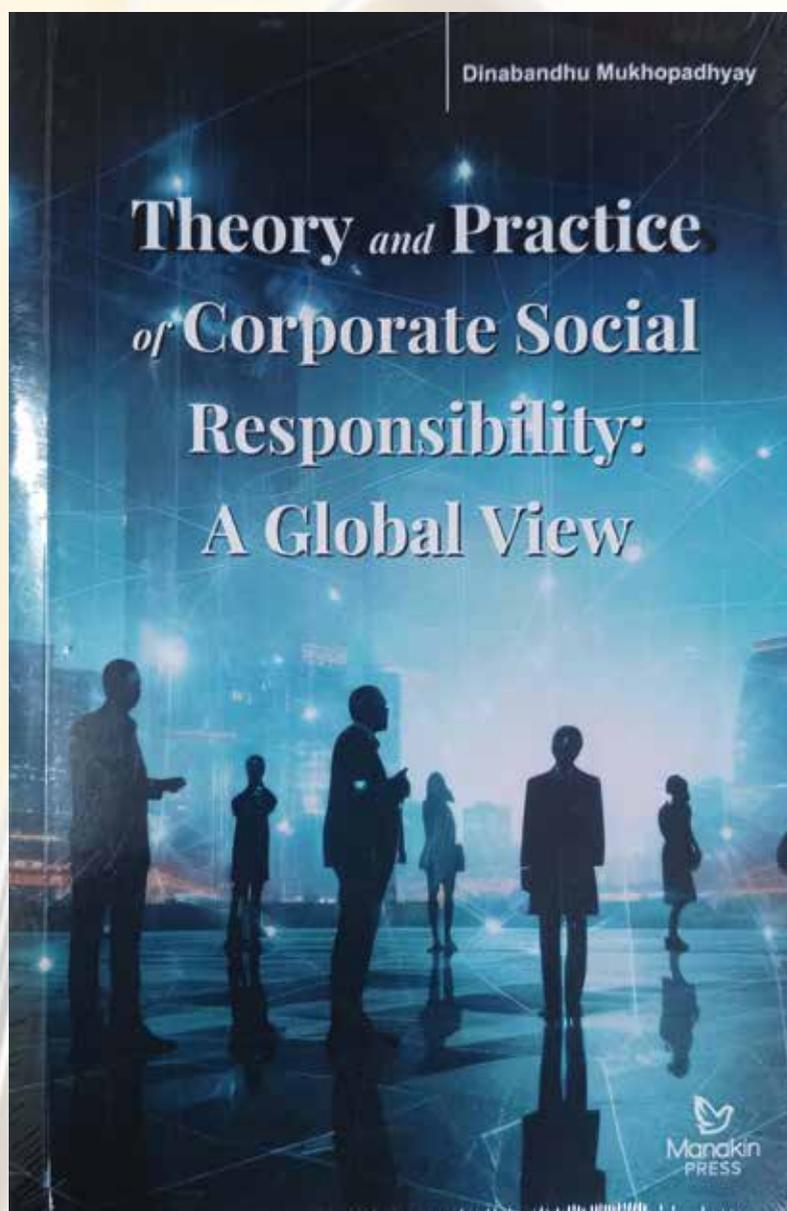


Book Review

Name of the Book	Theory and Practice of Corporate Social Responsibility: A Global View
Author	CMA Prof. (Dr.) Dinabandhu Mukhopadhyay Professor & Director Institute of Business Administration and Sustainability Management Bengaluru
Published by	M/s Manakin Press Private Limited, New Delhi
Price	₹995/- (450 Pages)

In an era where businesses are increasingly scrutinized for their societal impact, the discourse on Corporate Social Responsibility (CSR) has never been more relevant. *Theory and Practice of Corporate Social Responsibility: A Global View* by Prof. (Dr.) D. Mukhopadhyay emerges as a timely and comprehensive resource that bridges the gap between CSR theory and its real-world execution. The volume is commendably structured and articulated, offering an expansive, global perspective on CSR while remaining grounded in empirical evidence and practical illustrations. Its accessibility makes it an essential reference for corporate professionals, academic scholars, students, and policymakers alike.

Prof. Mukhopadhyay, an eminent educationist, a management thought leader, an ardent academician and a seasoned corporate governance



expert, unpacks CSR through the lenses of economic obligation, legal compliance, ethical responsibility, and philanthropic engagement. His narrative masterfully integrates these four pillars into a cohesive framework that illustrates CSR's multidimensional influence on corporate strategy and societal well-being. What sets the book apart is its meticulous referencing and case study-driven analysis that demonstrate how CSR has evolved into a dynamic business model rather than a mere statutory requirement.

A notable strength of this work lies in its deep engagement with Section 135 of the Indian Companies Act, 2013—one of the first legal mandates for CSR globally. This domestic perspective is seamlessly linked to international best practices and voluntary frameworks, such as the UN Global Compact, ISO 26000, and GRI Standards, providing a balanced understanding of CSR as both a regulatory and voluntary endeavour. The book also incorporates judicial viewpoints, reinforcing CSR's standing in global jurisprudence.

The core substance of Chapters 1 through 9 is presented as a unified narrative that captures the scope and depth of CSR in contemporary corporate discourse. The book begins with a historical and evolutionary outlook on CSR, enriched by real-life case studies that contextualize its development. It moves on to outline a solid conceptual and strategic framework that underlines the ethical and economic imperatives of CSR. Legal perspectives, both global and national (with a focus on India), are examined thoroughly, showing how compliance shapes corporate conduct. Judicial interpretations of CSR reinforce this legal bedrock with significant case law from multiple jurisdictions. The global comparative analysis provides insights into CSR practices across regions, distilling lessons from varied governance and corporate cultures. CSR is then explored not merely as an obligation but as a transformative business strategy that fosters innovation and sustainable growth. The discussion also delves into the ethical underpinnings of CSR, emphasizing moral responsibility in business

decisions. Finally, the text concludes with an overview of global CSR reporting standards and transparency mechanisms, emphasizing accountability and stakeholder engagement.

Available at INR 950 on Amazon (MRP: INR 995), this volume is an essential acquisition for any serious reader, institutional library, or policymaker involved in CSR advocacy, corporate governance, or sustainable development. The book is particularly suited for chambers of commerce, professional bodies, non-profits, academic institutions, government agencies, and international organizations committed to economic empowerment and capacity building.

CSR's intellectual journey—from Bowen Howard's foundational ideas in the 1950s to Archie B. Carroll's pyramidal model and beyond—is aptly chronicled in this text. It affirms CSR's role as an indispensable instrument for socioeconomic transformation, equity, and ethical corporate behaviour. With intellectual humility, the author invites critique and contributions, positioning the book not as a final word but as an ongoing dialogue on responsible business practices. **MA**

Reviewed by:

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