CHAPTER 3

LITERATURE REVIEW

3.1: Overview:

Corporate Governance and Corporate Social Responsibility practices in various sectors are viewed from different perspectives. These perspectives may be legal, Philanthropically, Obligatory and Management etc., With phenomenal changes in the economical scenario, political scenario and technological scenario, it could be noticed that the way in which concepts of Corporate Governance and CSR perceived in the last two decades is not the same as they are understood now. Hence this literature review is taken to analyze the literature on Corporate Governance and CSR practices in general first and followed with specific reference to health care sector. In this paper observation is made that both CG and CSR could be viewed from a management perspective and there exist a relationship between CG and CSR. Further, in health care organizations this relationship is influenced by Clinical Governance and Organization Climate. This Literature Review is a part of research work for PhD of the researcher. This literature review is conducted during the year 2014 until 2015.

This chapter consists of previous literature on the topics Corporate Governance (CG), Corporate Social Responsibility (CSR), Clinical Governance (CLG) and the kind of relations existing amongst them. The focus of the review is to study the views, opinions and suggestions of the researchers who contributed to the broad concepts of the above topics. Though a good amount of research is done in CG, CSR, and CLG, but relatively less research is carried out connecting Corporate Governance, Corporate Social Responsibility, and Clinical Governance. Notable
research in Corporate Governance and Corporate Social Responsibility is done by Dima Jamali, Asem M and Myriam Rabbath at international level.

The literature review is carried out in four sections

1. Literature review on Corporate Governance/ Hospital Governance
2. Literature review on Corporate Social Responsibility
3. Literature review on Clinical Governance and
4. Literature review connecting or relating the above

In broad terms, Corporate Governance refers to the way in which a Corporation is directed, administered, and controlled. Corporate governance also concerns the relationships among the various internal and external stakeholders involved as well as the governance processes designed to help a corporation achieve its goals. Of prime importance are those mechanisms and controls that are designed to reduce or eliminate the principal-agent problem. (H. Kent Baker and Ronald Anderson, Corporate Governance: A Synthesis of Theory, Research, and Practice, 2010). Corporate Governance is no doubt essential for the smooth running through proper networking within an organization, also networking of organization with outside stakeholders.

3.2: Literature Review:

Sir Adrian Cadbury in ‘Global Corporate Governance Forum’, World Bank, 2000 emphasizes the crux of the concept of Corporate Governance which focuses on holding the balance between economic and social goals and between individual and communal goals. This facet of Corporate Governance was not so popular previously that’s why Saravanamuthu, K. 2004 says Generally speaking, Corporate Governance is a system of laws and financial accounting executed without much priority given to the socio-environmental considerations. The reason for non popularity may be the rigidity of the mindset of managers or less research in this field. Hence Socio-Environmental considerations such as Social Responsibility and Sustainability have become the part of the concept Corporate Governance very recently. MacMillan et al., 2004, Westphal and Milton, 2000 in their article states that the broader concept of CG emphasizes all the corporate responsibilities of the different stakeholders who provide the organization with the vital means of survival, competitiveness and success.

Arora and Dharwadkar, 2011, Harjoto and Jo, 2011 in their Paper focuses on the role of managers in Corporate Governance by opining that managers are accountable before organization’s internal and external stakeholders. This broader concept gives weight to the importance of stakeholders to the organization and the role of manager in dealing with them. In support of this idea Ingley, 2008, Ibrahim and Angelidis, 2011 ratifies the importance of stakeholders by saying “Top managers should apply all the capabilities at their disposal to take
their organizations forward, while being adequately accountable toward all stakeholders”. Kendall, 1999 explains the general purpose of Corporate Governance as a practice which ensures that the reporting system in the company is organized in a manner that facilitates good governance. In the course of defining the relationship between Corporate Governance and Corporate Social Responsibility Khan, 2010, Jamali et al., 2008, Coffey and Wang, 1998 pointed that the Corporate Governance practice creates strategic management and effective leadership that work toward the protection of shareholders as well as all other stakeholders’ rights, and enhance managerial accountability and employee performance. But the idea of treating shareholders as primary stakeholders and all others as secondary is not hundred percent correct. This is because shareholders have a primary monetary interest in the organization, whereas other stakeholders like Customers have monetary as well as non monetary interest.

According to Jamali, 2008, Carroll, 2000, Hancock, 2004 Corporate Governance is considered important because it refines the laws, regulations and company contracts that govern corporate operations, ensures that shareholder rights are protected, interests of stakeholders and managers are compatible, and maintains transparency of the environment to enable each party to carry out its duties and promote the organization’s welfare as well as create value. Lewis, F. L. (1991) stresses upon the idea of considering Total Quality Management as one of the major ingredients of Corporate Governance practice. Lacetera, Nicola, 2001 suggest that the concepts of CG have to be more theorize with the most recent developments with traditional one. He also opines that collaborations with Universities and laboratories and other educational institutions will contribute to the clarity of CG and organization settings. The authors of the book “Good Governance Practices Guidelines for managing health and safety risks”, Institute of Directors in New Zeland (INC) specified some guidelines for managing health and safety at work place, which includes not only the strategy formulation but also implementation of the same. While explaining the Latin model of the Corporate Governance Carlos F. Alves & Ernesto Fernando R. Vicente (2013) concludes that more than the model, it is the people and actual governance practices that deserve the attention of legislators and regulators. That means a typical Corporate Governance model should emphasize more on people and process in the Organization. Similarly Harun Harun (2013) also argues that Good Corporate Governance practices should be not only seen as a source of legitimacy but genuinely adopted by organizations. He also claims that the economic failings of several European countries owe much to bad governance practices. Dendi Ramdani (2013) accepts that the efficacy of corporate governance depends on its organizational and institutional contexts. R. Edward Freeman at all (2012) in their editorial issue states that - “Stakeholder theory, as its proponents make plain, is best regarded practically or pragmatically, rather than as theory in any rarefied sense. Out of various theories of Corporate Governance the stakeholder theory sounds more practicable in this era of increased participation of stakeholders. Giles Atkinson etall in their study writes that if a business is less sustainable then greater the magnitude of the damage other things being equal.
Ayushi Gudwani et al. (2013) in their report identified many drivers for the growth of health care (private players) sector, which include the rising burden of noncommunicable diseases, increasing affordability, increasing awareness of disease, prevention and treatment, scaling up of public infrastructure, governmental push to ensure equitable access to affordable health services etc. The Blue Ribbon Panel on Governance Practices in an Era of Health Care Transformation (Monograph series - 2012) offered two sets of recommendations:

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<th>Bold Board Moves</th>
<th>Board Leadership in Transforming Healthcare</th>
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<td>Focus on the improvement of Board Competencies</td>
<td>Focus on the basics</td>
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<td>Examine emerging governance models, such as expert, community-based and clinical enterprise board models, and determine whether, and in multiple-breed organizations on what level of governance, these models are applicable</td>
<td>Have candid discussions</td>
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<td>Decide upon the suitable quantity of the compensation to the board of directors</td>
<td>Assess risk</td>
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<td>Appreciate the role of community leadership in the health care organization.</td>
<td>Strengthen change management</td>
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<td>Trustee Characteristics.</td>
<td>Ensure patient engagement</td>
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<td>Board Culture</td>
<td>Develop metrics</td>
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<td>Best Practices</td>
<td>Foster collaboration</td>
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<td>Evaluation</td>
<td>Oversee physician engagement</td>
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Patience Aseweh and Joshuayindenaba Arbor (2008) opined that Good hospital governance underpins effective health service delivery. Hospitals with good governance structures could positively influence leadership practices and therefore enhances the achievement of the hospitals’ goals. Bryan J. et all (1993) emphasizes the adoption of corporate culture by hospitals as Corporate Culture plays crucial role in interaction of internal and external stakeholders of the Organizations. In Guidance document for the healthcare sector; Published in July 2006 by the Health and Safety Authority.; Pp-10:3.4. It is stated that Excellence in corporate governance is essential in all healthcare organizations. Excellence can be demonstrated through the development and implementation of robust management systems. The development and
implementation of a safety and health management system will strengthen the corporate governance function and assist in its demonstration at all levels. CG in the healthcare sector has not received systematic attention, although as pointed out by Pointer and Orlikoff (1999). Dima Jamali, Mohammad Hallal and Hanin Abdallah, 2009 made an opinion statement which states that The authors opined that it is crucial that any introduced governance system revives in its value and recommendations the humanistic purpose of healthcare delivery, and draws a red line under ethical issues and social values that should never be lost in the quest for economic profits. This statement gives a hint about gaining importance of non economic benefits of the organizations. Luca Gnan et all (2013) concludes their research by saying “Board of Directors should move to stakeholder-conscious governance model, with broader input and ongoing engagement, as an important aspect for better corporate governance in a public sector organization”. Hossein Dadfar et all opines that based upon the previous studies basic conceptual model of Corporate Governance model specified for Pharmaceutical sector could be used for further development and academic research especially in less developed and more complex industries. Also, they suggest taking up research other than pharmaceutical industry, board of directors and less developed countries. Lynne Bennington identified variables of Corporate Governance other than profit maximization i.e., contribution to society, life-cycle assessments and environmental impacts. It is to be noted that these variables are part of the concept Corporate Social Responsibility. Stijn Claessens suggests that further research to explore the connections between corporate governance and public governance needs to be done. This suggestion is again supported by Dima Jamali, Asem M. Safieddine and Myriam Rabbath (2008). These authors concluded by saying “The first conclusion that can be safely drawn is that CG and CSR should not be considered and sustained independence. Irrespective of the type of relationship that exists between Corporate Governance and Corporate Social Responsibility, a company without an efficient long-term view of leadership, effective internal control mechanisms, and a strong sense of responsibility vis-à-vis internal stakeholders cannot possibly pursue genuine CSR.”

**Clinical governance** is a framework through which **Health Care** organizations are accountable for continuously improving the quality of their services and safeguarding high standards of **care** by creating an environment in which excellence in **clinical care** will flourish. The four principles of good clinical governance arising from the literature are (The Healthcare Board’s Role in Clinical Governance, pp 3) 2004 as follows:

- Build a culture of trust and honesty;
- Foster organizational commitment to continuous improvement;
- Establish rigorous monitoring,
- Reporting and response systems;
- Evaluate and respond to key aspects of organizational performance.

Joanne F. Travaglia and Deborah Debono et all (2011) demonstrates the changes took place in understanding the concept of Clinical Governance. Further, they say that Patient
safety is gaining due weight in the literature. Gwyn Bevan (2008) identified the following components of Clinical Governance:

**Table 3.5: Key Components of Clinical Governance**

<table>
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<th>Processes and resources</th>
<th>Components</th>
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<td>(i) Processes for quality Improvement</td>
<td>Patient and public involvement</td>
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<td></td>
<td>Clinical audit</td>
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<td></td>
<td>Risk management</td>
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<td>Clinical effectiveness programs</td>
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<tr>
<td>(ii) Staff focus</td>
<td>Staffing and staff management. Education, training and continuing personal and professional development</td>
</tr>
<tr>
<td>Use of information</td>
<td>Use of information to support clinical governance and health care delivery</td>
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The concept of Clinical Governance is stated by Ellershaw, J. and Wilkinson, S. (2011) as a concept used to portray a systematic approach to improving and sustaining the quality of patient care within a health system that embodies three key attributes: recognizably high standards of care, transparent responsibility, and accountability for those standards. Clinical governance provides a framework for high quality professional practice as stated by Attree, 2007. Jaggs-Fowler, 2011 identifies Clinical Governance as a focal point of the modern day practice of medicine. Clinical governance was launched in The New NHS: Modern, Dependable in 1997 as written by (Brown, 2008). Travaglia et al.’s (2011) review maps the evolution and peak of clinical governance as a mobilizing concept in healthcare in the late twentieth and early twenty-first centuries and exhibits how its conceptual underpinnings have been taken up by wider quality and safety agendas. Gauld et al. (2011) designed a Clinical Governance Development Index (CGDI) to track performances between healthcare organizations and over time.

Kieran Walshe and Thomas G Rundall suggest government agencies, health care organizations, research funders and academicians work towards implementation of evidence based management as management and clinical practices are very different. But though both the aspects are different, but the motive of them remains same i.e. Corporate Excellence. So, suitable Organization Climate or Corporate Culture will definitely help to synergize Corporate Governance and Clinical Governance.

Bhattacharya, C.B., Korschun, D. And Sen, S. (2008) believe that Corporate social responsibility (CSR) is currently a crucial element of the dialogue between companies and their stakeholders and continues to reap attention atop the corporate agenda. Considering the importance of CSR
Hopkins, M. (2007) defines it as an act of being “concerned with treating the stakeholders of the firm ethically or in a responsible manner”. Arora, B. and Puranik, R. (2004) has given the following table representing models of CSR:

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<th>Model</th>
<th>Focus</th>
<th>Champions</th>
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<td>Ethical</td>
<td>Voluntary commitment by companies to public welfare</td>
<td>MK Gandhi</td>
</tr>
<tr>
<td>Statist</td>
<td>State ownership and legal requirements determine Corporate responsibility</td>
<td>Jawahar Lal Nehru</td>
</tr>
<tr>
<td>Liberal</td>
<td>Corporate responsibilities limited to private owners (shareholders)</td>
<td>Milton Friedman</td>
</tr>
<tr>
<td>Stakeholder</td>
<td>Companies respond to the needs of stakeholders, customers, employees, communities, etc.</td>
<td>R. Edward Freeman</td>
</tr>
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</table>

Among the four models Stakeholder model is considered to be most practicable and acceptable, because the ultimate goal or intention of Corporate Social Responsibility is behaving in a responsible manner towards all communities and society at large. As every variety of stakeholders influence the well being of the company, they need to be taken care of and this could be done effectively by adopting the stakeholder model of CSR. Similarly, it is opened by Richa Gautam and Anju Singh that in implementing CSR Practice in any organization the need for the hour is to formulate effective strategic policies and adopt various instruments according to the company history, its content, peculiarity in relationship with its different stakeholders so that CSR can be best implemented towards its goals – sustained environmental, social and economic growth. Garvey, G. and Swan, P. (1992) suggest that governance determines how a firm’s top decision makers (executives) actually administer and monitor contractual relationships. K.V. Ramani and Dileep Mavalankar (2006) compel all corporate to undertake CSR projects without compromising on the quality of service and says they should provide high quality medical services at a subsidized rates like Aravind Eye care. The author also advocates that non medical associations like chamber of commerce should combine hands with medical associations like MCI or NCI etc., to bring out the desired policy changes. The common CSR activities as listed by Earnst and Young in their report on Global CSR summit in 2013 includes funding research activities, providing infrastructural and equipments support, water facility and sanitation and maternal and child health care etc. Jennifer Kuzma and Aliya Kuzhabekova (2011) suggest possible alternatives of CSR activities for Nano technology sector. Jorge A. Arevalo and Deepa Aravind (2011) emphasizes on the inclusion of non business sector for the study of practices related to CSR and Corporate Governance. So health care could be taken as non business sector. V. V. Nishandar (2015) opines that as the Government cannot participate in all social concern
related activities Corporations should spend more and more for social responsibilities which will improve the health of the society. Harlow, P. and M.J. Gannon (1982) evaluated Carroll’s framework and opines that it suggests that firms not only need to engage in socially responsible behavior, but also see that positive financial gains can be realized in the process. Adam Lindgreen (2007) makes a strong contention about adoption of CSR activities by every sector saying that even controversial industries like tobacco, online gambling must mandatorily practice CSR activities. John L. Campbell (2007) points that, the presence of stakeholder activism, pressure of globalization, political decision making and other issues will influence the organization to behave in a socially responsible way.

The proceedings of Global CSR Summit 2013 have pointed key benefits of CSR practices which include Strengthening relationships with stakeholders, Enabling continuous improvement and encouraging innovation, Attracting the best industry talent as a socially responsible Company, Additional motivation to employees, Risk mitigation because of an effective corporate governance framework. Md. Habib-Uz-Zaman Khan (2010) opines that Health Sector is one of the avenues for CSR related contributions by Bangladeshi Banks. Considering Health Care sector as one of the avenues for CSR contribution is worldwide practice, but health sector players can initiate such CSR practices which involve their expertise to benefit the society. Leslie Eldenburg atoll (2004) says “We desegregated uncompensated care into bad debt and charity care and find that these two components are not valued similarly by hospital management, suggesting that health care researchers may inappropriately use uncompensated care as a proxy for charity care”. On the contrary, if such cases are identified in the initial stage and proper attempts may be made to fund such costs out of CSR funding.

Wendy L. Tate and Lisa M. Ellram (2009) suggest interview method of research for better understanding and analysis of CSR reporting. They also suggest to examine the possibility of ‘Green washing’ of stakeholders. That means transparency should be maintained in CSR reporting. Luu Trong Tuan and Luu Thi Bich Ngoc (2014) used Structural Equation Modelling (SEM) to study the relationship between CSR and Clinical Governance. Chris Mason and John Simmons (2014) prepared a model which relates Corporate Governance and CSR which indicates the stake holder activism in the organizations. Gray, R., Owen, D., & Maunders, K. (1987) discovers that from the corporate perspective, social reporting and disclosures are considered as a tool of public relations rather than solutions to CSR problems. This is again supported by Unerman, J., Bebbington, J., & O'Dwyer, B. (2007). Gaps remain between what corporations have professed to undertake social responsibilities and what they actually have done in practice and their social reporting is selectively used for only proclaiming positive effects of their activities on society, while neglecting conflicts between their business and social welfare (Gray et al., 1987; Unerman et al., 2007. Jocelyn Husser et al. opines that required information for sustainability reporting should include working time organization, gender equality, health and safety, disability policies, subcontractor arrangements, water, raw material and energy consumption, and biodiversity efforts. One of the helpful suggestions
offered by Pai U S, Harsha Kumar H N (2015) by identifying subsidized treatment to elderly people as one of the way of Corporate Social Responsibility. Magnusson and Roger S (2007) said “An emerging and important feature of public health regulation concerns the role of the private and non government sector, respectively, to act as policy entrepreneurs to improve the health of the workforce and wider community”

Corporate Governance, Corporate Social Responsibility and Clinical Governance are no doubt crucial for the smooth running of Health Care Organizations. In the attempt to study the linkages of individual peculiarity with each other the following literature review was carried out. Dima Jamali et all (2008) while concluding his research says “The first conclusion that can be safely drawn is that CG and CSR should not be considered and sustained independently”. Hence it be said that there exists a relationship among them (CG & CSR). Arash Shahin, Mohamed Zairi (2007) considered Corporate Governance as a critical element for the success of fruitful CSR. However, even CSR could be taken as a variable which influence the practices of Corporate Governance. Conley, J. M. & Rupp, D. E. 2006, Aguilera et al., 2006, Agrawal and Chadha, 2005, Arora and Dharwadkar, 2011, Beltratti, 2005, Hazlett et al., 2007, Huang, 2010 opined that the broader concept of Corporate Governance in particular clearly indicates that good governance necessitates responsibility before the key stakeholders of the organization and due regard toward them as well and ensuring that the organization is accountable to its entire stakeholder groups. These authors considered Corporate Governance, Corporate Social Responsibility and Corporate Performance linked to one another in various ways. Freeman, 2010, Jamali et al., 2008, Hazlett et al., 2007 opined that since the study variables are connected an apparent overlap between Corporate Governance and CSR concepts, emerges in which the company is accountable to a wide range of stakeholder groups.

Hazlett et al., 2007, Sacconi, 2007, Ibrahim et al., 2003 stresses upon the need and importance of presence of proper organization culture which encourages good internal governance. That means Organization Climate also influence the Corporate Governance, Clinical Governance and Corporate Social Responsibility practice in Health Care Organization. Huang, (2010), Beltratti, (2005) has identified Honesty, transparency and accountability, which represent the key aspects of both concepts i.e., Corporate Governance and Corporate Social Responsibility. Similar conclusions have been drawn by Marsiglia and Falautano (2005) who uncovered that philanthropic corporate capitalism and authentic strategies underpins effective CG and CSR. The review of CG conducted by Halal (2000) suggests that the concept has evolved from “profit-centered” towards “social responsibility” and ultimately “corporate community” model which is depicted as below;
Mohammed Naïf Z Alshareef, Kamaljeet Sandhu (2015) has discovered a new concept by the name CSR Governance which represents the integration of CSR practices into governance mechanisms, structures and corporate decision-making. Similarly Manoj K. Sharma, Punam Agarwal, Tarja Ketola (2009) also opined that the concepts of Corporate Social Responsibility and Corporate Governance are getting fused as newer stakeholders are added in the business list. As stakeholders are gaining more importance day by day and they are found very active in Corporate Governance as well as Corporate Social Responsibility practices hence the relationship between these needs to be studied. Magnusson and Roger S (2007) critically examines the important feature of public health regulation which is regarding the role of the private and non government sector, respectively, to act as policy entrepreneurs to improve the health of the workforce and the wider community. José Luis Fernandez Sanchez (2010) feels that modernization of a management system which shows the benefits of CSR Policies in producing financial results and social value in the firm's property is highly concentrated and owners have management responsibilities could change the perceptions of the managers that CSR policy or actions are only cost to the company. Further, SEM model is prepared to prove the hypothesis of the study.

From the above literature review, it is clear that in every kind of Organizations Corporate Governance and Corporate Social Responsibility practices are interlinked. Similarly the possibilities of linkages between Clinical Governance and other two variables are briefed in the following literature review. Som, C.V. (2007) found that even though the staff members value the crucial role of human resources management in the implementation of clinical governance, little evidence indicates that senior management attends to developing the human resources function around the clinical governance agenda. This indicates that during that period in Health
Care Organizations little importance was given to the role of HR practices. Braithwaite, J. and Travaglia, J.F. (2008) advocates that Clinical governance is found to relate to corporate governance since it too is concerned with accountability, effective end results, acceptable resource use and apposite ways of working and behaving (Braithwaite and Travaglia, 2008). Again in 2013 Luu Trong Tuan critically evaluates the role of CSR in Clinical Governance and argues that CSR and clinical governance have an impact on team processes. When both have impact on team process there is a possibility that CSR and Clinical Governance are connected in one or the other way. Similarly, as management is the common term used in Corporate Governance and Clinical Governance, they are also connected or linked or related to each other. Vardeman-Winter, J. (2015) concludes by suggesting future research can examine some specific relationships between variables in the health context.

3.3: Summary of Literature Review:

It is a common human tendency that whenever any work or any act is compelled by law or any enforcing authority, we either oppose or take it as a burden. When the same act or work is practiced due to motivation (which may be self or from the external force) it gives impressive results. The same thing could be observed in the practices related to Corporate Governance, Corporate Social Responsibility and Clinical governance in Health Care Organizations. The present literature review indicates that CG, CSR and CLG when considered as one of the tool or strategy for good management practice yield impressive results such as improved Corporate Image, Good internal control, Less exposure to risks, Handling social responsibility etc.

Definitions of various concepts when stated in such a way that they are applicable universally often fails to focus on specific elements of a particular industry. The definition offered by various authors about Corporate Governance is also universally applicable or not specific to any industry. Hence the following definition is drafted for the Health Care Industry which is extracted from the literature review. This definition is also in accordance with the definition given by Cadbury Committee.

“Corporate Governance is the process by which Health care organizations are directed and controlled, which requires strong Clinical Governance ensuring Patient Safety, process transparency and empathy towards society. This is achieved by good organization climate and Responsible Behavior towards the society”. This definition is tested further for its practicality and application to health care sector.

The following research Gaps are observed from the literature review

- Applicability of Corporate Governance to every industry
- Whether Corporate Governance is dependent upon CSR or vice versa
• Which is most suitable theory of Corporate Governance in the present economic and social condition

• Impact of Companies Act 2013 on the status of Corporate Governance and CSR activities in India

Corporate Governance and Corporate Social Responsibility, whether independent of each other or connected.

The research Gaps identified in literature review, which are taken for further study include examination or evaluation of the relationship between Corporate Governance, Corporate Social Responsibility and Clinical Governance with specific reference to Health Care Organizations.

**Conclusion:** We are in the era where every practice has a history as well as a forecast or future. The concept of Corporate Governance when viewed in the past through various dimensions like Agency theory, stewardship theory and stakeholder theory etc., among these, Stake holder theory is being popularized only in recent past. This shows that with the increase in variety of stakeholders their importance is also noticed positively. Also organization practice and risk management factors are occupying prime space in the overall discussion of Corporate Governance. Interestingly, no industry or sector is left out of the application or the adoption of Corporate Governance practices. Hence, with this literature review Health care industry is considered to be appropriate to study the practices relating to Corporate Governance, CSR and Clinical Governance.

**3.4: CONCLUSION:**

The following conclusions are drawn from the literature review:

• Corporate Governance and Corporate Social Responsibility should not be considered separately

• Structural Equation Model could be used to study the relationship between CG & CSR

• CSR is a concept to run organizations profitably yet in a social and environmentally responsible manner

• CSR, Clinical Governance and Organization process are interconnected

• In health care organizations Clinical Governance and Corporate Governance are linked

• When speaking about accountability Corporate Governance and Corporate Social Responsibility are used as synonyms

• Clinical governance opens the windows of meanings behind every clinical duty done by Doctors, Nurses and other employees of the health care organization.