Chapter 3

Eastern and Western Philosophical Influence on CSR

Introduction

Philosophy aims at individual liberation through cessation of pain and suffering. The world around what we see is full of miseries and suffering. Human life is a saga of suffering, pain and happiness. Although happiness is there when we take the proportion of suffering and pain — it is not equated or balanced. Human beings from time immemorial have been probing into this existential issue and asking the question — how to eliminate pain and suffering? Or how to bring about eternal happiness in this life? The emergence of religion was, to certain extent, an answer for those perennial existential questions. Religions claimed instant or perpetual cure and shortcuts to happiness through prayer and worship. In some cases religion helped to find answers to the perennial quest. In many cases, followers were made slaves or addicts of each religion, still the same suffering and pain remained in human life. Thus, Karl Marx called religion as the opium of the people.229

Learned people realized that there can never be an antidote for cessation of pain and suffering. So, human being who is undergoing suffering needs to be supported by those who are not affected by it. This pragmatic thinking gave way to different philosophical tenets in the East and West.

This chapter probes into the Eastern and Western philosophical trends that helped the emergence of the concept called CSR. How these concepts or ideals emerged in shaping CSR for the betterment of the society? How CSR today is an emerging trend which was influenced by those age old concepts and its relevance even today to keep the balance of the society intact? And the chapter ends by giving a philosophical critique of that age old wealth diffusion techniques (philosophical concepts or ideals) like ashramas in which grihasthaashrama reminds the householder to carry out selflessly one's duties to family and society, serving the saints, and gainful labor thereby maintaining the Laws of Nature here on earth.

3.1 Philosophy as the Noblest Heritage

Philosophy is the noblest heritage of mankind, the eternal search for absolute truth — an effort to free from emotion to assess the situation of mankind in the cosmos. Philosophy is concerned with the understanding of the life and the universe. It is aimed at comprehending the nature of existence, including pain and suffering. Philosophy is a human endeavor that leads to the Ultimate Truth.

The English word ‘philosophy’ has its root in the Greek term – ‘philo–sophia.’ The term ‘philo’ refers to ‘love’ and ‘sophia’ refers to human reason. The Greek terms can be literally translated in English as ‘love of reason’ or “love of human judgment and discrimination.”

From the Indian viewpoint, the word ‘philosophy’ suggests “observing and surveying" the existence.

In Sanskrit, philosophy is referred to as ‘darshana’. The Sanskrit word ‘darshana’ has its root in the word ‘drs’ that means ‘to see’, ‘to look’ or ‘to view.’ ‘Seeing’ or ‘viewing’ the reality and the facts of experience forms the basis of philosophy. Senses, mind and even consciousness are involved in this ‘seeing.’ ‘Seeing’ also encompasses ‘contemplation.’ Seeing is not simply a sensory activity. ‘Seeing’ may primarily be a perceptual observation. But it may also concern the conceptual knowledge or an intuitional flash. Thus 'darshana' suggests vision. In other words, ‘darshana’ is a whole view revealed to the inner self, that which we term as the soul or the spirit or the inner being. Philosophy or ‘darshana’ is concerned with the vision of ‘truth and reality.’

In Sanskrit, ‘philosophy’ is also referred to as ‘tatva’. The Sanskrit word ‘tatva’ is concerned with ‘the nature of reality.’

From these considerations it becomes clear that in the East philosophy is not restricted to the intellectual pursuit. According to Indian view, the word 'philosophy' is concerned

230 King Richard, Indian Philosophy: An Introduction to Hindu and Buddhist Thought, (Georgetown University Press Washington, 1999), 161.
232 Cited in S.N. Dasgupta, A History of Indian Philosophy, (Motilal Banarsidass, New Delhi, 2000), 343-349
233 Ibid., "Indian philosophy" (Encyclopædia Britannica Online).
with ‘the revelation of the nature of reality’ or ‘the vision of Ultimate Truth and Reality.’

3.2 CSR Roots in Eastern Philosophy
Are there roots of CSR in Eastern Philosophy? How did a 20\textsuperscript{th} century concept pick its roots from 5000 years ago and fostered it alive and meaningful till now? What is the driving force for keeping the roots intact in the society? Is it the quest for knowledge or is it the passion to find a happy life here on earth? Now let me list a few philosophical trends that must have made impact in the society to emerge the concept of CSR today from the Indian Philosophy.

3.2.1 Indian Philosophy
Indian philosophy has been the source of sublime knowledge and wisdom for mankind for ages. Traditionally, schools (Darshanas) of Indian philosophy are identified as orthodox (\textit{astika}) or non-orthodox (\textit{nastika}) depending on whether they regard the Veda as an infallible source of knowledge. There are six schools of orthodox Hindu philosophy and three heterodox schools. The orthodox are Nyaya, Vaisesika, Samkhya, Yoga, Purvamimamsa and Vedanta. The Heterodox are Jain, Buddhist and Cārvāka (materialist).\textsuperscript{234}

The 6 systems of Indian philosophy have enriched the life of man not only in India, but across the world. These schools promoted the belief that the root cause of all pain and suffering is ignorance (\textit{ajnana}). Therefore removing ignorance and finding the right knowledge of reality (\textit{tattvajnana}) is the right way for liberation.\textsuperscript{235} I consider that this itself, is the strongest philosophical foundation for the CSR activities as we see it today. When we are struck with the light of true knowledge, individuals and corporations become enlightened of the responsibility they have towards the society. So awareness towards the reality is not ignored or blinded by the \textit{ajnana} or lack of knowledge.

\textsuperscript{234} Oxford Dictionary of World Religions, 259
\textsuperscript{235} Ibid., "Indian philosophy" (Encyclopædia Britannica Online).
3.2.2 Hindu Philosophy

‘Hinduism’ is a term used to designate a body of religious and philosophical beliefs indigenous to the Indian subcontinent. Hinduism is one of the world’s oldest religious traditions, and it is founded upon what is often regarded as the oldest surviving text of humanity — the Vedas. It is a religion practiced the world over.

The Sanskrit term for ‘philosopher’ is dārśanika, that is, one who is familiar with the systems of philosophy, or darśanas.236 Many Hindu intellectual traditions were classified during the medieval period of Brahmanic-Sanskritic scholasticism into a standard list of six orthodox (astika) schools (darshanas), the ‘Six Philosophies’ (ṣad-darśana), all of which cite Vedic authority as their source.237 All the six systems of Indian philosophy aim at individual liberation through cessation of pain and suffering.238 Indian Philosophy provides insights on CSR philosophy from the ancient Indian perspective. In the Indian context, the origin of CSR can be traced from the Vedic literatures such as the Valmiki Ramayana, the Mahabharata (includes the Bhagavad-Gita) and the Puranas. These literatures were written more than 5,000 years ago in Sanskrit language.239

Despite their diversity of opinion all schools are united in their belief in a universal law and order (Dharma and Rita) according to which human life must be lived for the well-being of the individual and society.240 Similarly, nearly all the schools are concerned with religious and metaphysical questions and express views on the precise nature of liberation depending on the philosophical presuppositions of each school.

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238 Cited in Rajmani Tigunait, *Seven Systems Of Indian Philosophy*, (Himalayan Institute Press, Pennsylvania, 1983), 70.
239 Cited in Chatterjee, Satischandra; Datta, Dhirendramohan, *An Introduction to Indian Philosophy*, 12.
3.2.3 Rna

Every age has its reflection in the existing society. The age of the ancient India is no exception. Definitely, the ancient Indian people need applause for developing a well-defined systematic social order and structure in ancient India. The ancient Indian philosophy which is basically the Hindu philosophy gives prime importance to social order and structure where rna plays a vital role in the life of an individual. Moksha is considered as the ultimate goal of an individual's life. Moksha means attainment of bliss in life after death. It also signifies that an individual's soul is no longer subjected to vicious cycles of rebirth. The moksha could be achieved only when an individual has fulfilled his duties toward the different sections of the society, towards some person and also toward the gods. This understanding gave birth to the doctrine of three rnas.

All human relations are relations of obligations. We oblige others and are, in turn, obliged by them. The chain of obligation continues till a group or a society is formed. Man extends the ties of obligations to encompass the whole universe. We owe a debt to God who created us, our world and our means of livelihood, we owe a debt to our parents who have brought us to this world and we owe a debt to our teachers for bringing us from the darkness of ignorance to the light of knowledge and for having provided us with a sense of culture and proper understanding so as to distinguish ourselves from the lot of mere biological entities who hardly have such a sense of obligation. It is from such a deep sense of gratitude that the three debt theory of an ancient Indian Philosophy of life has evolved.

Rna or debt is, thus an obligation on us and we are expected to repay it. Manu and Yajnavalkya are the main advocates of the doctrine of three Rnas. The three rna are rsi rna, pitra rna, and deva rna. Rsi rna means the debt owed to those who founded the religious life and gave education and learning. The debt was by studying Vedas. Pitra rna signifies indebtedness to one's ancestors. It was a debt to be repaid by performing duties of a grahastha and by giving birth to sons so that the family line is carried forward and

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242 Ibid.
243 Ibid.
perpetuated. This *rna* and its payment belonged to *grahastha ashrama*. The debt to gods was called *deva rna*. This debt was repaid by performing sacrifices (*yajna*) to God. These sacrifices were performed by *grahastha* as well as *vanprastha*. Hence the *rna* was related to second and third stage of life i.e., *grahastha ashrama* and *vanprastha ashrama*.

Only when a man has paid his debts to *rsi*, *pitra* and *deva* in first three stage of his life, he could aspire for salvation and enter the last stage of *sanyasa ashrama*. Manu has written that a man should not aspire for *moksha* without paying his debts to *rsi*, *pitra* and *deva*. Because, for every Hindu *moksha* is sole purpose of life and depending on the performance of *rna*, *moksha* or rebirth is rewarded.

The duties and responsibilities, incorporated within the Sanskrit term *dharma*, are concerned with the fulfilling of social obligations to one's family and wider society, and the fulfillment of one's ritual and obligations to the household deities and ancestors. Thus, correct action or ethical behavior takes primacy over belief.²⁴⁵

According to Manusmrti, once a man has fulfilled his moral (*dharmic*) obligations — that is, paid his three debts — he can retire to meditate and work for his liberation (*moksa*), though to seek liberation before he has fulfilled his moral obligations would be counterproductive and lead to hell.²⁴⁶

So the doctrine of *rna* can establish strong roots and philosophical legitimacy for CSR even today and always as CSR is intended to establish a social order and polity which is aiming at the well-being and welfare of the society and universe at large.

### 3.2.4 Purusartha

A key concept in understanding the structure of Indian philosophies is that of *purusartha* — the goals of mankind.²⁴⁷ As far as life in this world is concerned, these goals are three — *dharma* — to lead an ethical life, *artha* — to acquire wealth, position and social/political status, and *kama* — to fulfill all other desires, including sexual desire. The

²⁴⁶ Ibid.
fourth purusartha, namely moksha — salvation/liberation, deals not with life in this world, but with the eternal destiny of the individual.248

3.2.4.1 Dharma

Dharma principles have greatly influenced the emergence of CSR concept. Dharma (literally means that which upholds or supports) means Law or Natural Law (as in the natural order of things) and is a concept of central importance in Indian philosophy and religion.249 The idea of dharma as duty or propriety derives from an idea found in India's ancient legal and religious texts that there is a divinely instituted natural order of things (rita) and justice, social harmony and human happiness require that human beings discern and live in a manner appropriate to the requirements of that order.250

Here I would like to delve into the influence of dharma on CSR. Religion and philosophy play a vital role in the development of human values and behavior which has a great impact to business and corporate management. The concept of dharma provides an inside-out approach to CSR, which is development of the individual leader’s self-conscience in the fulfillment of their self and corporate ‘dharma.’ In other words, dharma constituted the blue print or master plan for all round development of the individual and different section of the society.251 The ultimate goal of life should be interpreted as a drive to achieve moksha or liberation guided by dharma and kama using artha as a tool. Business is a means in creating artha or wealth. The business principles need to be based on ‘dharma’ and ‘dharma’ should always be protected. Therefore, from ancient Indian CSR perspective, the goal of business is to ensure that individuals fulfill the desire for pleasure and enjoyment of life in conformity with dharma and thereby secure the happiness of all.252 ‘Dharma’ has been explained to be that which helps the welfare of all living being.253

250 Ibid.
252 Cited in Ibid., 101.
253 Ibid.
Thus, *dhrama* essence is kept intact even today in our Indian constitution in the form of social justice and human rights.

Formulation of preamble in constitution is a simple attempt to incorporate these basic features of ancient Indian Law called *dharma* and various articles of fundamental rights and directives principles of state policy are meant to achieve the object of preamble by enforcing the principles of social justice and human rights.²⁵⁴

Obviously, there can be no better principle than *dharma*, for guidance of individual for controlling his action to become a better individual for betterment of the society.²⁵⁵

*Rita dhrama*²⁵⁶ or the universal duty is the inherent order of the cosmos— the natural law that governs everything in the universe. *Rita* is the underlying divine principle and universal law regulating nature, from the voyage of stars in vast galactic orbits to the flux of infinitesimal subatomic energies.²⁵⁷ When we are in tune with universal *dharma*, and realize that we are an integral part of nature and not above it or dominating it, then we are in tune with our universal duty. One who understands this *dharma* will feel that s/he is just pilgrims on the planet with responsibilities to the self and to the nature. As pilgrims none of us are entitled to possess anything rather protect everything for billions of pilgrims of the future. Thus, protection of the environment falls within this scope of ‘*dharma*.’ Hence the upheaval of the dharma can be summed in the common quote, “take nothing but pictures. Leave nothing but footprints.”²⁵⁸ This is universal social responsibility (USR), global social responsibility (GSR) or an environmental social responsibility (ESR). We could even term it as PSR (personal social responsibility) or ISR (individual social responsibility).

In other words, the mere awareness of one being a pilgrim is what we all need to carry out CSR in the society. The moment one synchronize ‘*rita dharma*’ or universal duty with personal duty the seeds CSR sprout knocking of the shell of ego, greed and self-interest. This clearly indicates that CSR has taken a long dip in the ocean of *dharma* for spreading the fragrance of happiness and welfare of all living beings. And *dharma*

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²⁵⁴ Ibid., 105-6.
²⁵⁵ Ibid., 101.
principles have deeply enunciated and impacted its deep rooted presence even today in the form of CSR to enforce the *rita dharma* in the society.

### 3.2.5 Ashrama Dharma

*Ashrama dharma* is fundamental to the Hindu society. It is a Hindu social system based on stages of life as laid down in the *Manu Smriti* and later in the Classical Sanskrit texts. Under the *Ashrama* system, the average human life was regarded as one hundred years, consisting of four periods of twenty-five years each. The goal of each period was the ideal fulfillment of four consecutive life stages. They are *brahmacharya* (stage of studentship), *grihasta* (the stage of a householder), *vanaprastha* (stage of a forest dweller) and *sanyasa* (stage of renunciation).

In this CSR research, what hold my interest is the second and third stages which are *grihasta* and *vanaprastha*. Let me give a glimpse of philosophical undertones that influenced the emergence of CSR.

#### 3.2.5.1 Grihasta Ashrama

*Grihastaashrama* is the action-part (*karma*) among the four. In this stage one performs as husband and wife to raise the family, increasing wealth and knowledge through the profession, serving the community and sustaining the members of the other three *ashramas*. According to Dharmasastra, of the four *ashrams*, the *Grihastaashrama* is the most important because; it is the source of the other *ashramas*. According to *Manu Smriti*,

> as all creatures live by receiving support from the air, so other *ashramas* subsist by relying for support on the householder and that as men belonging to all the three other orders (*ashramas*) are supported from day to day by the householder alone with (gifts of) food and sacred

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261 Satguru Sivaya Subramuniyaswami, *Dancing with Śiva*, p.173.
knowledge, the householder's is therefore the most meaningful and excellent *ashrama*.\(^{263}\)

Manu reiterates the same sentiments under a different figure,

> just as all big and small rivers find a resting place in the ocean, so men of all *ashramas* find support in the householder and the householder is declared to be the most excellent of all the *ashramas* by the precepts of the Vedas and *smritis*, since he supports the other three.\(^{264}\)

It seems that this is the best *ashrama* in which higher and sublime approach and direct connection to CSR is also easily found. This stage is the manifestation of life of a human being in full-swing-action. In this phase one lives with a different awareness and a different philosophy. Here the individual is fully loaded with heavy responsibilities as a house holder. *Grihasthaashrama* is happily burdened with various duties and responsibilities springing out of married life, upbringing of children, maintenance of household, social obligations etc, the householder has to experience all the ups and downs of life.\(^{265}\) Thus, householder has a duty to perform and he cannot just run away from the duty for his selfishness or self-interest. Anyone who is married owes a primary duty or responsibility to his family, to his wife, to his children. He has to protect them and ensure that they are brought up in the right way. Therefore, no person has a right to engage in charity until his family needs are (fully) satisfied. No person has a right to give away money or gifts until he has made absolutely sure that such gifts are coming out of available surplus, in the family's means of existence. But when he has surplus it must be shared with those who do not have or are unprivileged.

However, his responsibility goes beyond the family to the society as well. He has to carry out (selflessly) the responsibilities to the family and society. Human beings are prone to have attachment to whatever is created on the journey of life. Intellectually it is clear that nothing belongs to one and all is temporary. One may say it every day, but because there is so much *mamata* (mineness) or attachment, whatever happens to someone else affects each of us too, because each of us relate ourselves to the happenings. As it is said in the Bagavad Gita, “One who performs his duty without attachment, surrendering the results

\(^{263}\) Cited in Ibid., 35.  
\(^{264}\) Ibid.  
\(^{265}\) J. M. Mehta, *Four Objectives Of Human Life*, (Pustak Mahal, New Delhi, 2006), 63.
unto the Supreme Lord, is unaffected by sinful action, as the lotus is untouched by water.”

Thus, detaching oneself from the self-centered individualistic mentality to share the fruits of the toil with society, is the central thrust that CSR aptly picks up from *grihastaashrama*. Perhaps, *grihastaashrama* concept influences CSR to develop and expand consciousness until one becomes a universal person possessing a universal consciousness. Certainly, I would say, it is the wealth diffusion techniques of *grihastaashrama* that gives impetus to the CSR that tells each of us to get involved in the welfare and well-being of the society — responsibility beyond one’s family. We think, this is the concept corporations are realizing today in the form of CSR.

### 3.2.5.2 Vanaprastha

At *vanaprastha* stage one gives his property to his heirs or donates it, goes into seclusion, and does penance. One becomes inward looking. Detaching oneself from all attachments of the previous stage is *grihastaashrama*. Detachment is not something that can be developed just by thinking or through any other intellectual process. Unless one has some experience which changes the quality of his mind, he cannot understand what detachment means. The real significance of *vanaprastha* lies in realizing the following:

> We will live in this world but we won't be erecting walls around our narcissism and selfishness and imprison ourselves in these... Our two hands would not be desirous only to embrace ourselves but must expand themselves and touch the whole world as and when they desire.

Detachment and renunciation in life should encourage individuals personally and even at the power positions of the corporations to selflessly share the resources for the welfare of the society. And I think that is the core concept *vanaprastha* proclaims to us even today.

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266 Bhagavad Gita 5.10.
3.2.6 CSR Impetus from Yoga School

The word 'Yoga' comes from a Sanskrit word 'Yuj' which means 'to join'. Yoga means 'union' or 'oneness' i.e. merging of the individual consciousness with the universal consciousness.269 Yoga (Sanskrit) is a physical, mental, and spiritual discipline, originating in ancient India.270 The goal of yoga, or of the person practicing yoga, is the attainment of a state of perfect spiritual insight and tranquility.271 Within Hindu philosophy, the word yoga is used to refer to one of the six orthodox (ästika) schools of Hindu philosophy.272 The Bhagavad Gita introduces distinctions such as Jnana Yoga (yoga based on knowledge) vs. Karma Yoga (yoga based on action).273

3.2.6.1 Jnana Yoga

Jnana Yoga is a process of learning to discriminate between what is real and what is not real, what is eternal and what is not eternal. Practices for discrimination of truth and reality (Jnana Yoga), and even meditational forms of exercise and bodily upkeep (Hatha yoga, a part of Raja Yoga) are other elements of it.274 Thus, Jnana Yoga, instills the awareness to discern the responsibility one has towards self and others. The right awareness and knowledge enables one to detach from greed, selfishness, egoism, self-interest etc…

3.2.6.2 Karma Yoga

Karma Yoga is the way of ethical actions based on self-less actions. Karma Yoga is essentially acting, or performing our duties in life, without desire or expectation of reward, a sort of constant sacrifice of action to the Supreme. It includes, but is not limited to, dedication to one's chosen profession and its perfection to God and all sorts of

271 Ibid.
274 Ibid., "Yoga Definition – Article."
community service, since they are inherently done without thought of personal gain, selfless service to others i.e. Karma Yoga.\textsuperscript{275}

I have taken a leap avoiding many aspects of yoga which are not relevant to my research. Yoga principles help the corporate to unify their goals along with the profit making aspirations to devote partially to take care of the societal needs.

3.2.7 Bhagavad Gītā

The Bhagavad Gītā also popularly known as ‘Gītā,’ is a 700-verse Hindu scripture that is part of the ancient Hindu epic, the Mahabharata, but is frequently treated as a freestanding text, and in particular, as an Upanishad in its own right, one of the several books that comprise the more general Vedic tradition.\textsuperscript{276} Krishna counsels Arjuna on the greater idea of dharma, or universal harmony and duty.

The central point to the Gītā is that — to be alive means to be active and in order to avoid difficulties in our lives and in that of others, our actions have to be benign and have to exceed our egos. The Gītā addresses the discord between the senses and the intuition of cosmic order.

3.2.7.1 Nishkama Karma

“To action alone hast thou a right and never at all to its fruits; let not the fruits of action be thy motive; neither let there be in thee any attachment to inaction.”\textsuperscript{277}

The Bhagavad Gītā also promotes the concept of nishkama karma. Nishkama Karma, or self-less or desireless action is an action performed without any expectation of fruits or results, and the central tenet of Karma Yoga path to Liberation, which has now found place not just in business management, management studies but also in promoting better Business ethics as well.\textsuperscript{278} Its modern advocates press upon achieving success following

\textsuperscript{275} Ibid., "Yoga Definition – Article."


\textsuperscript{277} Mehta, J.M., Essence of Maharishi Patanjali’s Ashtang Yoga, (PustakMahal, New Delhi, 2006). 23.

the principles of Yoga\textsuperscript{279} and stepping beyond personal goals and agendas while pursuing any action over greater good.\textsuperscript{280} It gives a perspective on action and decision making that emphasizes performing one’s deeds without attachment to the fruits thereof — and where both the action and its fruits are offered to the divine. In the CSR context, the societal contribution must not have any expectations in return but rather as a duty need to be done to the society.\textsuperscript{281} Modern corporations can avail the council of Lord Krishna on harmony and duty to make their CSR activities relevant to locality they expand their business rather than just plundering the wealth of other countries. This calls for Universal Social Responsibility as the responsibility of each transnational corporation or multi-national corporations.

3.2.8 Advaita Vedanta Drives in CSR

CSR knowingly or unknowingly has adopted many cream concepts from Advaita Vedanta. Being responsible for the self and for others is the non-duality principle that Advaita Vedanta contributes to every human being. It could even be looked at as social Advaita Vedanta when it comes to CSR. In short, Advaita reminds us to see every human being as a divine, ensuring justice, equality and oneness.

3.2.8.1 What is Advaita Vedanta?

Advaita (literally, non-duality) is a system of thought where ‘advaita’ refers to the identity of the Self (Atman) and the Whole (Brahman).\textsuperscript{282} Advaita is about realizing the Self (Atman) as the Whole (Brahman) itself which is apparently manifested eternally and simultaneously into animate or inanimate.


Vedānta was originally a word used in Hindu philosophy as a synonym for that part of the Veda texts known also as the Upanishads. The name is a morphophonological form of Veda-anta = ‘Veda-end’ = "the appendix to the Vedic hymns." It is also speculated that ‘Vedānta’ means "the purpose or goal [end] of the Vedas."283 By the 8th century CE, the word also came to be used to describe a group of philosophical traditions concerned with the self-realization by which one understands the ultimate nature of reality (Brahman).284 Adi Shankaracharya consolidated the Advaita Vedanta.

The Vedic (Hindu) culture has always emphasized that happiness for self and others results through ethical behavior: wealth or resources make ethical behavior possible. This also means that one must strive to generate wealth — resources and money — share it equitably to create happiness for oneself and others. Such generation of wealth must also be necessarily through ethical means, which alone would lead to CSR and overall happiness.285

3.2.8.2 Aham Brahmasmi

Upanishads, a set of ancient Hindu scriptures, speaks of the equality of individual consciousness (Atman) and cosmic consciousness (Brahman). This idea is portrayed in the phrase ‘Aham Brahmasmi’ Mahavakya (Great Saying) which translates as "I (atman, individual self) am Brahman (cosmic, universal, global self)" or as "the core of my being is the ultimate reality, the roots and ground of the universe, the source of all that exists."286 As simple as this sounds, its depth can take a life time to understand the depths, and its meaning for our lives is profound bringing ethos of CSR to our society. When we understand the simple sutra, everything becomes possible because everything already exists within us. You and I are the same, and each of us is the infinite being projecting a particular point of view. My self is inseparable from all that exists, just as

your self is inseparable from all that exists.\textsuperscript{287} If I am all, then there is no difference
to me and everything else. If I am all, there is no separation between me and not-

It is like each of us is a strand in the cosmic thread connected to all other strands. Thus,
human beings must be treated with that dignity. So we are the strand connected to each
other and making the thread strong. If one strand becomes weak, it affects the strength of
the thread. So we all have universal responsibility to care for the other strands in the
society to make the world a better and happy place to live. This concept must have
certainly influenced CSR bringing about the welfare of each human being that we see in
the society. This ultimate realization must lead corporations and individuals to enter into
CSR wherever they are.

\subsection{3.2.8.3 Tatvamasi}

\textit{Tatvamasi} translated as "That thou art," "Thou art that," "You are that," or "That you
are," is another \textit{Mahāvākya} that \textit{advaita} Vedanta cherishes. It originally occurs in the
Chandogya Upanishad.\textsuperscript{289} This \textit{mahavakya} means that Brahman which is the common
reality behind everything in the cosmos is the same as the essential Divinity, namely the
Atman, within you. It is this identity which is the grand finale of Upanishadic teaching,
according to \textit{advaita}. The realization of this arises only by an intuitive experience and is
totally different from any objective experience.\textsuperscript{290}

‘That’ refers to existence of god in every one of us. Here the \textit{Mahāvākya} itself tells us
that if you want to see god, just see in yourself. God must be treated with dignity and
respect. When each of us is looked upon with the same concept, all of us have the moral
responsibility to support those who are in misery and suffering. Thus, corporations also
have the responsibility to support the community or society in which they operate and
make profit. The secret of personal success and the success of the larger society through

\textsuperscript{287} Ibid.
\textsuperscript{288} Pavel Somov, \textit{The Lotus Effect: Shedding Suffering and Rediscovering Your Essential Self}, (New
Harbinger Publications, Oakland, 2010), 177.
\textsuperscript{289} “\textit{Tat Tvam Asi}” <http://en.wikipedia.org/wiki/Tat_Tvam_Asi\#cite_note-0>, Retrieved on 25-08-2011.
\textsuperscript{290} Ibid.
good governance come through the understanding of the eternal truth hidden in the word ‘Tatvamasi.’ Of course, CSR must have taken inspiration from this Mahāvākyā also.

3.3 CSR Roots in Western Philosophy

Historically, the term Western philosophy refers to the philosophical thinking of Western civilization, beginning with Greek philosophy in ancient Greece, and eventually covering a large area of the globe. As I have already illustrated many facets and implications of philosophy, I would straight way move to the relevant concepts that boosted the emergence of CSR.

3.3.1 Code of Hammurabi

The social and environmental concerns about business are perennial problems as always, which like sex every new generation thinks that it has discovered. The history of social and environmental concerns about business is as old as trade and business itself. For example, commercial logging operations and laws to protect forests can both be traced back almost 4,000 years. King Hammurabi of Ancient Mesopotamia, who ruled around 1700 BC, is known to have introduced a code in which builders, innkeepers, or farmers were put to death if their negligence caused the death of others, or major inconvenience to local citizens.291 It is one of the oldest deciphered writings of significant length in the world. Hammurabi, enacted the code, and partial copies exist on a human-sized stone stele and various clay tablets.292 The Code consists of 282 laws, with scaled punishments, adjusting "an eye for an eye, a tooth for a tooth" (lex talionis — ‘The law of retaliation’) as graded depending on social status, of slave versus free man.293 Nearly one-half of the Code deals with matters of contract, establishing for example the wages to be paid to an ox driver or a surgeon. Other provisions set the terms of a transaction, establishing the liability of a builder for a house that collapses, for example, or property that is damaged while left in the care of another. A third of the code addresses

293 Ibid.
issues concerning household and family relationships such as inheritance, divorce, paternity and sexual behavior. Only one provision appears to impose obligations on an official; this provision establishes that a judge who reaches an incorrect decision is to be fined and removed from the bench permanently.\footnote{294}

Therefore, businesses in the times of Hammurabi were forced to be socially responsible because that was a license-to-operate. In addition to being legally bound to do good, it is possible that some business then would have seen the necessity of being good corporate citizens, not just because they were afraid of the legal consequences, but also because of their moral convictions. It also presents one of the first views of management and worker’s responsibilities to their fellow men.

\subsection*{3.3.2 CSR Roots in Judaism}

Judaism is the "religion, philosophy, and way of life" of the Jewish people.\footnote{295} Judaism claims a historical continuity spanning more than 3,000 years. It is one of the oldest monotheistic religions and the oldest to survive down to the present day.\footnote{296} The central and most important religious document is the Torah and Talmud is the oral tradition explaining the religious ethics and philosophy.

Jews believe that God appointed the Jews to be his chosen people in order to set an example of holiness and ethical behavior to the world. According to the Hebrew Bible, God promised Abraham to make of his offspring a great nation.\footnote{297} Many generations later, he commanded the nation of Israel to love and worship only one God; that is, the Jewish nation is to reciprocate God's concern for the world. He also commanded the Jewish people to love one another; that is, Jews are to imitate God's love for people.\footnote{298} It is the duty of all who follow the faith to strive to promote and protect the dignity of their fellow human beings. The Jewish faith also makes dignity and compassion an essential element of Justice: “A holy man in Judaism is a ‘just man’; his characteristics

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\item \footnote{295} David J. Bodenhamer, Robert Graham Barrows (Eds.), \textit{The Encyclopedia of Indianapolis}, (Indiana University Press, Indianapolis, 1994), 853.
\item \footnote{296} Andre M Slade, \textit{Where To From Here}, (Xlibris Corporation, New York, 2011), 89.
\item \footnote{297} David Lindsey, \textit{The Kinsman's Code: The Mysteries and Secrets of His Return}, (Xulon Press, Maitland, 2012), 96.
\end{itemize}
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are consideration for others, integrity, truthfulness, compassion — all social traits. In Jewish thought, justice is ‘akin to holiness;’ it is recognition of the sacred inalienable rights of every individual, group and people.

Reaching out to those in need is central to Jewish being. Jews are commanded to give at least ten percent of their net income to charity. ‘Tzedakah’ is the Hebrew word for the acts that we call ‘charity’ in English: giving aid, assistance and money to the poor and needy or to other worthy causes.

However, the nature of tzedakah is very different from the idea of charity. The word ‘charity’ suggests benevolence and generosity, a magnanimous act by the wealthy and powerful for the benefit of the poor and needy. The word ‘tzedakah’ is derived from the Hebrew root Tzadei-Dalet-Qof, meaning righteousness, justice or fairness. Judaism considers charity to be an act of justice. Judaism holds that people in need have a legal right to food, clothing and shelter that must be honored by more fortunate people. According to Judaism, it is unjust and even illegal for Jews not to give charity to those in need. Similarly, the Jewish tradition reminds, that the spiritual benefit of giving charity is so great that the giver benefits even more than the recipient. By giving charity, Jews recognize the good that God has given to them.

Contributing toward the welfare of others is a central and fulfilling part of one's Jewish identity. Jews have a mandate to improve the world in which they live in tikkunolam — healing and perfecting the world. Tikkunolam is achieved through the performance of good deeds. Human beings are called to work in partnership with God to create the best possible world. In this way, people are co-creators with God, in keeping with their creation in God's image. Tzedakah is a good deed that is made in partnership with God. According to Kabbalah (Jewish mysticism), the word tzedakah comes from the word

301 Ibid., 11.
302 Ibid.
304 Ibid.
305 Genesis 1:26.
tzedek, which means righteous. The only difference between the two words is the Hebrew letter ‘hey,’ which represents the Divine name. Kabbalists explains that tzedakah is a partnership between the righteous and God. Acts of tzedakah are permeated with God's goodness, and giving tzedakah can make the world a better place.\textsuperscript{306}

The concept of tikkun olam — to repair the world, was originally limited to societal responsibility, which we have reframed now as CSR. Perhaps, CSR as well as social responsibility, is structured in the Talmud. What levels transpired after that is purely a matter of choice. Nonetheless, it is noteworthy to know that many of our responsibilities as well as laws that we know today have a base in the Talmud.

3.3.3 CSR Thoughts in Christianity

Christianity (from the Ancient Greek word Khristos, ‘Christ,’ literally ‘anointed one’)\textsuperscript{307} is a monotheistic religion. Christianity teaches that Jesus is the Son of God, God having become human and the savior of humanity.\textsuperscript{308}

Beginning with human dignity first, Judeo-Christian theology is first and foremost based on the belief that all individuals are created in the image and likeness of God.\textsuperscript{309} This is the source of Christian belief that human dignity is the highest good that individual and collective action can aspire to. It is evident from Pope Paul VI's encyclical Dignitatis Humanae (on human dignity) in 1965.\textsuperscript{310} Human dignity is not a value that can be measured or bargained for against another value. It is, in the true sense of the word ‘invaluable.’ It is evident from the famous saying of Irenaeus, "The glory of God is a human being fully alive, and the life of humanity is the vision of God."\textsuperscript{311} Therefore dignity can be defined as the intrinsic moral worth of all human beings regardless of physical characteristics or whether it is recognized by rulers, nations, any form of human

\textsuperscript{307} Jim Gray, Focus: Arrogance and Greed, America's Cancer, (AuthorHouse, Bloomington, 2012), 95.
\textsuperscript{308}, Charles A. Briggs, The fundamental Christian faith: the origin, history and interpretation of the Apostles' and Nicene creeds, (C-Scribner's sons, New York, 1913), 78.
\textsuperscript{309} Genesis 1:26-27.
\textsuperscript{311} Ibid., 3.
collectivity or individual humans in themselves. As such it is the basis of the struggle for the protection and promotion of fundamental human rights.

Being imperfect creatures and sinners we also have the capacity to deny our spiritual character and act cruelly and hatefully towards our neighbors. Paradoxically, both the spiritual and the dark side of our human nature distinguishes us from God’s other creatures that inhabit the planet. Therefore, it places the great burden of moral and spiritual challenges upon our shoulders whether we wish it or not. And those who have the greatest challenges are the ones who wield the greatest power. That group includes corporate leaders, both of large and small enterprises around the world. However, with multinational corporations, the increase in power over local communities and even nations in some cases results in the greatest of moral challenges. That does not eliminate the responsibilities of an individual to reassure and maintain the human dignity that CSR aspires to bring about.

The spiritual nature of human being gives us both as individuals and in a collective group such as a corporation or even a nation, the ability to seek the ultimate good in human existence. It also includes compassion and respect towards others and the promotion and protection of human dignity. "Love your neighbor as yourself," is a power packed capsule which contains all that CSR has been trying to embed to make sure the welfare of the society. Unfortunately, in the rat race of profit making or materiality the spiritual nature gets darkened or blinded in the form of self-interest, greed and selfishness.

What would the dictates of corporate leaders’ spiritual nature require as regards the fundamentals of corporate social responsibility? Corporate leaders have power. That power can and does affect millions of humans regarding adequate food, shelter and clothing together with a decent family life and a livable natural environment of employees, local communities and indeed as leaders of the global private sector, the ability to affect these vital aspects of a decent life for inhabitants of their nation and the entire planet.

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312 Matthew 22: 39.
314 Ibid., 244.
Both as rational moral actors and as spiritual beings they have the choice to do tremendous good or tremendous bad. This power, as already indicated is the source of great human power, and also the source of great human suffering.

In Matthew’s Gospel Jesus addresses how God’s work and love of God is done through showing compassion and recognizing the dignity of the most vulnerable:

Then the King will say to those on his right hand, ‘Come, you whom my Father has blessed, take for your heritage, the kingdom prepared for you since the foundation of the world. For I was hungry and you gave me food; I was thirsty and you gave me drink; I was a stranger and you made me welcome; naked and you clothed me, sick and you visited me, in prison and you came to see me. Then the virtuous will say to him in reply, ‘Lord, when did we see you hungry and feed you; or thirsty and give you drink? When did we see you a stranger and make you welcome; naked and clothe you; sick or in prison and go to see you?’ And the King will answer, ‘I tell you solemnly, in so far as you did this to one of the least of these brothers of mine, you did it to me’…

Through this and other teachings, Christ was asserting that we are all united in the image of God, just as the Holy Trinity demonstrates the unity of transcendent spirituality. This unity of humankind in the light of the Divine can be found in all the major world religions. It is consistent with biblical teachings about our purpose in this world. Specifically, the Bible says that we were created for good works, that we should use our resources, opportunities, and even our positions of authority in ways that benefit others. Good works will not get us into heaven, but once our relationship with God is made right, good works become central to our life’s purpose. Isn’t this central purpose of life all of us are looking at? Or isn’t CSR trying to propagate the same message through the corporate and individuals in today’s techno-savvy world?

In the New Testament we are told to look after not only our own interests, but also the interests of others. Indeed, the Bible frequently either appeals to our self-interest, or encourages us to take care of ourselves, both individually and collectively. “Love your neighbor as yourself” upholds the central thought of CSR in anyone’s life. CSR can

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315 Mathew 25:43-46.
only be fertile when there is love and compassion towards the other. It is love to self that brings responsibility for taking good care of the self. Similarly, it is love and compassion or even empathy that makes one responsible for the other. Ultimately, the trigger sets back to self-love which is the core of be it philanthropy, CSR or good work.

The Sermon on the Mount is a collection of sayings and teachings of Jesus, which emphasizes his moral teaching found in the Gospel of Matthew. But here in my research the relevance of beatitudes is notable. The term beatitude comes from the Latin adjective *beatus* which means happy, fortunate, or blissful. Each beatitude consists of two phrases: the condition and the result. Together, the beatitudes present a new set of Christian ideals that focus on love and humility rather than force and exaction. They echo the highest ideals of the teachings of Jesus on mercy; spirituality and compassion.

The beatitudes too foster that sense of community. If we understand the sense of community and the notion of responsibility towards it — we will better comprehend the nature of social responsibility.

The ‘miracle of the five loaves and two fish’ described in the Bible affirms Jesus’ concern for the poor and needy. It also highlights the value of sharing and community life. Today when the world is entrenched with greed and selfishness, this miracle of Jesus gives fragrance of concern and care for one another which CSR is trying to adopt. If we consider Jesus as a corporate CEO, who selflessly thinks for the human beings or the society, definitely imparts great values to the present day corporate leaders, corporations and individuals.

Undoubtedly, corporate ethos on CSR underlines the above ideals which Jesus established through making the world a happy place through beatitudes. Certainly, that is the prime motive of CSR in the fast moving global village phenomenon of the 21st century.

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Thus, there is a similar view of business presented in the Bible, where there is condemnation for charging interests on debts. In addition, Jesus in some of his parables, such as that of the Prodigal Son and the Good Samaritan, exemplifies the sharing of wealth.\textsuperscript{324} Indeed, CSR can be seen a very Christian concept. No doubt, many of the social teachings of the Catholic Church support CSR. Catholic social teaching is based on and inseparable from our understanding of human life and human dignity. Every human being is created in the image of God and redeemed by Jesus Christ, and therefore is invaluable and worthy of respect as a member of the human family. Every person, from the moment of conception to natural death, has inherent dignity and a right to life consistent with that dignity. Human dignity comes from God, not from any human quality or accomplishment.\textsuperscript{325} Catholic social teachings are central and essential element of Christian faith. Its roots are in the Hebrew prophets who announced God's special love for the poor and called God's people to a covenant of love and justice.\textsuperscript{326} It is a teaching founded on the life and words of Jesus Christ, who came "to bring glad tidings to the poor . . . liberty to captives . . . recovery of sight to the blind"\textsuperscript{327} and who identified himself with ‘the least of these,’ the hungry and the stranger.\textsuperscript{328} Thus, Catholic social teaching is an ongoing expression of social responsibility with relentless commitment to the poor and needy. Moreover, the redemptive gesture of Jesus is a catalyst that urges us to be social responsible and continues it in the modern times as CSR for the society.

\subsection*{3.3.4 Law of Nature or Natural Law}

Natural law, or the Law of Nature (Latin: \textit{lexnaturalis}), is any system of law which is purportedly determined by nature, and thus universal. Classically, Natural Law refers to the use of reason to analyze human nature and deduce binding rules of moral behavior.\textsuperscript{329}

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  \item \textsuperscript{324} J. J. Asongu, \textit{Strategic Corporate Social Responsibility in Practice}, (Greenview Publishing Co., Atlanta, 2007), 30.
  \item \textsuperscript{325} “Catholic Social Teaching” \textit{<http://www.usccb.org/beliefs-and-teachings/what-we-believe/catholic-social-teaching/>}, Retrieved on 06-09-2011.
  \item \textsuperscript{326} Ibid.
  \item \textsuperscript{327} Luke 4:18 -19.
  \item \textsuperscript{328} Matthew 25:45.
  \item \textsuperscript{329} “Natural Law” \textit{<http://en.wikipedia.org/wiki/Natural_law#cite_ref-Ref-1_0-0>}, Retrieved on 06-09-2011.
\end{itemize}
Trying to define natural law is possibly similar to the famous statement about pornography made by Justice Potter Stewart, who in his concurring opinion to the Supreme Court's decision on *Jebollis v. Ohio* (1964) wrote that while he could not define hard-core pornography, "I know it when I see it."\(^{330}\)

Researches show that as an explicit theory, Natural Law emerged with the Stoics. However, the Greek literature traces developments in Pre-Socratic period. The Milesian philosopher Anaximander (610-547 B.C) portrays nature itself as accomplishing moral purposes as it evolves, achieving 'justice' (*dike*) by finally compensating for excesses or deficiencies in the operations of individual beings.\(^{331}\) Everything in the cosmos eventually returns to its origins, but only after all beings have made "reparation and satisfaction to one another for their injustice according to the ordering of time."\(^{332}\)

Natural law defines that some laws are basic and fundamental to human nature and are discoverable by human reason without reference to specific legislative enactments or judicial decisions. It is an unwritten law which exists in the nature. Natural law is opposed to positive law (man-made laws), which is human-made, conditioned by history, and subject to continuous change. It is interesting to note the words of Aristotle on Natural Law:

> He who bids the law rule may be deemed to bid God and Reason alone rule, but he who bids man rule adds an element of the best; for desire is a wild beast, and passion perverts the minds of rulers, even when they are the best of men. The law is reason unaffected by desire... Customary (unwritten) laws have more weight, and relate to more important matters, than written laws, and a man may be a safer ruler than the written law, but not safer than the customary law.\(^{333}\)

When Aristotle refers to a law which is 'binding on all men,' he seems to be going significantly beyond the concept of what in the Western tradition of political philosophy is called the 'social contract.'\(^{334}\)

The rise of Natural Law as a universal system coincided with the rise of large empires and kingdoms in the Greek world. Thus, the concept of natural law originated with the

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\(^{331}\) Ibid., 1.


\(^{333}\) Aristole, *Politics III*, 1287a, b.

Greeks and received its most important formulation in Stoicism. The Stoics believed that the fundamental moral principles that underlie all the legal systems of different nations were reducible to the dictates of natural law. Stoics asserted the existence of a rational and purposeful order of the universe (a divine or eternal law), and the means by which a rational being lived in accordance with this order was the natural law, which spelled out action that accorded with virtue. This idea became particularly important in Roman legal theory, which eventually came to recognize a common code regulating the conduct of all peoples and existing alongside the individual codes of specific places and times.

Natural law is a view that certain rights or values are inherent in or universally cognizable by virtue of human reason or human nature. The concept of Natural Law has a profound influence on the development of man-made laws across the world. According to Plato we live in an orderly universe. At the basis of this orderly universe or nature are the forms, most fundamentally the Form of the Good, which Plato describes as "the brightest region of Being." The Form of the Good is the cause of all things and when it is seen it leads a person to act wisely. When that realization happens or awareness blooms in our mind, it is the start of CSR for individuals and corporations.

In the Symposium, the Good is closely identified with the Beautiful. Also in the Symposium, Plato describes how the experience of the Beautiful by Socrates enables him to resist the temptations of wealth and sex. In the Republic, the ideal community is “a city which would be established in accordance with nature.”

Natural Law or Law of Nature has strong foothold for CSR greatly. Many of the later philosophies and philosophers have based this footing and built their theories and ideas from it. I strongly, consider that CSR has its roots deeply penetrated to Natural Law. I

335 Charles H. McIlwain, The Growth of Political Thought in the West: From the Greeks to the End of the Middle Ages (New York, 1932), 114.
337 Plato, Gorgias 508a.
339 Plato, The Republic, 540a, 517b–d.
340 Plato, Symposium, 205e–6a.
341 Plato, Symposium, 211d–e.
would like to mention a quote from the great Albert Einstein who says, “I believe that in order to make real progress one must again ferret out, some general principle of nature.”

3.3.5 Humanism

The word 'humanism' has had, and continues to have, a variety of meanings. At its broadest, 'humanism' means little more than a system of thought in which human values, interests, and dignity is considered particularly important. Humanism is an approach in study, philosophy, world view or practice that focuses on human values and concerns. It assumes and investigates the possibility of creating a human-centered, value-oriented society based on humanistic principles. It presents blend of philosophical, spiritual, economic, psychological and organizational capabilities to show how humanism can be used to understand, and possibly transform, business at three different levels — the systems level, the organizational level and the individual level.

In 1765, the author of an anonymous article in a French Enlightenment periodical spoke of "The general love of humanity ... a virtue hitherto quite nameless among us, and which we will venture to call ‘humanism’, for the time has come to create a word for such a beautiful and necessary thing. The latter part of the 18th and the early 19th centuries saw the creation of numerous grass-roots ‘philanthropic’ and benevolent societies dedicated to human betterment and the spreading of knowledge. Ernest Renan in L’avenir de la science: pensées de 1848 (The Future of Knowledge: Thoughts on 1848), states: "It is my deep conviction that pure humanism will be the religion of the future, that is, the cult of all that pertains to man — all of life, sanctified and raised to the level of a moral value."
Aristotle is also significant to humanists, because the focus of his ethics is on how to achieve a particular kind of happiness or wellbeing in this life. Humanism, in effect, grounds its claims in the 'real' or 'bare life' of existence — that is, in the interaction between identity and action. Thus, Humanism claims that nothing is more important than the real or actual life. Because, they believe that this life is the only life we have. It assumes that we are capable of knowing about our own nature, and that this knowledge can and/or ought to be crucial for our actions. Experience and relationships are the primary stuff of existence and of consciousness. We think, CSR induces the corporate to involve their identity into societal action consciously becoming aware of the needs of the ever-growing society. Humanism has contributed a rather ecstatic view of societal development and progress in the consumerist society which battles modernism and self-interest. Certainly, CSR developed in response to the social ethical vacuum, which threatened to leave society with too few motivated and committed citizens. The youngest philanthropic stream has adopted much of its ideals undoubtedly from humanism. There is no doubt that humanism has influenced the emergence of CSR as it stands today, the limb that extends support to the progress of the society through the profit-making corporations and successful individuals.

3.3.6 Utilitarianism

Utilitarianism is an ethical theory holding that the proper course of action is the one that maximizes the overall ‘happiness,’ by whatever means necessary. It is thus a form of consequentialism, meaning that the moral worth of an action is determined only by its resulting outcome, and that one can only weigh the morality of an action after knowing all its consequences.

This approach was developed by Jeremy Bentham (1748–1832) and John Stuart Mill (1806–1873). The most simple form of their thesis argued that consequences that

350 Ibid. 257.
351 Ibid. 256.
produced the greatest good for the greatest number was the only way to judge the morality of human actions. Its main premise suggests that the morality of an act is determined by its consequences: people should do that which will bring the greatest utility (which is generally understood to mean whatever the group sees as good) to the greatest number affected by a given situation. Utilitarian standard of what is right in conduct, is not the agent's own happiness, but that of all concerned. As between his own happiness and that of others, utilitarianism requires him to be as strictly impartial as a disinterested and benevolent spectator. According to Mill, in the golden rule of Jesus of Nazareth, we read the complete spirit of the ethics of utility. To do as one would be done by, and to love one's neighbor as oneself constitute the idea perfection of utilitarian morality.

Now, the society is the greatest number where CSR activities of the corporations and individuals can massively make difference in the life standard and living conditions. Utilitarianism is a type of naturalism. It aims at the happiness of larger picture of the society than just looking into the micro-picture of selfishness and greed. In relation to CSR, Utilitarian’s believe that corporations and individuals have a moral obligation to promote the best possible outcome, i.e., maximize happiness from an impartial perspective. We are of the opinion that the trigger that CSR has taken from Utilitarianism is the motivation that makes the corporations to get into serving the society not abiding by rules and regulations. Instead, as an act of service and self-responsibility with CSR concepts, corporations and individuals partake with a macro-cosmic outlook for bringing about greatest happiness of the greatest number.

**Conclusion**

After probing into the philosophical precepts and trends, it is clear that CSR has a clear philosophical background even from five thousand years ago or may be more. From the inception of the human race into the society there existed disparities in their lives. As a

355 Ibid., 25.
result, there is a need for bringing out some kind of yardsticks which would ensure smooth functioning and betterment of every being in the universe. Of course, human beings are given the upmost priority in the ladder. ‘Haves’ began to realize that they have a moral responsibility to take care of the ‘have-nots.’ Religions and philosophies or ideologies encouraged it just for the sake of the betterment and welfare of the society. Like an actor changing his attire as he changes each role, the good work began appearing in different names such as philanthropy, NGO Work, many ‘isms’ like Humanism, Utilitarianism etc... And now in our times it identifies itself as CSR for the corporate giants who are only looking at the society as their prey to maximize profit.

Humanism and Utilitarianism in effect, entail philosophical anthropology. Relational anthropology states that personal identity is shaped in the relationship with otherness. The implementation of relational capability is a key condition of human development. Personal development can be achieved only in cooperation with other human beings and how some collective capabilities can be defined as the expression of more than the aggregation of individual ones.

However, it is noted that CSR as a developing trend in the arena of common good aiming at the greatest happiness of the greatest number has imbibed the great values of serving a common good, a social interest; to take part in decision making in a political society, to try to value others’ objectives, and considering them as ends. This nature of CSR is the inherent obligation of individuals and corporate to account for the way their activities impact the environmental, economic and social dimensions to ensure that this impact generates equitable and sustainable benefits and no harm but rather progress to all involved. Therefore, the age-old philosophical concepts ring a bell or many bells that CSR must not be a choice, instead the fundamental responsibility of corporations and individuals for the well-being and betterment of the society. This re-instigate our curiosity to explore some of the key philosophers who contributed immensely to the emergence of CSR root-philosophies in the next chapter.