

Corporate Social Responsibility from Classroom to Boardroom through Values Based Integration of Western and Indian Perspectives

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Abstract

Corporate Social Responsibility (CSR) is now central to governance, sustainability, and stakeholder engagement. However, dominant Euro-American CSR frameworks remain largely compliance-driven, performance-oriented, and externally regulated. While these models strengthen reporting and accountability, they are less effective in nurturing intrinsically motivated socially responsible individuals. In contrast, Indian Subcontinental traditions frame responsibility as an internalized ethical duty rooted in philosophical, cultural, and community value systems. This contrast highlights a critical gap in CSR scholarship and management education: responsibility is typically imposed at the organizational level rather than cultivated through early moral development.

Addressing this gap, the paper adopts a conceptual and design-based research approach. It first presents a comparative synthesis of Western CSR models and Indian ethical traditions, identifying differences in motivation, locus of responsibility, and learning pathways. Building on this synthesis, the study proposes CSR in the Classroom, a values-based pedagogical framework anchored in Compassion, Responsibility, and Societal Awareness. The framework is operationalized through a structured nine-month classroom intervention for learners aged 4-13, evaluated using a composite CSR-Values Index. The design incorporates pre-testing, staged intervention, and comparison-group logic, while outlining pathways for longitudinal empirical validation.

The study reframes CSR as a developmental construct, bridges strategic and ethical traditions, and offers a scalable model aligned with global agendas such as the United Nations Sustainable Development Goals (UNSDGs) and national policy frameworks like National Institution for Transforming India (NITI) Aayog. It concludes that ethical consciousness must be cultivated early, from classroom to boardroom.

Keywords: Corporate Social Responsibility (CSR) Education, Values-Based Pedagogy, Ethical Development in Early Education, Sustainability and Social Responsibility Learning, Developmental CSR Model.

Introduction

Corporate Social Responsibility (CSR) has progressively evolved from a peripheral philanthropic activity into a central component of corporate governance, sustainability strategy, and stakeholder management. Contemporary organizations are increasingly evaluated not only on financial performance but also on their social and ethical conduct. As a result, CSR has become institutionalized through regulatory frameworks, reporting standards, and global sustainability agendas. Despite this expansion, prevailing CSR discourse

continues to be dominated by Euro-American perspectives that conceptualize responsibility primarily as a compliance-driven and performance-oriented organizational function. Within mainstream management literature, CSR is largely framed through externally imposed mechanisms such as legal mandates, stakeholder pressures, environmental, social, and governance (ESG) metrics, and reputational considerations. While these approaches have enhanced transparency and accountability, they often treat social responsibility as an add-on to core business activities rather than as an intrinsic ethical orientation. Consequently, CSR practices in many organizations remain procedural, episodic, and instrumental, raising persistent concerns regarding superficial compliance and limited internalization of ethical responsibility. In contrast, the Indian Subcontinental tradition offers a markedly different conception of social responsibility. Rooted in philosophical, cultural, and community-oriented value systems, responsibility is viewed as an inherent moral duty rather than a strategic obligation. Ethical conduct, compassion, and service to society are cultivated as integral aspects of individual character, long before entry into professional or managerial roles. This civilisational perspective positions social responsibility as a lived practice embedded within daily life, social relationships, and educational upbringing, rather than as a function activated solely within corporate settings. Despite the coexistence of these divergent approaches, contemporary CSR scholarship and management education have largely privileged Western frameworks, with limited engagement with culturally grounded ethical traditions. More importantly, CSR education is typically introduced at advanced stages, such as undergraduate business programs, MBA curricula, or corporate training initiatives. This delayed introduction assumes that ethical responsibility can be effectively inculcated after professional identities have already been formed, an assumption that contrasts sharply with Indian pedagogical traditions emphasizing early moral and value-based education. This disconnect reveals a critical gap in existing literature. While CSR is widely acknowledged as essential for sustainable and responsible business practice, insufficient attention has been paid to the formative stages at which CSR values are developed. The emphasis on organizational compliance overlooks the role of early education in shaping socially responsible individuals who later occupy managerial and leadership positions. As a result, CSR often remains injected into organizational processes rather than imbibed as a deeply internalized ethical orientation. The present study addresses this gap by advancing a conceptual and design-based framework that integrates civilisational ethics with contemporary educational practice. Drawing on a comparative synthesis of Euro-American CSR models and Indian Subcontinental ethical traditions, the paper proposes – CSR in the Classroom – as a pedagogical framework aimed at embedding CSR values from early stages of education. The framework is anchored in three foundational dimensions: Compassion, Responsibility, and Societal Awareness; which collectively represent the ethical underpinnings of socially responsible conduct.

The purpose of this paper is threefold. First, it seeks to conceptually distinguish between compliance-oriented CSR models and value-embedded CSR traditions. Second, it aims to translate these insights into an educational design that operationalizes CSR values within classroom settings for learners aged 4–13. Third, it outlines a structured research design to assess whether early integration of CSR values can enhance students' sensitivity toward socially responsible behavior, measured through a composite CSR-Values Index.

Guided by these objectives, the study addresses the following research questions:

How do Euro-American and Indian Subcontinental approaches to CSR differ in terms of ethical orientation, motivation, and learning pathways?

What limitations arise when CSR is conceptualized primarily as a late-stage, compliance-driven organizational function?

How can CSR values be systematically embedded within early education through a structured pedagogical framework?

In what ways does the proposed CSR in the Classroom model bridge the gap between value formation in education and responsible conduct in corporate contexts?

By addressing these questions, the paper contributes to CSR scholarship by reframing responsibility as a developmental construct rooted in early moral formation. It further extends management education literature by offering a culturally grounded, design-oriented framework that connects classroom learning with long-term societal and organizational outcomes.

Literature Review

Conceptualisation and Critique of CSR's Modern Euro-American Approaches

Corporate Social Responsibility (CSR) has been conceptualized through diverse disciplinary lenses; however, despite repeated definitional efforts, the concept remains amorphous and context-dependent. One of the earliest and most influential formulations was offered by Howard R. Bowen, who defined CSR as the obligation of business decision-makers to pursue actions aligned with societal objectives and values [Bowen, 1953, pp. 312-322]. Bowen's contribution was foundational in framing CSR as an ethical orientation guiding corporate policy rather than mere discretionary philanthropy. Subsequent refinements in the 1960s distinguished CSR from purely economic motives. Keith Davis defined social responsibility as business decisions taken partly beyond direct economic or technical interests [Davis, 1960]. While this extended CSR beyond profit maximization, it continued to locate responsibility within managerial discretion rather than within the cultivation of enduring ethical sensitivity.

In contrast, Milton Friedman articulated a strong counter-position, asserting that the sole social responsibility of business is to increase profits within the 'rules of the game', treating broader social obligations as potentially subversive to free-market systems [Friedman, 1970]. This position exemplifies how Euro-American CSR discourse has historically been framed by ideological tensions between market freedom and moral obligation, shaped significantly by Cold War-era political economy [Friedman, 1970, pp. 117-127]. Later scholarship sought to define CSR as an extra-legal domain. McWilliams and Siegel described CSR as actions that advance social good beyond legal requirements and firm interests [McWilliams & Siegel, 2001]. While clarifying CSR's scope, this definition reinforced a recurring limitation: CSR is framed primarily as an organizational action-space rather than as an internally cultivated ethical disposition.

Institutional models further formalized CSR's structure. The Committee for Economic Development proposed the Concentric Circle Model, reflecting expanding responsibilities toward employees, communities, and the environment amid changing social contracts in the late twentieth century [Committee for Economic Development, 1971]. Archie B. Carroll later introduced the CSR Pyramid, organizing responsibilities into economic, legal, ethical, and philanthropic layers, implying a staged progression of responsibility [Carroll, 1991, pp. 39-48]. CSR was further embedded into managerial systems through institutional definitions. UNIDO conceptualized CSR as the integration of social and environmental concerns into business operations [UNIDO, 2010], while Elkington's Triple Bottom Line emphasized economic, social, and environmental performance [Elkington, 1994]. The World Business Council for Sustainable Development framed CSR as a commitment to sustainable development and

improved quality of life [WBCSD, 2002], and ISO 26000 formalized CSR as organizational accountability for societal and environmental impacts through ethical, transparent, and law-compliant behavior [ISO, 2010].

Figure 1- Concentric Circle Model [CED, 1971]

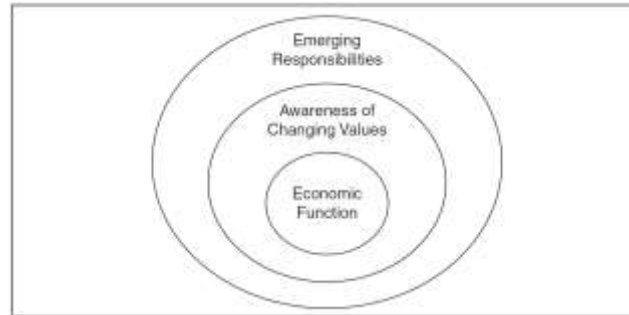


Figure 2- The Carroll's CSR Pyramid [Carroll, 1991]



Across these formulations, a common thread emerges: CSR is conceived as a mechanism to balance profit-making with social contribution and stakeholder expectations [Bowen, 1953; Davis, 1960; Carroll, 1991; UNIDO, 2010; ISO, 2010]. However, these models are rooted in Euro-American modernity, shaped by industrialization, regulatory expansion, and historical patterns of exploitation [Committee for Economic Development, 1971; Friedman, 1970]. Consequently, CSR emphasizes external accountability, compliance, and policy instruments: features central to contemporary practice but limited in cultivating socially responsible future leaders.

Critiques of these approaches further expose their limitations. Dahlsrud's analysis of thirty-seven CSR definitions highlights that CSR descriptions lack actionable guidance, emphasizing that CSR is socially constructed and context-specific [Dahlsrud, 2008, pp. 1-13]. Levitt criticized CSR as a managerial distraction and a means of disguising profit motives in philanthropic language [Levitt, 1958, pp. 41-50]. Hopkins identified definitional ambiguity, image management, and ideological manipulation within CSR discourse, arguing that managerial concepts are often shaped to serve corporate interests rather than societal needs [Hopkins, 2012]. Critical sociological perspectives deepen this critique. Hanlon and Fleming characterized CSR as potentially parasitic, absorbing social critique without transforming harmful corporate practices [Hanlon & Fleming, 2009]. Jones, Wyatt, and Daube demonstrated how CSR-linked social marketing can deflect criticism in harmful industries, functioning as reputational insulation

rather than genuine responsibility [Jones et al., 2016, pp. 264–279]. Dudovskiy synthesized critiques showing that CSR often creates an illusion of responsibility while enabling minimal engagement [Dudovskiy, 2012]. Further, CSR is frequently characterized by an unresolved tension between profitability and pro-social demands. Sabadoz argued that CSR's instability arises from its attachment as an add-on to economic rationality rather than integration as an ethical core [Sabadoz, 2011]. Measurement-related critiques reinforce this view, as CSR is often treated as an umbrella concept encompassing diverse pro-social behaviors, raising unresolved questions about whether CSR is fundamentally moral or social in nature [Toliver, 2013].

Collectively, these critiques converge on a central conclusion: although CSR is normalized within modern corporate discourse, its intent, implementation, and internalization remain contested and heavily shaped by Euro-American institutional histories [Levitt, 1958; Dahlsrud, 2008; Hanlon & Fleming, 2009; Hopkins, 2012]. As a result, culturally grounded approaches, particularly those emphasizing early moral formation and value-based education, remain under-theorized and under-tested, necessitating alternative frameworks capable of cultivating socially responsible future corporates.

CSR's Indian Subcontinental Traditional Approach

The Indian Subcontinent represents a civilisational continuum in which ethical responsibility, social welfare, and economic activity have historically been integrated rather than treated as separate domains. Unlike Modern Euro-American CSR approaches, where responsibility is often framed as a corrective mechanism responding to the excesses of industrial capitalism, Indian traditions conceptualize social responsibility as an intrinsic duty (dharma) embedded within individual conduct, leadership, and education from early life stages. Consequently, CSR-like principles in the Indian context predate modern corporations and are deeply rooted in Indic philosophical, religious, and socio-cultural systems.

Scholars have repeatedly acknowledged that Indian society possesses a long-standing tradition of philanthropy and community-oriented ethics. Ramachandran [2016] explicitly argues that Indian CSR is historically distinct from Western models because it emerges from religious and philosophical foundations rather than regulatory or reputational imperatives. Similarly, Pandey and Tripathi [2002, pp. 168-171] observe that early conceptualizations of responsibility in the Indian context were grounded in virtues such as honesty, truthfulness, compassion, and trust: values that align closely with contemporary CSR objectives but differ fundamentally in their mode of transmission. The earliest articulation of social responsibility in the Indian Subcontinent can be traced to the Vedic corpus. The R̥gveda [Satavalekar, 1973] positions responsibility as an obligation of the ruler – or accumulator of wealth – towards the welfare of the subjects. Leadership is portrayed not merely as authority but as custodianship, where wealth and power are legitimized only through service to society. The R̥gvedic vision emphasizes that welfare-oriented action multiplies collective prosperity, a principle articulated metaphorically through the imagery of the Sun rising and nourishing all life. A central ethical formulation emerging from the Vedic worldview is बहुजन हिताय बहुजन सुखाय च (International Alphabet of Sanskrit Transliteration (IAST): bahujana hitāya bahujana sukhāya ca), which encapsulates the principle of collective welfare and happiness. This formulation articulates a grassroots ethic of social responsibility that is conspicuously absent from modern compliance-driven CSR frameworks, which often prioritize stakeholder management over genuine societal well-being. The R̥gveda further advances an ethic of collective harmony and shared purpose, articulated in the famous injunction: सं गच्छध्वं सं वदध्वं सं वो मनांसि जानताम् (IAST: saṁ gacchadhvaṁ saṁ vadadhvaṁ saṁ vo manāṁsi jānatām) [R̥gveda 10.191.2], urging people to move together, speak together,

and align their intentions—an ethical orientation that situates responsibility within communal consciousness rather than institutional mandates.

The Upanishadic tradition deepens this ethical orientation by linking responsibility to truth (satya), righteousness (dharma), and generosity (dāna). The Taittirīya Upaniṣad instructs individuals to speak truth: सत्यं वद (IAST: satyaṃ vada), and to practice righteousness: धर्मं चर (IAST: dharmaṃ cara); positioning ethical conduct as the foundation of social order [Śikṣāvallī 11.1]. Mukhopadhyay [1960] interprets dharma as the operationalization of truth through action, thereby framing ethical responsibility as lived practice rather than abstract principle. The Upanishadic ‘Da’ philosophy, interpreted as दान (dāna, giving), further reinforces the obligation to redistribute wealth and knowledge for societal good. This philosophical stance provides a normative basis for CSR-like behavior that emerges from moral self-discipline rather than regulatory enforcement, distinguishing it sharply from Euro-American managerial CSR constructs. Classical Indian philosophy identifies four puruṣārthas: धर्म, अर्थ, काम, मोक्ष (IAST: dharma, artha, kāma, mokṣa); which together define the objectives of human life [Shrimad Bhagavad Gītā 18.34]. Importantly, artha (wealth) is not rejected but subordinated to dharma (ethical duty), thereby legitimizing economic activity only when it serves moral and social ends. S. Radhakrishnan [1929] also endorsed that the dharma is the basis of order whether moral or social – a concept with which Dubbink & van Liedekerke and the entire Modern Euro-American world are struggling even in the present day. This framework directly challenges modern CSR’s tendency to justify responsibility only insofar as it aligns with profit maximization.

Manu’s Manusmṛti explicitly foregrounds charity as a central pillar of social life, particularly in the current era (Kaliyuga), stating: दानमेकं कलौ युगे (IAST: dānam ekaṃ kalau yuge) [Manusmṛti 1.26], which translates to charity being the sole surviving pillar of dharma in the Kali Yuga. This emphasis is echoed by Goswami Tulsidas in the Rāmcaritmānas, which asserts that charity alone ensures social welfare in Kaliyuga: प्रगट चारि पद धर्म के... दीनहे दान करई कल्याण (IAST: pragata cāri pada dharma ke...dīnhe dāna karaī kalyāṇa) [Shri Ram Charit Manas, 1.7.103B]. A decisive ethical continuity appears in the teachings of Guru Nanak Dev, who articulated social responsibility through the principles of किरत कर, नाम जप, वंड छक (IAST: kirta kara, nāma japa, vaṇḍa chaka), emphasizing honest labor, spiritual reflection, and sharing one’s earnings with others. The Sikh institution of दसवण्ड (dasavaṇḍa)—donating one-tenth of one’s income – directly mirrors the ancient principle of दशांश (daśāṃśa) articulated in Manusmṛti, demonstrating an unbroken ethical lineage from ancient Indic philosophy to lived modern practice.

Indian political and administrative thought further reinforces early ethical inculcation. The Śāntiparva of the Mahābhārata elaborates on राजधर्म (rājadharmā), prescribing restraint in wealth accumulation and emphasizing charity as a ruler’s duty [Muniapan & Shaikh, 2007]. Notably, princes were trained in ethics, administration, and governance from childhood, ensuring that responsibility was imbibed, not imposed. Kautilya’s Arthaśāstra similarly advocates ethical governance, fair wealth generation, and redistribution for societal stability, offering insights remarkably aligned with contemporary CSR objectives, yet grounded in moral education rather than compliance. Philosophers such as Śāṅkarācārya reinforced compassion as a supreme virtue. In Vivekacūḍāmaṇi, compassion is elevated above ritual and status, with the assertion that even divinity honors the compassionate [Śāṅkarācārya, 1996]. This ethical primacy of compassion provides a conceptual foundation for CSR as moral sensitivity rather than strategic calculation.

Collectively, Indian Subcontinental traditions conceptualize social responsibility as a developmental ethic, cultivated through upbringing, education, and lived practice. Charity, fairness, truthfulness, and societal welfare are not treated as discretionary acts but as moral imperatives embedded within personal and professional identity. Unlike Modern Euro-American CSR frameworks, which rely on external regulation, reporting mechanisms, and corporate discretion, the Indian approach emphasizes early ethical formation as the root of socially responsible leadership. This civilisational distinction directly informs the present research. By proposing a classroom-based CSR framework grounded in these traditions, the study seeks to translate historically embedded ethical principles into contemporary educational practice. In doing so, it addresses the identified research gap: the absence of applied, culturally grounded models that examine how Indian ethical traditions can be operationalized to cultivate socially responsible future corporates—beginning not in boardrooms, but in classrooms.

Comparative Synthesis and Identification of the Research Gap

The preceding sections of the literature review reveal a clear structural and philosophical divergence between the Modern Euro-American approaches to CSR and the Indian Subcontinental Traditional Approach. While both streams acknowledge the importance of social responsibility, they differ fundamentally in their epistemological foundations, modes of transmission, and expected outcomes. A comparative synthesis of these perspectives is therefore essential to identify the precise gap that the present research seeks to address. Modern Euro-American CSR frameworks conceptualize responsibility primarily as an organizational construct. CSR is articulated through policies, codes of conduct, reporting mechanisms, ESG metrics, and legal or quasi-legal compliance structures [Bowen, 1953; Carroll, 1991; ISO, 2010]. Even when framed ethically, CSR is largely operationalized at the corporate level, activated after individuals enter professional and managerial roles. The underlying assumption in these models is that ethical responsibility can be effectively injected into organizational behavior through regulation, incentives, stakeholder pressure, or reputational considerations. As a result, CSR often functions as a corrective mechanism, responding to social harm, public criticism, or regulatory mandates, rather than as a proactive moral orientation.

Critiques of these approaches further demonstrate their limitations. Scholars consistently highlight CSR's tendency toward superficial compliance, public-relations signaling, definitional ambiguity, and tension between profit maximization and social commitment [Levitt, 1958; Dahlsrud, 2008; Hanlon & Fleming, 2009; Hopkins, 2012]. Importantly, while these critiques diagnose the symptoms of CSR's ineffectiveness, they rarely interrogate its developmental origins. The dominant literature remains largely silent on when and how social responsibility should be cultivated at the individual level, implicitly assuming that ethical sensitivity can be retrofitted onto already-formed professional identities.

In contrast, the Indian Subcontinental Traditional Approach conceptualizes social responsibility as a developmental and civilisational ethic. Ethical conduct, compassion, charity, fairness, and societal welfare are embedded within the moral upbringing of individuals from childhood, transmitted through education, ritual practice, community norms, and lived example. Concepts such as धर्म (dharma), दान (dāna), बहुजन हिताय बहुजन सुखाय च (bahujana hitāya bahujana sukhāya ca), राजधर्म (rājadharm), and Guru Nanak's principles of किरत कर, नाम जप, वंड छक (kirta kara, nāma japa, vaṇḍa chaka) collectively position responsibility as an intrinsic moral duty rather than an externally imposed obligation. In this tradition, social responsibility is not enforced through policy but imbibed through early ethical formation. This comparative synthesis exposes a critical and underexplored gap in global CSR scholarship. While Modern

Euro-American approaches expect corporates to behave responsibly, they lack both the intellectual and developmental rationale to explain how socially responsible future leaders are formed. The emphasis on compliance, governance, and reporting mechanisms addresses organizational behavior but fails to account for the moral constitution of individuals who design, implement, and sustain CSR initiatives. Consequently, CSR remains vulnerable to instrumentalization, superficial adoption, and ethical disengagement.

Conversely, although Indian Subcontinental traditions provide a rich ethical foundation for socially responsible conduct, contemporary CSR literature has neither systematically examined their applicability to modern educational contexts nor empirically explored their integration into formal curricula. Existing scholarship acknowledges these traditions philosophically but stops short of translating them into structured pedagogical models capable of shaping measurable outcomes. Notably, there is an absence of practical, design-oriented studies that test whether early integration of such values can enhance sensitivity toward CSR-like activities in later professional life.

Thus, the core research gap can be articulated as follows: Despite widespread recognition of CSR's importance, there is a paucity of applied research examining how early-stage, value-based education – grounded in Indian Subcontinental ethical traditions – can contribute to the development of socially responsible future corporates. Modern Euro-American CSR frameworks remain ineffective in creating enduring ethical sensitivity because they intervene too late in the developmental cycle, whereas the Indian approach operates at the foundational stage of moral formation but remains largely absent from contemporary educational and CSR policy discourse.

Addressing this gap requires a conceptual shift from CSR as an organizational add-on to CSR as a developmental construct. It also necessitates a design-based educational framework that translates civilisational ethics into age-appropriate, assessable learning interventions. The present study responds to this need by proposing the framework – CSR in the Classroom, which operationalizes compassion, responsibility, and societal awareness within early education (ages 4–13), and by outlining a research design to evaluate its impact using a CSR-Values Index. This synthesis provides the theoretical and contextual justification for the framework development and methodology sections that follow, positioning the study's contribution squarely within—and beyond—the limitations of existing CSR literature.

Methodology

Research Design and Hypothesis

The present study adopts a Conceptual Design with Quasi-Empirical Validation research design to examine whether early-stage integration of Corporate Social Responsibility (CSR) values into formal education enhances students' sensitivity toward socially responsible behaviour. The study is grounded in the hypothesis that students exposed to a structured CSR Values Integration Module as part of the academic curriculum exhibit significantly higher sensitivity toward CSR-like activities than students undergoing a conventional academic curriculum.

Formally, the hypothesis tested in this research is:

Students who have studied the Integration of CSR Values Module at the Foundational, Preparatory, and Middle levels demonstrate higher CSR-value sensitivity compared to students of the same grade levels who have undergone the conventional academic curriculum.

Given the developmental and ethical nature of CSR values, the study employs a longitudinal, intervention-based design rather than a cross-sectional or purely statistical approach. To address the research objectives,

the study integrates secondary conceptual methods with primary field-based methods, following a Design-Based Research (DBR) paradigm complemented by Participatory Action Research (PAR). This combined approach allows the study to bridge theory and practice by embedding the research intervention directly within real classroom environments. Secondary research was undertaken to establish the theoretical foundation of the study and to validate the research gap. These methods included:

Conceptual analysis of Modern Euro-American CSR frameworks and their critiques
Comparative review of Indian Subcontinental ethical traditions related to social responsibility
Systematic secondary literature review of CSR, management education, and value education.

Design-Based Research was employed as the core methodological approach for developing, implementing, and refining the CSR Values Integration Module. DBR was chosen because it enables theory-driven educational design to be tested in authentic classroom settings while allowing iterative refinement based on observed outcomes. The author independently designed the CSR modules and implemented them in collaboration with a Non-Governmental Organization and partnered schools. The modules were structured for Foundational, Preparatory, and Middle levels (ages 4–13) and executed over a nine-month intervention period, with one workshop conducted per month for each level.

Participatory Action Research complemented DBR by enabling continuous engagement with students, educators, and institutional stakeholders. Through PAR, the researcher actively participated in classroom sessions, observed student behaviour, recorded responses, and refined pedagogical strategies in real time. This approach ensured cultural relevance, pedagogical feasibility, and ethical sensitivity of the modules. The study further incorporated:

Unstructured personal interviews
Participant observation
Purposive sampling
Questionnaires
Focus group discussions
Field trials
Longitudinal observation.

These methods were employed to capture nuanced behavioural and attitudinal shifts that could not be adequately measured through short-term testing alone. The empirical component of the study was structured across multiple temporal phases:

Pre-Testing Phase (Time-0): At Time-0, baseline data were collected to document students' existing sensitivity toward CSR-related values prior to any intervention. Structured response sheets containing case-based multiple-choice questions were administered to record baseline ethical and social sensitivity.

Testing Phase-1 (Time-1): CSR Value-Based Module sessions were conducted over nine consecutive months, with quarterly assessment intervals. A total of nine workshops were delivered for each educational level, resulting in 27 workshops overall.

Testing Phase-2: Changes in CSR-value sensitivity among subject-students were examined by comparing Time-1 responses with baseline Time-0 data to observe growth patterns.

Testing Phase-3 (Comparative Phase): Sensitivity levels of subject-students were compared with those of regular students from the same classes who did not participate in the CSR modules, enabling a quasi-control comparison.

Post-Testing Phase: All pre- and post-intervention data were consolidated, documented, and prepared for comparative analysis. Inferences were drawn regarding the effectiveness of CSR value integration within the academic curriculum.

The intervention covered 16 classes 27 workshops 797 students 2003 response sheets collected across multiple testing intervals. These data form the empirical base for subsequent statistical analysis, though inferential results are intentionally excluded from the present journal submission. Based on extensive secondary review and field validation, nine core CSR values were identified and aligned with both United

Nations Sustainable Development Goals (SDGs) and the Companies Act, 2013. Each value was addressed through one dedicated workshop employing experiential learning, case-based reasoning, role-play, peer discussion, and reflective assessment. The workshops were designed to cultivate CSR sensitivity across cognitive, affective, and behavioural dimensions, forming the conceptual basis of the CSR-Values Index, the primary outcome construct of the study. While the study has generated a substantial longitudinal dataset, statistical analysis (including ANOVA and time-series analysis) is reserved for a subsequent publication. Data visualization tools such as Palladio (Stanford University) are planned for use in later analytical chapters. To maintain conceptual clarity and avoid over-claiming, the present journal paper deliberately limits itself to framework development, methodological justification, and design validation, positioning empirical results as forthcoming.

All classroom interventions were conducted with institutional consent and in alignment with ethical standards for educational research involving minors. The use of participatory and observational methods ensured that student well-being and pedagogical integrity remained central throughout the research process.

Framework Development: CSR in the Classroom

The proposed framework, titled CSR in the Classroom, is derived from a systematic synthesis of three interrelated strands: (a) limitations of Modern Euro-American CSR approaches, (b) ethical foundations of the Indian Subcontinental Traditional Approach, and (c) empirical insights emerging from classroom-based fieldwork and participatory observation. A central limitation identified in contemporary CSR discourse is the predominance of externally injected responsibility, wherein CSR is introduced through regulation, compliance mandates, reporting frameworks, or reputational incentives. Such approaches assume that socially responsible conduct can be enforced retrospectively at the organizational level. In contrast, Indian ethical traditions conceptualize responsibility as intrinsically imbibed, cultivated through early moral formation, social conditioning, and lived practice rather than through post hoc enforcement. Drawing from this contrast, the framework identifies three irreducible value dimensions that consistently recur across Indian philosophical literature, educational interactions, and observed behavioural development among students. These dimensions are:

Age-appropriate case-based scenarios

Experiential activities and role-play

Guided reflection and peer discussion

Behavioural choice assessment

Longitudinal reinforcement through repeated exposure

This approach ensures that CSR values are not merely taught but experienced, practiced, and internalised. Compassion is cultivated through activities that encourage perspective-taking and emotional sensitivity. Responsibility is reinforced through tasks that emphasize accountability, consistency, and ethical decision-making. Societal Awareness is developed by situating individual actions within broader social, environmental, and institutional contexts. Importantly, the framework adopts a developmental spiral model, wherein the same core values are revisited across educational stages with increasing complexity. At the Foundational level, values are introduced through simple moral reasoning and emotional recognition. At the Preparatory level, they are reinforced through collaborative activities and fairness-based decision-making. At the Middle level, values are contextualised within social systems, community structures, and early civic understanding. Through this design, CSR in the Classroom transforms CSR

from a corporate afterthought into a pre-professional ethical disposition. By the time students enter higher education and professional environments, CSR is no longer perceived as an imposed obligation but as a natural extension of their value system.

The framework is explicitly aligned with the contemporary Indian education policy environment, particularly the National Education Policy (NEP) 2020, which emphasizes holistic development, value-based education, experiential learning, and social-emotional competencies across foundational and school stages. NEP 2020 advocates the integration of ethical reasoning, empathy, constitutional values, and community engagement into the curriculum, moving beyond rote academic achievement. However, despite this policy intent, CSR-specific value education remains largely absent from structured curricular design, particularly in the formative years. The CSR in the Classroom framework directly operationalizes NEP 2020's vision by embedding CSR values into age-appropriate pedagogical modules for Foundational, Preparatory, and Middle levels (ages 4–13). The framework also aligns with statutory CSR expectations under the Companies Act, 2013, which mandates corporate responsibility toward social inclusion, environmental sustainability, and community development. By mapping classroom-level value formation to future corporate responsibility, the framework establishes a longitudinal policy continuum, connecting early education, professional conduct, and institutional CSR outcomes. Thus, CSR in the Classroom functions as an upstream policy intervention, addressing CSR not as a remedial corporate obligation but as a developmental societal process beginning within the education system.

Conceptually, the framework bridges the divide between normative CSR theory and educational praxis. It responds directly to critiques that CSR lacks moral depth, is overly instrumental, or functions primarily as reputational management. By grounding CSR in early value education, the framework offers a plausible mechanism for producing socially responsible future corporates: an outcome that modern CSR policies have struggled to achieve despite extensive regulation and reporting structures. The CSR in the Classroom framework therefore constitutes a theory-generative contribution, proposing that sustainable CSR outcomes are contingent not merely on corporate governance structures but on value formation trajectories initiated during childhood and reinforced through education.

Conceptual Model

At the core of the model are three interdependent value constructs: Compassion (C), Responsibility (R), and Societal Awareness (S); which together constitute what this study defines as imbibed CSR. These constructs are cultivated through structured pedagogical intervention across Foundational, Preparatory, and Middle school levels and are hypothesized to collectively influence long-term CSR orientation.

Compassion (C): Compassion represents the affective foundation of CSR. It reflects the capacity to recognize, emotionally respond to, and care about the needs and suffering of others—individuals, communities, and the environment. Within the model, compassion is the entry point to CSR development, as ethical behavior cannot emerge without emotional recognition of impact. In the classroom context, compassion is cultivated through perspective-taking exercises, community-based case studies, and empathy-oriented activities grounded in both contemporary pedagogy and Indian ethical traditions.

Responsibility (R): Responsibility denotes the internalization of duty and accountability, transforming compassionate awareness into ethical intention and action. It reflects a shift from emotional sensitivity to ownership of consequences, obligations, and moral agency. Within the model, responsibility functions as the transitional construct, linking internal values to outward behavior. Classroom activities emphasize consistency, accountability, fairness, and decision-making, reinforcing responsibility as an intrinsic value rather than an externally imposed rule.

Societal Awareness (S): Societal Awareness represents the cognitive and systemic dimension of CSR. It refers to the ability to situate individual actions within broader social, economic, environmental, and institutional systems. This construct expands ethical responsibility beyond interpersonal interactions to include collective welfare and long-term societal impact.

In the model, societal awareness ensures that CSR orientation evolves from isolated moral acts into an understanding of structural responsibility: an essential precursor to effective corporate citizenship. The interaction of Compassion, Responsibility, and Societal Awareness produces Imbided CSR, defined as a durable internal value orientation toward ethical and socially responsible behavior. Imbided CSR differs fundamentally from Injected CSR, which relies on regulation, compliance, reporting standards, or reputational incentives. While injected CSR is externally enforced and context-dependent, imbided CSR is internally motivated, culturally grounded, and behaviorally persistent. Within the model, imbided CSR acts as the mediating mechanism through which educational intervention influences future professional and organizational behavior.

The ultimate outcome of the model is the development of socially responsible future corporates, conceptualized not as corporate entities alone but as individuals who carry ethically internalized values into professional, managerial, and leadership roles. The model deliberately avoids short-term performance claims and instead emphasizes longitudinal ethical orientation, suggesting that sustainable CSR outcomes are contingent on early value formation rather than retrospective correction.

Table 1
Educational Strategies for the Model:
CSR in the Classroom

Component	Focus	Educational Activities
Compassion (C)	Develops empathy, kindness, and a sense of duty	Storytelling, volunteer projects, community engagement
Responsibility (R)	Emphasizes individual accountability and ethical behavior	Role-playing, community service, reflective discussions
Societal Awareness (S)	Builds awareness of local and global social issues	Case studies, field trips, guest speakers

Discussion

This study advances the discourse on Corporate Social Responsibility by shifting analytical attention from organizational compliance mechanisms to pre-professional value formation, positioning education as a foundational site for CSR development. The proposed CSR in the Classroom framework responds directly to long-standing critiques of modern CSR that characterize it as symbolic, performative, or compliance-driven rather than ethically internalized. Much of the extant CSR literature conceptualizes responsibility as a post hoc organizational response, activated after firms enter markets, accumulate power, and face stakeholder pressure (Bowen, 1953; Carroll, 1991; ISO, 2010). While these frameworks have contributed to institutionalizing CSR, they largely presume that ethical sensitivity already exists within corporate actors. The findings synthesized in this study suggest that this presumption is problematic. By conceptualizing CSR as a developmental construct, the present framework challenges the dominant

assumption that ethical responsibility can be reliably produced through regulation, reporting, or incentives alone. Instead, the model argues that CSR orientation is shaped long before individuals assume professional roles, through repeated exposure to value-based reasoning, empathy cultivation, and socially contextualized decision-making.

A central contribution of this study is the analytical distinction between injected CSR and imbibed CSR. Injected CSR, prevalent in modern Euro-American frameworks, relies on external enforcement through laws, standards, audits, and reputational monitoring. While such mechanisms may ensure minimum compliance, the literature reviewed consistently demonstrates their limited capacity to generate intrinsic ethical commitment (Levitt, 1958; Hopkins, 2012; Hanlon & Fleming, 2009). In contrast, imbibed CSR emerges through internal value alignment, wherein individuals perceive social responsibility not as an obligation imposed by institutions but as an extension of personal ethical identity. The C–R–S pathway (Compassion → Responsibility → Societal Awareness) operationalizes this transition by linking affective sensitivity to moral accountability and systemic understanding. This progression addresses a persistent gap in CSR theory: the absence of a clear mechanism explaining how ethical concern translates into sustained responsible behavior. The discussion further positions education not merely as a supportive context but as a structural lever in CSR formation. While management education has increasingly incorporated ethics and sustainability modules, these interventions typically occur at the tertiary level, when cognitive schemas and value orientations are already well-formed. The present framework extends CSR education upstream—into Foundational, Preparatory, and Middle schooling—aligning with developmental psychology insights that value internalization is most effective during early and middle childhood. By embedding CSR values within routine classroom pedagogy rather than isolated moral instruction, the model avoids the critique of add-on ethics that has plagued corporate training and business school curricula. This approach also responds to empirical observations from the Indian context, where CSR is frequently perceived as a compliance requirement rather than a lived organizational ethic. Another important implication emerging from this discussion is the role of cultural grounding in CSR formation. Modern CSR theories, while globally disseminated, are deeply rooted in Euro-American historical experiences of industrialization, capitalism, and regulatory evolution. As a result, their universal application often overlooks indigenous ethical traditions and culturally embedded notions of responsibility. By drawing upon Indian Subcontinental ethical frameworks, without positioning them in opposition to modern CSR, the study demonstrates how culturally rooted value systems can complement and strengthen contemporary CSR discourse. This contextual sensitivity addresses Dahlsrud's (2008) critique regarding CSR's failure to account for social construction and supports calls for pluralistic CSR theorization. Finally, the discussion underscores the implications of early value formation for CSR sustainability. CSR initiatives frequently suffer from discontinuity, superficial engagement, and limited organizational penetration. The proposed framework suggests that such limitations are not solely institutional failures but developmental ones. When CSR values are cultivated early and internalized deeply, they are more likely to persist across roles, organizations, and regulatory environments. Rather than treating CSR as a corrective mechanism applied after ethical lapses occur, the CSR in the Classroom model reframes CSR as a preventive and formative process, capable of producing future professionals who engage with social responsibility as an integral component of decision-making rather than a strategic afterthought.

Managerial and Pedagogical Implications

The proposed framework yields important implications for both management practice and educational design, particularly in contexts where CSR has become institutionalized yet remains weakly internalized. By repositioning CSR as a developmental outcome rather than a post-hoc organizational function, this study invites a reconsideration of how socially responsible behavior is cultivated, sustained, and evaluated. From a managerial perspective, the findings challenge the prevailing assumption that CSR effectiveness can be achieved primarily through regulatory compliance, reporting mechanisms, or incentive structures. While such mechanisms remain necessary for governance and accountability, they appear insufficient for fostering deep ethical commitment among organizational actors. The distinction between injected and imbibed CSR suggests that many CSR failures stem not from inadequate policy design but from limited ethical internalization among employees and managers. Managers and corporate leaders may therefore benefit from recognizing CSR orientation as a human capital attribute shaped over time rather than as a skill that can be rapidly instilled through training or enforcement. Organizations that rely exclusively on compliance-driven CSR risk cultivating instrumental engagement, where participation is motivated by obligation or visibility rather than conviction. In contrast, firms that attract and retain individuals with strong value-based orientations are more likely to observe sustained CSR engagement, authentic stakeholder relationships, and long-term social impact. The framework further implies that organizations should recalibrate their expectations of CSR performance by acknowledging the developmental histories of their workforce. Recruitment, leadership development, and organizational culture-building initiatives may increasingly need to account for ethical dispositions and value alignment alongside technical competence. In this sense, CSR sustainability becomes less dependent on continuous external monitoring and more on internalized norms that guide decision-making even in the absence of oversight.

The pedagogical implications of this study are particularly significant, as they address a structural gap in existing CSR education. Current approaches to teaching CSR are largely concentrated within higher education and professional training, often treating ethics and responsibility as supplemental modules rather than as core developmental objectives. The CSR in the Classroom framework demonstrates how CSR values can be embedded within foundational education through age-appropriate, experiential, and contextually grounded pedagogy. By structuring CSR education around the C–R–S pathway the framework provides educators with a developmentally sequenced logic for value formation. Compassion facilitates emotional attunement, responsibility translates affect into moral accountability, and societal awareness enables students to situate individual action within broader social systems. This progression aligns with established theories of moral and social development while remaining adaptable to diverse curricular settings. For educators, the framework offers a practical means of integrating CSR values without overburdening academic schedules or treating ethics as an isolated subject. Classroom activities, reflective exercises, and community-oriented problem-solving tasks enable students to encounter CSR principles as lived experiences rather than abstract ideals. Such integration may also mitigate resistance often associated with moral instruction by embedding values within everyday learning contexts. At the institutional level, the framework aligns with contemporary education policy priorities that emphasize holistic development, social-emotional learning, and citizenship formation. By linking CSR education to broader societal outcomes, the model supports policy efforts aimed at bridging the gap between academic learning and real-world ethical challenges. Importantly, the framework does not prescribe a uniform curriculum but instead provides a conceptual architecture adaptable to different educational systems and cultural contexts.

Taken together, the managerial and pedagogical implications suggest that CSR effectiveness cannot be fully addressed within corporate boundaries alone. Instead, CSR must be understood as an intergenerational and inter-institutional phenomenon, shaped by early educational experiences and reinforced through organizational practice. By establishing a clear conceptual link between classroom-based value formation and future professional conduct, this study contributes to a more integrated understanding of how socially responsible behavior can be cultivated at scale.

Limitations and Future Research

While the present study offers a novel conceptual and design-oriented contribution to CSR scholarship, several limitations must be acknowledged, which also point toward productive directions for future research. First, this paper is deliberately positioned as a Conceptual + Design study. Although the proposed framework is grounded in extensive field engagement and design validation, it does not report finalized empirical results or statistical testing of outcomes. As such, causal claims regarding the effectiveness of the CSR in the Classroom model are not advanced here. This delimitation is intentional and methodologically appropriate, but it also limits the paper's ability to demonstrate measurable impact within the present manuscript. However, the doctoral research of the author empirically tests the proposed framework using longitudinal and quasi-experimental designs to examine changes in CSR sensitivity over time. The CSR-Values Index introduced conceptually in this study provides a foundation for such testing, but further psychometric validation and reliability assessment will be necessary before broader application.

Second, the framework is designed for learners aged 4-13 years, corresponding to Foundational, Preparatory, and Middle educational stages. While this focus aligns with developmental theories of value formation, it also constrains the generalizability of the findings to older adolescents, university students, or working professionals. Future studies may extend the framework vertically to examine how early CSR value formation interacts with later educational stages, professional socialization, and organizational culture. Additionally, although the framework draws on Indian Subcontinental ethical traditions and field engagement within the Indian education system, the broader applicability of the model across different cultural and institutional contexts remains to be tested. Comparative studies examining how culturally grounded CSR education operates in other non-Western or hybrid contexts would strengthen the framework's global relevance. Third, future studies may explore mixed-method approaches that combine quantitative measures with qualitative insights, enabling deeper understanding of how students interpret, internalize, and enact CSR values over time.

Finally, the implementation of value-based CSR education is influenced by institutional constraints such as curriculum rigidity, time allocation, teacher preparedness, and regulatory approval processes. While the present framework is designed to be adaptable, its effectiveness may vary depending on institutional readiness and policy support. Future research could examine implementation dynamics, educator training requirements, and policy-level enablers that facilitate or hinder the integration of CSR education into formal curricula. In sum, while this study establishes a theoretically grounded and contextually validated framework for early CSR education, its full empirical potential remains to be realized. By explicitly delimiting scope and outlining clear pathways for future inquiry, the paper positions itself as a foundational contribution intended to stimulate further research rather than to conclude the debate on CSR formation.

Conclusion

This paper set out to address a persistent paradox within Corporate Social Responsibility scholarship: despite the institutionalization of CSR through policies, standards, and reporting frameworks, socially responsible behavior remains uneven, superficial, and often compliance-driven. By tracing this limitation to the absence of early-stage value formation, the study reframes CSR not merely as an organizational function but as a developmental and educational construct. Through a comparative synthesis of Modern Euro-American CSR frameworks and Indian Subcontinental ethical traditions, the paper demonstrates that prevailing CSR models emphasize external accountability while offering limited mechanisms for cultivating intrinsic ethical commitment. In response, the study advances the CSR in the Classroom framework, which operationalizes imbibed CSR through a structured developmental pathway grounded in Compassion, Responsibility, and Societal Awareness. This framework provides a conceptual bridge between ethical philosophy, educational design, and long-term CSR sustainability.

The contribution of this study is threefold. First, it introduces a clear analytical distinction between injected and imbibed CSR, offering a theoretical lens to explain why compliance-driven CSR often fails to generate lasting social impact. Second, it positions early education as a critical yet underexplored site for CSR formation, extending CSR discourse beyond corporate and managerial domains. Third, it presents a culturally grounded, policy-aligned pedagogical framework that can inform both educational practice and CSR theorization without relying on post hoc regulatory enforcement. Importantly, the paper does not claim empirical finality. Instead, it establishes a conceptual and methodological foundation for future longitudinal research examining how early CSR value formation influences professional behavior, organizational culture, and societal outcomes. By doing so, the study contributes to a growing body of CSR literature that seeks not only to regulate corporate conduct but to understand how socially responsible actors are formed.

In advancing CSR from the boardroom to the classroom, this paper argues that sustainable social responsibility is less likely to emerge from mandates alone and more likely to be realized when ethical sensitivity is cultivated early, reinforced consistently, and embedded deeply within the educational experience.

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