

**RESEARCH PAPER****Social Responsibility of Corporate Sector: A Comparative Analysis
between Pakistan and United Kingdom****¹Balqees Amjad*, ²Azhar Saeed and ³Anees Amjad**

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***Corresponding Author:** balqeesamjad1@gmail.com**ABSTRACT**

The purpose of the study is to investigate the diversity in the laws and regulations and the cultural milieu in which corporations operate in the UK and Pakistan which led to the differences and similarities in CSR practices. This research aims to evaluate and compare the incorporation of term, definition, influence of religion, role of civil societies, governmental actions, spending, reporting, national strategies, visibility, spectrum, transparency, financial aspects, sustainable activities, awards culture and educational programs, legal and regulatory frameworks of CSR practices in two regions of the world namely the British isle, and Pakistan. This qualitative study is conducted through comparative research analysis. The study results revealed that CSR activities coupled with similarities and differences are shifting from philanthropy to sustainability, the CSR movement in most of the nations is yet to gain the mainstream acceptance as it enjoys in the developed countries.

KEYWORDS Corporations, Cultural Milieu, Education, Legal, Legislation, Religion, Social Responsibility of Corporate Sector, UK**Introduction**

A business-led movement called corporate social responsibility (CSR) acknowledges that firms' effects on society go beyond their financial performance. It strives to advance sustainable development, incorporate social advancement, safeguard the environment, support wise resource management, and maintain strong and steady rates of employment and economic growth (Crane &Matten, 2007). The benefits of diligently performing one's duties typically extend beyond the person performing them. They have an impact on a much greater area. Only those countries prosper and advance whose citizens carry out their individual responsibilities with the highest devotion and dedication. Therefore, everyone should be fully aware of their individual responsibilities for the growth and advancement of society, ensuring the betterment and advancement of the country and the entire world. Businesses, which are once again a part of society, are completely dependent on society for their varied needs and can only grow to their full potential with the growth of society. As a result, they owe a duty to society.

Welfare states are the shape that modern states are taking. The business world has been liberalized and many barriers have been broken by the process of globalization, which until very recently was mostly administered, controlled, and regulated by States. Democratic governments prioritize social welfare. Early in the 20th century, the state had almost complete control. Most state-run businesses that engaged in diverse business activities were state-run. Profits from business and tax revenue are sources of income for the state. According to Barnett and Burns (2012), a large share of the funds raised in this way was used for welfare programs and national security. Up until recently, corporate

social responsibility, or CSR, was thought of as a charitable endeavor undertaken primarily when businesses were in danger.

There are divergent views among corporations, academics, professionals, social initiatives, and governments regarding the term's existence and definition, as well as its scope and applicability in the current political, legal, and socioeconomic environment. Finally, there are disagreements regarding how it should be administered, including whether it should be a voluntary activity or require a suitable mandate. Additionally, the United Kingdom (UK) enjoys a prestigious position in both the social and legal spheres of corporate social responsibility. We must therefore research the numerous facets of the topic CSR for the purpose of fully comprehend its dimensions and the significance of it for Pakistani society (Kramer & Porter, 2006).

Business refers to any action that generates value for either the masses or the classes, and the UK is excelling in the area of CSR and has appeared as a 'leader' for other countries. However, this thesis seeks to assess and contrast the incorporation of terms, definitions, the influence of religion, the function of civil societies, governmental actions, spending, reporting, national strategies, visibility, spectrum, transparency, financial aspects, sustainable activities, award culture and educational programs, legal and regulatory frameworks of CSR practices in the two regions of the world, namely the British Isle and Pakistan, and to make an analysis of how the Pakistani society can learn lesson from the UK model of CSR. The goal of the current study was to provide a method for efficiently implementing CSR efforts for the benefit of Pakistani society as a whole.

Literature Review

This section will first discuss the literature on Social Responsibility of the Corporate Sector in Pakistan. Subsequently, the literature on the same topic in the United Kingdom will be examined.

Social Responsibility of Corporate-Sector in Pakistan

CSR "includes such fundamental values as paying taxes, openness high labor ethics, and customer sensitivity," writes Waheed (2005, p. 12). Thus, the truthfulness of such magnanimous aims by partnerships may be raised doubt about by powerless responsibility and straightforwardness challenges at the execution level (Mahapatra & Visalaksh, 2011). Minister of Trade and Industry for the United Kingdom as Stephen Timms (2002) said, "the key for business ensures that corporate social responsibility is seen rather than public relations, as philanthropy, but as normal to the organization supported excluding by generosity but also good business ground." Differentiating CSR from philanthropy, gifts, and other forms of charitable activity is the resilience-focused approach to both internal and external stakeholders.

Internal CRS Policy: Environmental protection, energy efficiency, and the establishment of an EMS are all examples of CSR problems that may be addressed via internal CSR policy.

External CSR Strategy: External CSR efforts that a firm may undertake as part of a larger plan include those that aim to promote welfare, health and education, (Waheed, 2005).

Due to the lack of CSR-specific legislation and procedures that guarantee ethical compliance, it claims that CSR in Pakistan is totally voluntary (Khan, 2012). In 2013, the

Securities and Exchange Commission of Pakistan (SECP) issued an optional guideline on CSR in response to this demand (SECP, 2013).

Economic, Social, and Political Context in Pakistan Regarding CSR

Modern Pakistan is a federal democratic republic that was home to one of the world's earliest civilizations, the Indus Valley Culture, which developed some 5,000 years ago. With a territory size of 796,095 sq. km and a population of almost 200 million (Economic Survey of Pakistan, 2013), Pakistan ranks as the sixth most populous country in the world. Pakistan's proximity to China, the Middle East, Central Asia, and South Asian superpowers like India gives it an advantageous position in the global economy (Warriach, 2017). Both the large size of the working-age population and the abundance of undeveloped natural resources (World Bank, 2013) present opportunities and problems for the country's leaders. However, Pakistan's current economic crisis is unparalleled.

History and Development of Corporate Social Responsibility in Pakistan

Over the past three decades, the idea of corporate social responsibility (CSR) has matured and spread. Most of the twentieth century saw little change to the idea (Bantekas, 2004). Corporations have always denied any moral obligation for their actions. However, this conventional wisdom was greatly disregarded during the 20th century. The last two decades have seen significant changes in how businesses approach CSR. Increased public pressure on businesses to support social justice and environmental protection has resulted in policy shifts (Cochran, 2007). Those companies who are taking CSR more seriously now that they understand how it may help them succeed and fortify their business strategy. At first, the public pushed for governments and businesses to provide explanations for the harm they had caused. The first Earth Day was celebrated in the United States in the 1960s, and Friends of Earth was established about the same time (Waheed, 2005).

Concept of Social Responsibility in Corporate-Sector in Islam

The concept of CSR has deep roots in Islamic thought. The concept of corporate social responsibility (CSR) and the practice of CSR activities may be traced back centuries in the Muslim world. Evidence of corporations' commitment to social responsibility is readily apparent in their actions when guided by the Holy Quran and Hadith of the Holy Prophet and other Muslims. In this respect, the Islamic philanthropic principles of '*Zakat and Sadaqat*' are widely acknowledged. However, this idea was debated in the West and the United States during the final half of the twentieth century. The concept of corporate social responsibility is not foreign to Islamic law, and it can be found in Shari'uh. Through the '*khalifah*' concept, Muslims picture the business community as trustees who use their shareholders' money and other assets for the greater good of society and ultimately to earn Allah's favor. Corporate social responsibility is not a recent idea; it has ancient roots in Islam.

CSR in Pakistan's Legal and Regulatory Context

There is a great need to strengthen the current CSR legal framework in Pakistan. CSR in Pakistan is governed by a set of laws and institutions that prioritize the company's efforts to improve society and the environment. SECP is Pakistan's governing body. Corporate Social Responsibility General Order 2009 was published by the SECP. However, the corporations are not compelled to accept the Order's authority. Pakistani corporations are not obligated to comply with SECP's new general directive.

Compliance with International CSR Laws

In the accompanying sections, we will talk about the worldwide lawful papers, NGO standards, and general sets of rules that structure the premise of the legitimate system for CSR (Bantekas, 2004).

Fundamentals of the UN Global Compact

The United Nations Global Compact is a significant initiative towards the widespread implementation of CSR. The UN Global Compact was founded in 2000 with 10 principles, all of which have been adopted by the member governments and enterprises. Human rights, environmental protection, and workers' rights are only few of the many issues addressed in the Global Compact. The principles stipulate that businesses must protect and promote human rights, eliminate forced and child labor, and implement measures to prevent environmental damage (Shuhong, 2019).

The NGO Guidelines

To help businesses in their areas be good neighbors, non-governmental organizations (NGOs) drafted the NGO Guidelines. The number of these rules is unknowable due to thousands of NGOs around the world. ISO 26000 serves as a prime illustration of how NGOs should structure their CSR guidelines. Definition, identification, and the development of CSR activities are all addressed in ISO 26000, a collection of guidelines produced by the International Organization for Standardization for Social Responsibility (Rechden, 2013). ISO 26000 addresses seven core CSR issues, including as community engagement, sustainable development, human rights, and fair working conditions.

Sources of CSR Laws in Pakistan

Pakistan's CSR legitimate system depends on the country's basic work, ecological, business, and shopper assurance regulations, SECP suggestions, and standards and guidelines consolidated in agreements and endorsement.

Articles of the Constitution Dealing with CSR

Fundamental CSR ideals can be derived mostly from the nation's Constitution. Several of its articles outline the notion of abolishing slavery in the country. In accordance with Article 37 e of the Constitution, the State must ensure that both children and women are afforded equitable working conditions. In addition, the right to organize into groups is enshrined in the Constitution (see Article 17). These constitutional clauses serve to safeguard and promote CSR's core principles. The right to organize into groups is guaranteed by Article 11 of the Pakistani constitution. Pakistan's constitution protects its citizens from sexual discrimination under Article 17. In Pakistan, the guarantee for safe working conditions can be found in Article 25 (2) of the constitution. Social security, welfare, and retirement benefits, as well as protection of the environment and consumer rights, are guaranteed by Article 37(e) of the Constitution of Pakistan. Article 9A of Pakistan's constitution stipulates

SECP Guidelines for CSR

The SECP established CSR guidelines in 2013 that are undeniably more appropriate than the previously mentioned segments (SECP, 2013). The National Voluntary Guidelines for Business Ethics and Conduct were created to ensure that corporations be transparent and accountable to their stakeholders and the public, as well

as to encourage ethical business practices that are good for society as a whole. The Guidelines also stipulate that the corporation must devote between 1% and 2% of its profits to CSR. The guidelines conclude with a call to action for businesses to create a transparency and reporting strategy outlining their CSR initiatives and the annual financial figures for these efforts.

The Rules of Conduct for Business at SECP

The following section of the presentation will center on two of the most important SECP mandates. The SECP has had a Code of Corporate Governance in place since 2002, with the most recent revision occurring in 2012. Important sections of this agreement deal with the Board of Directors' election, duties, and auditing. Every serious mishap, hazardous circumstance, and ecological danger must, in any case, be accounted for by the Governing body's advisory group according to the Code.

Companies Act of 2017

There is a need to broaden the scope of this subsection to cover a second important business law in Pakistan. Almost every facet of businesses and companies is covered under the Companies Act of 2017, the key piece of legislation enacted in this area in 2017. In terms of scope and complexity, this law ranks among the highest in the country. In accordance with Section 227(1) of the Companies Act 2017, an annual business review must include a report from the board of directors, and in accordance with Section 227(3)(c) of the same law, a listed company must detail its corporate social responsibility efforts. There is no mention of a required minimum percentage of income to be spent on CSR anywhere in the paragraphs or rules.

Worker Rights and Protections

Pakistan's labor regulations shield and bolster this form of CSR. In the wake of the Indo-Pakistani split, United India embraced British labor standards (Wexels-Riser, 2004). Factory Act of 1934, Section 49-B provided, among other things, that employees who had been with the same company for at least a year were entitled to a paid vacation of fourteen days. Penalties for violating or failing to comply to the criteria set forth in the law (Ibid Sec.60) were established, as were protections for children and adolescents, limits on the hours that adults might work, and safeguards for health and safety.

Codes of Conduct

Companies' own self-created codes of conduct for a variety of reasons also contribute to the body of literature and the overall structure of CSR in the country. CSR policies are widely embraced by corporations because they benefit the organization in many ways, including its public image, bottom line, employee morale, and capacity to recruit and keep investors.

SBP Regulations

Contractual Obligations CSR provisions are included in agreements between governments and businesses. According to the terms of the agreement, businesses must maintain these conditions in the communities and environments where they operate SBP Regulations on January 31, 2009, the State Bank of Pakistan (SBP) implemented a number of reasonable restrictions. Social responsibility in the banking sector in Pakistan is the focus of these rules. Regulation G3 of the Prudential Regulations for Corporate/Commercial Banks provides guidance to financial institutions on issues

related to public welfare, education, and charity. (Ahmed, 2011, with Ahmad) Both management and the boards of directors must comply with these rules.

The Environmental Protection Act, (PECA) 1997

The principal environmental law is the 1997 Environmental Protection Act (PECA). Therefore, it is accurate to say that Pakistan lacks a comprehensive CSR statute. On the other hand, there are a few statutes that touch upon CSR in some way.

Role of Judiciary and Mandatory Nature of CSR

In 2013, the High Court of Pakistan gave a milestone administering on corporate social obligation (CSR). This lawsuit had to do with the OGRA. The applicant stated that businesses in Sanghar operate illegally. The companies have broken agreements they made with either the federal or provincial government. After reviewing all of the corporations' paperwork and hearing from the petitioners, the Supreme Court ruled that all corporations are liable for their actions towards society and must abide by the restrictions of the contracts they voluntarily entered into. Companies are required by the Supreme Court to report annually on their social welfare commitments. According to Article 184 (3) of the Constitution of Pakistan, the Supreme Court made this ruling public.

Legal Remedies in Case of Violation of CSR Activities

Legal recourse for violations of social responsibility activities by entities subject to Article 184 of the Pakistani constitution was modeled in the Supreme Court's ruling. If a company is breaking the terms of its contract, the applicant might take the matter to court. Regarding access to legal recourse in cases of infractions, these have been broken down into three groups:

1. The general public
2. Government agencies
3. Corporate personnel

In the former scenario, members of the public can seek recourse under Article 184 (3) of the Pakistani Constitution to stop wrongdoing by corporations and force them to pay damages. In addition, if employees of Corporation are forced to work in violation of state labor regulations, they reserve the privilege to sue their manager in a court of work. Businesses operating in Pakistan may have their licenses revoked if they break the rules outlined in the legislation that granted them permission to do so. This applies to both federal and provincial governments.

CSR and Corporate Governance

The most crucial truth is that ecologically and socially responsible businesses are also businesses that have effective corporate governance practices. "Companies that want to be good corporate citizens need to have both strong internal governance and strong outward responsibility. That is to say, CSR and good corporate governance go hand in hand; internal democracy in the form of good corporate conduct and external responsibility in the form of CSR are two sides of the same coin. For CSR to be effectively implemented, businesses need to follow best practices. Since CSR revealing is exclusively affected by the qualities, intentions, and choice of top managerial staff, the idea of corporate administration ought to be considered all through developmental CSR revelation.

Social Responsibility of Corporate-Sector in United Kingdom (UK)

The United Kingdom enjoys widespread domestic and international renown as a CSR industry leader and pioneer. Business sustainability requires a commitment to CSR initiatives. There are numerous synonyms for "corporate social responsibility." Corporate citizenship, sustainable development, community development, and citizenry all fall under this umbrella. According to the commonly accepted definition of CSR, which emphasizes voluntary activities across the economic, ecological, and social triple bottom line, the stated behavior is consistent with this expectation. "how companies address the economic, environmental, and social consequences of how they operate and so help to meet our sustainable development goals" (Department of Business, Innovation, and Skills, UK Government, 2009) is one definition of corporate social responsibility.

Religious influence as emergence CSR behavior in the UK

The world's major religions and earlier civilizations may provide clues to the historical roots of CSR activity around the world. The rise of contemporary types of socially responsible activity in the UK can be traced directly to religious influences. People's perceptions of themselves and the world are profoundly influenced by their religious beliefs. Max Weber, for instance, suggested that religious belief could stimulate societal transformation. Theologically informed Christian vision for bringing about lasting change in society and the economy. However, it may be traced back to the teachings of previous Catholic philosophers like St. Thomas Aquinas and the Bible, as well as to Pope Leo XIII's apostolic letter (*R. Novarum* 1891), despite popular perception to the contrary. Focusing on the ethical and social dimensions of labor and economic development, Pope John Paul II penned the encyclical "*Laborem Exercens*" in 1981.

The Industrial Revolution as Transformation in the UK's Economy

The effects of the Industrial Revolution extended beyond the economy of the United Kingdom. A large population shift from the countryside to the cities was anticipated. People left the countryside for the city in pursuit of better opportunities in the burgeoning industries like textiles as living circumstances worsened there due to the loss of common land for grazing and the progressive acceptance of agricultural mechanization. Refugees were supposed to go into communities that weren't ready for the sudden influx of new residents.

Legislative Changes as Bedrock for CSR Activities

The Abolition of the Slave Trade Act of 1807 and the Slavery Abolition Act of 1833 both made it illegal to own or sell slaves. By raising awareness, shifting public opinion, and finally enacting national legislation, the Abolitionists paved the way for civil society and the adoption of more socially responsible business practices by corporations. Furthermore, pioneers worked to address environmental concerns, particularly around the middle of the nineteenth century. Idowu (2009) refers to the nineteenth-century industrialist and philanthropist Titus Salt as the "pioneer of modern environmentalism." This description was motivated by Salt's concerns that Bradford is the most polluted town in the country. Sulphurous smoke filled the air, and untreated sewage and industrial waste were being injected into the water supply (Smith, 2014).

Civil Societies and Media Played Due Role Regarding CSR

In recent years, media outlets and non-governmental organizations (NGOs) have focused more on the social duties of businesses. For example, new social groups formed in the 1980s as the government reduced services and businesses were pushed to fill the

hole. Forcing Royal Dutch Shell to reconsider its proposal to dispose of the Brent Spar oil rig at sea, Greenpeace's North Sea activities played a critical role. The aim to influence ongoing campaigns to eliminate offshore power projects may have played a role in the decision. Case studies like the one conducted by Detomasi (2008) show that Greenpeace's activism can alter corporate practices and damage firm reputations.

UK Governmental Actions towards CSR

CSR has lately acquired popularity in British politics as a result of former Prime Minister Tony Blair's (1999) 'A New Vision for company' campaign, which sought to encourage more ethical company practices. The Vision provided a coherent framework for the justification of CSR initiatives. Losing ground in home and international marketplaces was a motivating factor for people to get involved. After much deliberation, the DTI hired a government employee the following year to oversee CSR. The strategic placement of the advertisement serves to bring attention to the value of CSR for firms. UK Government Branch of Exchange and Industry expressed in 2002 that "The Work Government has a grand target for corporate social obligation: to see private, willful, and public area associations in the UK assess their financial, social, and natural effects and make an extra move to address essential hindrances given their center abilities, locally, territorially, broadly, and universally" (DTI).

Educational Programs Regarding CSR

The professional community as a whole has benefited from the implementation of new educational programs. Accounting, business studies, relationships, engineering, natural sciences, health sciences, law, and social science are just a few of the many undergraduate majors that now include CSR modules. There are a variety of Master's degree programs that focus on corporate social responsibility (CSR). De Montfort and Chicago Metropolis offer business-oriented programs, the Open University offers human rights education, and Birkbeck and York University teach on environmental management and sustainability. The Robert Gordon University in Aberdeen and the University of Sheffield both use interdisciplinary methodologies in their teaching, with the latter also having relevance to the energy industry. There is a "paucity of knowledge across the industry with regard to ecology reporting and assurance" (Carroll, A. B. 2008), as noted by Duff and Guo (2010, p. 3).

Methodology

The researcher adopted qualitative approach to conduct this comparative study. This research study is descriptive, analytical, and comparative in nature. Books are used as primary sources for data. This research also examined secondary sources such as articles and journals written by Western and Muslim writers. This research study also included the views of contemporary jurists and notable experts. Similarly, the internet was used for as a source of data collection, and libraries were used as a research tool. New research approaches and methods also integrated into the course of study.

Results and Discussion

The construct analysis on 11 points, draw a differentia as well as similarity index regarding CSR between both nation-states (UK and Pakistan).

Table 1
Incorporation/ Insertion of Term (Social Responsibility of Corporate Sector)

The United Kingdom	CSR is known by many different names in the United Kingdom. Corporate citizenship, managerial duty, community development or relations, corporate citizenship, and sustainable development are examples of these.
Pakistan	Alternative words or terms for social duty of corporations are used but most known and famous term which is used in legislation, policy making, research/ academia is CSR.
Analysis	There are numerous terms used for CSR that is Corporate Philanthropy, Corporate citizenship, Social obligation, Corporate accountability, Corporate responsibility, Social responsibility, Discretionary responsibilities, Corporate ecological sustainability, Ethical responsibility, Social responsiveness, Public responsibility, Managerial responsibility, Charitable contribution, Community development, Corporate social performance, Socially conscious, Socially responsible behavior, Social Responsibility of Businessman, Corporate Social Rectitude, Fiduciary duty, Volunteerism, Moral correctness, Business Ethics and Legal Responsibility.

Table 2
Definition (Social Responsibility of Corporate Sector)

The United Kingdom	There are a lot of definitions have been defined by the writers, scholars, researchers, jurists, economists, think-tanks, intellectuals, and academicians according to their own notion, idea, and viewpoint but no any definition CSR is universally accepted or recognized to determine the spectrum or parameters of social responsibility/ duty. The Department of BIS (Business, Innovation, and Skills) of the UK (BIS, 2009) has defined CSR as 'how businesses handle the social, environmental, and economic aspects of their activities and thereby contribute to meeting our sustainable development goals.'
Pakistan	Numerous definitions or concepts are found but there is no one or unique definition accepted or formally passed by any authority/ institution/ legislature.
Analysis	<i>Not officially Defined:</i> There are different notions, ideas, viewpoints, and perceptions, opinions, of scholars, researchers, jurists, economists, think-tanks, intellectuals, and academicians about the definition of CSR. Ultimately, different paradoxes exist about its perplexity of term and definition. Even the notion of CSR is not generally acknowledged, and it varies by country to country (Gjølberg, 2009).

Table 3
Influence of Religion (Social Responsibility of Corporate Sector)

The United Kingdom	Religious impact/influence is witnessed in the creation of present attitude of responsibility based corporate behavior in the UK. Several great philanthropists, like Cadbury, Lever, and Salt, were paternalists whose Christian religious ideals shaped the nature of the initiatives they supported and the behavior they sought to improve.
Pakistan	Pakistan as an Islamic state have a noticeable religious influence about the concept of CSR as it regarded a part and parcel of religion as Islam. Basically, CSR is not be performed as a corporate duty but as a religious obligation and used different terms <i>Zakat, Khairat&Sadaqat</i> .

Analysis	Religious influence has been found in both of the countries but the Great Britain used this religious influence for the sake of progressive future of the overall nation but the sorry state of Pakistan is that still, this responsibility is limited to the extent of donations (<i>Zakat, Khairat, Sadakat</i>). And consequently, there is no progressive future projection in this regard.
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Table 4
Role of NGOs/ Civil Society Campaigns and Media Reports (Social Responsibility of Corporate Sector)

The United Kingdom	Every other day, the Financial Times and the London Times published an article regarding CSR (Aguilera & . V. 2005). There is an active network of NGOs, academics, trade unions and legal experts regarding every field of life in general but CSR in particular, who promptly react on detecting corporate malpractice and demand for rights/justice in case of any injustice with citizens and their efforts has reshape the corporate culture.
Pakistan	CSR is a limited known phenomenon in the country and NGOs, civil societies as well as media is not projecting to that level which is the need of the hour while living in the 21 st century. Even people are still unknown to the term CSR and media is not playing their due role in this regard.
Analysis	It is crystal clear by the analysis that NGOs or civil societies are socially audited and answerable by their agendas in UK but in Pakistan they are playing their role as a lap-dog or attack-dog but not as a watch-dog. Their projection is not progressive and long-sighted. However, Pakistan's civil societies and media reports are not playing their due role for the sake of awareness and it seems that this is not fall within the ambit or gambit of their projection.

Table 5
Governmental Role (Social Responsibility of Corporate Sector)

The United Kingdom	In UK, Government involvement in corporate sector is out-standing and as a key driver of CSR they have invoke it in laws and policies.
Pakistan	Where-as in Pakistan, Government is not playing their role as a key driver of CSR and laws are limited to the extent of listed companies but SMEs are not audited in respect of its obligations towards society.
Analysis	Governmental role in Pakistan and UK is totally opposite to each other. The Great Britain has created a proper check and balance system, and reporting procedure as well as practical manifestation calculated and measured accordingly. However, it is not found in the Pakistani governmental policies.

Table 6
Direct Legislation (Social Responsibility of Corporate Sector)

The United Kingdom	There is not found direct legislation but pieces of laws, rules and regulations are found on their own subject matter like a portion is added regarding CSR in company law, labor law, tax law, pension law, and transparency law.
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Pakistan	Pakistan is also falls within that nations which had no direct legislation on CSR but portion of laws are available in constitution law, labor law, contract act, company law, tax law etc.
Analysis	Both of the countries (UK and Pakistan) have available legislation like in UK, The Companies Act of 2006, requires from directors to address the environmental and social implications of their businesses. However, in Pakistan, pieces of laws, guidelines, or directions are available like SECP Guidelines 2013, and Companies Act 2017 (Directors of a firm should include a report with its financial statements, and a public company's business review must include details on the CSR initiatives it undertook in the previous year.).

Table 7**Mandatory Spending, Reporting Agencies, Visibility (CSR)**

The United Kingdom	Mandatory spending is not prescribed whereas the UK Govt. maintains a website for CSR '(www.csr.gov.uk)' which works as a visibility platform and Companies obtain accolades from the Queen for their work in a variety of fields, including sustainability. Furthermore, 'Ministry of Trade and Industry' is a reporting agency in UK regarding CSR activities.
Pakistan	Spending is not mandatory in Pakistan, and it is totally depended upon the corporate entities to spend according to their own whims and wishes. There has not been introduced any hard and fast rules or ration for spending on CSR projects. SECP (Securities and Exchange Commission of Pakistan) can be considered to some extent as a reporting agency but only for listed companies. And there is not available visibility platform in Pakistan.
Analysis	While analyzing the differentia in both countries upon the under discussion subject matter, the UK is the most progressive as having a proper institution for reporting and visibility platform where-as Pakistan lacks in both of categorize.

Table 8**National Strategies, Transparency and Reporting (Social Responsibility of Corporate-Sector)**

The United Kingdom	In the UK, a 'CSR Minister' performs duties in this regard, and he makes national strategies. And 'CSR is reporting' for corporations is mandatory.
Pakistan	While in Pakistan, there is no any national strategy and mandatory reporting required as per law or policy. CSR is voluntary and depends upon the corporation's personal opinion.
Analysis	UK is too advanced in this regard as they appointed 'CSR Ministry' but this concept in Pakistan is still unknown for Pakistan and reporting system is voluntary.

Table 9**Sustainable Activities (Social Responsibility of Corporate Sector)**

The United Kingdom	The UK implements a detailed 'CSR strategy', contributes a handsome amount of money for the Ethical Trading Initiative (ETI), which works to end poverty, is setting standards for environmental reporting, and encourages sustainable consumption and manufacturing.
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Pakistan	In Pakistan, there is no contribution of money for the sustainable activities.
Analysis	While analyzing both of the nations, sustainable activities in Pakistan can be found in paper-work or documentation but its implementation in true letter and spirit like the United Kingdom is not found.

Table 10
Awards Culture (Social Responsibility of Corporate Sector)

The United Kingdom	In the UK company culture awards' are organized and celebrated to appreciate and recognize the efforts of sustainable activities. These awards function are organized every year and corporations gaining top positions are awarded awards.
Pakistan	The National Forum for Environment and Health (NFEH) conducts the CSR awards ceremony. The 15th Annual International Summit was held, under the auspices of NFEH. By 2023, PARCO will have won the NFEH CSR Awards twelve times.
Analysis	While dealing with both of the nations, it is construed that UK has created a culture of CSR activities and they support and celebrate it widely and there is a competition among corporations and that's why there is alternative names are listed in awards where-as in Pakistan only one company has created a hegemony or leadership in achieving the 'CSR award' like PARCO has received the award 12 times, and the total awards in the history, are organized 15.

Table 11
Educational Programs (Social Responsibility of Corporate Sector)

The United Kingdom	In the UK, at postgraduate level, there are a number of CSR specialized Masters programs and the level of undergraduate, provide modules that feature CSR in various forms included as accounting, business studies, communications, engineering, environmental sciences, health sciences, law, and social sciences.
Pakistan	In Pakistan, there are a number of programs including business studies, communications, environmental sciences, accounting, health sciences, engineering, law and social sciences provide chapters about CSR information but at postgraduate level, there are no CSR specialized Masters programs.
Analysis	Educational Programs about CSR, in the UK are more professional, practical, comprehensive, and research based, while in Pakistan, they are limited to the extent of reading modules in the course of studies.

Conclusion

Without an iota of doubt, CSR doctrine is a new phenomenon in the business fabric of Pakistan and, while analyzing the above discussed 11 points of determination/comparison with the isle of Great Britain it can be conclude that the 'term and definition of CSR' is not universally accepted/ formulated/recognized but the UK department of Business, Innovation and Skill (BIS) has tried to define it but in Pakistan no any department have defined or developed the consensus. Likewise, the most known term has become 'CSR' which is used in formal documents to represent the corporate entities social duties. Moreover, religion is a strong and influential social institution in any society. No doubt, UK gained influence that provide impetus in CSR projection or activities but later on they considered it the need of the hour and made it a social

obligation and gained a prestigious status. Where-as in Pakistan, religion (Islam) influence has been found but people and specially thinking of people is limited to the extent of *sadkat, khairat* which is not obligatory and people are still not serious about this responsibility. They have not made it part and parcel of social obligations to make a change.

Furthermore, NGOs, civil societies and media are not projecting CSR as a watch-dog constructive in nature for state but paying his role as lap-dog or attack-dog just to manipulate the system and projection nature is destructive. And in Pakistan, governmental role is minimum found while analyzing and seems that they have nothing to do with the affairs of 'CSR activities'. Though, there is no mandatory spending in Pakistan and UK, but reporting is mandatory in UK, and in Pakistan is voluntary. On the other hand, awards culture and educational programs are found in both of the countries but their level or ration is different. There is a differentia in nature like in awards culture there is no competition in Pakistan and only one company is winning most of the time while in UK every year, every company faced competition. CSR education sector is different in the sense that there is a lack of professional, practical, comprehensive, and research based education in Pakistan and limited to the extent of reading modules in the course of studies while the UK is master to provide CSR education.

Recommendations

By analyzing the above comparative results, law and policy makers of Government of Pakistan may get information regarding the CSR model of United Kingdom (UK) to bring improvement in their CSR model.

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