

**Integrating CSI with CSR: A Systematic Literature Review and Case Study Analysis**

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**Abstract:**

Corporate social responsibility (CSR) and corporate social innovation (CSI), both assist organisations in tackling social issues, but the interrelation of these two paradigms is yet a topic of debate in the literature. This paper aims to find the connection that exists between CSR and CSI, and specifically to answer whether CSI is an update to CSR, a replacement for CSR, or a different concept from CSR. A combined systematic literature review and case study method have been used. From the thematic analysis based on a systematic literature review, it was found that for creating shared value and sustainable advantage, CSI should relate to CSR, as a significant element of CSR. This strategic interrelation has also been demonstrated by real-world cases. This assists policymakers and management by providing more strategic insights about the social dimension of business which is more sustainable and strategically advantageous.

**Keywords:** corporate social responsibility; corporate social innovation; strategic CSR; systematic literature review; case study

**1. Introduction**

The term corporate social responsibility means the contribution of businesses toward the employee and for the local community. CSR has been regarded as a key term that integrates the demands of stakeholders into a company's operations, policies, and decisions. It has become an important strategic technique, which enhances the business reputation

or goodwill (Tabares, 2020) and provides a competitive advantage (Porter and Karmar, 2006), thus contributing towards overall sustainable development. In parallel to CSR, the paradigm of social innovation has emerged, focusing on every kind of idea and solution that has the potential to generate social value and, as a result, offer solutions to the numerous social issues that plague the entire world. The term "social innovation" refers to innovative concepts, business models, goods, and services that address existing sustainability issues and forge new social collaborations among local bodies, organisations, and their stakeholders. At the local, regional, national, and global levels, social innovation is increasingly regarded as a sound strategy for resolving some of society's most challenging issues in an innovative way (European Commission, 2012).

When applied to the business world, social innovation has resulted in the paradigm of 'Corporate Social Innovation' (CSI), which entails seeking novel approaches to the numerous social and environmental issues affecting the entire globe while simultaneously generating economic benefits for businesses. The term is corporate social innovation, was firstly coined by Kanter in 1999. However, Kanter explains CSI as an advanced form of CSR. But there are lots of debates in the literature about the relationship between the two concepts. Especially most of the CSI literature highlights their differences, for instance, studies conducted by (Popoli, 2016; Popoli 2017; Jali et al., 2017;

Portales, 2019; Canöz and Çerçi, 2019) solely centred on the distinctions between CSI and CSR. But the core approach behind the both paradigm is to tackle the social issues. As like CSI, CSR projects are also for social benefits so they can be categorized as CSI projects, or when CSR practices are being implemented with an innovative approach it becomes CSI. However, social innovation has a broader scope; it can be implementing without CSR. For instance, in the SMEs context social innovation is termed as social enterprises, there are a huge number of start-up's that come up with innovative solutions for any social problems, as the term CSR is not so much defined in the SMEs context but the core idea and mission of start-ups (as social enterprises) of this era itself fulfilling their social responsibility. However, the interconnection between CSR and CSI can't be ignored. The core argument of the literature which differentiates CSR and CSI is that CSR is a philanthropic or a mere charitable practice. But the core dimensions of CSR are (Philanthropic, economic, legal, and ethical) so, we can't rely on the argument that CSR is a mere philanthropic term, as it also includes economic dimensions. The idea of CSR propounded by Carroll (1979) consists of an integrated view, where the business' responsibility is to provide benefits to society as well as earn profits. CSI also has the same view where businesses provide innovative solutions for any social problem that will create advantages for both the business as well as society (Drucker, 2014; Popali 2017). Because of these mutual approaches, publications also struggle with the idea that CSI can be either a strategic method for driving CSR (Nazari et al., 2022) a type of CSR (MacGregor et al., 2007), a tool for achieving CSR (Harazin and Kosi, 2013), an innovation-driven by CSR, or a combination of CSR and innovation (Sanzo et al., 2015; Garcia-Piqueres and García-Rumos, 2022; Shan and Ling, 2020). It is true that, when

companies consider the competitive advantages as an important driver for their CSR initiatives, then CSI is a more advantageous term than CSR. But the understanding of these two concepts is still underdeveloped, as literature still has various opinions regarding it. This paper seeks to fill the identified gap and advances in the CSR and CSI literature. It adopts a systematic literature review and qualitative case studies to address the following research questions.

- 1) How has the CSR and CSI concept evolved?
- 2) How CSI is integrated with CSR?
- 4) Whether CSI is a new version of CSR or CSR and CSI are different concepts?
- 5) How can the management use CSI or CSR as a strategic tool?

However, lots of previous research (Nazari et al., 2022; Popali, 2017; Rozakowaska-Menkes, 2018) has dealt with similar kinds of research questions, but there is no clarity about the CSR/ CSI integration. Even those who define their relation, are only based upon literature review, but this study conceptualizes these terms and then tries to quantify the integration between them, and the outcome of this integration is exemplified with various case studies.

## 2. Methodology

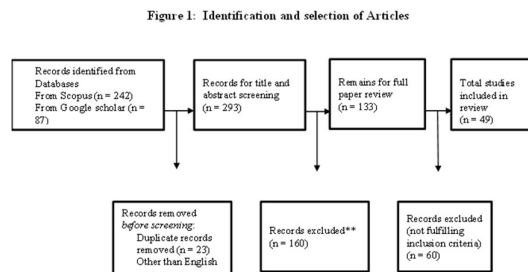
This qualitative study is based on mixed method research, in the first stage we conduct a systematic literature review (SLR), then based upon the thematic analyses of SLR, some real word case studies were identified to exemplify the conceptual framework developed through this study. Theoretical case study method is used, based upon the secondary data available on reports and websites of the organisation. Even some unstructured interviews of industry experts (such as CSR managers and professionals working in the area of sustainability and ESG) were also conducted, for

getting their opinion about the CSR and CSI relationship.

We use SLR because it is the most appropriate research method for identifying the body of relevant scholarly literature, as well as for a critical evaluation and synthesis of an emerging yet already diverse research area. The Scopus database was selected for its comprehensive business journal coverage stretching over 50 years, its reliable search algorithms, its user-friendly interface, and its frequent use in systematic reviews. One another database Google Scholar was also used, to get a comprehensive base for the conceptual understanding. The keywords as “corporate social responsibility” OR “CSR” OR “social responsibility in business” AND “corporate social innovation” AND “corporate social innovation” OR “social innovation” OR “sustainable innovation”.

A total of 329 articles were searched out of which 242 were from the Scopus database and 87 were from Google scholar. 13 articles were from other than the English language and 23 duplicate records are removed. The titles and abstracts of 295 articles were screened, out of which 133 papers were selected for full-paper analysis. Thereafter 85 articles were removed; the final 49 articles were selected for the review, as they fulfilled the inclusion criteria for getting the answers to research questions. The exclusion criteria were articles published other than English language and, which are not related to the keywords and did not contribute to an understanding of CSR and CSI. The time period for the articles published was not fixed in inclusion criteria, as the term “Corporate social innovation” was first coined in 1999, so all articles related with CSI are of 1999, or later years. However, in the first decade it is quite a new term, and the research analysing the integration of CSI with CSR emerged mainly after 2010. So, the maximum number of articles was published after 2010. But for the year

2023, only articles published before March 2023 were included, as the papers are collected in March 2023.



**Figure 1: Identification and selection of Articles**

### 3. Thematic analysis

#### 3.1 What Corporate Social Responsibility (CSR) means?

The concept of CSR has varied and numerous meanings since it emerged. In the initial stage, CSR is a pure charity or voluntary activity. Later in the '90s when businesses start considering the stakeholders' view, defensive CSR was used, to gain the trust of society and the government (Popoli, 2017). At that time, it is treated as a responsibility of the organization towards society, as businesses use resources of the society so they have some obligation towards it. The well-known Carroll's pyramid (Carroll, 1991) also defines CSR as a combination of businesses' philanthropic responsibilities to act as good citizens, seek ethical responsibilities towards society, and follow legal responsibilities to obey the law while fulfilling economic needs to maintain profitability. But CSR is not only an obligation; it is also an important strategic tool (Porter and Kramer, 2011), as contribution towards society and the environment also positively influences the relationship with stakeholders. This view forms the stakeholder theory, which emphasizes that companies should integrate the interest of all stakeholders with the profit-making objectives (Fredrick et al., 1992; Freeman, 1999). CSR also enhances the image and reputation of a company. Companies are now aware

that CSR practices can change how they interact with local communities and add value through partnerships with community organizations (Porter and Kramer, 2002). Various types of social, environmental, and financial outcomes can be influenced by CSR strategies, companies with a high CSR level; for instance, can enhance their value-creation strategies (Porter and Kramer, 2011). So, Carroll's obligatory CSR now has become a "shared value" concept of Porter, which means the new business models for resolving social and environmental issues create economic value for the company as well as social and environmental value for the communities in which it operates (Porter and Kramer, 2011). Even the origin of stakeholder theory also emphasizes the strategic aspect of CSR (Freeman, 1999). This view of CSR requires a proactive approach (Popali, 2017) where the aim of CSR is not only the obligation and a defensive technique but a proactive involvement to improve social and environmental issues and gaining competitive advantage from it (Porter and Karmar, 2006). They also state that the success of the company and community are interdependent. When a business tries to solve social or environmental issues, it generates various marketing or financial opportunities for the business as well. This integration between social and economic objectives requires some more strategic and innovative solutions, and from here the journey of CSI starts, as CSI is a concept that is more strategic and provides more sustainable and innovative solutions to social problems.

### **3.2 What Corporate Social Innovation (CSI) means?**

CSI is the application of the social innovation paradigm to the business world and the encouragement and assistance of businesses in rethinking their innovation processes whether in new products, processes, business approaches, or

managerial cultures; or in favour of solutions with positive social impacts. Kanter (1999) who coined the term 'CSI' contended that organizations ought to involve social issues as their learning research centre for recognizing neglected needs and for creating arrangements that make new business sectors. He defined CSI as a new way of thinking about innovation, a partnership between private industry and the public interest that results in change that is profitable and lasts for both. Ceggarra-Navarro et al. (2016) also assert that social innovation is the innovation that is good for society as well as for business. Paunescu (2014) defines CSI as a new form of innovation that integrates both social and economic development; social goals for society and economic goals of businesses (Cegarra- Navarro et al., 2016). Collaboration and integration are the key features of CSI, which involves deeper collaboration across functions within the organization as well as external parties (Jaykumar, 2017; Altuna, 2015). They also define CSI as products or services that are created to satisfy a social need and offer the opportunity to establish new social relationships or collaborate. These social relationships help in achieving competitive advantages (Mirvis et al., 2016; Jaykumar, 2017). This view of CSI leads to strategic investment that engages companies in societally relevant research and development and applying all its assets to the issues at hand to co-create something new (Mirvis et al., 2016), modify (Varadarajan and Kaul, 2018), or improve (Nazari et al., 2022) the existing products, procedure, or practices. The literature defines CSI as a separate innovative activity, product, or practice which solves social problems more sustainably and innovatively than before. But its meaning in relation with CSR is missing. After analysing the development of the CSR concept, the more effective form of CSR requires innovation with it which forms the CSI concept (MacGregor, 2007). But literature

differentiates CSR from CSI as the former means contribution in the form of manpower, money, or resources for philanthropic intent, whereas social innovation typically entails collaborating with external parties and functions within the company to co-create something novel that offers a long-term solution to social issues (Ekelhof, 2022). Dionisio and Vargas (2020) argue that CSI is a broader term than CSR as it integrates both internal and external functions to enhance effectiveness. Some studies (Harazin and Kosi, 2013; Jaykumar, 2017) state that CSR is an important driver of innovation even social innovation. It can be implemented with the help of CSR as a strategic element (Harazin and Kosi, 2013; Lopez- Fernandez and Rajgopal, 2018). While Mahlouji and Anaraki (2009) state that when managerial creativity and sustainable approaches are linked with CSR then it shapes SRI (socially responsible innovation). Mirvis and Googins (2018) define two types of CSI projects funded by R&D or funded by CSR budget. They also contend that the use of social innovation is important to drive business growth, meet CSR and sustainability goals, and/or simply engage employees in social activities. So there is no uniform definition of CSI and its relationship with CSR also has various aspects. The industry experts working in the area of CSR, ESG, or sustainability are also not clear about the relationship between CSR and CSI. Three out of five CSR professionals don't even know about the term CSI. One expert states that "CSI is a larger circle and CSR is a subset of it". Another one said that "Social innovation is used by many companies as an integral part of CSR initiatives, yet CSR is legal compliance but CSI is voluntary activity". That's why CSR and CSI are very overlapping concepts.

**Table 1: Key theories related to CSI**

Studies	Theories	Context
Belyaeva et al. (2020), Ekelhof	Stakeholder theory	CSI works as a strategic technique not

Studies	Theories	Context
(2022), Mirvis and Googins (2018), Reinlie (2017), Roszkowska-Menkes (2018)		only to collaborate internally but also with external parties or stakeholders for better impact.
Gonzales-Gemio et al. (2020), Mahlouji and Anarki (2009), García-Piqueres and García-Ramos (2022); Turker and Ozmen (2021); Sanzo et al. (2015)	Resourced based view	With the help of CSI scarce and idle intangible resources can be modified into profitable opportunities.
Belyaeva et al. (2020); Vrabcová and Urbancová (2023) García-Piqueres and García-Ramos (2022); Jali et al. (2017)	Knowledge-based view	CSI consists of new ideas, seeking new knowledge, and integrating and distributing knowledge for better social solutions.

Source: Own compilation by Authors

Like CSR theories, there are also various types of theories that explain the meaning and context of CSI. The foremost important base for social innovation or even innovation is the knowledge-based view/theory in which CSI is considered as a source of creativity and knowledge generation. Although knowledge creation and CSI exists together, as knowledge is also an important resource for corporate social innovation (Jali et al., 2017), and CSI also generate knowledge in form of new ideas and practices (García-Piqueres and García-Ramos, 2022). In CSI, a significant portion of the knowledge exchanged is tacit knowledge, which results from shared connections and encounters between organizations (Mirvis et al., 2016). Knowledge is the

real payoff of many CSI investments (Mirvis and Googins, 2018). Some authors (Gonzales-Gemio et al., 2020; Mahlouji and Anarki, 2009; García-Piqueres and García-Ramos, 2022) highlighted how CSI helps in generating resources by concerting intellectual or intangible resources into tangible benefits. This forms the resource-based view of CSI. Another important theory of CSI is stakeholder theory. It is the mostly used common theory in both CSR and CSI literature. It emphasizes on the aspect that management must implement those strategies which include the benefits of all who directly or indirectly have a stake in the company (Freeman, 1999). CSR helps companies to achieve this, but the mere CSR prospects lead to social objectives only, innovative solutions are necessary for the benefit of all stakeholders. CSI serves as an innovative solution for this, the core of which is the integration of the interests of all stakeholders including partners, customers, and society with the company’s profit-making objectives.

### 3.3 Key debates in the literature:

<b>CSR and CSI are interrelated concepts</b>	
Cegarra- Navarro et al., 2016 Spen & Chiara, 2012; Martins and Terblanche 2003; Sanzo et al., 2015; Garcia-Piqueres and Rumos, 2022; Shan and Ling, 2020	Innovation with CSR is CSI
Harazin and Kosi, 2013; Turnker et al, 2022; Jayakumar, 2017; Vrabcová and Urbancová, 2023	CSR Driven innovation is CSI
Yousfi et al 2021; Altuna (2015); Nazami et al 2022; Trabbes, 2020; Nazari et al., 2022;	CSI as Strategic CSR
<b>CSR and CSI are different concepts</b>	
Popoli, 2017, Portales, 2019; jail et al 2017; Tabares, 2020; Dionisio and Vargas, 2019; Bertola et al 2020;	CSI has wider scope than CSR
Acharya and Patnaik, 2018; Canöz and Çerçi, 2019;	CSI replacing CSR

<b>CSR and CSI are interrelated concepts</b>	
Nazari et al., 2022; Shan and Ling, 2020; Popoli (2016)	

- CSR v/s CSI: The existing literature differentiates CSR and CSI. The first difference between the two concepts is CSR is an outside activity, whereas CSI integrates both internal and external activities of the business (Popoli, 2017). Tabares (2020) concluded that CSR is related to the triple bottom line, but CSI is closer to SDGs. However, SDGs are also based upon the three dimensions of sustainability (economic, social, and environmental), which in itself is a triple bottom line. Portales (2019) differentiates CSR and CSI from a socio-cognitive perspective, and when the socio-cognitive process is indulged with CSR then it becomes CSI. Mirvis and Googins (2017) recognized that “CSI has developed over the past two decades, building on traditional corporate social responsibility (CSR) activities in ways that embed social impact more directly in corporate strategies, activities, and partnerships” which re-enforces the distinctions between the two ideas. Another argument for the difference between CSR and CSI is that CSI has a more comprehensive meaning (Jail et al., 2017), it is a cross-disciplinary concept nourished by multiple disciplines (Tabares, 2020). CSI is a consolidation of all concepts, which is integrated within itself as well as other concepts such as CSR, corporate innovation, responsible innovation, sustainable innovation, and social enterprises (Dionisio and Vargas, 2020). Whereas, CSR is related with the

- social responsibility or obligations of businesses towards the society.
- Corporate innovation and CSR: Corporate innovation and social innovation both are the two different kind of ‘innovation’. Corporate innovation provides a better solution to unmet needs. On the other hand Social innovation is also a type of innovation that consider the social objective with the better solution, which is required to maintain a balance between social and economic objectives (Cegarra-Navarro et al., 2016). Martins and Terblanche (2003) states that CSI is emerged from corporate innovation, in which efforts are given to society with the innovation. This social orientation in innovation is termed as ‘CSR’ which enhance the effectiveness of companies’ innovation (Spena and Chiara, 2012). However, in the initial decades, CSR and innovation are not interrelated used by companies (Crets and Celer, 2013). But now their correlation whether CSR with innovation (Cegarra-Navarro et al., 2016) or innovation with CSR (Spena and Chiara, 2012) enhances the competitiveness of corporates (Sanzo et al., 2015), and this combination is called corporate social innovation (Garcia-Piqueres and Rumos, 2022). Shan and Ling (2020) analyse the dimensions of corporate innovation and social responsibility and state that CSI is the advanced version of corporate innovation and social responsibility. They also found some influencing factors of CSI, which guide companies, to design their CSI by bringing innovative solutions to social problems.
  - CSR-driven innovation: Authors like (Rexhepi et al., 2013; Renile, 2017; Turker and Ozmen, 2021) identified CSR as an important driver of innovation. But it is an important topic of debate, whether CSR drives innovation or social innovation. Because, authors like Cegarra-Navarro et al. (2016) differentiate innovation and social innovation are different concepts, where innovation is related to economic or strategic dimensions, and social innovation has a significant relationship with social innovation. Authors like (Harazin and Kosi, 2013; Jayakumar, 2017; Turker and Ozmen, 2021; Vrabcová and Urbancová, 2023) identified that CSR drives social innovation. On the other hand, Crets and Celer (2013) state that CSR is a driver of innovation, not social innovation, they argue that social innovation may or may not be a result of CSR. They argue that social innovation can be introduced through, social enterprises or open innovation where organizations come together with NGOs, government, or community organizations in partnership to solve social and environmental issues. García-Piqueres and García-Ramos (2022) also states that the positive effect of CSR on innovation depends upon the different type of innovation and CSR dimensions, they also empirically found that economic CSR has a more positive relationship with innovation, and environmental CSR has very lessor impact on CSR. Rexhepi et al. (2013) and Renile (2017) analyze CSR and Innovation from two different perspectives ‘CSR-driven innovation’ and ‘innovation-driven CSR’.

CSR-driven innovation where CSR leads to innovation, for instance, if a company wanted to make a product that was better for the environment and society, which led to product innovation. It's also possible to have innovation-driven CSR, in which the innovation has a social process but no social purpose. Rexhepi et al. (2013) also argue that innovation and corporate social responsibility are fundamental business competencies. The European Commission (2006) asserts that CSR has the potential to boost a company's competitiveness and contribute to its development toward sustainability, but this requires innovation (MacGregor, 2007). That's why authors like Nidumolu et al. (2013) contend that CSR is viewed as a principal driver of innovation, to develop sustainable solution of creating effective social impact.

- Strategic CSR and CSI: Companies are using CSR as a strategic tool to integrate and manage both internal and external environments, as it enhances the reputation of the companies and creates a positive image in the minds of customers. This form of CSR is called 'strategic CSR' (Porter and Kramer, 2011), which is very much related with CSI (Yousfi et al., 2021). This is also termed as "doing well while doing good" and can be achieved with social innovation (Tabares, 2020). Nazari et al. (2022) termed this idea as corporate social investment (CSI), they found that by involving various company segments and stakeholders, businesses must pursue a strategic concept that results in long-term social change. Altuna et al. (2015) also assert that for-profit

organizations engage with social innovation to make strategic CSR in practice, as it enables the integration of CSR in business strategies. The strategic CSR perspective also leads to the stakeholder theory perspective (Roszkowska-menkes, 2018). As the firm-centric view has been replaced by a network-centric view, because of the interdependence of stakeholders and the company. CSI can improve the relationship among businesses, stakeholders, society, and communities (Dionisio and Vargas, 2020). Chen et al. (2021) also found that the adoption of social innovation into CSR initiative positively influence the perception of employees. Therefore the implementation of CSI in CSR leads to strategic CSR (Yousfi et al., 2021). Strategic CSR also emphasizes on shared value concept which requires innovative solutions, that create value for both society and business, and CSI is a more strategic and innovative approach that involves developing novel products, services, and business models that yield economic value while also generating benefits for society and the environment (Nazari et al., 2022). That's why strategic CSR is very much related with CSI, and shared value is the common factor in both concepts.

- The new version of CSR: When we discuss the move from mere CSR to strategic CSR, then there are also studies (Acharya and Patnaik, 2018; Canöz and Çerçi, 2019; Nazari et al., 2022; Shan and Ling, 2020) that explained the move from CSR to CSI. For instance, Popoli (2017) states that CSI is an evolution of CSR, as

it takes CSR towards a far more inclusive role for helping to improve the working with the external environment such as economic, social, organizational, political, and cultural conditions. Canöz and Çerçi (2019) concluded that CSR still exists but there is a remarkable move towards CSI. It replaces the charitable work of CSR with sustainable social change (Nazari et al., 2022). In another study, Popoli (2016) asserted that CSI is a proactive responsibility of business, and it is not only replacing CSR but integrating the social benefit of CSR with profitability. Osburg, (2013) also asserts that social innovation is not a progressive form of CSR; rather, it is an essential driving force in achieving corporate sustainability. Mirvis and Googins (2017) acknowledged that CSI has evolved over the past two decades, building on traditional CSR activities in ways that embed social impact more directly in corporate strategies, activities, and partnerships, highlighting the distinction between the two concepts. It has been suggested by Mirvis and Googins (2018) that businesses should shift from philanthropy to innovation by utilizing their corporate foundations and CSR funds, which were originally intended for charitable purposes, to engage employees in CSI and provide venture capital for social enterprises to increase their focus on social impact.

Source: Own compilation by Authors

The thematic review based conceptual framework literature indicates that when CSI is introduced as a CSR practice it will create value for both the company as well as society by enhancing the effectiveness of CSR. The ordinary meaning of CSR includes the dimension of Carroll’s pyramid (Philanthropic, Ethical, Legal, and economic), employee volunteerism (Mirvis and Googins, 2016), and contribution to the environment (García-Piqueres and García-Ramos, 2022). On the other hand, CSI provides innovative solutions (Kanter, 1999; Paunescu, 2014), creating social impact (Portales, 2019), enhancing knowledge creation (García-Piqueres and García-Ramos, 2022), integrating the interest of all parties with business (Jaykumar, 2017; Dionisio and Vargas, 2020), and eco-innovation (Rexhepi, 2013) for solving the environmental issues. When the features of both paradigms are combined or a company uses CSI as a part of CSR, it creates lots of sustainable advantages, such as enhanced collaboration and stakeholder engagement, providing an effective solution for all types of social or economic issues, and thus creates shared value by providing more strategic insight.

To test this model, we analyse some real-world cases in this context. We analyse five social innovation initiatives by renowned companies (Amazon, HUL, ITC, Usha International, and Mahindra & Mahindra). All these companies mentioned their selected CSI projects in their sustainability or CSR reports, as a part of their CSR practices. These projects have an innovative approach for solving one or more social or environmental problems; for instance, SMART Centres by Mahindra and Mahindra dealt with the employment issue, HUL Shakti and Usha Silai School are working for the upliftment of women



**Figure 2: Conceptual framework showing the interrelation between CSR and CSI**

from underprivileged sections, Amazon Saheli for the tinny women entrepreneurs and promote environmentally friendly handloom products, and ITC e-choupal for the betterment of rural households and farmers. With these initiatives, companies are not only serving society but also generating sustainable opportunities for their business; as mentioned in Table 2 all the selected case studies have an innovative approach to create sustainable social impact with a sustainable competitive advantage. That's why companies enjoy more opportunities when they include social innovation practices in their CSR, and thus creates shared value.

**Table 2: Analysis of CSR-oriented CSI projects:**

Company	CSI Project	Innovative Approach	Sustainable Social Impact	Sustainable Competitive Advantage
Amazon	Amazon Saheli	Encourage women entrepreneurs as well as promote recyclable handloom and handicrafts.	Empowered more than 80,000 female entrepreneurs by allowing them to sell their products on Amazon and promote the use of recyclable and environment friendly products.	Able to offer unique products to the customers by providing these women artisans and weavers direct access to buyers.
Mahindra and Mahindra	SMART Centres	Skills-for-Market Training (SMART) is a well-organized training program to provide skill and employability training to the youth from deprived sections, with the collaboration of various government or non-government organizations.	Contribute to the skill development program of the Indian government by training deprived and disabled persons, built on the vision of an educated, enabled, and empowered India.	Collaboration with other partners enhances the positive impact on the company's value chain.
HUL	Project Shakti	Empower women micro	Improve the living standards of	Penetrate the rural market in a

Company	CSI Project	Innovative Approach	Sustainable Social Impact	Sustainable Competitive Advantage
		entrepreneur called Shakti Ammas through imparting basic selling tenets with HUL brands, also spread awareness of hygiene in rural areas.	the rural populace by promoting greater awareness of health and hygiene, and provide opportunities for underprivileged women to generate income.	strategic way, which is feasible as well as cost-effective.
ITC	e choupal	Link farmers via the internet for procurement of agricultural products. offer an alternative to traditional mandies, and provides training of new farming techniques.	The largest internet-based intervention in rural India has developed into a network of services that cater to a wide range of rural requirements, including insurance and healthcare, retail, agreement, and other farm-related services.	Get direct access to farm produce and penetrate the rural market.
Usha	Usha Silai School	Provide opportunities for rural women for becoming entrepreneurs, through which they not only become self-reliant but also impart sewing and stitching skills to other rural women of their community.	Empowered rural women by making them self-independent, and thus ensures women-centric rural development.	Popularize the use of 'Usha' sewing machines among rural women (Arnold, 2011).

Source: Own compilation by Authors based on info available on companies' websites and reports

## 4. Discussion and Conclusion

CSI is the idea, project, product, or any practice done by the companies for the solution of any social problems. CSR projects are also for social

benefits so they can be categorized as CSI projects. However, CSI has more comprehended meaning (Jail et al., 2017). It is a cross-disciplinary concept (Tabares, 2023) nourished by multiple disciplines and consolidation of all concepts, which is integrated with itself as well as other concepts such as CSR, corporate innovation, responsible innovation, sustainable innovation, and social enterprises (Dionisio and Vargas, 2020). By analysing all the literature and case studies related to CSR and CSI it will not be right to say CSI is a new version of CSR or it can replace CSR, but it can be used as a dimension of CSR, which replace the social dimension of CSR with social innovation (Nazari et al., 2022). However, CSI can be used to modify the meaning of CSR, as the need for today's challenging world is to shift to more sustainable solutions than mere philanthropic benefits, so with the use of CSI companies can make their CSR initiatives more sustainable, as innovation provides the best sustainable solutions.

However, studies by Googins (2013) asserted that social innovation has never been integrated into CSR, as countless social innovation arises without integrating into CSR. But these arguments are not as it is true in today's context. Over last decade, the recognition of CSR as a driver for innovations has increased (Vilke, 2014). Now companies integrate their CSI projects with CSR, to get double the advantage of CSR and sustainability. The social innovation cases explained above are also part of CSR practices. But it doesn't mean that social innovation is only related to CSR or it is only a part of CSR. CSI is a cross-disciplinary concept. For instance, social enterprises whose main objective is to solve a social problem are also playing a significant role in achieving social objectives, through innovative solutions. Even 'for profit' organizations can use CSI without CSR, by including it in R&D and product innovation.

No doubt CSI has broader prospect, but it can be used as a part of CSR or as a separate activity. Although it can't be the replacement for CSR, when it is used as a part of CSR it can add more sustainable values to CSR. Even when CSI is funded by R&D, it must relate to CSR as CSR add more social value to it. In the case of SMEs, CSI must be linked with CSR because of limited funding. So, whether it is to implement CSR in an effective way, or CSI, the more advantageous and sustainable way is the integration of CSI into CSR. This study tries to conclude this simple relation between CSR and CSI, which can be examined empirically by upcoming research. Even in case of controversial industries CSI may be a game changer concept, while connecting with CSI. As CSI is "doing good while doing well", future researches can be carried out on the prospect of "doing well while doing bad" as coined by Miles and Angelis (2022), which may be possible with the integration of CSI in the CSR practices of controversial industries.

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