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**TRIPLE BOTTOM LINE AND CSR: A REGIONAL STUDY OF  
SUSTAINABILITY PRACTICES AMONG IT COMPANIES IN  
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DOI: <https://doi.org/10.59415/mjacs.299> | ARK: <https://n2t.net/ark:/26340/MJACS.v4i5.299>**Abstract**

The integration of Corporate Social Responsibility (CSR) into core business strategy has gained increasing relevance, especially within the dynamic landscape of India's Information Technology (IT) sector. This study explores the relationship between CSR initiatives and sustainable development practices, guided by the Triple Bottom Line (TBL) framework People, Planet, and Profit among IT companies in Karnataka. Utilizing a structured questionnaire, primary quantitative data is collected from 200 human resource executives representing a diverse range of IT firms. The study employs descriptive and inferential statistical techniques to examine the extent to which CSR practices influence organizational outcomes across social, environmental, and economic dimensions. The results reveal a strong positive alignment between CSR activities and employee well-being, ecological responsibility, and financial performance, underscoring the strategic role of CSR in advancing sustainable growth. This research contributes practical insights for policymakers and corporate leaders aiming to embed sustainability within organizational culture, and emphasizes the importance of region-specific CSR strategies in promoting balanced and inclusive development.

**Keywords:** Corporate Social Responsibility, Triple Bottom Line (TBL), Sustainability, Organizational Performance, Stakeholder Engagement.

**1. Introduction**

In the contemporary corporate landscape, the role of businesses has evolved beyond profit maximization to encompass broader responsibilities toward society and the environment. Corporate Social Responsibility (CSR) has emerged as a critical strategic approach through which organizations demonstrate accountability to their stakeholders and contribute to sustainable development (Carroll & Shabana, 2010). In India, CSR has transitioned from a voluntary philanthropic endeavour to a legally mandated obligation under the Companies Act, 2013, making it an integral part of corporate governance (Khan et al., 2020). This shift has prompted organizations, particularly in dynamic and fast-growing sectors such as Information Technology (IT), to rethink their social and environmental commitments in alignment with economic objectives.

The concept of the Triple Bottom Line (TBL) a framework introduced by John Elkington in 1994 has become central to discussions on sustainability. It emphasizes the simultaneous pursuit of three performance dimensions: People (social equity), Planet (environmental responsibility), and Profit (economic viability) (Elkington, 1997). The TBL framework encourages organizations to extend their accountability from shareholders to a broader range of stakeholders including employees, communities, and the natural environment (Slaper & Hall, 2011). As environmental degradation, social inequality, and ethical lapses garner increasing public attention, organizations are under mounting pressure to implement CSR policies that genuinely advance sustainable development (Dahlsrud, 2008). In this context, the TBL framework serves as a valuable lens through which the effectiveness and depth of CSR initiatives can be evaluated.

Karnataka, known as the hub of India's IT industry, houses numerous national and multinational firms that significantly influence regional economic growth. The state's capital, Bengaluru, often dubbed the "Silicon Valley of India," is home to both established IT giants and innovative startups. These companies, while contributing heavily to economic development and employment, also face growing scrutiny regarding their social and environmental responsibilities (Nasscom, 2022). Issues such as urban congestion, e-waste management, energy consumption, and

equitable access to employment opportunities have heightened the need for comprehensive CSR strategies. Hence, understanding how IT companies in Karnataka address these challenges through CSR policies is essential for assessing the sector's contribution to sustainable development.

Within corporate structures, human resource (HR) executives play a vital role in translating CSR policies into practice. By integrating ethical values, employee welfare programs, diversity and inclusion efforts, and environmentally conscious practices into the organizational culture, HR departments become key drivers of sustainability (Schoenmaker & Schramade, 2019). Their perspectives offer valuable insights into the actual implementation of CSR strategies and their impact on various dimensions of the TBL. While top-level management may design CSR frameworks, it is often the HR executives who operationalize these policies and observe their real-world effects on employees and community stakeholders.

Moreover, CSR is increasingly seen as a competitive differentiator in the IT sector, where firms are vying not only for clients but also for talent and public goodwill. Companies with robust CSR commitments tend to enjoy enhanced reputations, higher employee retention rates, and stronger investor confidence (Bhattacharya et al., 2008). As a result, CSR has evolved from being a reactive compliance measure to a proactive strategic tool. It supports long-term business resilience by fostering stakeholder trust, minimizing environmental risks, and creating inclusive value systems (Porter & Kramer, 2011). Consequently, evaluating CSR's impact through the TBL framework can offer a more nuanced understanding of how IT companies balance their growth objectives with their social and ecological responsibilities.

Despite the growing importance of CSR, there remains a need for region-specific and sector-specific studies that investigate how effectively CSR policies contribute to sustainability outcomes. While numerous studies have explored CSR in broader contexts, limited empirical work has been conducted specifically on the IT sector in Karnataka a region where the intersection of technology, economy, and social change is particularly pronounced (Singh & Verma, 2021). By focusing on this region and industry, the present study aims to bridge a critical gap in the literature and contribute fresh insights into the alignment of CSR with sustainable development.

Finally, as corporate stakeholders increasingly demand transparency, accountability, and ethical conduct, CSR has moved to the forefront of organizational strategy. When evaluated through the Triple Bottom Line lens, CSR provides a structured pathway for achieving balanced development that does not sacrifice social welfare or environmental health for economic gain. In Karnataka's IT sector, where rapid innovation meets complex social and environmental dynamics, CSR practices hold the potential to influence sustainable outcomes significantly. Understanding this interplay is crucial not only for corporate practitioners and policymakers but also for researchers and academicians seeking to explore sustainable business models in emerging economies.

## **2. LITERATURE REVIEW**

Understanding the impact of Corporate Social Responsibility (CSR) on sustainability requires a thorough examination of both theoretical frameworks and empirical studies across sectors and regions. This section reviews the evolution of CSR as a strategic organizational practice, the development of the Triple Bottom Line (TBL) as a sustainability assessment model, and existing studies that investigate CSR's effects on social, environmental, and economic dimensions, particularly within the context of the IT industry. The review also highlights gaps in the literature, especially in the Indian context and more specifically among IT companies in Karnataka.

### **2.1. Corporate Social Responsibility: Conceptual Foundations.**

CSR has undergone a significant evolution, shifting from philanthropic activities to a core component of strategic business practices. According to Carroll (1991), CSR encompasses four responsibilities economic, legal, ethical, and philanthropic that collectively define a firm's obligation to society. More recent perspectives advocate for CSR as a value-creating mechanism that not only enhances a company's image but also drives innovation and stakeholder trust (Porter & Kramer, 2011). The increasing global emphasis on environmental, social, and governance (ESG) performance has further embedded CSR into corporate strategies.

In the Indian context, the Companies Act, 2013 marked a major turning point by making CSR spending mandatory for eligible companies. This legal framework institutionalized CSR and encouraged businesses to align social responsibility with developmental goals (Khan et al., 2020). While this has led to an increase in CSR reporting and activities, concerns about the depth and effectiveness of such initiatives remain.

## **2.2. Triple Bottom Line (TBL) and Sustainability.**

The Triple Bottom Line (TBL) framework, developed by Elkington (1997), posits that organizations must measure their performance not only by profit but also by their impact on people and the planet. The TBL has become a widely accepted model for sustainability assessment, promoting the integration of economic growth with social equity and environmental stewardship (Slaper & Hall, 2011).

TBL encourages businesses to go beyond short-term financial goals and consider the long-term implications of their actions. In particular, the "People" component addresses employee welfare, community engagement, and labor rights; "Planet" focuses on resource conservation, pollution control, and environmental protection; and "Profit" reflects sustainable financial returns. Empirical studies have shown that companies that adopt TBL practices often experience improved brand reputation, employee satisfaction, and long-term competitiveness (Savitz & Weber, 2006).

## **2.3. CSR and Organizational Sustainability.**

A growing body of research suggests a strong link between CSR and sustainability. Doppelt (2017) argues that organizations implementing authentic CSR practices are more likely to achieve sustainability across all three TBL pillars. Furthermore, sustainability-driven CSR initiatives tend to influence strategic decision-making and are associated with increased innovation, employee engagement, and risk mitigation (Epstein & Buhovac, 2014).

In technology sectors such as IT, CSR efforts frequently focus on digital inclusion, skill development, carbon footprint reduction, and workplace diversity. However, while many companies claim to follow sustainable CSR practices, the extent to which these efforts yield tangible outcomes for stakeholders varies significantly (Schoenmaker & Schramade, 2019). Hence, assessing the real impact of CSR on sustainability remains a critical research challenge.

## **2.4. CSR in the Indian IT Sector.**

India's IT industry, particularly in Karnataka, has been a frontrunner in CSR adoption due to increased visibility, foreign partnerships, and stakeholder expectations. Studies have found that Indian IT firms often focus their CSR efforts on education, skill training, environmental awareness, and digital empowerment (Nasscom, 2022). However, many of these initiatives are still viewed as compliance-driven rather than impact-driven.

Research by Bansal and DesJardine (2014) points out that sustainability in fast-growing sectors like IT is often overshadowed by economic imperatives. Although IT companies in Karnataka have initiated various CSR projects, few studies have examined their effectiveness through the TBL lens or included the perspectives of internal stakeholders such as HR executives.

## **2.5. Research Gap.**

While extensive literature exists on CSR and sustainability in general, few studies focus on the intersection of CSR and TBL specifically in the Indian IT sector. Even fewer have addressed this relationship within a regional context like Karnataka, despite its status as an IT powerhouse. Moreover, limited research explores the practical implications of CSR from the viewpoint of HR professionals those who often implement and oversee CSR-related initiatives on the ground. This gap underscores the need for empirical studies that not only assess CSR practices but also quantify their impact on people, planet, and profit outcomes.

## **3. METHODOLOGY**

### **3.1. Objectives.**

The primary objectives of the study are as follows;

1. To analyze the impact of CSR policies on social sustainability (People) among IT companies in Karnataka.
2. To examine the effectiveness of CSR practices in promoting environmental sustainability (Planet) within IT firms.
3. To evaluate the influence of CSR initiatives on economic sustainability (Profit) among IT companies in Karnataka.

### **3.1. Hypothesis of the Study.**

H01: There is no significant relationship between CSR policies and social sustainability outcomes.

H02: There is no significant relationship between CSR practices and environmental sustainability efforts.

H03: There is no significant relationship between CSR initiatives and economic sustainability

### **3.2. Research Design.**

This study employs a quantitative and descriptive research design to investigate the influence of Corporate Social Responsibility (CSR) policies on sustainability practices within multinational IT companies (MNCs) in Karnataka. The quantitative approach is suited for examining measurable relationships across structured variables, particularly within the Triple Bottom Line (TBL) framework such as People, Planet, and Profit. A structured survey method facilitates the collection of consistent, analysable data from respondents with similar organizational contexts. The research design focuses on identifying statistically significant patterns that reflect how CSR initiatives are perceived and implemented by MNCs to drive sustainability outcomes in social, environmental, and economic domains.

### **3.3. Sampling Technique.**

The study utilizes a purposive sampling technique focused exclusively on human resource (HR) executives working in multinational IT companies (MNCs) operating in Karnataka. These individuals were selected based on their direct involvement in CSR policy planning, workforce engagement, and sustainability reporting at the organizational level. A total sample of 200 HR professionals were targeted from various globally recognized MNCs with operations in Karnataka's major IT hubs, particularly Bengaluru. The sample includes companies with diverse global CSR mandates and standardized sustainability reporting frameworks, allowing for rich, internationally aligned insights into local CSR execution.

### **3.4. Data Gathering.**

Primary data is collected through a self-administered, structured questionnaire shared with HR executives working in MNCs across Karnataka. Outreach is conducted through professional HR forums, LinkedIn groups, and corporate contacts to ensure that participants held relevant roles and experience in CSR functions. The data collection phase spanned a period of two months, during which voluntary participation and respondent confidentiality were strictly maintained. The focus is to obtain credible, experience-based responses on how CSR practices implemented at the global or corporate level are adapted and experienced locally in the Karnataka context, especially in relation to social, environmental, and financial outcomes.

### **3.5. Questionnaire Development.**

The questionnaire is developed based on a synthesis of academic literature on CSR and sustainability, with alignment to the Triple Bottom Line (TBL) dimensions. It consisted of close-ended items structured on a five-point Likert scale, ranging from "Strongly Disagree" to "Strongly Agree." The questionnaire is divided into three main sections: social responsibility (People), environmental practices (Planet), and economic impact (Profit), each with indicators designed to reflect CSR activities typical of MNCs. The items were validated through expert review and pre-tested among a small group of HR managers from multinational firms to ensure clarity, relevance, and consistency with global CSR frameworks applied in the Indian IT sector.

## **4. ANALYSIS AND INTERPRETATION**

This section presents the statistical analysis, interpretation, and findings corresponding to the three research objectives. The data was analysed using descriptive statistics, correlation analysis, and regression testing to understand the strength and significance of the relationships between CSR dimensions (independent variables) and the three sustainability outcomes (dependent variables).

### **4.1. Analysis of CSR Policies and Social Sustainability Outcomes.**

A. Descriptive Statistics of CSR Policies and Social Sustainability Outcomes.

Table 1: Descriptive Statistics of CSR Policies and Social Sustainability Outcomes

*Source: Primary Data*

*SPSS Output*

Social Sustainability Indicators	Mean	Standard Deviation
Employee well-being	4.21	0.66
Diversity and inclusion	4.08	0.72
Community engagement	4.11	0.70
Workplace ethics	4.27	0.59

The analysis of social sustainability indicators shows consistently high mean scores, reflecting strong CSR-driven initiatives toward employee and community well-being among MNCs in Karnataka. Workplace ethics received the highest mean score (4.27) with the lowest standard deviation (0.59), indicating that ethical standards and responsible conduct are strongly upheld and uniformly perceived across organizations. Employee well-being also scored highly (4.21), demonstrating that companies prioritize health, work-life balance, and safety core components of socially sustainable workplaces. Community engagement (4.11) and diversity and inclusion (4.08) were rated positively, though the slightly higher standard deviations (0.70 and 0.72, respectively) suggest some variability in program implementation. These variations may reflect differing levels of CSR integration, local responsiveness, or organizational culture across firms. Overall, the results indicate that MNCs in Karnataka are proactive in promoting social responsibility, with ethics and well-being being more consistently implemented than community outreach or diversity programs.

#### **B. Correlation Analysis of CSR Policies and Social Sustainability Outcomes.**

Table 2: Correlation Analysis of CSR Policies and Social Sustainability Outcomes

Source: Primary Data

SPSS Output

Variables	Pearson Correlation (r)	p-value
CSR Policies → Social Sustainability	<b>0.712</b>	<b>0.000</b>

The strong positive correlation ( $r = 0.712$ ) indicates a significant relationship between CSR policies and social sustainability outcomes. The p-value (0.000) confirms that this relationship is statistically significant. This suggests that MNCs with structured CSR policies covering fair labour practices, diversity, and ethical standards are more likely to achieve higher social sustainability. The strong correlation affirms the role of CSR as a core strategic function in enhancing the social fabric of organizations.

#### **C. Regression Analysis of CSR Policies and Social Sustainability Outcomes.**

Table 3: Regression Analysis of CSR Policies and Social Sustainability Outcomes

Source: Primary Data

SPSS Output

Model Summary	R <sup>2</sup>	F-Statistic	p-value
CSR Policies → Social Sustainability	<b>0.507</b>	<b>115.23</b>	<b>0.000</b>

With an  $R^2$  of 0.507, the regression model explains 50.7% of the variance in social sustainability based on CSR policies. This indicates a substantial predictive ability. The high F-statistic and the significant p-value confirm the model's validity. Thus, the null hypothesis ( $H_0$ ) is rejected. CSR policies meaningfully influence social sustainability outcomes like inclusiveness, employee development, and community welfare.

#### **4.2. Analysis of CSR Policies and Environmental Sustainability Outcomes.**

A. Descriptive Statistics of CSR Policies and Environmental Sustainability Outcomes.

Table 4: Descriptive Statistics of CSR Policies and Environmental Sustainability Outcomes



Source: Primary Data  
SPSS Output

Environmental Sustainability Indicators	Mean	Standard Deviation
Energy conservation initiatives	4.02	0.76
Waste management practices	3.96	0.81
Green technologies & digital efforts	4.10	0.69
Environmental training & awareness	3.89	0.84

MNCs demonstrate a solid commitment to environmental sustainability. Green technologies ( $M = 4.10$ ) lead the indicators, indicating the integration of energy-efficient IT systems and low-carbon practices. Energy conservation is also emphasized. However, waste management and employee awareness programs show slightly lower means and higher standard deviations, suggesting variability in implementation. Overall, environmental sustainability is a focus area, but training and participatory practices need more reinforcement across organizations.

B. Correlation Analysis of CSR Policies and Environmental Sustainability Outcomes.

Table 5: Correlation Analysis of CSR Policies and Environmental Sustainability Outcomes

Source: Primary Data

SPSS Output

Variables	Pearson Correlation (r)	p-value
CSR Policies → Environmental Sustainability	<b>0.648</b>	<b>0.000</b>

A positive and statistically significant correlation ( $r = 0.648$ ,  $p < 0.05$ ) is observed between CSR practices and environmental sustainability. This moderate to strong relationship confirms that companies emphasizing CSR practices tend to demonstrate better ecological performance. It validates that CSR investments in technology, conservation, and awareness are effective tools for environmental management.

C. Regression Analysis of CSR Policies and Environmental Sustainability Outcomes.

Table 6: Regression Analysis of CSR Policies and Environmental Sustainability Outcomes

Source: Primary Data

SPSS Output

Model Summary	R <sup>2</sup>	F-Statistic	p-value
CSR Policies → Environmental Sustainability	<b>0.420</b>	<b>95.67</b>	<b>0.000</b>

The regression model explains 42% of the variance in environmental sustainability, with a significant F-value and  $p < 0.05$ . This supports the rejection of defined second null hypothesis ( $H_{02}$ ). CSR practices such as energy reduction, carbon offsetting, and eco-innovation are shown to significantly influence how MNCs contribute to environmental sustainability, though there's room for improving training and internal engagement.

4.3. Analysis of CSR Policies and Economic Sustainability Outcomes.

A. Descriptive Statistics of CSR Policies and Economic Sustainability Outcomes.

Table 7: Descriptive Statistics of CSR Policies and Economic Sustainability Outcomes

Source: Primary Data

SPSS Output

Economic Sustainability Indicators	Mean	Standard Deviation
Improved organizational reputation	4.18	0.63

Long-term profitability	4.05	0.70
Stakeholder/investor confidence	4.22	0.65
Operational efficiency	4.09	0.67

All indicators reflect high agreement that CSR supports economic sustainability. Stakeholder confidence ( $M = 4.22$ ) and organizational reputation ( $M = 4.18$ ) are the most positively rated, indicating that CSR helps build brand trust and investor appeal. Operational efficiency and long-term profitability also score well, affirming CSR's strategic role in driving internal performance and sustainable growth. Low standard deviations suggest consistent responses across firms.

B. Correlation Analysis of CSR Policies and Economic Sustainability Outcomes.

Table 8: Correlation Analysis of CSR Policies and Economic Sustainability Outcomes

Source: Primary Data

SPSS Output

Variables	Pearson Correlation (r)	p-value
CSR Policies → Economic Sustainability	<b>0.686</b>	<b>0.000</b>

The correlation coefficient ( $r = 0.686$ ) indicates a strong positive relationship between CSR initiatives and economic sustainability. The statistically significant p-value implies that this relationship is reliable. This suggests that CSR programs improve economic resilience by building goodwill, attracting investments, and promoting operational excellence.

C. Regression Analysis of CSR Policies and Economic Sustainability Outcomes.

Table 9: Regression Analysis of CSR Policies and Economic Sustainability Outcomes

Source: Primary Data

SPSS Output

Model Summary	R <sup>2</sup>	F-Statistic	p-value
CSR Policies → Economic Sustainability	<b>0.420</b>	<b>95.67</b>	<b>0.000</b>

The model explains 47.1% of the variance in economic sustainability outcomes based on CSR initiatives. The high F-value and low p-value confirm the model's significance. Thus, the defined null hypothesis H03 is rejected. The results confirm that CSR enhances financial health, operational performance, and stakeholder satisfaction, proving that socially responsible firms are also economically sustainable.

## 5. DISCUSSION

The findings of this study underscore the critical role of Corporate Social Responsibility (CSR) in driving sustainability across the Triple Bottom Line that is People, Planet, and Profit, within multinational IT companies operating in Karnataka. The statistically significant relationships observed between CSR practices and all three dimensions of sustainability affirm that CSR is not a peripheral activity but a strategic imperative that shapes organizational outcomes. The strong influence of CSR on social sustainability highlights how ethical conduct, employee well-being, and inclusive practices are deeply embedded in the operational cultures of MNCs. Similarly, the positive relationship with environmental sustainability suggests that global sustainability mandates are effectively being localized through investments in green technologies and energy-saving practices. The strong link with economic sustainability reflects the growing recognition that socially responsible practices enhance profitability, stakeholder trust, and operational resilience. These findings suggest that CSR not only fulfils social expectations but also enhances competitive advantage. Overall, the study reinforces that CSR, when strategically aligned with sustainability goals, delivers tangible value for organizations and society alike.

## 6. CONCLUSION

This study provides empirical evidence that Corporate Social Responsibility (CSR) significantly contributes to

achieving sustainability goals in multinational IT companies in Karnataka, across the dimensions of people, planet, and profit. The analysis reveals that CSR policies positively influence social sustainability by promoting ethical conduct, employee welfare, and community engagement. Environmental sustainability is also positively affected, particularly through the adoption of green technologies and energy-efficient practices, although employee awareness programs require further strengthening. Moreover, CSR initiatives are shown to enhance economic sustainability by improving organizational reputation, stakeholder confidence, and long-term profitability. These findings affirm that CSR, when integrated into core business strategies, serves as a powerful lever for building sustainable, resilient, and socially accountable organizations. The study reinforces the relevance of the Triple Bottom Line framework in guiding CSR implementation and offers actionable insights for corporate leaders and policymakers aiming to align business objectives with societal and environmental responsibilities.

## **7. SCOPE FOR FURTHER RESEARCH.**

- i. Comparative Sectoral Analysis: Future research could expand beyond the IT sector to compare the impact of CSR on sustainability across different industries such as manufacturing, healthcare, and banking. This would offer a broader understanding of sector-specific CSR strategies and their effectiveness in achieving Triple Bottom Line outcomes.
- ii. Longitudinal Studies on CSR Impact: A longitudinal study examining the long-term effects of CSR initiatives on sustainability performance over several years would provide deeper insights into the causal relationships and evolving trends, especially in response to changing regulatory environments and stakeholder expectations.

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