a prosperous society are sophisticatedly linked.” Sadia Khurram, director marketing operations and CSR, Mobilink GSM viewed that Mobilink believes CSR is a continuous commitment by our company to contribute to economic progress, while raising the living standards of our labor force, their families, the community and society at large (Mandviwalla, 2009).

In order to increase the accountability and social responsibility of a corporation, a CSR index is necessary, which is not available till now in developing countries like Pakistan. In such countries, it is the responsibility of the government to guarantee the social responsibility discharge and accountability of the corporation. According to Samuels (1990), governments of developing countries need to have a strict regulatory mechanism to ensure greater accountability. Moreover, his proponent Momin (2006) also suggested that a home country government should, by law, ensure the responsibility of multi-national corporations (MNCs) for the operation and social and environmental reporting of their subsidiaries, to the home country. Momin also added that the real need is to restructure the legislative structure to make CSR mandatory, and pass initiatives for political and social development in favor of CSR or developing an accountability mechanism, which would benefit all members of the society.

United Nations (UN) and European Union (EU) are working hard to standardize definition of CSR, its dimensions, guidelines, standards, policies & procedures. Moreover international bodies (as mentioned methodology) have defined standards and policies to measure different aspects of CSR. In developed countries governments have started interfering and companies have started reporting on CSR. In addition of this, lot of work has been done to devise recommendations to bound corporations to design CSR policies. But unluckily little work has been done in this field in developing and underdeveloped countries especially in Pakistan. In Pakistan, there are numerous obstacles in achieving CSR, where the institutions, standards and appeals system, which more than often give life to CSR are relatively weak. The first code of Corporate Governance (CG) in Pakistan is promulgated in March 2002 by the SECP, which is the apex regulator of corporate sector in country. Since then no further development has been taken place at government end till the introduction of ‘Voluntary

Guidelines for Corporate Social Responsibility' by SECP in 2012. Importantly dynamics of Pakistan and businesses operating there in 2012 due to socio-political and economic conditions in Pakistan is different than that of any other country. There is equal threat that in coming years implementations of CSR practices will be must for corporations and international raters will rate them as per their own standards. No academic research has been made in this context in the past in Pakistan. The development and testing of applied CSR index, suggested by practitioners for Pakistan is the core achievement of the study.

1-Management Dimension

Marketing practices: Many researchers have investigated how companies can use CSR tactically to develop their competitive position (Baron, 2001; Baron, 2006; Klein & Dawar, 2004). This also indicates that the association between CSR and market competition could attain richer and more complicated dimensions like differentiation or innovative corporate strategies.

Brand management: CSR lessens the risk of brand destruction in a product-harm crisis, and users incline to hold a company less responsible for crisis when it owns a strong CSR reputation (Klein & Dawar, 2004).

Customer relationship management: Organizations having more interaction with general public are more prepared towards corporate giving (Porter, & Kramer, 2002). According to Momin (2006), MNCs feel their duty more than local companies towards customers.

Value chain management: The value chains or value hubs are partnerships of actors having same goal of value to achieve. Corporations can ensure the provision of quality health and education, which are prime areas of societal development, by contributing in the value chains and value hubs, which are partnerships of actors having same goal of value to achieve and by developing corporate-NGO partnerships for deliverance of same value for community development (Nijhof, Brujin, & Honders, 2008).

Business codes of conducts/business ethics:

Organizations' legal obligation is to obey government regulations. While the ethical obligations of an organization refers to those socially defined anticipations of organizational behavior that are not part of formal law. Finally, the discretionary obligations are completely voluntary and philanthropic (Momin, 2006).

Code of conducts: focus/ systems/procedures. The role of organizations specifically in CSR in international progress requires more systemic examination (Bendell, 2005). Such system may contain a broader controlling structural frame for businesses rather than supposing that 'the invisible hand' will always reward the firms which perform ethically. Van Marrewijk (2003) determined at a more comprehensive level that corporate responsibility states the organizations' willingness to be answerable for the impact of their doing to stakeholders and relays to phenomena such as transparency, stakeholder dialogue and sustainability reporting.

Reporting and effective implementation mechanism: Corporate Social Reporting (CSRep) is a type of social accounting that accepts the concept of accountability to broader groups of people (Gray, Owen, & Adams, 1996). Gray, Owen, and Maunders (1987) inquired the dominance of investors as the primary receiver of information and recommend presence of broader groups that include the natural environment, employees, consumers and the community by concentrating on their information rights and the organizations' responsibility to provide accounts to them. Organization culture is required to successfully implement a combination of activities (Smith, 1990). Mahwah, Erlbaum, Jackson, and Nelson. (2004). Proponents describe CSR as necessary for effective business operations and as an opportunity for business to look beyond slight economic returns and consider the broader social concern.

Sustainable social obligation procedure: Society has the right to social sustainability and it is morally constituted for corporate to protect it for self-sustainable development to obligate the sustainable social obligations (Mohammad, 2011). Such strategies should not violate human rights and globalized human rights standards that are constituted in the social responsibility for social development (Byrne, 2007).

Corruption and bribery

Investor relationship management. The global rise of socially responsible investment and the involvement of union-based pension funds, may have important outcomes for human resource management practices in publicly registered companies (Waring, & Lewer, 2004). Moreover institutional investors supposed that low CSR firms are likely to be riskier investments as they are probably more involved in legal process, industrial action and undergo government levied charges and approvals.

Anti-corruption/bribery mechanism: The results of DiRienzo, Das, Cort, and Burbridge (2007) the report to anti-corruption show that Pakistan is among those countries where the rate of corruption is high. They further argument that the organization's national and international perspective of corruption reduction or anti-corruption strategy should include the tool of openness of information access to stakeholders. They explored that the organization's focus of information access to the public will reduce the level of corruption; it is a tool to

reduce the corruption widely and effectively. This approach of organizations will reduce the global cost of corruption which will facilitate the internalization of organizations' policies.

Sustainability programs & business performance

Code of corporate sustainability: CSR offers useful means of understanding the successful achievement of development goals. According to Jones and Pollitt (2006) working definition of this would be 'the social channels and mutual understandings that expedite or hamper action. According to Amaeshi, K. and Adi (2006), for CSR as a management practice, to be operable and actionable within a sustainable business program, it will need to be exposed of its existing normative feeling and rebuilt in the instrumentally, practical language of business.

CSR audits and reporting: The proper disclosures of CSR reporting are essential to meet the international standards (Kemp & Vinke, 2012) and also it has impact on organization future performance (Siregar & Bachtiar, 2010). The evolution of standards is in progress and it ensures the understanding of organization and its compatibility with objects of CSR (Aras & Crowther, 2008).

Uniform risk analysis framework: The risk analysis is a process of the management function to minimize the objective and subjective uncertainty, to approach the right possibilities in the activity and to ensure the outcome of function. The risk is relative to the person or management scientist, how he understands the scope of factors and what he conceptualizes from the areas of influence of these factors. Hence, through this trilogy, the concept of uniform risk analysis may be brought to ensure the management function (Kaplan and Garrick, 1980).

Meeting national and international standards. The standardization of business methods, tools and strategies or action oriented plans through adequate information, alliance and compatibility of national and international benchmarks is critical to sustain competition or to achieve competitive advantage. The standardization in the corporation is a subjective concept of action as it requires the corporate analysis of corporate standing and its objectives of market achievement and its whole internal design of procedures. Thus, corporate has to adopt the dynamic approach in the concern of standardization of business activities (Ko, Lee, & Lee, 2009).

Corporate governance

It has been investigated that the personal belief of eighteen percent chief executives affects the company attitude concerning social and environmental activities (Momin, 2006).

Board of directors: The decision effectiveness and innovation is more in the active role of individuals of board, rather than the passive perception about the role of directors of board (Ahmad, 2008).

Transparency: Transparency is a critical condition to implement a CSR policy based on the repute mechanism. The principal question that arises is how to structure such a transparent policy, in order to improve the CSR behavior of corporations (Dubink, Graaland, & Liedekerke, 2008).

Governance policy: Corporate governance is generally considered in terms of the instruments available to reduce organizational problems (Shleifer and Vishny, 1997). If corporate governance considers CSR as a strategic factor in decision making, then governance policy of a firm becomes stronger and attains favorable outcomes in its own motivation by different ways recommended by different studies. The returns to socially responsible behavior are taken through the reputation of the corporation. They suggest that the corporations should consider CSR as a component of corporate strategy (Fombrun & Shanley, 1990).

Gender Diversity: Corporate having high proportion of female in board have more involvement in philanthropic initiatives (Williams, 2003). Maybe it is less acknowledged that in Islam, both women and men have equal rights, at least in the time of the Prophet (P.B.U.H). Beekun and Badawi (2005) claimed that normative Islam rejects discrimination on the basis of gender in business as well as in other areas of life.

Board effectiveness. The line of separation between management control and shareholders approach cause the ineffectiveness of corporate alignment. The board ineffectiveness may lead to under-estimation of the firm in the market. However, board effectiveness exists in collaborative attitude of control and shareholders satisfaction through degree of involvement. Shareholders governance policy, monitoring and control procedures and traits of top management enrich the board involvement; it leads to uniform strategic growth (Johnson, Hoskisson & Hitt 2007).

2-Environment Dimension:

Environment performance (eco-efficiency): As Utting (2005) and Jenkins (2005) claim that during the nineteenth and twentieth century's, social and environmental problems advanced into the public domain. Media and NGO personnel specifically exposed the social and environmental impact of many large MNCs like Shell, Nestle, Nike and Reebok (Jenkins, 2005).

Momin (2006) described the organizational influence on the external environment. According to him their economic activities have effects upon the external environment which establishes the physical environment and social groups.

Energy consumption mechanism: Belal (2000) illustrated that 90 percent of the sample companies revealed environmental information concerning to energy use being the most popular. Like western countries CSRep must be practiced and considered essential concern in Pakistan.

Pollution prevention mechanism: Duty to the environment in terms of decreasing pollution is observed as a means to preserve a positive image and having a positive impact on employee health (Momin,2006). Many researchers explored that environment is effected by corporations like rise in pollution, and finally effect on share price (Momin, 2006; Jenkins, 2005; Lorraine, Colloson & Power, 2004; Shane & Spicer, 1983).

Site inspection: Industrial compliance with the environment protection and site inspections of regulatory agencies or bodies has impact on the environmental performance of organizations. Although it is a costly procedure, it may be effective by including the interest groups or stakeholders to ensure the right considerations of organization toward the environment (Auld and Emery, 2001).

Land use and remediation: The proper usage and development of abused sites is critical for the corporate, the community and other stakeholders to ensure (Collaton & Bartsch, 1996). Counter systems to ensure the proper use of environmental assets may be in two forms; one in the form of individual (organization) self driven potential to protect the environment and second in the form of stakeholders inspection and intervention processes to ensure the environmental health (Earnhart, 2004).

Environmental priorities:

Currently, world is facing numerous difficult ecological and social issues that need to be fixed but the governmental institutions, located at both the national and international levels, are facing severe and structural complications in addressing these issues (Dubbink, 2003; Scherer, Palazzo, & Bauman, 2006; Dubbink, 2003).

Environment management and waste management: Momin (2006) researched that thirty-one interviewees (63%) discover duty towards the natural environment and it is mentioned by interviewees in a very common form as 'taking care of the natural environment' without extra detail of environmental policy, environmental management and real performance of the company.

Local and international standards implementation: If an organization increases its profit at the cost of environmental pollution, it is not right. An organization must meet all the environmental standards (Momin, 2006).

Special initiatives and public awareness programs: Public is it-self a pressure due to public expectations from corporation which drives to complete the concept of total responsibility management (TRM) (Bodwell, Graves, & Waddock, 2002). The culture analysis of region is an essential element to create a sustainable stand between the social services necessities and deliverance of requirements (Rice, 2007). A large scope exists in the context of CSR as a community activist, i.e. social support programs, supportive role in municipal activities, participation in the support of social hazards management and rehabilitation, institutional sustainability programs, skills advancement programs and community involvement in awareness and development context (Panapanaan et al., 2003).

Employee environment & safety measures:

Ergonomics: Ergonomics, in the employee environment, is a design of system which may facilitate the employee performance and satisfaction positively. In the broader sense, it is the system, tool and method design to increase the stakeholders' satisfaction from the environment and product of organization (Frisby, 1961). (Kogi & Kawakami, 1997) addressed ergonomics as a tool of employee and social health risks minimization.

Equipped and dressed labor: The physical work and psychological work is different in nature and their treatments should also be distinguished (Frisby, 1961), in the concept of ergonomics the labor should be equipped and dressed to perform task effectively and safely.

Technical training: The programmability of work environment is a tool to train employees through transfer of interactive knowledge and skill and it is also cost effective tool for employee development (Martin, 2010).

Health and safety policies: Certain initiatives, undertaken at European level, in 2001 and 2002, (e.g. a Europe-wide debate on CSR, publication of a green paper, followed by a white paper) highlighted the strategic importance of CSR to both businesses and policy makers in Europe (Russo & Tencati, 2009).

Environmental reporting:

CSR reporting (CSRep) is the reporting of the impacts upon the society by corporation's operations. Gray et al. (1996, p. 3) gave a standard definition of CSRep as it is the process of sharing the social and environmental impacts of corporation's economic actions to specific interest groups within society and to society at large.

Standardization: The standardization of social reporting and social accountability by MNCs is very difficult in a less developed country like Pakistan where no proper CSR index exists as yet. Momin (2006) observed that may be a different type of accounting is required to deal with greater social and environmental concerns in Bangladesh that is a developing country and for that social accounting could be a suitable approach. According to him social accounting offers the useful apparatus through which he can handle the social, environmental and economic value of corporations in Bangladesh. He considers that one of the basic elements of social accountability is the reporting of social and environmental concerns and the demands and discharge of accountability.

Clear and accurate environmental information: CSRep raise the reputation of a corporation and build a positive image in the society and so motivate the employees of the corporation. Momin (2006) explained CSRep (Corporate Social Reporting) in a way that CSRep is a response to increasing social awareness and global concern. Moreover, he said that at a time when providing CSRep information is becoming a significant issue in the West, and accountability of large and multinational companies is also becoming a pressing concern, principally about their operation in LDCs then it is of supreme importance to him to examine issues surrounding CSR of MNCs in his home country i.e. Bangladesh.

Non-financial reporting: The increased significance of environmental reporting in social responsible behavior of organization identified the different dimensions of social responsibilities and increased the organization performance in social responsibility practices; it is considerable tool of organization learning (Gond & Herrbach, 2006).

Lawful reporting: Suppression of information due to the ill-interest of the management is morally inadequate and ambiguous in the sight of law. The degree of disclosure of environmental information is related to the stakeholders' interest and value to environment priorities (Aras and Crowther, 2008; Morimoto et al., 2005).

3-Humane Dimension

Community welfare and charity work:

Community engagement: Ideally, giving to the community will profit the company as the expectation of CSR in society has increased opposing the social expectations of society with the social performance of MNCs (Carroll, 1999). According to him, between the 1950s and 1980s, the gap between the actual social performance of companies and society's expectations of MNCs' social performance broadened. The society is not the only entity that has increased its CSR expectations from organizations.

Charitable initiatives: Philanthropy is a corporate activity to donate its part of resources for community and social development (Ricks & Williams 2005) which lies within the CSR strategies (Panapanaan et al., 2003).

Health and education: The CSR contribution is also in the value chains and value hubs having partnerships of actors with same goal of value to achieve (Block et al., 2008). Supplier's assessment systems and distribution channel assessment systems are there to provide quality oriented products for community education and health safety (Bodwell et al., 2002)

Partnership with NGOs: NGOs (Non-Government Organizations) are considered as the secondary-stakeholders and a driving force and the prime motivators in the context of CSR (Bodwell et al., 2002; Panapanaan et al., 2003; Knox, Maklan, & French, 2005; Nijhof et al., 2008). NGOs have multi-dimensional roles and influences in the corporate social responsibility performance, i.e. advisor, advocate, stakeholder and fund sponsor (Guay, Doh, & Sinclair, 2004).

Corporate-NGO partnership enhances deliverance of same value for community development (Nijhof et al., 2008)

Human rights:

Gender: The religion Islam, both women and men have equal rights, at least in the time of the Prophet (P.B.U.H). Beekun and Badawi (2005, 137) claimed that normative Islam rejects discrimination on the basis of gender in business as well as in other areas of life.

Child labor exploitation: Article 11(3) of Pakistan's Constitution specifically disallows the employment of children below the age of fourteen years in any factory, mine or other dangerous employment. Hence, it is compulsory for the corporations to consider the obligation of the ethical issues like child labor and securing fair and caring environment. As the human capital has become more attentive, they know their fundamental rights.

Labor rights. Corporations start human rights initiatives such as the Business Leaders Initiative on Human Rights of British Petroleum, ABB and other companies (Matten, & Crane, 2005).

CBA policy: The policies are essential to the achievement of the enterprise's objectives. They provide the necessary human resources, develop and maintain these resources to optimize present and future economic

potential; anticipate, prevent and solve employment problems; and develop, maintain a quality of work -life to make employment a desirable personal and social situation. According to him, these are crucial variables in determining whether the organization is effective, moderately effective or very effective (Glueck, 1978).

Human capital development:

Human resource skill mapping and developing process: The employer's strong commitment for development in human resource process is a strategic corporate responsibility, as it will have positive impact on organizational performance. Besides, committed employees have well-defined goals and path of action for them to work for the progress and growth of human resource and other purposes (Meyer and Vandenberg, 2004)

Human capital performance indicators. The competition among the corporate rapidly increases due to internalization, which also raises the expectations of shareholders (Keeble et al., 2003). The corporate has to align its task more to the performance, so the emergence of human capital performance indicators are high and with constitution of strategies and legislations, in order to increase the impact of human capital performance for the escalation in sustainable performance of the corporate.

Personal and organizational learning and development: Eight prominent behaviors of CSR such as: awareness of ethical issues, commitment to the organization, integrity, willingness to communicate openly about problems, willingness to report ethics violations, improved decision-taking, and willingness to seek advice and reduced unethical conduct (Trevino, Weaver, Gibson, and Toffler, 1999).

Attraction and retention/ talent hunt:

Staffing criteria: Intellectual capital or human capital holds the concept of collection of exceedingly strong skills which a human attains on assigned job, through training and experience and such skills always raise that employee's demand in the marketplace. Literature review on CSR shows that development of human capital is attracting more attention. Many skilled workers in various parts of the world and specifically in developed countries, now have to consider many factors before they accept a job offer, and the CSR policy of a company is believed to be one such important factor. It has been proven empirically that most of talented people will like to do business and work for a corporation with good social and environmental policies (Dierkes & Zimmerman, 1994; Murphy, 1995).

Performance appraisal process: HRM has a significant linkage with the CSR strategies. The organizations which have developed human resource management system are more strategized in the CSR polices and through that affect the performance of organization will increase positively. The fair methods and tools followed by organization for employee performance measurement leads to employee satisfaction and retention (**Dogan, 2008**; Baldwin, 2006; Erdogan, 2002; Malik & Naeem, 2011; Al-Zu'bi, 2010; Fatt et al., 2010; Ponnu & Chuah, 2010; Elamin & Alomaim, 2011).

Employee communication mechanism: Research proves that employee communication and corporate effectiveness has a significant correlation and it has to increase while the corporate initiate and strive to be more productive and efficient (Chen, 2008). Similarly, communication is healthier when the employee issues and organizational processes are in the same channels, as it forms the employee's self-sustained attitude and motivates better performance (Dundon, Curran, Ryan, & Maloney, 2006).

Employee benefits

Flex timing and family friendly policies: found out that people in developed countries are increasingly conscious of the social performance, ethical issues, occupational health and safety, and relationships between business and community (Eweje, 2005).

Work-life balance: Every employee is associated with his/her family, and the balance of employment and life is a component which the organization views as a part to facilitate the social stability of the organization. This focus enables the organization to humanize the organization culture (Wickham & Fishwick, 2008). The significance of work-life balance issue in researches and its rapid emergence trend due to corporatization of societies is visible. (McDonald et al., 2007).

Allowances and insurance policy: It should be the responsibility of the company to obey the regulatory obligation concerning to an employee first (Momin, 2006). Additionally, Waring et al. (2004) discussed that the global rise of socially responsible investment and the involvement of union-based pension funds, may have important outcomes for human resource management practices in publicly registered companies.

Grievance policy: The grievance and core work characteristic has a correlation and it is the responsibility of the management to take this issue in the context of employee-organization power of interdependency with viewing it in the external context (Bacharach & Bamberger, 2004). In spite of various claims of employees on managers' unfair treatment, it is the responsibility of policy makers to establish a due-procedure to address and manage the employee and those polices for due-procedures are the moral interventions and a tool of sound business (McCabe and Rabil, 2002).

Discrimination policy: The teachings of the religion Islam allow both women and men to have equal rights. Beekun and Badawi (2005) claim that normative Islam rejects discrimination on the basis of gender in business as well as in other areas of life.

Research Model: (Figure 1: Corporate Life Sustainability Index Model for the Study)
(Table 1: Management Dimension of Corporate Life Sustainability Index Model)
(Table 2: Environment Dimension of Corporate Life Sustainability Index Model)
(Table 3: Humane Dimension of Corporate Life Sustainability Index Model)

Methodology

For developing CSR index, the variables selection with assigned weights is not only based on international standards, selected models and research papers but also figured out considering the Pakistani business scenarios and economic conditions. Three dimensions including management practices, environment and humane are identified with contributing internal and external factors. The weights are assigned to the factors on the basis of their relative importance in reference to the concept of CSR. The CSR Quotient (CSRQ) of each company is calculated. Later the selected industries are ranked using spearman correlation presenting ranking criteria. All indicators are averaged out and their product with the selected weights of each indicator gives the CSR Quotient (CSRQ) of each company. Pearson correlation is used to indicate the inter-industry, inter-dimension and intra-dimension association between variables. The output of the CSR reporting produces the revised version of CLS index with variation in weights.

Reporting of CSR Index of targeted industries includes both quantitative and qualitative analysis which includes company questionnaire surveys, in-depth interviews and secondary data analysis of the background, development, systems, current conditions and environmental interactions of all targeted organizations in reference to CSR. Data collection technique used is bi-fold. Both secondary sources and primary sources are considered to gather the information. In secondary data gathering, information is analyzed through desk review whereas in primary data gathering structured, close-ended questionnaire is used for quantitative research. Moreover, the in-depth interviews are complemented with other primary and secondary data in order to strengthen the reasons and clarify justification of CSR related phenomenon. This ultimately enhances the reliability of the study; lessens the impact of subjective information and increases objectivity. Secondary data is collected from the company reports and information from corporate websites. It has taken more than twenty nine months to make company questionnaires' response exceeding 200. Around 10% questionnaires are filled from Karachi; around 15% from Lahore and rest are either from Islamabad or from rest of Punjab. No data is gathered from KPK, Baluchistan, GB and Kashmir. Multi-stage purposive sampling is applied in this survey. In the first stage, target industries are identified, in the second stage organizations within each identified industry are identified and the last stage leads to the selection of target respondent (using Kish chart technique) from each identified organizations. The target industries selected for the study are Petroleum, Telecom, Banking, Media and Fertilizers & Chemicals. The selected companies have diverse background, in terms of industry, size, origin, financial health, age, ownership structure, etc. Directors, Executives and Managers from Top Management including Heads of corporate Affairs, Communication Managers, Team members of Corporate Affairs Division, Heads of Resource Mobilization, Directors Marketing Operations and CSR, External Relations Managers, Country Marketing Managers, CSR executives, Director Human Resource and General Managers of corporation are among the respondents from different corporations for research study.

(Table 4 & Table 5)

CLS Index = MGTPRAC(35) [20(MP4*0.04+ BCC4*0.04+ C&B8*0.08+ SPBP9 *0.09 + CG10*1.0)] + ENVIR(30) [20(EE7*0.07 + EP7*0.07+ EE&SM7*0.07+ ER9*0.09)] + HUMANE(35) [20(CWCW8*0.08 + HR8*0.08 + HCD6*0.06+ ARTH6*0.06+ EB7*0.07)]

Findings:

(Table 6:) shows the Management practices wise Industrial Comparison of CSR's Response weight and its percentage. The overall highest percentage score is given to Banking Industry by its respondents. If we look on criterion wise, Marketing Practices are rated high in the Telecom sector and then by Media Industry as both of these industries portrays positive branding with effective customer relationship management mechanisms. Business Code of Conduct is rated highest in the Banking Industry as they have focused system procedures and reporting mechanisms. Same trend for Corruption and Bribery is observed, although it is scored higher in almost all of the industries but there is always a chance to use the money of investors illegally (corruption) for profit making. Sustainability Programs & Business Performance is ranked high in the Banking Industry as they are establishing/meeting national and international standards with uniform risk analysis frameworks to sustain their business. Another reason can be that Banking Industry has to follow strict policies from the State Bank and if they do not their sustainability would be at stake. While the Corporate Governance scored higher percentage in

Fertilizer & Chemical industry because of board's effectiveness and proper governance policies maintained at fertilizers & chemicals industry.

Table 7 shows the Environment-wise Industrial Comparison of CSR's Response Weights and its percentages. The overall percentage score is 21.38 which included the highest percentage score of the criterion Environmental Reporting i.e. 5.94. Analyzing the data Industry wise the highest score is presented by the Petroleum Industry while lowest is of Media Industry. Analyzing criteria wise response percentage it is evident from the table that it is highest for Environmental Reporting for the Petroleum where there are obligations in law to allocate budgets for environmental protection as compare to Media and Telecom Industry, while responses percentage for Employee Relation is high in Banking and Fertilizers & Chemical Industry.

Table 8: reflects the HUMANE wise comparison of CSR's Response Weights and its Percentage. In Petroleum as well as on overall in all Industries and their all criteria, the highest percentage response is for Community Welfare and Charity Work which shows that respondents from those industries are more concerned about social impacts of organizations from this industry and want their organizations to engage the community for development in basic needs like health and education and initiate charitable programs for community development. On the other hand Human Capital Development and ARTH are given less importance in context of CSR by the Media Industry because of their less inclination towards employees' skill mapping programs and performance indicator mechanisms.

Table 9 indicates the comparison of industries of CSR's responses. The highest percentage score is for the Petroleum and Fertilizers & Chemical Industries the reason can be that they are more concern about social responsibility because both of the industries especially Fertilizers & Chemicals is involved in the environmental pollution prevention by waste management and to balance the effect showed more concern to CSR. Analyzing the dimensions MANAGEMENT PRACTICES get the highest percentage response in Banking Industry due to their international standards' implication with customer oriented approach while ENVIRONMENT and HUMANE for the Petroleum Industry.

(Table 10, 11 & 12) It reflects the Industry wise ranking based on Dimension. Petroleum and Fertilizer & Chemical leads in the Dimension of Environment followed by Telecom, Banking and Media. CSR consideration in Management Practices is ranked higher in Telecom, Banking and Media showing their more concerns towards brand management and profit making as compare to in Environment where these are ranked lower.

Intentional Constant $|\pm | \hat{T}$

The theory of Corporate Life Sustainability is summarized in the following expressions:

$$CLS \propto [\sum M_I + \sum E_I + \sum H_I] + [\sum M_E + \sum E_E + \sum H_E]$$

$$CLS \propto [I_{ES}] + [E_{ES}]$$

$$CLS \propto C_P$$

$$CLS = |\pm | \hat{T} C_P$$

Since:

$$[I_{ES}] = [\sum M_I + \sum E_I + \sum H_I]$$

$$[E_{ES}] = [\sum M_E + \sum E_E + \sum H_E]$$

$$[I_{ES}] + [E_{ES}] = C_P$$

Description of Symbols:

I_{ES} = Internal Environment Sustainability

$\sum M_I$ = Sum of Internal Management Practices

$\sum E_I$ = Sum of Internal Environment Practices

$\sum H_I$ = Sum of Internal Humane Practices

E_{ES} = External Environment Sustainability

$\sum M_E$ = Sum of External Management Practices

$\sum E_E$ = Sum of External Environment Practices

$\sum H_E$ = Sum of External Humane Practices

C_P = Corporate Practices

\hat{T} = Intentional Constant

CLS = Corporate Life Sustainability

(Figure 2: Intentional Constant for the Philosophy of Corporate Life Sustainability)

In the light of extensive literature review and constructs; the perception hereby made is that corporate social responsibility is not the polarized function of corporate but it is diluted function of corporate life sustainability. The defined system of corporate for society and for corporate itself is in fact the real arrangement of existing corporate and corporate is a part of social structure. Corporate takes influences from the civilization and it contributes in the growth of civilization. The corporatism has significant role in the growth of modern human civilization. If the concepts of corporate for human remain as polarized structure of two different unities then it possibly retains the mechanics of human potential rather the organic spirit of human.

The corporate social responsibility is the spirit of corporate practices. The corporate establishes for social need's esteem and advocacy. The alliance of corporate practices with the social need's esteem and advocacy in respect of internal and external environment sustainability answers corporate life sustainability. Corporate practices start for the human and then lead to community and nation development in the spirit of self sufficiency and self sustainability. The corporate practices and intention to grow a business on the surface of earth in the social community for the social needs accessibility, advocacy and satisfaction is the facilitation of corporate to the systems of human on the earth.

The Intentional Constant ($| \pm T |$) is the corporate life sustainability to corporate practices which represents the constant of intention. The intention of corporate to sustainability practices magnifies the corporate sustainability in spirit of corporate life sustainability. The continuity and consistency in the spirit of corporate practices to socio-natural sustainability indicates the corporate intention to socio-natural advocacy and satisfaction in the light of positive construction of human civilization. The value of resultant intentional constant remains positive either the corporate intention is to sustain the business with negative intention, it depicts that although the corporate is practicing the sustainable measures and their score is relative or relatively high but it is deficient in the spirit of corporate life sustainability, which indicates that the corporate is short time self sufficiency oriented and it may lead to inefficient impact on growth of human civilization and also corporate advocacy is in term to success of gratification to influence the individual risk aptitude rather in controlled gratification. If the corporate intentions are positive high then it strengthens the spirit of corporate life sustainability and relatively it magnifies the intensity of corporate practices; hence through which the corporate may sustain its life for marginal value of time, and that intentional spirit signifies the alignment of configuration of departments' practices which may work for counter systems that are self sustained and self sufficient.

Finalization of Industry-wise CLS Indexes

The results from quantitative data analysis have revealed that there lies a certain degree of dimension-wise deviation among the industries targeted in the study. Further analysis of the deviation with reference to Table-7, has shown that there is some kind of relative deviation among the industries i.e. all of the sampled service industries (Telecom, Banking and Media) having low concerns/relation to environmental dimension of CLS are rated equally lower as compare to the other two (Petroleum and Fertilizers & Chemicals with exclusive linkage with environment), which are rated equally higher. On the other hand in analyzing the dimension of Management Practices which is comparatively more linked to the targeted service industries with customer oriented approach, it is revealed that it is higher in these industries as compare to the other two industries. At the same time it can also be articulated from the referred table that all of the industries are rated equally in the dimension of Humane revealing the fact that this dimension is equally important for all of the industries and hence categorized all the industries into two categories; one with focus on Environment (Petroleum and Fertilizers & Chemicals) and the other with focus on Management Practices (Telecom, Media and Banking). With these results in view, author has re-assigned the weights to both of these categories especially with focus on the Dimensions of Management Practices and Environment and their criteria is shown.

The Finalized Industry Wise CLS Index table i.e. table 13, shows that the 1st category with focus on Environment got 35 points out of 100 in the dimension of Environment as compare to the dimension of Management Practices where it got 30 points while the 2nd category with focus on Management Practices got 35 points out of 100 in Management Practices as compare to Environment where it got 30 points out of 100. The points/scores of criteria in both dimensions i.e. Management Practices and Environment has changed accordingly as per the contributions in the previous index.

(table 13)

CLS Rating at Organizational Level and Industrial Constant Level and Degree of Industrial Practices:

The author has concluded the study with categorizing the organizations into four levels which are further subdivided into three degrees of High, Medium and Low within an industry in contrast of Corporate practices. As soon as the organizations progressed in the corporate practices they will increase their ratings within the level as well as across the levels as shown in the table-14.

Levels of Corporate Practices within the Industries:

As described above corporate practices (hereafter indicated as C_p) are divided into four levels as follows;

- 1st- Conception:** The first level of CLS practices is the time when an organization is in the phase of conceptualization of CLS as when an organization has no/minimal C_p on the basis of which, it could not be rated within the industry on C_p basis.
- 2nd- Inception:** The second level of C_p indicates the initiation of formal C_p by an organization on the basis of which it can be rated with the help of already developed CLS index within an industry. Basically, in-case of ratings Inception is the first/minimum level of C_p where an organization can be rated.
- 3rd- Practice:** The third level of CLS where an organization lies, when it is practicing the moderate level

of C_p is called the Practice level within the industry. At this level organization are fully aware about CLS and are practicing it at the medium in comparison of highly practicing organizations within that particular industry.

4th- Maturity: The fourth and the last level of CLS where an organizational C_p reaches at its maturity that it is practicing up to the maximum level as per the industrial trends in a specific industry. Maturity is the final level of CLS/ C_p for an organization operating in a particular industry.

Degrees in the C_p levels:

With reference to the diverse nature of C_p and to make a deeper understanding about the C_p conducted by an organization within an industry, there needs a further degree level categorization that author has done in the referred table i.e. Table-14 so that organizations can be further rated within the levels. As shown in the table each of the C_p level (except Conception which is not actually a practicing level but can be considered as understanding level) is sub-divided into three degrees as follows;

- 1st- Low:** As shown by its name, low is the lowest degree upon which an organization can be rated within a particular level. Low in the conception level is the lowest degree of C_p where an organization can be rated with the help of already developed CLS index in a particular industry.
- 2nd- Moderate:** This degree is the medium of a level where an organization can be rated on the basis of its C_p within a level. Moderate in the Practice level is the mean degree of all levels within an industry.
- 3rd- High:** High is the uppermost degree in a level where an organization can be rated at maximum in that particular level in the industry. High degree in maturity level is the peak point of C_p within an industry where an organization is operating at the maximum level of C_p as per industrial trends.

Level and Degree of Industrial Practices in target Industries:

On the basis of Tables (5 and 6), targeted industries of the study are ranked in **Table-15** and with reference to the table & theory in the preceding section. Table-8 shows that Petroleum is ranked at highest (87.71) at maturity level among all the industries where Media is ranked lowest (74.21) at the same level. In all the industries the values are obtained with the help of Mean and Standard Deviations (SD hereafter) as highest values are obtained through addition of SD in the mean value of that particular industry and the lowest values are obtained through the subtraction of SD from mean value, whereas rest of the values are obtained through Means of the immediate upper and immediate lower values. This analysis can also be helpful in ranking organizations within the same industry as any organization in Petroleum industry with C_p will be ranked within/to the values of 87.71 and 69.71, where 87.71 is the High value at Maturity level and hence is the highest possible value an organization can achieve in ranking in Petroleum while 69.71 is the Low value at Inception level which is the lowest possible value at which any organization can be ranked in Petroleum industry. Likewise the other industries in the study Banking, Fertilizers & Chemicals, Telecom and Media has 86.8 & 66.4, 86.04 & 68.44, 83.29 & 63.69 and 74.21 & 50.61 highest and lowest possible values respectively.

Keeping in view the highest values of all industries (Petroleum-87.71, Banking-86.8, Fertilizers & Chemicals-86.04, Telecom-83.29 and Media-74.21), all of the industries can be ranked in their absolute terms with the help of an indicator which is called as **Industrial Constant** by the author represented as I_C and defined as;

Industrial Constants:

“It is the indicator representing the relative extent to which an industry can improve its C_p in some future time”

Since,

$$CLS = I_C + C_p \dots \dots \dots \text{Equation-1}$$

Therefore,

$$I_C = CLS - C_p \dots \dots \dots \text{Equation-2}$$

Where,

CLS = Corporate Life Sustainability

C_p = Corporate Practices (High Maturity level (uppermost value) in an industry)

I_C = Industrial Constant

The above mentioned equation i.e. equation-2, shows that whenever there is increase in C_p , the I_C will decrease accordingly within a specified time period which is called as Transition Period for that particular industry. With the help of above equation Industrial Constants of the targeted industries are calculated as follows in **Table-16**. Table-16 shows that Petroleum having highest C_p possessed the lowest I_C (12.29) and likewise Media with lowest C_p possessed the highest I_C (25.79) while rest of the industries Banking, Fertilizers & Chemicals and Telecom has 13.2, 13.96 and 16.71 I_C s respectively.

Impact of Qualitative Data Analysis on Results:

The qualitative data available from the annual reports of the companies, documents of the unions, reports written on the area, newspaper articles and academic articles concerning the topics researched as well as from the company documentations including sustainability reports, environmental reports, health and safety reports, social reports, annual financial reports, special reports (e.g. on intellectual capital management, corporate governance, R&D, employee relations) and all other sources of company information; e.g. internal documentation, brochures and website was analyzed. That analysis has shown that there lacks a certain degree of accuracy while considering results from quantitative data only due to many factors including the individual and may be biased opinions from the respondents in quantitative data. By considering these facts through qualitative data analysis, author has assigned another factor called as Qualitative Factor (Q_f) which alters the quantitative results and thus must be considered while rating the organizations within an industry. With the help of Qualitative analysis from Chapter-5 author has assigned values to the Q_f in relation to the index ratings of the firms as with the increase in ranking the Q_f must be decreased as margin of error will be reduced in higher ratings as shown in **Table-17**.

The referred table has shown that value in index ratings of quantitative data differs from the actual values which can be obtained through the addition/subtraction of Q_f (as per the ranges mentioned above) in quantitative values. In reference to the table, Q_f of the target industries of the study as per the levels as well as the degrees within the level are determined and presented in Table-18 as follows;

On the basis of qualitative analysis Q_f is derived for the target industries and hence proved that there lacks a certain degree of accuracy in quantitative data which can be reduced through qualitative data analysis and thus Q_f up to the mentioned level must be incorporated in order to make the ratings accurate.

Qualitative data analysis has also shown that if any organization is rated on quantitative as well as qualitative data it would generate four different types of opinion regarding C_p of that particular organization and its rating which will be as follows;

- i) **Unqualified Opinion:** When the qualitative data analysis of an organization is in compliance with its qualitative data analysis then the rating of the organization will be the same as on quantitative data and the opinion will be said as unqualified opinion.
- ii) **Qualified Opinion:** The opinion generated when the qualitative data analysis did not match completely with the quantitative data analysis and Q_f must be added/subtracted (As per the ranges described in table-11) from the quantitative data to make it accurate, will be called as qualified opinion.
- iii) **Adverse Opinion:** When the analysis from the qualitative data revealed completely opposite results in comparison to quantitative data or the value Q_f greater than the mentioned value is needed to make the quantitative data accurate then it will called the adverse opinion.
- iv) **Disclaimer:** When the evaluator/rater is not provided with sufficient qualitative data or certain barriers are created to make it difficult for him to rate the organization in the light of qualitative data then he would generate disclaimer opinion.

As the present study is conducted at industry level and thus has considered only those organizations which have provided sufficient qualitative data in addition to quantitative data. As the results has already shown in **Table-17** that the opinion for the organizations in this study will be qualified as every rating (Highest to Lowest) in every industry must needed Q_f to be added/subtracted to make the values accurate.

Transition Period:

Transition Period is the minimum time period required for an industry to improve its C_p and hence decrease its I_C .

Transition Period is indicated with T_p and can be calculated with the following expressions and equations;

$$\begin{aligned} \therefore T_p &\propto \bar{x} \dots\dots\dots \text{Expression 1a} \\ T_p &\propto 1/\sigma \dots\dots\dots \text{Expression 1b} \\ &\text{Combining 1a and 1b} \\ T_p &\propto \bar{x}/\sigma \dots\dots\dots \text{Expression 2} \\ T_p &= T_C \cdot \bar{x}/\sigma \dots\dots\dots \text{Equation-3} \end{aligned}$$

Hence,

$$T_C = T_p \cdot \sigma/\bar{x} \dots\dots\dots \text{Equation-4}$$

Where,

T_p = Transition Period for an industry

\bar{x} = Mean value

σ = Standard Deviation

T_C = Transition Constant

To calculate the Transition Constant (T_C hereafter) for all the target industries with the help of above mentioned **Equation-4.**, an overall Transition Period (T_p hereafter) is assumed to be 12-Months and therefore T_C will be calculated as follows with the help of data from Table-9;

$$T_C = T_P \cdot \text{Overall } \sigma / \text{Overall } \bar{x}$$

∴ $T_P = 12\text{-Months}$
 Overall $\sigma = 10$
 Overall $\bar{x} = 73.69$

Therefore,

$$T_C = 12 \times 10 / 73.69$$

$$T_C = 12 \times 0.1357$$

$$T_C = 1.63$$

With the help of T_C calculated above and values of σ & \bar{x} from Table-15, T_P for every industry can be calculated through equation-3 as described above. The values for Transition Period of every industry are presented in the following table, **Table-19**. The referred table advocates the fact that T_P is directly proportional to \bar{x} as the increase in mean will increase the T_P while it is inversely proportional to σ in the industry as the increase in σ will decrease the T_P and vice versa as Petroleum and Fertilizers & Chemical with higher \bar{x} and lower σ possessed the highest T_P (14-months) in contrast to Media with lowest \bar{x} and highest σ possessed the lowest T_P (9-months) while rest of the industries possessed same T_P (12-months) in accordance with their values of \bar{x} & σ . This shows that in the industries of Petroleum and Fertilizers & Chemicals the next survey must be conducted at least after 14-months period while for Media it can be conducted after 9-months to observe the transition among the industry.

Recommendations

1. The Government of Pakistan has to regularize the policies under the light of Corporate Life Sustainability Theory and Index for corporate life sustainability, and further more the Government has to establish a National Institute of Corporate Life Sustainability which shall act as regulatory authority for corporate life sustainability.
2. The corporate has to establish a unit of corporate life sustainability which ensure the corporate life sustainability under the light of Corporate Life Sustainability Theory; which shall be ensured through contribution and attachment of such unit in the board and top level management.
3. The international standard or foreign reporting organizations have to evaluate the Pakistan's organization or industry with addition of the marginal deficiency i.e. Industrial Constant (I_c) in the value of result, so their reporting/rating may be considered the rightful and justifiable in indigenous context, or it has to report the Pakistan's organization with the CLS Theory and CLS Index of Pakistan.
4. In reporting at organizational level it is better to rate at 10 points scale rather than 5 points Likert Scale to indicate comparatively more appropriate level of practices, by doing so we have to reduce the weight of each point from 20 to 10.

Future Areas of Research

1. The tangible measurements of Intentional Constant.
2. The advocacy of social needs is influenced by the number of parties which include government, NGOs, social activists and corporate etc., but corporate is overlapping and potentially aggressive toward the social needs' advocacy so the conflicts may or shall arise between the corporate and other stakeholders of social needs' advocacy, therefore the areas of research are predicted and suggested which may explore the circumstances and consequences of such change and may suggest the tools, methods and strategies to cope with such circumstances and consequences.
3. This study reported the selected five industries of Pakistan, the other industries may also be included in future CLS reporting or the scope of reporting may be expanded to rest of industries/sectors of Pakistan including small & medium enterprises and public sector.
4. The Theory of CLS is as potentially applicable in other countries and the corporate practices may be reported on such CLS Index in the context of dynamics of that country's industries with changed value of Industrial Constant (I_c) and Transition Period (T_p).

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Tables:

Table 1: Management Dimension of Corporate Life Sustainability Index Model

Dimension	1 – Management				
Sub-Dimension	<i>External</i>		<i>Internal/ External</i>	<i>Internal</i>	
Criteria	Marketing Practices	Business Codes of Conducts/ Business Ethics	Corruption and Bribery	Sustainability Programs & Business Performance	Corporate Governance
Sub-Criteria	<ul style="list-style-type: none"> • Brand Management • Customer Relationship Management • Value Chain Management 	<ul style="list-style-type: none"> • Code of Conducts: Focus/Systems/Procedures • Reporting Mechanism • Sustainable Social Obligation Procedure • Effective Implementation Mechanism 	<ul style="list-style-type: none"> • Investor Relationship Management • Anti Corruption Mechanism • Anti Bribery Mechanism 	<ul style="list-style-type: none"> • Code of Corporate Sustainability • CSR Audits and Reporting • Uniform Risk Analysis Framework • Meeting National and International Standards 	<ul style="list-style-type: none"> • Board of Directors • Transparency Corporate Governance Policy • Diversity: Gender • Board's Effectiveness

Table 2: Environment Dimension of Corporate Life Sustainability Index Model

Dimension	2 – Environment			
Sub-Dimension	<i>External</i>		<i>Internal</i>	
Criteria	Environmental Performance (Eco-Efficiency)	Environmental Priorities	Employee Environment & Safety Measures	Environmental Reporting
Sub-Criteria	<ul style="list-style-type: none"> • Energy Consumption Mechanism • Pollution Prevention Mechanism • Site Inspections • Land Use and Remediation 	<ul style="list-style-type: none"> • Environment Management and Waste Management (e.g. Recycling) • Local and International Standards Implementation • Special Initiatives and Public Awareness Programs 	<ul style="list-style-type: none"> • Ergonomics Principles • Equipped and Dressed Labor • Technical Training • Health and Safety Policies 	<ul style="list-style-type: none"> • Standardization • Clear and Accurate Environmental Information • Non-Financial Reporting • Lawful Reporting

Table 3: Humane Dimension of Corporate Life Sustainability Index Model

Dimension	3 – Humane				
Sub-Dimension	External	Internal/ External	Internal		
Criteria	Community Welfare and Charity Work	Human Rights	Human Capital Development	Attraction & Retention/ Talent Hunt	Employee Benefits
Sub-Criteria	<ul style="list-style-type: none"> Community Engagement Charitable Initiatives Health and Education Partnership with NGO 	<ul style="list-style-type: none"> Gender Child Labor Exploitation Labor Rights CBA Policy 	<ul style="list-style-type: none"> Human Resource Skill Mapping and Developing Process Human Capital Performance Indicators Personal and Organizational Learning and Development 	<ul style="list-style-type: none"> Staffing Criteria Performance Appraisal Process Employee Communication Mechanism 	<ul style="list-style-type: none"> Flex Timing and Family Friendly Policies Work-Life Balance Allowances and Insurance Policy Discrimination Policy Grievance Policy

Table4: Demographics of the Sampled Respondents

Demographics				
SAMPLE SIZE = 201--100%				
1. GENDER				
	175-87%		Female	26-13%
Male				
2. AGE				
	Under 20	0--0%	20-35	119-59.5%
	36-50	57-28.5%	51 & Above	25- 12%
3. QUALIFICATION				
	Bachelors	33-16%	Masters	146-73%
	MS/M.Phil	22-11%	Phd	0--0%
4. WORK EXPERIENCE				
	Less Than 5 Years	0-0%	6-10 Years	72-36%
	10 Or Above	129-64%		
5. INDUSTRY				
	Petroleum	28-14%	Telecom	41-20%
	Banking	64-32%	Media	34-17%
	Fertilizers & Chemicals	34-17%		
6. TYPE				
	Indigenous	130-65%	MNCS	71-35%

Table 5: Industry-wise Selected Companies for Survey

Industry	Company Questionnaire	In-Depth Interview	Selected Companies
Petroleum	28--14%	10 --20%	12--17.0%
Telecom	41--20%	10 --20%	16--23.5%
Banking	64--32%	10 --20%	18--26.5%
Media	34--17%	10 --20%	9--13.0%
Fertilizers & Chemicals	34--17%	10 --20%	14--20.0%
Total	201-100%	50-100%	69-100%

Table 6 : Mgmt practices-wise Industrial Comparison of CSR's Response Weight and its Percentage

		Mgmt Practices	EXTERNAL		EXT&INT	INTERNAL	
			MP	BCC	C&B	SPBP	CG
Assigned Weight		35	4	4	8	9	10
Overall	Weight	1.30	0.16	0.15	0.29	0.32	0.35
	%Age	26.07	3.27	3.02	5.87	6.39	7.07
Petroleum	Weight	1.26	0.16	0.15	0.29	0.30	0.34
	%Age	25.21	3.10	3.09	5.71	5.95	6.80
Telecom	Weight	1.35	0.19	0.15	0.30	0.33	0.36
	%Age	26.92	3.74	2.94	5.91	6.53	7.10
Banking	Weight	1.40	0.16	0.17	0.32	0.35	0.38
	%Age	28.06	3.20	3.47	6.43	7.01	7.58
Media	Weight	1.18	0.17	0.12	0.25	0.28	0.31
	%Age	23.58	3.44	2.50	5.08	5.68	6.18
Fertilizers & chemical	Weight	1.33	0.14	0.16	0.31	0.34	0.38
	%Age	26.58	2.89	3.12	6.20	6.77	7.68

Table 7: Environment-wise Industrial Comparison of CSR's Response Weight and its Percentage

		ENVIRONMENT	EXTERNAL		INTERNAL	
			EE	EP	EE&SM	ER
Assigned Weight		30	7	7	7	9
Overall	Weight	1.07	0.24	0.26	0.27	0.30
	%age	21.38	4.74	5.18	5.42	5.94
Petroleum	Weight	1.28	0.29	0.29	0.30	0.40
	%age	25.68	5.87	5.82	6.06	7.99
Telecom	Weight	1.01	0.22	0.25	0.27	0.26
	%age	20.28	4.40	5.08	5.39	5.22
Banking	Weight	1.07	0.23	0.26	0.28	0.28
	%age	21.36	4.68	5.18	5.64	5.70
Media	Weight	0.80	0.17	0.19	0.23	0.20
	%age	16.00	3.43	3.89	4.57	3.91
Fertilizers & chemical	Weight	1.18	0.27	0.30	0.27	0.35
	%age	23.60	5.31	5.92	5.43	6.90

Table 8: Humane-wise Industrial Comparison of CSR's Response Weight and its Percentage

		HUMANE	EXTERNAL		INTERNAL		
			CWCW	HR	HCD	ARTH	EB
Assigned Weight		35	8	8	6	6	7
Overall	Weight	1.31	0.31	0.30	0.22	0.22	0.26
	%Age	26.24	6.23	5.93	4.45	4.47	5.20
Petroleum	Weight	1.39	0.35	0.30	0.24	0.23	0.27
	%Age	27.82	7.07	6.10	4.71	4.61	5.42
Telecom	Weight	1.31	0.31	0.29	0.22	0.23	0.26
	%Age	26.29	6.20	5.88	4.47	4.51	5.24
Banking	Weight	1.36	0.33	0.30	0.23	0.23	0.27
	%Age	27.18	6.56	6.07	4.51	4.66	5.44
Media	Weight	1.14	0.26	0.27	0.19	0.20	0.22
	%Age	22.84	5.15	5.43	3.87	3.93	4.48
Fertilizers & chemical	Weight	1.35	0.31	0.31	0.23	0.23	0.27
	%Age	27.07	6.17	6.17	4.68	4.64	5.41

Table 9: Industrial Comparison of CSR's Response Weight and its Percentage

		CSR	Mgmt Practices	Environment	Humane
Assigned Weight		100	35	30	35
Overall	Weight	3.68	1.30	1.07	1.31
	%Age	73.69	26.07	21.38	26.24
Petroleum	Weight	3.94	1.26	1.28	1.39
	%Age	78.71	25.21	25.68	27.82
Telecom	Weight	3.67	1.35	1.01	1.31
	%Age	73.49	26.92	20.28	26.29
Banking	Weight	3.83	1.40	1.07	1.36
	%Age	76.60	28.06	21.36	27.18
Media	Weight	3.12	1.18	0.80	1.14
	%Age	62.41	23.58	16.00	22.84
Fertilizers & chemical	Weight	3.86	1.33	1.18	1.35
	%Age	77.24	26.58	23.60	27.07

Table 10: Overall CSR's Rated Response and its Percentage Overall (All Five Industries)

	Std Dev.	Rate	Weight	%Age
Overall				
Mgmt Practices	0.49	3.72	1.3	26.07
Environment	0.5	3.56	1.07	21.38
Humane	0.49	3.75	1.31	26.24
CSR	0.5	11.04	3.68	73.69

Table 11: Overall CSR's Rated Response and its Percentage for Each Industry

Industry	Std Dev.	Rate	Weight	%Age
Petroleum	0.45	11.86	3.94	78.71
Telecom	0.49	10.98	3.67	73.49
Banking	0.51	11.45	3.83	76.6
Media	0.59	9.3	3.12	62.41
Fertilizer & Chemical	0.44	11.6	3.86	77.24

Table 12: Dimension-based Comparison of Industry-wise Ranking of CSR

	Petroleum	Telecom	Banking	Media	Fertilizers & Chemicals
CSR	1	4	3	5	2
Management Practices	3	1	1	1	3
Environment	1	3	3	3	1
Humane	2	2	2	2	2

Table 13: Finalization of Industry-wise CLS Indexes

Dimension	Criteria	Weights				
		Petroleum	Fertilizers & Chemicals	Telecom	Banking	Media
Management Practices	Marketing Practices	3	3	4	4	4
	Business Codes of Conducts/Business Ethics	3	3	4	4	4
	Corruption and Bribery	7	7	8	8	8
	Sustainability Programs & Business Performance	8	8	9	9	9
	Corporate Governance	9	9	10	10	10
	Sub-Total	30	30	35	35	35
Environment	Environmental Performance (Eco-Efficiency)	8	8	7	7	7
	Environmental Priorities	8	8	7	7	7
	Employee Environment & Safety Measures	8	8	7	7	7
	Environmental Reporting	11	11	9	9	9
	Sub-Total	35	35	30	30	30
Humane	Community Welfare and Charity Work	8	8	8	8	8
	Human Rights	8	8	8	8	8
	Human Capital Development/Attraction & Retention/ Talent Hunt	6	6	6	6	6
	Employee Benefits	7	7	7	7	7
	Sub-Total	35	35	35	35	35
Total		100	100	100	100	100

Table-14 CLS Ratings of organizations within the industry

S.No.	Industry Level	Degree	Industry 1	Industry 2	Industry 3	Overall
1	Maturity	High				
		Moderate				
		Low				
2	Practice	High				
		Moderate				
		Low				
3	Inception	High				
		Moderate				
		Low				
4	Conception					

Table-15: Levels and Degrees of Industrial Practices in targeted Industries

Level	Degree	Petroleum	Banking	Telecom	Media	Fertilizers & Chemicals	Overall
Maturity	High	87.71	86.8	83.29	74.21	86.04	83.69
	Moderate	85.46	84.25	80.84	71.26	83.84	81.19
	Low	83.21	81.7	78.39	68.31	81.64	78.69
Practice	High	80.96	79.15	75.94	65.36	79.44	76.19
	Moderate	78.71	76.6	73.49	62.41	77.24	73.69
	Low	76.46	74.05	71.04	59.46	75.04	71.19
Inception	High	74.21	71.5	68.59	56.51	72.84	68.69
	Moderate	71.96	68.95	66.14	53.56	70.64	66.19
	Low	69.71	66.4	63.69	50.61	68.44	63.69
Conception							

* All these values are calculated as out of 100 where 100 is the absolute value of C_p and is CLS

Table-16 Industrial Constants

Industry	CLS	C_p	I_c
Petroleum	100	87.71	12.29
Telecom	100	83.29	16.71
Banking	100	86.8	13.2
Media	100	74.21	25.79
Fertilizers & Chemicals	100	86.04	13.96
Overall	100	83.69	16.31

Table-17 Qualitative Factor and Index Ranges

S.No.	Index Range	$Q_f (\pm)$
1.	50-60	5
2.	60-70	4
3.	70-80	3
4.	80-90	2
5.	90-100	1

Table-18 Industrial Level Ratings and their Qualitative Factors

Level	Degree	Petroleum	Q _f (±)	Telecom	Q _f (±)	Banking	Q _f (±)	Media	Q _f (±)	Fertilizers & Chemicals	Q _f (±)	Overall	Q _f (±)
Maturity	High	87.71	2	83.29	2	86.8	2	74.21	3	86.04	2	83.69	2
	Moderate	85.46	2	80.84	2	84.25	2	71.26	3	83.84	2	81.19	2
	Low	83.21	2	78.39	3	81.7	2	68.31	4	81.64	2	78.69	2
Practice	High	80.96	2	75.94	3	79.15	3	65.36	4	79.44	3	76.19	2
	Moderate	78.71	3	73.49	3	76.6	3	62.41	4	77.24	3	73.69	3
	Low	76.46	3	71.04	3	74.05	3	59.46	5	75.04	3	71.19	3
Inception	High	74.21	3	68.59	4	71.5	3	56.51	5	72.84	3	68.69	3
	Moderate	71.96	3	66.14	4	68.95	4	53.56	5	70.64	3	66.19	3
	Low	69.71	4	63.69	4	66.4	4	50.61	5	68.44	4	63.69	4
Conception													

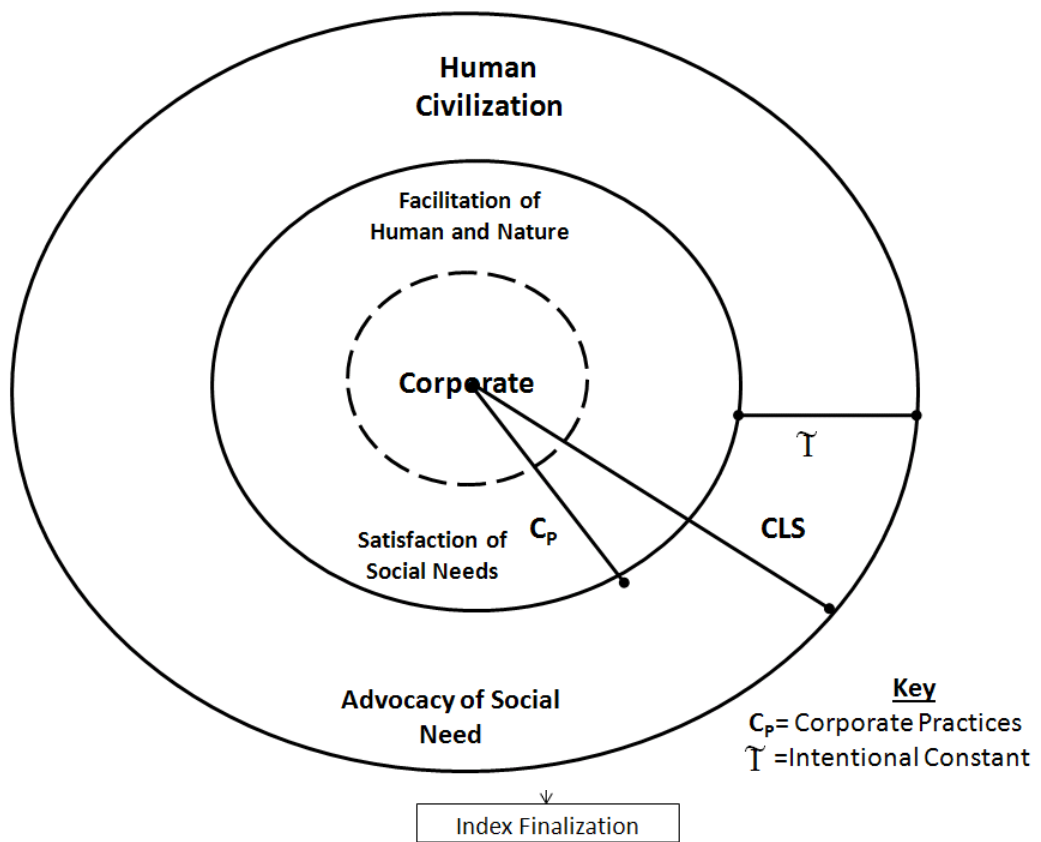
Table-19 Transition Periods of the target Industries

Industry	T _c	\bar{x}^*	σ^{**}	T _p (Months)
Petroleum	1.63	78.71	9	14
Banking	1.63	76.6	10.2	12
Telecom	1.63	73.49	9.8	12
Media	1.63	62.41	11.8	9
Fertilizers & Chemicals	1.63	77.24	8.8	14
Overall	1.63	73.69	10	12

* \bar{x} is the moderate value of the Practice level of each industry in table-15

** σ is calculated by subtracting the moderate value of the Practice level from the high value of Maturity level in an industry from table-15

Figure 2: Intentional Constant for the Philosophy of Corporate Life Sustainability



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