

**COMMUNITY INITIATIVES OF CORPORATE SOCIAL  
RESPONSIBILITY IN ENGINEERING ORGANIZATIONS IN  
MUMBAI: A STUDY OF WOMEN BENEFICIARIES**

**Thesis submitted to the SNDT Women's University in partial fulfilment of  
the requirements for the Award of the Degree of**

**Ph.D. in Social Work**

**by**

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**In February for the year 2018-2019**

## UNDERTAKING

I declare that the form and content of the above mentioned thesis are original and have not been submitted, in part or full, for any other degree of this or any other University or Institution.

Signature \_\_\_\_\_

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## **DECLARATION**

Certified that this thesis is a bonafide record of work done by Mrs. Asha Deepak Kori during the Period 2011-12 to 2018-19 at the Department of Social Work of SNDT Women's University, Mumbai. It is submitted in partial fulfilment of the requirements for Ph.D. Degree in 2018-19.

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## **List of Abbreviations**

AA	Accountability Audit
ASSOCHAM	Associated Chambers of Commerce and Industry of India
BCCI	Bombay Chambers of Commerce & Industry
BSE	Bombay Stock Exchange
BoP	Bottom of Pyramid
BPO	Business Process Outsourcing
BRR	Business Responsibility Reports
CCRs	Corporate Citizenship Reports
CEEC	Central and Eastern European Countries
CERIES	Coalition for Environmentally Responsible Economics
CII	Confederation of Indian Industries
CIIF	Confederation of Indian Industries Foundation
CPSEs	Centre Public Sector Enterprises
CRM	Cause-Related Marketing
CSR	Corporate Social Responsibility
CSOs	Civil Society Organisations
CSP	Corporate Social Performance
CSRs	Corporate Sustainability Reports
CSRRs	Corporate Social Responsibility Reports
DPE	Department of Public Enterprises
EFI	Employers Federation of India
EMAS	Environmental Management and Auditing Scheme
EPA	Environmental Protection Agency
ESG	Environmental Social Governance
EY	Ernest & Young
FICCI	Federation of Indian Chambers of Commerce and Industry
FMCG	Fast Moving Consumers Goods
FTAs	Free Trade Agreements
FSSAI	Food Safety and Standards Authority of India
GDP	Gross Domestic Product

GHI	Global Hunger Index
GRI	Global Reporting Initiative
GSEDS	Gujarat Socio-Economic Development Society
HDI	Human Development Index
HR	Human Resources
IAVEs	International Association for Voluntary Efforts
IFC-UNGC	International Finance Corporation United Nations Global Compact
IIMU	Indian Institute of Management Udaipur
ILO	International Labour Organization
ISO	International Standardisation Organization
KPMG	Klynveld Peat Marwick Goerdeler
MCA	Ministry of Corporate Affairs
MDGs	Millennium Development Goals
MNCs	Multi- National Corporations
NAFTA	North African Free Trade Agreement
NCSRH	National Corporate Social Responsibility Hub
NGO	Non-Governmental Organization
NIC	National Industrial Code
NSSO	National Sample Survey Organisation
OECD	Organization for Economic Co-operation and Development
OICI	Opportunities Industrialization Centres International
OHSAS	Occupational Health and Safety Assessment Series
PAT	Profit After Tax
PDCA	Plan-Do-Check-Analysis
PPPs	Public-Private Partnerships
SA	Social Audit
SAP	Social Action Programme
SCR	Sustainable Corporate Responsibility
SEBI	Security Exchange Board of India
SHGs	Self Help Groups
SST	Srinivasan Services Trust
TBL	Triple Bottom Line



TERI	Tata Energy Research Institute
TISS	Tata Institute of Social Sciences
TNS	Taylor Nelson Surlan
UK	United Kingdom
UNDP	United Nations Development Programme
UNGC	United Nations Global Compact
UNIDO	United Nations Industrial Development Organization
UNV	United Nations Volunteers
WBCSD	World Business Council for Sustainable Development

# CHAPTER 1

## INTRODUCTION

### 1.1 Introduction

Corporate Social Responsibility (CSR) has emerged as one of the key business trends since past few decades. Though relations between businesses and the society is one of inter-dependence, it was highly dominated by the former. This calls for a move to redefine and revisit this relationship from a holistic perspective. Responsible organizations, specifically in this global era have now broadened their sphere of work from attaining economic goals to cover environmental and social goals. One of the major criticisms of CSR as a business practice is, unlike that on the financial front, performance on the social and environmental front is severely riddled with contradictions (Akpan, 2006).

The broad rationale for a new set of ethics for corporate decision making, which clearly develops and upholds an organization's social responsibility, arises from the fact that a business enterprise derives several benefits from society. Therefore, it is imperative to give back parts of these benefits to the society. This clearly establishes the stake of a business organization in the good health and well-being of a society of which it is a part (Khanna & Gupta, 2011).

There are different ways in which the businesses have responded in respect of Corporate Social Responsibility (CSR) which could be broadly categorized as being 'proactive' or being 'reactive'. CSR as a social initiative is more of a proactive approach that enables companies to build strategies that enable communities to grow qualitatively alongside a business in short and long term (Chaudhri, 2011). Voluntarism is related to interactive and proactive strategic CSR initiatives. Hence, it should anticipate the dynamics of stakeholder expectations to capture the changed socio-environmental, political and technological situations and trends (Bhattacharyya, 2008). While pro-active approach may have evolved out of personal values, beliefs may be observed by the owner or the management at helm of affairs in an organization. It may also manifest as an urge among individual employees of an organization to give or share something with others.

Often driven by broader interests of owners, Indian businesses have a long tradition of social spending (Cantegreil, Chanana, & Kattumuri, 2013). There is a

strong cultural heritage that supports CSR engagement (Lee S. , 2010; Al-Hamadeen & Mousa, 2007).

Chairman of Wipro and the third richest man in India, Azim Premji had unarguably made the biggest philanthropic contribution in India till date. He has made a donation worth \$2 billion towards the upliftment of education in rural India. Many believe that history does not repeat. But the declaration that “one fourth of my wealth will be enough for my family” of the Billionaire Philanthropic, Anil Agarwal and his pledge that “three fourths of my wealth will be used to educate and provide nutrition to underprivileged children” are going to prove them wrong. As per 2012, he has net worth of \$3.5 billion and thus his philanthropic contribution would be more than \$2 billion. Vedanta is becoming the new face of corporate philanthropy in India (INDIA CSR, 2013).

On the other hand, the reactive approach may emerge to contain external pressures such as compensating for violating environmental standards and buffer the pressure from external groups such as NGOs or activists or nearby affected communities. Much of an economist’s thinking about distribution of the cost of corporate actions is involved with the concept of externalities (Farmer & Hogue, 1985). As used in economics, this term refers to the costs that are borne by persons outside the organization creating them. A classic case is a company that dumps its industrial wastes in a nearby river.

There is contrasting and conflicting behavior of corporate entities: on one hand they depict a healthy image through activities that benefit others as part of social responsibility. On the other hand, they violate legal requirements related to environmental, labor or humanity. These conflicting actions indicate that CSR for such companies is a kind of window dressing. This perception needs to be tackled by the corporate entities: CSR should be considered imperative to the business and manifested integrally into its functioning. This has drawn attention of the researchers, scholars as well as policy makers to look into the whole gamut of CSR.

There are numerous reasons for organizations engaging in CSR from contextual viewpoint especially at country level since it is a more localized issue.

CSR is a field in which practice is ahead of theory and research (Reddy, 2004) which is very much true in case of Indian history and is well demonstrated by Indian companies like TATA & BIRLA, though in philanthropic form. The Indian government is at the forefront and has specified CSR guidelines to move beyond a

philanthropic model of CSR. The government espouses a more expansive view of CSR that envisions the integration of social and environmental issues into business decisions, goals, and operations, and in interactions between corporations and their stakeholders (Afsharipour, 2011). All these aspects have culminated as India becoming first country to come up with a regulatory framework for CSR by introducing provisions under Section 135 of The Companies Act, 2013.

These modified regulations have impacted the policy modulation of corporate entities. The outcome is revisiting the ‘business and society’ relationship having ‘shared values’ (Porter & Kramer, 2006). It has compelled organizations to focus on these three aspects of CSR – i) Developing CSR as a separate activity within the organization with a professional approach ii) Moving from philanthropic CSR to formalized strategic CSR iii) Involvement of all the stakeholders and building alliances for a sustainable institutional framework for its execution, monitoring and impact assessment.

This thesis will empirically examine the practice of CSR from a holistic point of view to gauge challenges faced by the organizations and benefits, based upon framework depicting the process of CSR while reviewing literature in a step-by-step manner, and the way it is creating a positive impact on the society at large.

## **1.2 Corporate Social Responsibility**

CSR is comprehended differently by different people. Some perceive it to be a commitment of a company to manage its various roles in society, as producer, employer, customer and citizen, in a responsible manner. For others it is synonymous to Corporate Responsibility (CR) or Corporate Citizenship wherein organizations act as citizen bearing certain social responsibility or Social Action Programme (SAP). Corporate Social Responsiveness captured the social phenomenon of CSR focusing on management of social issues and subsequently its measurement being connoted as Corporate Social Performance (CSP). Of late, the term is being linked with Triple Bottom Line (TBL) reporting that essentially measures an enterprise’s performance against economic, social and environmental indicators in a sustainable manner (KPMG REPORT, 2008). Corporate citizenship, corporate social responsibility and now sustainability, and the ‘triple bottom line’ address a common theme: the relationship between business and society (Jonker & Witte, 2006). In recent years, in

India it has been termed as Responsible Business as prescribed in guidelines issued by Ministry of Corporate Affairs, in 2012. Thus CSR is understood in myriad ways.

CSR as a concept is multi-dimensional and its various dimensions could be broadly categorized as – Economic, Social, Political, Legal, Voluntary, Ethical and Environmental. It is seen among these, the essence of existence on this Earth pertains to environmental and social dimensions, while other dimensions arise through these. The CSR dimensions being addressed largely depend upon socio-economic and political context which varies according to a country, industry, type of firm and the philosophy of the organization among others. CSR can be described as “chameleon concept” as its definition and nature seems to change over time. Within and across countries different sectors have developed distinctive CSR trajectories, often reflecting respective balances of risk and opportunity, or market structure and ownership (Moon & Gond, 2011).

A key issue about CSR is brought forth by Windsor (2006) through a generalization that “corporate social responsibility, (CSR), is, regardless of specific labeling, any concept concerning how managers should handle public policy and social issues.” This summary helps to put CSR through the perspective of managers in corporate entities and helps them demarcate, albeit vaguely, the scope of CSR. Hopkins (2004) on the other hand, from a different viewpoint argues that CSR is “the ethical behavior of business towards its constituencies or stakeholders”. The former definition suggests CSR to be an issue which has to be “handled” just like any corporate activity, whereas the later brings forth the moral aspect. Both definitions are, as one may observe, are somewhat similar but differ significantly in their perspective on CSR (Bhave, 2009).

The most widely referred definition is of the World Business Council for Sustainable Development (WBCSD) that features in its publication “Making Good Business Sense” by Lord Holmes and Richard Watts. It defines “Corporate Social Responsibility as the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large” (Sarkar, 2005).

The above definition shows that focus of social responsibility is a social issue and has close association with business and society. It is also essential to understand that businesses are sub-system of bigger social system and both are interdependent.

Moreover, businesses are more dependent on society and the environment in which it operates for its resources that are both natural and human resources. It is the society or community which gives business a 'license to operate' in that environment. It is seen that the economic and environmental performances are measured as they are mandated. However, there is a need to focus on the measurement of social performance.

Wood (1991) in the following definition of CSR is more comprehensive and integrated both managerial and measurement aspect –

“A business organization’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programmes, and observable outcomes as they relate to the firm’s societal relationships”.

Principles of social responsibility are framed at the institutional, organizational, and individual levels. Processes of social responsiveness are shown to be environmental assessment, stakeholder management, and issues management. Outcomes of CSP are defined as social impacts, programs, and policies. Rethinking about CSP in such a manner points to vital research questions, which are yet to be addressed.

This study encompasses the above definition of CSR and is investigating into both managerial and measurement aspect. These include principles, processes, policies, programmes of CSR in private engineering organizations and their outcomes in terms of benefits derived by the beneficiaries. Carroll (1999) in his article on “Evolution of concept of CSR”, remarks that Wood’s definitional construct of CSR is broader and not a stand-alone perspective. It explicitly takes in account the outcomes or performance of corporate entities.

### **1.3 CSR – A holistic perspective in Indian context**

In Indian context, the need of the hour is that CSR has to be done to bring about social equilibrium so that we can minimize the widening gap between rich and poor that is 'haves' and 'have-nots'. Stiglitz says that 'redistribution' of income is one of the rationales for government intervention. “...competitive markets may give rise to a very unequal distribution of income, which may leave some individuals with insufficient resources on which to live”(Bhave, 2009). On similar lines erstwhile

Prime Minister Shri. Manmohan Singh has highlighted the need for people-centric and inclusive CSR approach (Lee S. , 2010).

The International Labour Organization (ILO) Declaration of Philadelphia 1944 (Constitution of ILO, I c), states that ‘poverty anywhere is a threat to prosperity everywhere.’ Confederation of Indian Industries report also point out that uneven distribution of benefits of growth which many believe, is the root cause of social unrest. Several companies have been quick to sense this anomaly, and have responded proactively while others have done so only when forced (Confederation of Indian Industries, 2013).

According to Nobel Laureate Amartya Sen, “Market forces alone are not sufficient for equitable distribution, and some sort of intervention is required, be it political or from business houses, towards society.” The government is taking responsibility to address these issues frequently but now corporate entities should also participate in this responsibility.

In a closed-door discussion on philanthropy hosted by Bill Gates, Azim Premji and Ratan Tata, where 40 wealthiest Indians gathered in Bangalore, Anu Aga, Director, Thermax said: “We need to realize that soon there will be unrest unless these problems are addressed. Hence, if not out of sensitivity, from selfish, enlightened self-interest, the haves have to do something”. Further the question was not ‘how much to give’, but ‘how to give’ in order to maximize social impact (Ghosh A. , 2012).

Bill Gates visited India to echo the philanthropic sentiment expressed in his 2008 speech during the World Economic Forum in Davos. In this speech, he challenged an audience full of the world’s leading businessmen and thinkers, stating:

*“The world is getting better, but it's not getting better fast enough, and it's not getting better for everyone. The great advances in the world have often aggravated the inequities in the world. The least needy see the most improvement, and the neediest get the least—in particular the billion people who live on less than a dollar a day(Zile, 2012).*

A stalwart in Indian business, Mr. Narayan Murthy, Chief Mentor Infosys says that, ‘*The need of the day is to ensure that we take the less fortunate Indians along with us. It is not sufficient if India is everywhere outside India, it has to be everywhere within India,*’ (Agrawal, 2008).

These business stalwarts aptly convey the message that the 'haves' will have to take care of 'have-nots' and inequities will have to be minimized to make the world a better place to live.

The following are some of the events and facts where corporate entities in India need to step in to take the responsibility to equate the disequilibrium caused in the society as well as some of their acts which has caused disruptions in social fabric of the society:

1. The Human Development Report 2015 released by the United Nations Development Programme (UNDP) unveiled that India has been placed at 130th position in the 2015 Human Development Index (HDI) among the 188 countries.
2. In September 2015, the Environmental Protection Agency (EPA) caught Volkswagen (VW) in a huge scandal that reportedly could cost the company as much as \$87 billion. The EPA uncovered that diesel-engine VW models sold in the United States had software installed allowing the cars to falsely pass emissions tests (Jha, 2015).
3. The latest Global Hunger Index (GHI) Report, 2017 mentions that India's GHI score is at the high end of the serious category, more than a fifth (21 percent) of children in India suffer from child wasting means, the share of children under the age of five who are wasted, that is, who have low weight for their height, reflecting acute under-nutrition.
4. Though India is one of the emerging and industrialized economy as per UNIDO's Industrial Development Report 2016, but it falls in lower middle-income category countries rated by countries and economies by income (United Nations Industrial Development Organization, 2015).
5. The 66th National Statistical Survey Organizations (NSSO) has indicated increased poverty in most of the states in India (National Sample Survey Organization, 2013). The 70th round of the NSSO Survey on Household Assets & Liabilities revealed a stark picture of inequality in India. The average value of the assets per household in rural areas was found to be 10.07 lakh while the corresponding value in urban areas was 22.85 lakh. The difference in the average asset holding of the top and bottom 10% was as high 50000 times in urban areas (Dabbudu, 2016).



6. Scandals by corporate is on rise for example Satyam scandal (2009), Lehman Brothers scandal (2008), Monsanto (2005) Enron (2001) etc., which has instigated the pressure groups to question businesses about their governance practices at the cost of the society.
7. According to the India Committee of the Netherlands and the International Labor Rights Fund, Monsanto also employs child labor. In India, an estimated 12,375 children work in cottonseed production for farmers paid by Indian and multinational seed companies, including Monsanto (ILRF, 2005).
8. In June 2015, the Food Safety and Standards Authority of India (FSSAI) banned the sale of Maggi brand of noodles saying it was “unsafe and hazardous” for human consumption after finding lead contamination beyond permissible limit and presence of taste enhancer monosodium glutamate (MSG). The Maggi noodles controversy has halted the consumption and Nestle India incurred huge losses as net domestic sales decreased by 20.6 per cent and net loss of Rs.64.40crore for the second quarter ended June 30, 2015, — its first quarterly loss in at least 17 years (Express News Service, 2015).

All the above incidents point out that the Indian corporate entities cannot remain isolated and shirk the responsibility for the externalities of their business operations. In fact, these corporate entities need to step forward and take a lead to act as social entrepreneurs by taking into account the societal and environmental implication, among others. Anita Joseph (2009) citing the eco-social perspective pointed out that the increasing poverty can lead to social and political instability which can affect every business as it operates within a variety of socio-political background. Against this backdrop, organizations need to re-examine their business and society relationship and practice CSR, irrespective of whether it is ‘proactive’ or ‘reactive’. They have to move from rhetoric CSR to a formal and professional CSR approach to derive its benefits in true sense.

In recent decades, in India, corporate philanthropy has taken the form of CSR and a slew of actions, ranging from cheque - book philanthropy at one end to high involvement employee volunteering programmes at the other end. This reflects a desire on the part of business to ‘return’ something to society. Further, CSR and giving back to the community will not be an add-on; instead, it will be an integral part of how you do business (Cantegreil et.al, 2013). This is being connoted as ‘shared value’ as defined by Michael Porter of Harvard Business School. CSR has moved

from ideology to reality and represents an important dimension of contemporary business practices (Maon, Lindgreen, & Swaen, 2009).

One of the important propositions made by Keith Davis in his paper on Carroll's collection – 'Five Propositions for Social Responsibility' states: "Beyond social costs, business institutions as citizens have responsibilities for social involvement in areas of their competence where major social needs exist." This is a manifestation of the wider role expectation from a macro perspective which needs to be demonstrated by corporate entities in coming years (Reddy, 2004).

With this understanding, there is a need to revisit CSR practices and develop CSR strategies and policies while identifying key building blocks for initiating and developing the CSR programs that are socially sensitive and responsible. Forget (2012), observed an asymmetric effect, with entrepreneurs having more to lose from unsustainable practices than to gain from sustainable ones. Therefore, organizations need to be extra cautious in CSR activities and should have a planned and structured approach for a win-win situation for both businesses and society with long-term perspective.

#### **1.4 Significance of research**

According to Indian Institute of Corporate Affairs, a minimum of 6,000 Indian companies will be required to undertake CSR projects in order to comply with the provisions of the Companies Act, 2013 with many companies undertaking these initiatives for the first time. Further, some estimates indicate that CSR commitments from companies can amount to as much as Indian Rupees 20,000crore. This combination of regulatory as well as societal pressure has meant that companies have to pursue their CSR activities more professionally (Confederation of Indian Industries, 2013). This research aims to contribute in the following five ways-

- 1) Firstly, this study is carried out at private organizations to gain insights into their CSR processes and practices. There is a strong rationale that private sector was more involved in CSR activities than the public and government sectors (Khanna & Gupta, 2011) and can provide financial support, technical know-how and have influence on stakeholders.
- 2) Secondly, the engineering sector is the largest contributor among all industrial sector to India's GDP. It also employs the largest workforce. Hence this sector is chosen for the study. There is a dearth of industry-specific studies being

conducted in India. In addition, Moore (2001) provides a number of reasons for focusing on a single industry. These include the uniqueness of internal capabilities and external pressures, the level of public visibility and the diverse stakeholder configurations inherent in an industry (Barker, Ingersoll, & Teal, 2013). This industry specific focus will help in understanding common issues addressed by companies which will explore whether their CSR focus emanates from the core of business activities. Many industry associations and international organizations have adopted CSR guidelines and created industry specific how-to primers (Sagebein & Whellams, 2010).

- 3) Thirdly, this study tries to find out whether the organizations are moving from philanthropic giving to formalized and structured CSR approaches. Peter Drucker, 2001 wrote that unrelated CSR activities undertaken by firms could be ineffective and inefficient (Agrawal, 2008).
- 4) Fourthly, a National CSR Hub (NCSRH) is constituted by Department of Public Enterprises (DPE) in collaboration with Tata Institute of Social Sciences (TISS), Mumbai to collectively carry out CSR programs by Public Sector Units on a larger scale. Similarly, private sector can also join hands to carry out CSR movements beneficial to society on a sustainable basis, which will make this Earth a desirable place for future generations. Further, lack of consensus often results in duplication of activities by corporate houses in areas of their intervention. This results in a competitive spirit between implementing agencies rather than building collaborative approaches on issues. This factor limits companies' abilities to undertake impact assessment of their initiatives from time to time (Berad, 2011). Therefore, this study on private companies in engineering sector will be of significant importance for convergence of various CSR initiatives and bring consensus for its implementation to have effective impact.
- 5) Fifthly, studying the impact of CSR initiatives on women beneficiaries will highlight the need to give importance to measure the outcomes of such initiatives to have meaningful CSR interventions.

CSR is multi-disciplinary and multi-dimensional in approach. With more companies getting covered under the ambit of law due to recent amendments in The Companies Act, 2013, this study will not only provide an insight for other engineering companies to follow but would also contribute to the CSR discipline from

organizational types perspective of CSR in Indian context. This study will explore CSR practices from industry specific point of view and help provide knowledge to academicians, policy-makers, practitioners and researchers in the field of Corporate Social Responsibility.

### **1.5 Research questions**

- 1) In what manner are private organizations carrying out CSR activities in the context of engineering industries in a developing country?’
- 2) To what extent different stakeholders are involved in CSR activities?
- 3) Do employees also contribute towards CSR initiatives of their companies?
- 4) What are the reporting practices adopted by companies in respect of conduct of CSR activities?
- 5) In what way companies are contributing for uplift of weaker sections of the society?

### **1.6 Scope of the study**

CSR practice is very much contextual not only from country point of view but also from type of organization point of view. Hence there is dearth of such studies being done from industry specific perspective. In the Indian context, when it comes to setting up of the industrial area, the focus is more towards cluster approach in the sense that the engineering industries will be set up in a particular area and hence this will further necessitate integrated approach towards CSR for the nearby residing community though not necessarily in all cases.

Furthermore, CSR activities carried out by private organizations varies in their objectives, origin, coverage areas and mechanisms for implementation. The issues addressed by the organizations varies from maintaining environmental standards; labour standards like health and safety issues; community development initiatives like health, education, water; donations during natural calamities; women empowerment; welfare for underprivileged etc.

As already mentioned, there are mandatory regulations related to environment and labour standards. Now the time has come to follow regulations pertaining to society at large being mandated by the latest amendment in The Companies Act, 2013.

The scope of this study would be divided as per the following aspects of CSR –

1. CSR as a process will include CSR models, CSR policy, budget, benefits and challenges of CSR in the select organizations.
2. Areas of community initiatives under CSR and the institutional framework adopted by private engineering organizations. Employee volunteering in CSR initiatives which is a growing phenomenon in the whole gamut of CSR.
3. Impact of CSR initiatives on beneficiaries.

### **1.7 Outline of research (Chapter Scheme)**

The thesis is organized into following chapters in a systematic way.

**Chapter 1** : This chapter deals with an introduction to the thesis inscribing concept of CSR, the perspective of CSR in the Indian context, significance of this study, research questions to be answered in the process and the scope of the study.

**Chapter 2** : An overview of the literature is presented in this chapter, which included the theoretical and conceptual framework of CSR beginning from framing CSR policy, models of CSR, benefits of CSR, areas of CSR activities and institutional framework for its execution, adopted for and structured the research studies done so far to identify the research gaps and develop objectives and hypotheses for the study. The two areas covered are corporate social responsibility and women empowerment.

**Chapter 3** : This chapter constituted the research methodology adopted in the present study for both Phase I and Phase II encompassing the rationale of the study, the research design, conceptual framework on which the structured interview schedule was prepared and hypotheses were framed, research design and techniques of data and chi-square test.

**Chapter 4** : This chapter deals with the Phase I in which descriptive study is carried out to study the CSR practices from a holistic perspective in engineering industries in Mumbai, accommodating all the stages for carrying out CSR. It is divided into seven sections analysed using descriptive statistics and six hypotheses are being tested using t-test analysis.

- Chapter 5** : An attempt is made in this chapter to find the outcome of CSR practice on the intended beneficiaries. The current study presents a study of women beneficiaries by measuring the outcome of women being trained under livelihood programme of CSR, in terms of total empowerment of women using economic, social, mobility and community indicators.
- Chapter 6** : The findings and discussions of the study are enclosed in this chapter made available to the academicians, practitioners, policy makers, and researchers.
- Chapter 7** : The discussions of the results in this chapter pertains to the major contributions of this study and the way in which it is related to earlier studies done.
- Chapter 8** : The last chapter on conclusion deals with the concluding comments, recommendations, limitations of the study and areas of future research.

## **CHAPTER – 2**

### **REVIEW OF LITERATURE**

#### **2.1 An Overview**

This chapter deals with review of literature from theoretical as well as empirical perspective. It is important to understand the genesis of the term ‘Corporate Social Responsibility’ so that its practice becomes more meaningful and relevant with changing scenario. There is a close nexus between business and society which are complementary to each other. The theoretical perspective will deal with the evolution of CSR, construct of CSR definition, theories of CSR and CSR in India- A historical trajectory. The empirical studies will discuss about CSR models, policy of CSR, benefits of CSR, focus areas of CSR initiatives, employee volunteering under CSR, CSR reporting/disclosures and studies on impact of CSR.

#### **2.2 Business and Society**

‘What comes from the people must go back to people many times over.’

- JRD Tata

The form of giving had changed from time to time, place to place, thing to thing as the civilization has progressed. This study is in the context of business and society, and the question is what business gives to society as well as what society gives back to business. Business and society both are interdependent: the later gets affected by the way the business is being done while the former owes a lot or rather depends upon the society to secure its resources - both human resources and natural resources from the environment in which it operates. In return, a business provides goods and services to the society and earns profits that are disproportionately shared among its various stakeholders. Hence, a question arises whether the business is taking the responsibility to protect interests of all. ‘Are businesses fulfilling the social responsibility of giving back many times more?’ Of course, yes, like we have TATA, BIRLAS, INFOSYS, WIPRO, to name a few, that are executing corporate social responsibility. But the scope is limited to these few business houses only, which requires a large notional extension to many more businesses.

The society is facing lot of social evils like poverty, unemployment, illiteracy, poor health & hygiene, etc. Hence, business enterprises are under an obligation to do good for their customers, workers, and the government that protects and allows them

to enjoy and utilize the resources of society (Sarkar, 2005). In recent past, it has been observed that there is increasing number of incidences of companies exploiting natural resources and human resources. As we see, uneven exploitation of nature has resulted as Global Warming in the case of natural resources. Widening income gap has become an area of concern in case of human resource which had led a country like India into a miserable state.

India ranks 134 on the list of 183 countries on World Bank's index of 'Ease of Doing Business'(Vyas, 2012). On one hand we are looking forward to becoming a super economic power. On the other hand, data based on the 66th consumption expenditure survey by the NSSO (India), the ratio of per capita income between the top 15% and bottom15% of the population has risen from 3.9 in 2004-05 to 5.8 in 2009-10 in rural areas and from 6.4 to 7.8 in urban areas, indicating the inequality between the two groups is on the rise (Vyas, 2012). The rich are becoming richer while the poor are becoming poorer. Is it only the government's responsibility to look after the poorer section of the society? The Central government of India, through its Five Year Plans has initiated many actions to take care of the weak and underprivileged sections of the society. But it was unable to eradicate social problems. Hence there is a need for the private sector to shoulder this responsibility, which is earning large profits.

Business forms a part of social system in which both business and society are interdependent, the former being more dependent on the latter for its functioning. The social responsibility doctrine holds that firms are surrounded by various constituents or interest groups, each having some call on the firm's resources or energies (Elkins & Callaghan, 1975). Shareholders hold no special status in this doctrine, sharing importance with labour, government at all levels, customers, neighbours, suppliers, minority groups, other financial factors etc.

The economic function and contribution of business is foremost in the minds of business leaders– whether their definition of the purpose of business is broader (serving society) or narrower (products that meet customer needs). The focus needs to be on “how” these total economic and societal benefits are achieved, whether they are fairly distributed or accessible, whether there is a reasonable balance between and among stakeholders, what negative side effects (externalities) occur along the way and whether or how those are managed (Center for Ethical Business Cultures, 2010). As used in economics this the term 'externalities' refers to the costs that are borne by



persons outside the organization creating them. A classic case is a company that dumps its industrial wastes in a nearby river (Farmer & Hogue, 1985). There is also a need to define how decisions are made and who has a voice in those decisions, what is the appropriate relationship between the public and private sectors, how companies are governed and held accountable (Center for Ethical Business Cultures, 2010).

Canon states that business exists primarily to produce the goods and services needed by the society. But:

“[a] the same time, business depends for its survival and long-term prosperity of society for providing resources such as people, raw materials, services, infrastructure – which it needs to convert inputs into profitable goods on services. Business relies on society supplying a means of exchange-typically money-to allow it to convert the goods it produces into assets. Without a legal, judicial and policing system, a business cannot be certain that it is safe to enjoy the rewards of enterprise. Trade agreements and defense are needed to ensure long-term, stable trading conditions. These in turn, depends on all the members of the society supporting values and norms it endorses.”

Business enterprises are an inseparable and the integral part of every society. This offers them not only an opportunity and a favourable atmosphere to magnify the quantum of their profits as more as possible but also an unflinching scope of accelerating business activities to grow and prosper by exploiting and consuming valuable and scarce resources of the society (Sarkar, 2005).

David Linowes argues, society is dependent upon businesses, but more importantly, businesses are dependent upon the society. The distinction between being dependent and being a dependent may seem subtle, but it is crucial. Linowes (1974) makes the point that, ‘A corporation cannot realistically or rationally divorce itself from society’. ‘Socially constructive corporate action’, he argues, reflecting many commentators of the time ‘will in the long run benefit all society. Irresponsible action – or inaction – will boomerang to harm business as well as the non-business sector.’ The recent Maggi noodles controversy of Nestle India is an example of customers as one of the stakeholders that can halt its business and disrupt their corporate image as well as credibility.

The business and society approach explicitly integrates contextual concerns. A company is empowered by the society to produce and make profits. But in order to prove its legitimacy, it has to behave responsibly towards that society by striving to improve the situation of everyone, considered individually or collectively (Koleva,

Nathalie, David, Patricia, & Marasova, 2011). The well-known model of levels of responsibility elaborated by Carroll (1979) details links between the company and a society. The level of economic responsibility (making profits) is the basic one. It supports the level of legal responsibilities (obeying law, respecting rules of the game). The third level defines ethical responsibilities, related to justice, loyalty and non-harmful activity. Finally, the discretionary level is linked to philanthropy (bringing different resources to society, improving the quality of life).

A very novel investigation on CSR proved that CSR initiatives create value when they are properly aligned with local residents' pro-social attitudes (Attig & Brockman, 2017).

### **2.3 Evolution of CSR**

CSR has been used synonymously with other concepts like corporate citizenship, corporate governance, social responsiveness, social accountability, and lately as responsible business in the guidelines prescribed by the Ministry of Corporate Affairs, Government of India in 2012. Every company is trying to become a good corporate citizen by showing good citizenship behaviour in a sustainable manner. CSR has been assumed by corporate entities in various forms as per their convenience for their own benefits: it was more in the philanthropic form like giving donations, for example donating for mitigating a natural calamity, than a strategic effort by integrating CSR with business itself.

Prior to conceptualization of CSR, many businesses practiced it in different ways. Morrell Heald wrote the only comprehensive history on this topic – “The Social Responsibilities of Business: Company and Community 1900 - 1960” (published in 1970). Heald focused not on the theory of social responsibility but on “how businessmen themselves have defined and experienced it.” In particular, he looked at their policies and practices to tell the story. Heald notes that the “trusteeship concept” of business leadership and responsibility was enunciated nearly a quarter century before World War II. Indeed, Andrew Carnegie offered an even earlier statement of the trustee or stewardship concept in June 1889 in his North American Review article titled “Wealth.” In 1906, Yale president Arthur Hadley advised business leaders to remember that they are also trustees of the public interest and to align their sense of ethics and obligation accordingly. In the 1920s, the trusteeship concept emerged boldly in the words and practices of Owen D. Young, chairman, and Gerard Swope,

president of the General Electric Company. In their eyes, shareholders were the only one constituency to whom business leaders were responsible. As Young puts it in 1926, public and employees ranked ahead of shareholders. Young and Swope envisioned and sought to build partnerships and cooperation between business, labour, government and community – not the open hostilities (Center for Ethical Business Cultures, 2010).

Bowen (1953) was a pioneer in delineating the social responsibilities of businessmen,' stating that corporate social responsibility “refers to the obligations of businessmen to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Bowen, 1953) his was a landmark initiative to define the concept, and earned Bowen the designation “Father of Corporate social responsibility” (Carroll, 1999).

Milton Friedman (1962) stated, the ethical paradigm for business eloquently and succinctly in *Capitalism and Freedom*: ‘There in one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of its games, which is to say, engages in open and free competition without deception or fraud.’ As an economist he said – “the business of business is business”. The underlying object of this argument is that the aim of business is optimum utilization of its resources and if everybody in business does that the society is most benefited (Jatana & Crowther, 2007).

It is to be noted here that many people has criticized Friedman that he has stressed on business but they fail to appreciate his later comments “business within rules of games and without deception and fraud”, which succinctly meant ethical business and being honest to the society which it serves.

Archie Carroll (1977) has brought together some of the leading thinkers and writers in the area in a collection of essays entitled ‘Managing Corporate Social Responsibility’, published in 1977. Keith Davis in his 1975 paper in the Carroll collection, ‘Five Propositions for Social Responsibility’, and stated that all of these propositions, in one way or another, have become central to the corporate social responsibility discussions, as they have developed over the years. The five propositions are as follows:

1. The first proposition is that the ‘social responsibility arises from social power’ (Davis, 1997:57).

2. The second is that business ‘should operate as a two-way open system with open receipt of inputs from society and open disclosure of its operations to the public’.
3. The third is that ‘social costs as well as benefits of an activity, product or service should be thoroughly calculated and considered in order to decide whether to proceed with particular activity or not’.
4. The fourth is that the ‘social costs of each activity product or service should be priced into it so that the consumer (user) pays for the effects of their consumption on society.’
5. The fifth is that ‘beyond social costs, business institutions as citizens have responsibilities for social involvement in areas of their competence where major social needs exist.’ This last proposition is one of the earliest (though not the first) when the idea of corporate social responsibility is seen as an act of corporate citizenship.

Davis explains that, ‘The fifth proposition is essentially based on the reasoning that business is a major social institution and hence should bear the same kind of citizenship costs for society that an individual citizen bears (Reddy, 2004). It pointed out that CSR needs to emanate from their core business without expecting any benefit and is to be embedded in all policies and practices of their operations. Writing at a similar time, Dahl (1972:18) states: “.....every large corporation should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified in so far as they serve public or social purposes” (Jatana & Crowther, 2007).

Dr. R Edward Freeman’s (1984), “Strategic management: A Stakeholder Approach” propagates theory of stakeholders in business. This book by Dr. Edward, a US-based Professor in Business Administration, changed the way scholars and business practitioners think about business ethics. He introduced sentiments of ‘business first’ while articulating this theory, and called upon leaders to serve their stakeholders, since they hold the key to the firm’s survival. The following four quotes extracted from different sections of his book underscore this key point:

- i. We must not leave out any group or individual who can affect or is affected by the organisation’s purpose, because that group may prevent our accomplishments.
- ii. The more we begin to think in terms of how to better stakeholders, the more likely we will be to survive and prosper over time.

- iii. We need to worry about the enterprise level strategy for the simple reason that corporate survival depends, in part, on there being some 'fit' between the values of the corporation and its managers, the expectation of stakeholders in the firm, and the societal issues which will determine the ability of the firm to sell its products.
- iv. Regardless of the underlying reasons, organisations which ignore their stakeholders are in for big trouble (Agrawal, 2008).

Banerjee (2006) discusses the distinction between a 'social issue' and a 'stakeholder issue'. According to Clarkson (1995), a particular society determines what a social issue is and the representative government enacts appropriate legislation to protect social interests. Hence there is a test of whether an issue is social or not is the presence or absence of legislation. Thus health and safety, equal opportunity and environmental issues are social issues because legislation exists. This is an unsatisfactory argument because it fails to address the fact that segments of society are legislated against. For instance in the case of indigenous communities throughout the world, legislation designed to protect their rights is often a legacy of colonialism that is regulated by neo-colonial modes of control by neo-colonial institutions. If there is no legislation the issue becomes a 'stakeholder issue' that has to be addressed at the corporate level. Mitchell, Agle and Wood (1997) develop a framework for identifying and ranking the stakeholders in terms of power, legitimacy and urgency. If a stakeholder is powerful, legitimate and urgent then it needs immediate attention.

In 1990's there was an emergence of 'Triple Bottom Line' coined by Sustainability Limited, an international business consultancy, founded in 1987. At its broadest, the term is used to describe the whole set of values, issues and processes. John Elinkton, in his *Cannibals with Forks, "The Triple Bottom Line of Twentieth Century Business"*, develops the concept of the triple bottom line in terms of economic prosperity, environmental quality and social justice (Reddy, 2004) which may be referred as Triple Corporate Responsibility.

At global level many organizations started attending the issue of corporate social responsibility and hence it became imperative for the member countries to follow the suit. OECD released its first guidelines on CSR in 2001 for its member countries with voluntary initiatives. The UN Global Compact laid down the standards pertaining to human rights, labour standards, environmental standards and bribery which the member organizations have to comply to enter into international trade.

Schuz (2013) discusses about Sustainable Corporate Responsibility (SCR) where he argues that the Triple-Corporate Responsibility model described so far, still misses the dimension of sustainability. While the different scopes of the former are more related to space (e.g: How far does responsibility reach on this planet?), the latter introduces the dimension of time. Time comes in, when it is considered how long responsible actions should last or be sustained. We can refer to the term “sustainability” as it was defined 1987 by the Brundtland Commission: “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs”(United Nations, 1987).

Some perceive CSR to be a commitment of a company to manage its various roles in society, as producer, employer, customer and citizen in a responsible manner. For others it is synonymous to Corporate Responsibility (CR) or Corporate Citizenship or Social Action Programme (SAP) or Sustainability. Of late, the term has also been linked with Triple Bottom Line Reporting (TBL) which essentially measures an enterprise’s performance against economic, social and environmental indicators. Discourses on CSR suggest that many definitions of CSR exist within the business community, and CSR continues to be an evolving concept, with no single definition that is universally accepted (KPMG & ASSOCHAM, 2008).

## **2.4 Definition of CSR**

The debate about definition of CSR is made by a number of authors. It said to be debatable, controversial, critical. But the fact is that CSR is such a wide concept that it is being interpreted in different ways and is a multi-dimensional concept. To some extent an attempt was made by Alexander Dahlsrud (2006) in his content analysis of 37 definitions. He has categorized CSR mainly into five dimensions – economic, social, legal, ethical and philanthropic dimension. There was a similarity found in the content of definitions and variations was due to social construction pertaining to specific context. Rather than entering into arguments of which definition of CSR is more appropriate, it needs to be understood that CSR is a practice which is bound to differ when it comes to execution. It has no clear boundaries, nor an agreed definition(Robins, 2005)

Isa(2013), in his research hypothesis proposed that CSR has a multidimensional formative construct made up of eight dimensions: a) process; b) policy; c) values; d) environment; e) personal; f) profit; g) people; h) political.

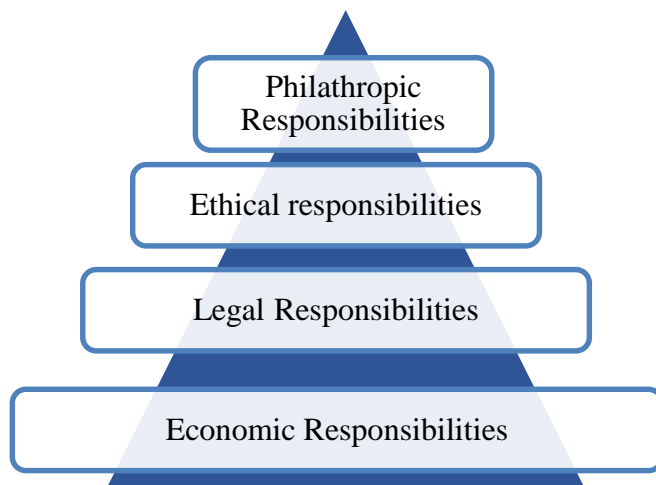
According to the white paper on “Corporate Social Responsibility- towards a sustainable future” by KPMG in India, the following three definitions are widely accepted (Kumar et.al, 2008) –

**Definition 1:** Philip Kotler and Nancy Lee (2005) define CSR as “a commitment to improve community well-being through discretionary business practices and contributions of corporate resources” whereas Mallen Baker refers to CSR as “a way companies manage the business processes to produce an overall positive impact on society.”

**Definition 2:** According to World Business Council for Sustainable Development “Corporate Social Responsibility” is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large”.

**Definition 3:** Archie Carroll in 1991 describes CSR as a multi layered concept that can be differentiated into four interrelated aspects – economic, legal, ethical and philanthropic responsibilities depicted in the figure 3.1. Carroll presents these different responsibilities as consecutive layers within a pyramid, such that “true” social responsibility requires the meeting of all four levels consecutively.

FIGURE 2.1: CARROLL’S SOCIAL RESPONSIBILITY PYRAMID



The pyramid model has been illustrated in the form of a hierarchical construct and, hence, the order of importance is maximized in the case of economic responsibilities and goes on decreasing as the responsibilities shift from legal to ethical and finally to philanthropic(Kanji & Agrawal, 2016).

After examining the above mentioned definitions it is seen that CSR is a multi-functional/ disciplinary as the corporate entities are required to perform economic, social, legal, philanthropic functions/ discipline and is also extended to spirituality. Its multi-layered/ staged concept is observed by Bowen who states that companies in first place, need to have policies in place of social responsibility aligned with the business, followed by managerial decisions which has to be in the interest of its stakeholders, and lastly the actions which is nothing but the areas in which activities are to be carried out in the welfare of larger part of society.

Further Archie Carroll's social performance combines social responsibility and social responsiveness to form social action approach. The corporate body responds differently in different situations and the phenomenon that unfolds, could either be one or more combination for four instances given below. Carroll thereby tries to posit a single theory encompassing social principles, processes and policies. In doing so he maintains that corporate policies and decisions can reflect one of these four stances (Makkar & Pahuja, 2013):

- Reactive : the company responds to an issue after its goals come under threat
- Defensive : the company acts to ward off challenge.
- Accommodative : the company falls in line with public opinion.
- Proactive : the company anticipates demands that have not yet been made on it by social forces.

In this context, Davis' Iron Law of Responsibility (1960) can be mentioned, as it also rejects economic responsibility as the first and foremost priority. According to this law, a business, although created for profit-making, is actually a social creation and in order for it to survive and thrive, the society must be willing to support and endure it. Such a support from the society can only be earned through the responsibilities and obligations it fulfills (Kanji & Agrawal, 2016).

According to Ackerman's model, there are four phases in the development of the social responsiveness of a company. In phase one the top management recognizes



the existence of social problem which deserves the company's attention and acknowledges the company's policy towards it by making an oral or written statement. The second phase is characterized by the company appointing staff specialists or external consultants to study the problem and suggest ways of dealing with it. The third phase involves implementation of the social responsibility programmes / projects. The fourth phase includes evaluating the projects by addressing the issues (Ackerman & Bauer, 1976). Other parameters and constraints of CSR activities did not come under the purview of this model (Kanji & Agrawal, 2016). The model discusses more of operationalization of CSR.

This shows that there is variation in the way corporate view CSR and accordingly their CSR performance gets rated by the stakeholders. William E. Halal's return-on-resources mode of corporate performance recognizes the fact that no corporate social posture will be value-free, and this is what makes the corporate social responsiveness a tremendously difficult task. He points out that a firm can only attempt to unite the diverse interests various social groups follow to form a workable coalition engaged in creating value for distribution among members of the coalition. Beyond a certain level of economic activity the social issues at stake may become conflicting. For example, large spending for social cause may affect the profitability of the firm which could have implications for the stake holders and the future of the firm (Cherunilam, 2009).

Further, Donna J. Wood (1991) in her paper on "Corporate Social performance (CSP) revisited", discussed theoretically about the importance of actions and outcomes rather than the policies and processes and connotations, and demystified that CSP is not what responsible companies do, but irresponsible companies do not do, rather every firm can be evaluated on its social performance, and a firm's social performance can be negatively or positively evaluated. The CSP model is broadly based on three components – firstly, principles of social responsibility framed at institutional, organizational and individual levels; secondly, processes of social responsiveness through environmental assessment, stakeholder management and issues; and thirdly, outcomes of corporate behavior in terms of social policies, social programs and social impacts. The following table depicts the components of Wood's CSP Model.

The Corporate Social Performance Model

Principles of corporate social responsibility:-

- Institutional principle: legitimacy
- Organizational principle: public responsibility
- Individual principle: managerial discretion

Processes of corporate social responsiveness:-

- Environmental assessment
- Stakeholder management
- Issues management

Outcomes of corporate behavior:-

- Social impacts
- Social programs
- Social policies

Her model of CSP in 1991 was a breakthrough in the conceptualization of CSR and the citation analysis revealed that her framework is still a state of art. The principle of legitimacy and public responsibility rests on social contract premise and principle of managerial discretion is evidently based on moral agency (Pierick, Beekman, Weele, Meeusen, & Graaff, 2004). She presented a more practical and managerially useful model (Lee, 2008) which dealt with theoretical, managerial and practical aspects of CSR.

Clarkson in 1995 applied the stakeholder model to his ongoing research on CSR. Based on his empirical research experience, he makes a few enhancements to the model to adapt it better for the CSR field. First, he argues that it is necessary to distinguish between stakeholder issues and social issues. Social issues are defined as sufficiently substantial public issues that prompt eventual legislation or regulation. If no such legislation or regulation exists, it may be a stakeholder issue, but not necessarily a social issue. Once the nature of issues is identified, he then argues that it is necessary to define appropriate levels of analysis (institutional, organizational and individual). Only then, can managers effectively analyze and evaluate the social performance of the corporations and managers (Lee, 2008).

Lantos' (2001) distinguished between three types of CSR, which he referred to as ethical, altruistic and strategic. Ethical CSR is morally mandatory and goes beyond fulfilling a firm's economic and legal obligations, to its responsibilities to avoid harms or social injuries, even if the business might not benefit from this. Altruistic (humanitarian, philanthropic) CSR involves contributing to the common good at the possible, probable, or even definite expense of the business. Strategic CSR—the

fulfillment of a firm’s “social welfare responsibilities”—is, however, admirable since it creates a win-win situation in which both the corporation and one or more stakeholder groups benefit.

Beyond the above mentioned models the further extension is strategic CSR model in this era, it is essentially the integration of CSR activities with business i.e., the CSR activities conducted needs to be related in the core area of the business and will be on sustainable basis. This may include aligning their expertise with the social needs, which is engaging in activities closer to its operation (Singh, 2010).For example, microfinance could be done by the Banking industries, vocational training can be taken up by the Engineering industries and similarly housing can be done by the Construction industries for the needy and under privileged section of the society. The above mentioned era of different models reflects the need of the hour during that particular era.

There appears to be a dichotomy of approaches or motivations: strategic vs altruistic underlying all the CSR literature. Dima Jamali (2007) has given following CSR framework, a modification over Carroll’s framework-

FIGURE 2.2 : PROPOSED DISTINCTION BETWEEN MANDATORY AND VOLUNTARY CSR



What distinguishes strategic CSR and altruistic CSR is the motive of the managers adopting CSR. If the motive is gaining some kind of advantage for the

company and could be a win-win situation both for the organization and the community, then it is strategic CSR and absence of any such motive would classify the CSR programme as altruistic CSR.

Philanthropic CSR does not benefit companies and is also not sustainable in the long run (Bhattacharyya, 2008). Strategic CSR activities will help to improve business in the long run and will ensure its sustainability.

The Triple Bottom Line (TBL) Model proposed by Ellington in 1997 has three dimensions of CSR- People, Planet and Profit which came in limelight lately. This model indicates the necessity of creating a balance between three interrelated dimensions. TBL gave an input to the corporate reporting on economic, environmental, and social dimensions of business activity (Raczkowski, Sułkowski, & Fijałkowska, 2016).

The concept of DNA of CSR 2.0 is an integration of Stakeholder Theory and Sustainable Development. DNA of CSR 2.0 model combines the concepts of Connectedness “C”, Scalability “S”, and Responsiveness “R”, along with Duality “2” and Circularity for “0”. Connectedness is about expressing multi-stakeholders relationships; Scalability indicates that CSR programs must be carried out by a company on a big scale and for a long-term duration; Responsiveness represents that a company must be responsive to deliver the needs of the community; Duality captures company’s responsibility not only to economic aspect but to economic and social aspects as well. Finally, Circularity confirms the concept of sustainability (Visser, 2011).

Practitioner-Based Model of Societal Responsibilities describes managers’ view of CSR (Pedersen, 2006). For example, some of them view CSR in a reactive approach that CSR is carried out merely to comply with responsibility and avoid risk, while the others take the proactive approach to perceive CSR as an effort to make wider changes in society. While Practitioner-Based model builds on Stakeholder Theory, it does not take all stakeholders’ interests as equally important and views CSR as a part of core business activities of a company where the managers perceive that employees and customers are more important than the other stakeholders.

Gholami (2011) develops Value Creation Model from the Stakeholder theory that describes the value creation for an organization and society that results from the mutual dependence between them due to the linkage between CSR and corporate performance including financial and non-financial performance.

The Model of Consumer Driven Corporate Responsibility is coined by Claydon (2011) influenced by Carroll's Pyramid Model having thrust on economic aspect, amalgamates concept of sustainability from the Sustainable Development Theory. This model shows a cycle that CSR adopted by a company will lead to the increased customer base which in turn means profitability and further leads to a greater reputation which can increase customer base.

Social responsibility also requires the responsibility towards future and towards future member of the society (Crowther & Aras, 2008). The concept of CSR has been extended to sustainability because conductance of CSR should not be a onetime activity or only short-term activity but should be on a sustainable basis. CSR is but one of the tools of one of the multiple actors (the firm) in an ecosystem of governance that can foster for sustainable development under the right conditions. The intention and the mechanisms for the firm to behave ethically and responsibly at home and abroad in relation to its stakeholders and society at large will always be needed. But we must explore ways to leverage the dynamics of other player in the CSR institutional framework in order to achieve optimum development results (Sagebein & Whellams, 2010).

The different models discussed so far has given an insight that the dimensions included therein and the preference given to a particular dimension may get limited or vary due the organization type, industry type, country culture, and stakeholder response, manager's perception so on and so forth.

## **2.5 Theories of CSR**

The CSR concept has its theoretical foundations in the stakeholder theory, legitimacy theory, and social contract theory. The Stakeholder theory proposed by Freeman (1984) provided a definition of stakeholders asserting it as any group or individual "who can affect, or is affected by, the achievements of the organization's objectives" and hence the stakeholders have a right not to be treated merely as a means to an end, and must be able to participate in the direction of the firm in which they hold a stake.

Garriga and Mele (2004) have classified the existing theories on CSR in four groups given below:–

#### Instrumental Theories -

CSR is seen only as a strategic tool to achieve economic objectives and thereby, wealth creation. It supports any activity (acting without deception and fraud) that will maximize the shareholder value. Cause-Related Marketing (CRM) also falls under this category. Typical CRM activities include musical concerts, art exhibitions, or literacy campaigns. This is a win-win situation, as both the company and the charitable organization benefits from the program. In this case the company focuses on the areas of their interest rather than the needs of the community and in the manner CSR derives benefit for the businesses.

#### Political Theories –

This looks at the relation between businesses and the society in terms of power. In the 1960s, K Davis was one of the first to explore the power that businesses had in a society. He contended that any business is a social institution and must use power responsibly. With globalization some large multinational corporations became more powerful than governments. Although the idea of a firm as a ‘citizen’ was not new, it was looked at now with renewed interest. The term ‘citizen-ship’, taken from political science, is at the core of the notion of ‘corporate citizenship’. In spite of the differences among theorists, they converge on a strong sense of business responsibility towards the community, partnerships and consideration for the environment.

#### Integrative Theories –

This group proposes that businesses ought to integrate social demands. In 1970s, the approach focused on social responsiveness and processes to manage them within the organization. The concept of “social responsiveness” was soon expanded with the idea of “Issues Management”. This attempts at minimizing surprises which accompany social and political change by serving as early warning for potential threats and opportunities.

#### Ethical theories –

They look at the ethical aspect of the whole for example human rights. In recent years, some approaches based on the human rights were proposed for CSR. One of them is the UN Global Impact, which covers nine principles in the area of human rights, labour, and environment. This was presented by Kofi (erstwhile UN Secretary

General) in his address to the World Economic Forum in 1999. The Global Compact was launched in 2000 at the UN Headquarters in New York. Many companies have since adopted it.

## 2.6 CSR in India - A historical trajectory

A seminal research work is done by (Godfrey, Branigan , & Khan , 2017) and his co-authors which traced the trajectory of Indian Philanthropy on the basis of following themes -

- i) Hindu giving traditions,
- ii) Muslim and princely rulers,
- iii) Christian/British colonial era
- iv) Gandhi, reformist movements and independence
- v) ‘New’ corporate philanthropy.
- vi) CSR.

The principle Hindu religious texts—the Vedas, the Upanishads, and the Mahabharata—emphasize the importance of giving (Godfrey et.al, 2017). The earliest of these texts, the great epic Mahabharata (300BCE to 300 CE), held that only the charitable distribution of wealth (artha) enabled men to fulfill their dharma. The Vedas, date from around 1500 CE: “Rig Ved (1.29.4) prays for a *daan* to sleep, and *daan* to wake up. Atharv Ved (3.4.5) calls for collecting with a hundred hands and giving away with a thousand hands”. Giving, say the Vedas, is a requirement for salvation (*moksha*). In the Upanishads, true enjoyment and peace lie in the renunciation of wealth (Godfrey et.al, 2017).

Muslim rulers were no exception—philanthropy, especially endowment was a tool of government .The two chief Islamic charitable institutions are *waqf* and *zakat*. *Zakat* is a ‘moral imperative’ that is akin to ‘alms-giving,’ which is one of the five pillars of Islam. *Awqaf* (the plural form) were used to fund almshouses, aqueducts, bridges, graveyards, mosques, schools, shrines, and personal tombs.

Giving, in the British era (1757 - 1947), shifted toward secular causes though not at the expense of traditional giving for wells, temples, and rest-houses sponsoring of festivals or religious learning. British officials encouraged, and wealthy Indian merchants embraced. This emerging model of Western philanthropy got transform into more ‘fixed’ forms under British rule, which more closely resemble contemporary corporate philanthropy.

According to Sundar (2000), the CSR development in India can be divided into four primary phases. These phases run parallel to India's historical development and resulted in varied CSR practices. However, the phases are not static, and features of one phase can overlap with those of the others, as evident from the last phase.

- a) First phase: CSR motivated by charity and philanthropy (1850-1914)
- b) Second phase: CSR for India's social development (1914-1960)
- c) Third phase: CSR under the paradigm of the "mixed economy" (1960-1980)
- d) Fourth phase: CSR at the interface between philanthropic and business approaches (1980 until today)

The first phase of CSR was predominantly determined by culture, family tradition, religion and industrialization. This being the oldest form of CSR, charity and philanthropy still continue to influence CSR practices, especially in terms of community development. In the 1850s, merchants had committed themselves to the society for religious purposes, sharing their wealth by building temples, etc. In 1892, Jamshedjee Tata established scholarships for students who wanted to study abroad. Leaders of those times were also active in social and labour reforms. In 1892, The Ratan Tata Foundation was set up at the London School of Economics. In the 19th century in India, the pioneers of industrialization were a few families such as the Tatas, Birlas, Godrej, Shriram, Singhanian, Lalbhai, Sarabhai, Mahindra, Modi, Bajaj and Ambani. These business houses were strongly devoted to philanthropically motivated CSR. In this phase, the underlying pattern of charity and philanthropy indicated that entrepreneurs sporadically donated money (e.g. to schools or hospitals) without any concrete long-term engagement in mind. CSR focused on such external stakeholders as communities and general social welfare bodies.

The second phase of CSR in India (1914-1960) was dominated by the struggle for independence. It was influenced fundamentally by Gandhi's theory of trusteeship, with an aim to consolidate and amplify social development. During the struggle, Indian businesses not only perceived country's economic development as a protest against the colonial rule but also participated in the institutional and social development. Under the notion of trusteeship, businesses (especially well-established family businesses) had set up trusts for schools and colleges as well as established training and scientific institutes with Gandhi's reform programs like the abolition of deeming someone as untouchable, women's empowerment and rural development.



The third phase of Indian CSR (1960-1980) was affected by the paradigm of the “mixed economy,” characterized by the emergence of PSUs and ample legislation on labour and environmental standards. This phase is also witnessed a shift from corporate self-regulation to stringent legal and public regulation of business activities. Businesses were expected to be respectable corporate citizens, and regular stakeholder dialogues, social accountability and transparency were amongst other expectations. Despite these progressive acknowledgements, this CSR approach failed to materialize.

In the fourth phase (1980 until today), Indian companies began abandoning traditional philanthropic engagement and moved towards integrating CSR into a coherent and sustainable business strategy, partly by adopting the multi-stakeholder approach. In the 1990s, the Indian government had initiated reforms to liberalize and deregulate the Indian economy while tackling the shortcomings of the “mixed economy” and trying to integrate India with the global market. India has now become an important economic and political player in the process of globalization which has also affected the Indian CSR agenda.

Since 2009, the Indian government has made repeated efforts to infuse CSR standards into the corporate governance of Indian businesses. These efforts aim to transform CSR activities from a collection of good citizenship and philanthropic activities undertaken by only the largest business houses to a way of doing business that involves the right combination of enhancing long-term shareholder value and protecting the interests of various other stakeholders, such as employees, creditors, consumers, and society at large.

In July 2011, the Ministry of Corporate Affairs (MCA), Government of India, National Voluntary Guidelines on Social, Environmental & Economic Responsibilities of Business. The new Environmental, Social and Governance Guidelines establish concrete measures that may be voluntarily adopted by companies to address interests of various stakeholders such as employees, customers and the environment. They supersede the 2009 CSR Guidelines and revolve around nine core principles:

1. Businesses should conduct and govern themselves with ethics, transparency and accountability;
2. Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle;

3. Businesses should promote the well-being of all employees;
4. Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized;
5. Businesses should respect and promote human rights;
6. Business should respect, protect, and make efforts to restore the environment;
7. Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner;
8. Businesses should support inclusive growth and equitable development; and
9. Businesses should engage with and provide value to their customers and consumers in a responsible manner.

Each of these core principles receives further elaboration in the ESG Guidelines (Ministry of Corporate Affairs, 2011).

In order to increase transparency and adoption of the ESG initiatives, in August 2012, India's primary capital markets regulatory authority, the Securities Exchange Board of India (SEBI), issued a circular mandating that the top 100 listed companies based on market capitalization submit Business Responsibility Reports ("BRR") regarding their ESG initiatives. The BRRs must be submitted as part of a company's annual report. Other listed companies have also been encouraged by SEBI to voluntarily disclose information on their ESG performance in the BRR format. Failure to comply with the BRR requirement will be construed as non-compliance with Clause-55 of the Equity Listing Agreement, although it remains unclear how SEBI will deal with defaulting companies.

In April 2010, the government issued guidelines for Central Public Sector Enterprises (CPSEs) which required such companies to create a CSR budget. Furthermore, in April 2013, new "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises" came into effect. These new guidelines view CSR as a core component of the work of public sector enterprises, stating "[i]n the context of public sector enterprises [CSR] should be viewed as a way of conducting business, which enables the creation and distribution of wealth for the betterment of its stakeholders, through the implementation and integration of ethical systems and sustainable management practices.

India is the first country to make CSR mandatory through The Company Act, 2013 to report the CSR activities and the expenditure done. The MCA has also

notified the Companies (Corporate Social Responsibility Policy) Rules, 2014('the Rules') to be effective from 1 April 2014.

The following table depicts the historical trajectory of CSR in India as it was before 2013.

TABLE 2.1: CSR BEFORE 2013

<b>Time period</b>	<b>Economic currents</b>	<b>State role</b>	<b>Corporate CSR</b>
<b>1850-1914</b>	Industrialisation	Colonial, extraction	Dynastic charity
<b>1914-1947</b>	Trade barriers for new industries	Colonial, exploitative	Support freedom struggle
<b>1947-1960</b>	Socialism, protectionism	Five year plans	Support new state; launch own rural initiatives
<b>1960-1990</b>	Heavy regulations	Licence raj; development failures	Corporate trusts
<b>1991-2013</b>	Liberalisation	Shrinking in production; expanding in social provision	Family trusts, private-public partnerships, NGO sponsorship
<b>2013-present</b>	Globalisation	Need to manage inequality; new reforms to liberalise further	Introduction of mandatory 2% rule

Source: Deo, N (2015): <https://www.gatewayhouse.in/a-brief-history-of-indian-csr/>

The mandatory CSR for certain companies as per their turnover and profits should not prevent other companies to discontinue their CSR activities as it is not compulsory for them being described as 'elitist approach'. The empirical studies carried out in India gave insight into different aspects of CSR. Most organizations in India have not instituted structured systems for approaching or deploying CSR. The organizations need to structure the CSR initiatives through articulation of policies and guidelines, allocation of resources, and performance evaluation and reporting as followed by the institution of management systems (Fernando A. C., 2012). It is being debated that whether mandatory provisions has compelled the organizations for

spending 2% on CSR or not. Though it is mandated but there is no penalty for non-compliance, the companies are asked only to give explanation for the reasons they fail to spend.

The moral motive, followed by the strategic or profit motive, are important drivers for Indian firms to pursue CSR ((Aravind & Arevalo, 2011) whereas performance considerations and stakeholder pressure (Gautam & Singh, 2010) are also drivers of CSR as a comprehensive business strategy. The other drivers pushing business towards CSR like the shrinking role of govt., demands for greater disclosure, increased customer interest, growing investor pressure, competitive labour markets and supplier relations (Prabhakar & Mishra, 2013). Mitra (2011) cited that aim of Indian CSR is community and national uplift, what persists is the drive to further profits, tap new markets, and reduce expenditure. It is also noted that an unintended consequence of mandated annual CSR expenditure would enable the cumulative build-up of social welfare programs(Haris & Kannappan, 2018). The results presented provide that implications for social responsibility would concentrate on the better performance of the corporates and improvised business ethics.

Ramani & Mukherjee (2014), in their study builds up innovation for penetrating 'Bottom of the Pyramid' as a CSR case which will give intangible returns like reputational gains to the firms resulting in enhancement of market value and further result increase the market share. These innovating firms would provide gains not only to the firm but also to all others in the ecosystem.

Kizmuellar (2010) examined the economic perspectives of CSR and in its short empirical analysis found that large firms see potential visibility by practicing CSR and firms operating in more conservative political communities would observe low Corporate Social Performance.

Chahoud and others (2007) found that philanthropy in India is still widespread; the multi-stakeholder approach is weak; CSR agenda is dominated by community development initiatives on ad-hoc basis. Gupta (2012) in a study of apparel industry pointed out that large organizations are carrying with a focus on employee welfare in health, safety, sports and culture; society-related CSR focus on helping the underprivileged by providing them food, water, shelter and medical care; and environment-related CSR activities include treating factory waste properly to avoid harming the natural environment.

Three essential elements of the western conceptualization of CSR – stakeholder pressure, environmental concerns and integration into core business are not prominently present in India (Khan, 2008). Dr. Anita Singh posed challenges such as growing environmental pressure, corruption, population demographics, global health, role of technology, food & energy and governance in the path of Indian corporate (Makkar & Pahuja, 2013).

Four comparative case studies of pharmaceutical industry revealed that Indian CSR perceptions and practices seem to stem from the Gandhian ideology of social trusteeship, which perceives big businesses (and their leaders) as social development agents. CSR in India is essentially corporate philanthropy. The companies primarily focus their CSR activities on their employees, followed by the employees' families and subsequently followed by the community they live in. Activities range from healthcare, education, human resources training to infrastructure development.

The content analysis (Singh, 2009) of Indian firms found health and education as priority area, followed by women empowerment and sustainable livelihood and infrastructure. The CSR practitioners view CSR practices in developing country such as India are situated in larger social structures and material contexts of poverty, illiteracy, and lack of health care, among others (Chaudhri, 2011).

CSR in Indian organizations have people-centric approach (Lee S. , 2010) and advocated country-specific and culture-centered approach towards CSR. Bhattacharya (2010) developed a CSR STRATEGY- FRAMEWORK which guides CSR managers so that they can decide which CSR initiatives makes strategic sense to the firm by screening strategic CSR activities (that help social and environmental causes as well as benefit the business) from the non-strategic CSR activities. Desai & Desai (2016) studied five big healthcare and found no strong relationship exists between Socially Responsible Investment and Age, Turnover, Capital Employed & Return on Investment.

India is the first country to mandate a minimum spending on CSR expenditure of large firms (Bansal, Khanna, & Jain, 2018). In India, with the introduction of the Section 135 of the amended Companies Act 2013, reporting of CSR spending was made mandatory for companies from public and private sector falling in purview of any of these three criteria: Firstly, turnover of Rs1000crore or more; secondly, net worth of Rs500crore or more & thirdly, profit more than Rs5crore to set aside 2% of their average net profits made during the three immediately preceding years for

socially responsible expenditures. Further, companies are required to constitute a CSR committee of board of directors. This committee will recommend to the board, a CSR policy for the company as well as the amount of expenditure to be incurred on CSR activities and monitor the implementation of this policy. Firms may undertake such expenditures directly or through trusts, societies or Section 8 companies operating in India, that are not set up by the company itself. These CSR rules went into force from 1<sup>st</sup> April 2014. Studies have shown that organizations are catching up with the mandated requirement but yet are not up to the mark in terms of CSR disclosure as mandated under law in their annual reports or on websites (Majmudar, Rana, & Sanan, 2016).

The theoretical discussions as seen above has led to develop a framework (see figure 3.1) which is useful for the managers for implementation of CSR in their organizations. The further part in the literature review deals with the studies done so far in the different aspects of CSR as in while implementing it in an organization and to assess its impact.

## **2.7 Corporate Social Responsibility - models and policy**

According to “Altered Images: the 2001 State of Corporate Responsibility in India Poll”, a survey conducted by Tata Energy Research Institute (TERI), the evolution of CSR in India has followed a chronological evolution of four thinking approaches (KPMG Report, 2008):

- 1) Ethical Model (1930-1950s)
- 2) Statist Model (1950-1970s)
- 3) Liberal Model (1970s –1990s)
- 4) Stakeholder Model (1990s – Present)

Ethical Model (1930 –1950):

One significant aspect of this model is the promotion of “trusteeship” that was revived and reinterpreted by Gandhiji. Under this concept, businesses were motivated to manage their business entity as a trust held in the interest of the community. The idea prompted many family run businesses to contribute towards socioeconomic development. The efforts of Tata Group directed towards the well-being of the society are also worth mentioning in this model. In the 1940s, Shri. G D Birla espoused the trusteeship concept of management as explained by Mahatma Gandhi (Cantegreil,

Chanana, & Kattumuri, 2013). Many firms, particularly family-run businesses, continue to support such philanthropic initiatives.

Statist Model (1950 –1970s):

Under the aegis of Jawaharlal Nehru, this model came into being in the post-independence era. The era was driven by a mixed and socialist kind of economy. The important feature of this model was that state ownership and legal requirements decided the corporate responsibilities. Elements of corporate responsibility, especially those relating to community and worker relationships, were enshrined in labour laws and management principles. It is worth noting that during this period most of the labour legislations were enacted.

Liberal Model (1970s –1990s):

The model was conceptualized by Milton Friedman. As per this model, corporate responsibility is confined to its economic bottom line. This implies that it is sufficient for business to obey the law and generate wealth, which through taxation and private charitable choices can be directed to social ends.

Stakeholder Model (1990s – Present):

The model came into existence during 1990s as a consequence of realization that with growing economic profits, businesses also have certain societal roles to fulfill. The model expects companies to perform according to the “Triple Bottom Line” approach. Businesses are also focusing on accountability and transparency through several mechanisms. This view is often associated with R. Edward Freeman, whose seminal analysis of stakeholder approach to strategic management in 1984 brought stake holding into the mainstream of management literature. According to Freeman, ‘a stakeholder in an organization is any group or individual who can affect or is affected by the achievement of the organization’s objectives’.

The topic of CSR was much in debate for its voluntary verses mandatory nature. Countries which kept CSR as voluntary behavior may not forbid the organizations for not having a structured formal mandatory CSR policy, budget and subsequent institutional set-up for its execution. Though it is argued that formal policies may not be reflected in behaviors or programs that are governed by informal, unwritten policies and behaviors and programs that would rate high in social performance may exist and even be institutionalized, without any formal policy backing (Pierick,, Beekman, Weele, Meeusen, & Graaff, 2004).

Mandatory CSR would necessitate CSR policy, CSR budget and institutional framework to carry out CSR with proper monitoring and evaluation mechanism. Initiating the CSR policy across countries, the Organization for Economic Co-operation and Development(OECD) established a set of guidelines for multinational companies in 1976, and was thus a pioneer in developing the concept of CSR. The purpose of these guidelines was to improve the investment climate and encourage the positive contribution multinational companies can make to economic and social progress.

In 2007, the Malaysian government passed a regulation to mandate all publicly listed companies to publish their CSR initiatives in their annual reports on a “comply or explain” basis. In 2009 Denmark mandated CSR reporting, asking all state-owned companies and companies with total assets of more than €19 million, revenues more than€38 million and more than 250 employees, to report their social initiatives in their annual financial reports. In 2006, the British Companies Act mandated all companies listed in the UK to include information about their CSR activities in their annual reports while a full length CSR reporting was made voluntary. France passed a law called Grenelle II, which mandates integrated sustainability and exchanges, including subsidiaries of foreign companies located in France and unlisted companies with sales revenue of more than €400 million and more than 2,000 employees(EY & PHD CHAMBERS, 2013).

Prior to formalization of CSR in many countries, organizations were voluntarily committed to serve the society.

## **2.8 Benefits of CSR**

CSR engagement of the organization were found to be enormous may be out of altruistic sense or from business benefit point of view. The reasons/drivers for conducting CSR could be individual, institutional and environmental (Aravind & Arevalo, 2011). See (2008), discussed CSR from discretionary point of view and distinguished it into three - personal driver, strategic driver and reactive driver which are leverage by social, economic and institutional factors.

There are different viewpoints when it comes to benefits derived out of CSR. Newell & Frynas (2007), has discussed CSR as a business tool, is distinct from CSR as a development tool. Porter & Kramer (2012), see CSR as a tremendous source of social progress if carried out strategically. At times CSR instruments usually aim at



improving image and reputation (Györi, 2010) and brand management (Fernando A. C., 2012). It can give a number of business benefits, including lower costs; reduced risk; higher revenue; better reputation; access to talent and capital etc. (Athreya, 2009). Prabhakar & Mishra (2013) claimed the drivers pushing business towards CSR are the shrinking role of the government, demands for greater disclosure, increased customer interest, growing investor pressure, competitive labour markets and supplier relations. Khanna & Gupta (2011) differed from earlier findings and pointed out that CSR is not done for brand building. Rather it is done to create internal brand among its employees.

The benefits of CSR can be viewed distinctly in two ways –

- i. Benefits to organizations
- ii. Benefits to the society

Newell & Frynas (2007), have discussed that CSR as a business tool, is distinct from CSR as a development tool. Hence the former may account to organizational benefits whereas the latter refers to benefit of CSR to the society or societal development. CSR emerged among leading firms and business schools as a public relations tool, a way to deflect criticism, engage critics and potentially capitalize on emerging business opportunities associated with doing and being seen to be doing good. Kunapatarawong & Martínez-Ros (2013) has classified CSR into two – firm-benefitting CSR and mutually –benefitting CSR based on classification of CSR theories by Garriga & Mele. Porter & Kramer (2012), sees CSR as a tremendous source of social progress if carried out strategically. Strategic CSR means that business and society are seen from the point of interdependency rather than from resolving tension between society and business. CSR can be viewed as a long term investment (Sweeney, 2009) and further mixed results were found for the argument that firms must first be profitable before undertaking CSR. Main findings of the study carried out in top 500 organizations in India revealed a different viewpoint: it found that CSR as a comprehensive business strategy is arising mainly from performance considerations and stakeholder pressure (Gautam & Singh, 2010).

(Györi, 2010), used the term ‘profit-usage of CSR’ wherein corporate entities achieved superior goals through CSR. In his study of 40 companies, 15 governmental and non-governmental organizations, it is found that the term and vocabulary of CSR does generally not mean genuine ethics, CSR instruments usually aim at improving image and reputation. Similarly, a comparative study of companies in New Zealand

and Sri Lanka has again supported that the most cited drivers to adopt CSR activities was reputation and brand management (Fernando S. J., 2013). Using Sequential Modeling Method, CSR was found to have a strong positive relationship with social reputation, employee attraction, motivation and retention and consumer attraction and loyalty but a weaker relationship with other business benefits proposed to result from CSR, namely; access to capital and business reputation (Adams, 2011; Sweeney, 2009; IFC-UNGC, 2009).

Otherwise, CSR efforts may be only categorized as a value chain social impact as highlighted by Porter & Kramer, (2006), where the organization's efforts help society, but the organization itself does not experience any added advantage (Forester, 2009), and this amounts to CSR truly in altruistic sense. CSR in the developing world had a more philanthropic, rather than legal and discretionary focus (Tilakasiri, 2012).

Earlier studies (Forget, 2012; Jamali & Nevelli, 2011; Adams, 2011) suggested that CSR gives business a 'license to operate' and by operating as a good corporate citizen. This license can be retained (Sherwood, 2007).

A study on CSR in Paladin, a mining MNCs found that by undertaking CSR initiatives that conform to strategic pillars of the MDGS, it may be building a good reputation and a strong relationship with the government – the necessary attributes for enhancing its legitimacy within Malawi. It also pointed out that how the Civil Society Organizations (CSOs) in coalition with international collaborations pressurize companies to take care of social and environmental issues under risk management (Mzembe, 2012).

CSR can give competitive advantage. It can give a number of business benefits, including lower costs; reduced risk; higher revenue; better reputation; access to talent and capital (Athreya, 2009); (Tyagi, Sharma, & Agrawal, 2013), lesser government and regulatory pressure, highly motivated workforce, customer loyalty, enhanced brand image, value-based supplier network and a favorable public opinion about company (Timane & Tale, 2012).

There is a competitive advantage for corporations that have a higher reputation and are more socially responsible in their CSR program. Many multinational companies such as Starbucks, the Body Shop, and Microsoft, establish well-developed code of conduct; they also strive to achieve some social missions in order to do businesses ethically, minimize negative environmental impacts, raise public

attention on certain issues, raise funds and donations, increase employees' job satisfaction, and more( Chan, 2014).

Analysis of the top 500 companies in India show that a firm's social engagement is being positively valued in the market (Sarkar & Sarkar, 2015; Koleva, Nathalie, David, Patricia, & Marasova, 2011).

Sheel & Vohra (2014), postulated that CSR acts as a tool to change employee attitudes and employees that volunteer have high perception of CSR.

The compounded business benefits, which can be associated with CSR, are listed below. While some of them demonstrate a direct link with business benefits, some others can only be felt. The following are the benefits of CSR for the companies (Agrawal, 2008; McGuire, 1988; Koleva, Nathalie, David, Patricia, & Marasova, 2011; CII-PWC, 2013; Makkar & Pahuja, 2013; Raheja, 2017).

- (a) CSR Improves Financial Performance and Reduces Operating Costs
- (b) Enhances Brand Image and Reputation
- (c) CSR Increases Customer Loyalty and Sales
- (d) CSR Increases the Ability to Attract and Retain Employees and thus reduction in turnover and associated recruitment and training costs
- (e) Developing organizational capacity-knowledge, skills and attitudes
- (f) Better environment for business
- (g) Improve moral responsibility of employees
- (h) Demonstrate transparency and accountability for good corporate
- (i) CSR leads to reduced Regulatory/Activists Oversight
- (j) Reduces risk thereby facilitating easier finance or access to capital or attracting investors
- (k) Better risk management tool for ever-expanding spectrum of risk (social, environmental, legal, economic and other risks)
- (l) Better crisis management
- (m) Increased worker commitment
- (n) Good relations with government and communities
- (o) Long-term sustainability for your organization and society
- (p) Long-term return on investments
- (q) Increased productivity and quality
- (r) A license to operate
- (s) Differentiating from competitors

However, a study of manufacturing companies posits that companies in financial peril or simply weaker ones usually invest in short-term horizon projects while financially healthier companies can afford to take a long-term strategic approach to investing, with the purpose to (i) develop an improved public image, and (ii) gain higher positive visibility and an enhanced reputation (Lawal, May, & Stahl, 2017). All these are done to develop intangible aspects of business such as goodwill, societal influence and attract higher caliber employees. Koleva et.al (2011), in their study of 19 companies operating in four CEEC (Czech Republic, Slovakia, Romania and Bulgaria) argued that CSR is not a privilege of developed market economies.

There are numerous studies trying to establish relationship between CSR and Corporate Financial Performance (CSP) which is found to be positive (Simionescu, 2016; Tyagi, 2012; Karagiorgos, 2010; Jackson & Hua, 2009), negative (Hirigoyen & Poulain-Rehm, 2015) or neutral (McWilliams & Siegel, 2001). Majority of researches report positive relationship between CSR and CSP while few studies mention that there is a negative relationship between CSR and CSP (Makkar & Pahuja, 2013). There is an "ideal" level of CSR, which managers can determine via cost-benefit analysis, and that there is a neutral relationship between CSR and financial performance (McWilliams & Siegel, 2001). Some of the empirical research found no relationship between CSR and profitability (Aupperle, Carroll, & Hatfield, 1985); whereas it is also observed that CSR initiatives necessitates higher profit margins and return on equity (Jackson & Hua, 2009). The relationship between CSR and CFP has not yet been unequivocally verified through empirical studies (Lee, 2008) which later through the body of evidence about the nature of the relationship between CSR and CSP established that it is equivocal (Galanta & Cadezb, 2017).

A sacred viewpoint was observed that company which postures its CSR practices proactively tends to have higher social performance than a company that postures its CSR practices less proactively or at a reactive posture (Srichatsuwan, 2014).

Harjoto & Jo (2011) contended that CSR engagement influences positively operating performance and firm value when managers use CSR activities to resolve conflicts between managers and various stakeholders.

Corporate Stakeholder Orientation plays pivotal role in focus of industry orientation towards CSR initiatives as these different stakeholders influence the CSR towards corresponding stakeholder groups (Mishra & Suar, 2010). The nature of the

political and legal system at the country level (Matten & Moon, 2008) enables the prediction of a broader stakeholder orientation versus a more discrete shareholders' perspective.

A different viewpoint is put forth by wherein CSR is influenced by institutional environment. The institutional environment comprised formal institutions, such as legal, financial and political systems as well as informal institutions, such as cultural, values, norms and beliefs (Lubatkin, Lane, Coll, & Very, 2005).

## **2.9 Areas of community initiatives under CSR**

Areas of CSR activities involves various aspects when it comes to conducting/carrying them. Firstly, areas of CSR activities that are seen varying in the organizations may be as per the focus/target group identified. It may depend upon the behavior of these companies towards social issues and is influenced largely by the powerful stakeholders who hold critical resources for their long term viability (Mzembe, 2012). The challenge for business involves identifying to whom and for whom they are responsible, and how far that responsibility extends which depends on the stakeholder dialogue and, in turn, anticipates receiving the approval and support of key individuals and/or socio-political groups in its environment (O'Riordan & Fairbrass, 2008).

Institutional differences lead to different expectations and different returns to activity which in multiple countries/cultures complicates the process of determining which activities to engage in and how much to invest (McWilliams, Siegel, & Wright, 2006). The study by Isa (2013) stressed on the stakeholder theory approach and discussed about the importance and involvement of stakeholders in CSR construct which further builds /necessitate to formulate policy and define the CSR activities that will be initiated by the company. The model of CSR is considered as "metaphorical" since organization can be construed as having its own distinctive CSR character, which captures a dynamic relationship within organizational values, motives and behavioral dispositions. It is seen that though joint action can have greater impact but the construct of CSR also plays a significant role which can be as per type of industry. For example, the manager of Food and Beverages industry while introducing expensive modern technology to improve the quality of product (i.e., healthy food) need to assure that it is not out of companies financial limits.

Secondly, it is also categorized as internal and external to workplace. Isaksson (2012) investigate into internal and external strategic reasons behind undertaking CSR other than ethical reasons. Examples of CSR internal to the workplace are on-site child-care provision for employees, developing non-animal testing procedures, recycling or implementation of internal environmental improvement programs. CSR external to the workplace can be the support of local businesses, fighting deforestation and global heating, supporting minorities, implementing external environmental improvement programs or provide disaster relief.

Thirdly, if it is external to workplace it may be categorized as in the neighboring community for example- the focus of projects carried out under the aegis of the Aditya Birla Centre for Community Initiatives and Rural Development is on the all-round development of the communities around their plants, which are located mostly in distant rural areas and tribal belts (Cantegreil, Chanana, & Kattumuri, 2013) and other than neighboring community. For example, a company may help people in the community which is affected by a natural disaster like floods, earthquake, and hurricane.

Most firms undertake CSR expenditure for the welfare of rural communities, especially around their areas of operation. A possible reason could be to generate goodwill amongst people in the neighborhood and become familiar with the area and its needs, which in turn would minimalize costs of providing services. Contrary to developed countries where CSR activities are undertaken mainly in the area of environment, in India they are mainly undertaken in the social sector ((Bansal & Rai, 2014).

Matten & Moon (2007) identifies two distinct elements of CSR, the explicit and the implicit. Explicit CSR is discretionary and hence it is voluntary and deliberate and often strategic action of a corporation for some societal interests like providing relief to victims of natural disasters. Implicit CSR normally consists of values, norms and rules which result in (mandatory and customary) requirements for corporations to address stakeholder issues and which define proper obligations of corporate actors in collective rather than individual terms.

The narrow view of CSR includes economic and legal responsibility which is connoted as 'implicit CSR' and the broader conception of CSR in addition to economic, legal, includes moral and ethical responsibilities which is connoted as 'explicit CSR'(Matten & Moon, 2008) which are taken to be granted(Jamali &

Mirshak, 2007). This wider spectrum of expectations which is connoted as 'explicit CSR' would include protecting the environment, developing the community, conserving resources, and philanthropic giving (Matten & Moon, 2008). And hence in this study the focus is explicit CSR i.e., on community initiatives which forms a part of philanthropic/discretionary dimension.

Social issues addressed by a business could be either a generic social issue which may be important to the society but are neither affected by company's operations nor are influenced by company's long term competitiveness. Authors have explored the different possibilities of addressing social issues which may be at times industry specific adopting a collaborative model or may differ within the industry pertaining to interest of that particular company which may go for affirmative action or may focus on environmental issues (Porter & Kramer, 2006). Porter and Kramer (2006) define the principle of "shared value" as choices that benefit both society and corporations that arise out of the "mutual dependence of corporations and society", which Bhattacharya (2010) has termed as 'strategic CSR', a win-win approach to both society and the corporations and Joshi (2007) espoused coordinated effort of both for effective performance.

Prasad (2005), in his study on petroleum industry found that no definite patterns of CSR activities exist and companies do not have a strategic view point. CSR is an inferior choice as it represents the investment in society which will reap fruits in future. Another viewpoint is that CSR on development agenda is connoted as a 'bad development' if CSR activity is in line with the strategic needs of firms and not as per the development needs of the community/states (Sagebein & Whellams, 2010). Further, in a study on an asymmetric effect of CSR it is observed that entrepreneurs will have to lose more from unsustainable practices than to gain from sustainable ones (Forget, 2012). And hence choices need to be made between activities that would be long-term and sustainable or the short-term may be unsustainable CSR activities.

There are different ways in which corporate entities conduct CSR activities. Peter Drucker in 2001 has appropriately said that CSR activities need to be efficient and effective to create an impact. More CSR initiatives should be designed and implemented targeting socially-excluded groups (Werner, 2009) and unrelated CSR activities (Porter & Kramer, 2006) would not make any progress in alleviating social situation.

In an experimental study at banks in Taiwan, it was found that customer-centric initiatives more powerfully impacted banking customers' attitude towards the bank and behavioral intentions than environmental or philanthropic initiatives (McDonald & Lai, 2011). In a study of Lebanon's companies which are known for their practices, it was found that a common theme emerged, emphasizing the organic link between an organization and the local environment and the perceived need for social interventions that would benefit society in general and the local stakeholders more specifically (Jamali & Mirshak, 2007). In another case, Novozymes concentrate its CSR efforts on suppliers that the company had a realistic chance to influence (Pedersen, 2006).

Increased competition in the market place in an increasingly globalized world in the last few decades has forced business executives to re-examine the nature, extent and direction of the firms CSR activities. The discontent with the traditional philanthropic (charity type) CSR led to the development of strategic CSR (Bhattacharyya, 2008). Cut throat competition has led businesses to identify the competitive edge and CSR is being considered as a tool to have an added advantage over others in the business.

Corporate social responsibility must not be defined by tax planning strategies alone. Rather, it should be defined within the framework of a corporate philosophy which factors the needs of the community and the regions in which a corporate entity functions (Lee D. Y., 2013). A different reflection pertaining to CSR activities is the corporate assumption that because of the relatively high levels of corporate taxation and more developed welfare states of Europe the funding of education or arts remains a government responsibility (Matten & Moon, 2008). This shows that CSR activities would differ from country to country depending upon the social welfare policies of that country.

A study on current practices of CSR in Ireland gave indicative list of the activities which are industry specific (Sweeney, 2009). Prasad (2005), argued that strategic decisions for CSR has to be industry-specific which makes the activity relevant to the firm and the resulting benefits could be for long term. It is found that perceptions of importance, drivers and reasons of CSR are also industry specific from a focus on the same industry cluster as single industry would also reduce the volume of (anecdotal) data collected from various industries, and help to identify behavioral patterns better (Khan S., 2008).



A study of Indian organizations defined CSR as deep and intense engagement with communities in and around the companies' sites of operation (Dhanesh, 2013) based on the felt-need of the local people so that their participation in the programme can be enhanced (Pradhan & Ranjan, 2010) for social and economic development of the surrounding community (Mishra & Suar, 2010). Indian companies targets disadvantaged/ underprivileged sections or affected community for community or society, whereas MNCs CSR activities for society lay emphasis on medical-care, hospitals, empowerment (Tewari, 2010). Kiran & Sharma (2013) in their study through secondary sources from the year 1975 to 2011 found that the three domains focused are education, health and environment and supported by TNS survey 2008 &KPMG 2008 CSR survey.

A study of Indian organizations reveal that (16 companies drawn from the Standard and Poor India ESG Index) defined CSR as deep and intense engagement with communities in and around the companies' sites of operation (Dhanesh, 2013) based on the felt-need of the local people so that their participation in the programme can be enhanced (Pradhan & Ranjan, 2010) for social and economic development of the surrounding community (Mishra & Suar, 2010).

A study of CSR in South Asia at Sri Lankan firms shows that main ways in which they invest in the community are "donation of products or services", "cash donations", " employment / internship of disadvantaged / marginalized", and "employee volunteering(Warnakulasooriya., 2010). In a study of oil and natural gas industry, CSR activities in the local community included volunteer hours and money for community efforts, projects in local communities, developing skills of local people and educating and developing the young generation (Adams, 2011).

EPM's CSR focus within its host communities in the two tea growing districts has typically been on social development, primarily by increasing community access to social amenities (Mzembe, 2012) 'With companies being financially squeezed, you make sure that the projects you put in money will be sustainable, and are there for long term; not these funny programmes that we see: with no sustainability into the future in any form.' (EPM Managing Director).

It is to be noted that CSR initiatives could be leadership driven as is the case of Tata group of companies. J R D Tata was instrumental in setting up the Tata Memorial Hospital. It could be state driven as we have seen that the state has taken initiatives to formulate certain guidelines in what way CSR activities needs to be

organized. For example in Gujarat 30% of Profit Before Tax of the Public Sector Enterprises or state owned companies goes to Gujarat Socio-Economic Development Society (GECDS). The state also encourages public and private sector partnership to increase the Human Development Index (HDI). A comparative study of three countries US, Sweden and Denmark envisaged that a definite plan is laid down by the government well in advance for companies to follow (Bhave, 2009).

Mackey (2005), with a secondary data research of CSR by multinationals in global operations report that firms with operations in developing countries tended to have positive associations in terms of community and diversity CSR ratings, but negative associations with product and human rights CSR ratings.

CSR penetration in the seven Asian countries discovered that community involvement is being followed by successive waves of attention to socially responsible products and processes. Employee relations showing a considerable national distinctiveness in the CSR issues targeted (Chambers & Chapple, 2003).

Some studies have tried to establish relationship between CSR and consumer purchase behavior. A significant relationship is established between consumer purchase behavior and CSR for FMCG companies in India (Raheja, 2017). The number of internal and external stakeholders who are influenced by the level of corporate social responsibility of the company when making decisions about using their products or services is constantly increasing (Barić, 2017).

A study in Small and Medium Enterprises in Europe, discusses internal CSR as well as external CSR and advocated focus on internal CSR which is neglected as there are small number of employees, and further suggested to build capabilities of employees through training, improving wages, good working environment i.e., good ethical human resources practice entailing effective internal CSR practices (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008).

From above discussions it is established that – Firstly, what type of CSR activities are conducted may differ from industry to industry. CSR practices of firms vary in respect of the addressing issues when it comes to different stakeholders such as customers, local stakeholders, wholesalers, employee welfare, suppliers etc. which may be external stakeholders or internal stakeholders.

Secondly, the location at which CSR activities are carried out by organizations and if these activities are not continued it may have more negative impact on the organizations.

Thirdly, CSR activities show whether the organization's approach is strategic or not and may require concerted effort to make CSR more effective. Hence it is necessary to investigate which CSR activities are carried out by engineering industries and is it possible to have focus on certain type of CSR activities peculiar for this industry. The sporadic nature of CSR activities may not yield fruitful and desired results and may not be sustainable.

Challenges included lack of clear statutory guidelines and consensus on implementing CSR issues. There are issues with respect to availability, capacity and transparency of CSR implementing agencies and community participation in companies CSR (Prabhakar & Mishra, 2013).

Practice of CSR in India still remains within the philanthropic space, but has moved from institutional building (educational, research and cultural) to community development through various projects. The Schedule VII of the Companies Act 2013, lists out the CSR activities with community being the focal point and further suggests to go beyond the community.

## **2.10 Institutional framework for carrying out CSR**

Framing of CSR policy, which is design part, necessitates businesses to put a mechanism in place for executing what is planned. It is seen there are different institutional framework/set-up through which CSR activities are executed which forms part of delivery. Over a period, there has been radical shift from individual/company specific initiatives to general and concerted effort with various permutation and combination of implementing partners. There are also various possibilities which need to be explored. Not all activities are done through the company's CSR department and it is necessary to understand that whether a particular framework is adopted to execute a CSR activity.

Issakson (2012), in his study at Swedish companies which is ranked high in CSR performance found that the firms that engage in CSR with an intention to gain from it logically have some implementation or alignment structure for operational aspects of CSR.

A study on trusts and foundation as implementing mechanisms for CSR revealed that out of 300 companies about 143 companies have 153 foundations and 100 of them were constituted post-liberalization (Mukherjee, Poduwal, & Mehta, 2015). An in-depth interview with 32 foundations found they are more preferred as

they have appropriate infrastructure and established link for funds. There is a growing trend of involving employees in CSR. In a study conducted for companies in Sweden investigation was done into the operational elements of CSR i.e. how firms structure their CSR activities (making them operative) and found firms that engage in CSR with an intention to gain from it logically have some implementation or alignment structure(Isaksson, 2012).

Most foundations linked to corporations have thus taken upon themselves the task of execution – be it strategic implementation (as in the Azim Premji Foundation) or implementation of programmes (as in Dr. Reddy’s Foundation and the Bharti Foundation). The Azim Premji Foundation, which has partnered with the government to create effective and scalable models that significantly improve the quality of learning in schools and ensure satisfactory ownership by the community in their management. A recent example is Pankaj Patel, chairman of Zydus Healthcare, who contributed Rs.10crore (US\$ 1.86 million) towards setting up a medical college and hospital, in collaboration with the state government and the public Gujarat Cancer and Research Institute. Sir Ratan Tata Trust, one of India’s oldest grant-bestowing foundations, is an illustration in point which has engaged with 32 implementation or execution partners since 1995. There are also some who place their trust in their peers. For instance, Kalpana Morparia, chief executive officer of J P Morgan India, has chosen to outsource her philanthropic initiatives to the Bharti Foundation, giving Rs.1.5crore (US\$ 0.272 million) to set up and operate a school in Haryana(Cantegreil, Chanana, & Kattumuri, 2013).

The Gold Fields Ghana Ltd. in partnership with Opportunities Industrialization Centers International (OICI) Ghana through its own Foundation has executed community development initiatives (Afrane & Adjei-Poku, 2013).

A study in Lebanon showed that the organizations do not have separate dedicated CSR official or CSR office and it is managed by an ad-hoc committee of marketing, public relations and management representatives. “I have sometimes employees who come to us and ask us if we would like to sponsor them for a particular project or whatever. And we take that on board as much as we can. Uh, trying to help or give something back to the worthy employees and the community” (Adams, 2011).

There are organizations which have completely outsourced its CSR activities to NGOs. For instance, the Statoil’s Akassa project in Nigeria run by NGO Pro-Natura

(Yuan, Bao, & Verbeke, 2011). A case of few MNCs in cooperation with NGOs and government could broaden their reach as joint action assists them in establishing the infrastructure, transferring skills, necessary for longer-term sustainability of the CSR efforts (Tobey & Perera, 2012) and leveraging strengths and resources of all the partners (Jamali & Mirshak, 2007).

Santa and SMLC preferred to conduct CSR activities by themselves, as they derive satisfaction from handling social projects by involving them from beginning to end. This allows for tailoring CSR activities to meet both the organization and community needs (Jamali & Mirshak, 2007). Lee (2013), studied 104 large Korean companies and found out that 40% of these had exclusive departments looking after their CSR activities or charity organizations. On the other hand, many have designated organizational responsibilities for CSR at both the managerial and board levels. Some companies have employed CSR managers who are responsible for developing and managing CSR policies and programmes (Grosser, Adams, & Moon, 2008).

A study of CSR activities of 50 companies from the S&P BSE Top 100 Index<sup>9</sup> were analyzed to identify the trends of CSR in India also revealed that 60% of the companies are managing CSR initiatives from within the organizations either by establishing a dedicated CSR department or giving the responsibility to the human resources function or to the Corporate Communication department and 70% implement CSR activities through NGOs (EY & PHD CHAMBERS, 2013).

The Aditya Birla Group has a defined focus on “sustainable livelihood” and established a Centre for Community Initiatives and Rural Development about 12 years ago. The Centre partners with local communities in villages and has dedicated personnel and employees have opportunities to participate. Similarly, Tata Group is also having Tata Community Development Council especially set up for the carrying out development projects in rural areas (Baxi & Ray, 2012).

A study of CSR in MNCs oil extraction sites in Nigeria found out that active community participation in CSR initiatives have improved collective capabilities for the most vulnerable, although the benefit in terms of poverty eradication through advancement of basic capabilities or in terms of overall well-being is very limited. Whereas CSR initiatives by oil companies in some projects have not benefited majority of poorer people working in fishing or agriculture. This shows that involvement of community in developmental projects enlighten people to improve

their capabilities. Further, both global and local factors pressurized a number of developing country clusters to engage in joint action CSR initiatives since late 1990s in the form of “industrial clusters and CSR” (Lund-Thomsen & Pillay, 2012).

Lompo & Francois (2013), in their study related to impact on the well-being of communities of two kinds of CSR initiatives implemented in two areas of the Niger Delta region of Nigeria, pointed out that the impact differs according to the strategy of implementation: ‘top-down’ non-participatory approaches to CSR extend the access to basic capabilities for some privileged socio-economic groups, while ‘bottom-up’ participatory approaches positively impact collective capabilities of the whole community. But these more recent initiatives have, to date, little effect on the expansion of basic capabilities.

Pradhan & Ranjan (2010), in their study reveal that companies implement CSR programs with respect to rural development through four types of institutions which are given as below:

1. CSR activities implemented directly by the company through its own (i) CSR division, (ii) Human Resource Department, (iii) Local management of manufacturing unit;
2. CSR activities implemented through a foundation;
3. CSR activities implemented through partnership with NGOs, academic institutions, international agencies;
4. CSR activities implemented through partnership with the government.

Another trend is observed where employer’s organizations like FICCI (Federation of Indian Chambers of Commerce and Industry), CII (Confederation of Indian Industry), Bombay Chambers of Commerce & Industry (BCCI), Employers Federation of India (EFI) and others have started their own CSR initiatives. For example, CIIF (Confederation of Indian Industries Foundation) undertakes a wide range of developmental and charitable activities pan India through corporate sector engagement. CIIF works towards inclusive development by providing a meaningful bridge between marginalized communities in India and donors, especially corporate houses. It provides strategic guidance on CSR, and developing and managing high impact programmes.

This study gives an insight in what way organizations through partnerships in CSR can work together for specific social problem which can be scaled up for larger societal benefit. Even private companies can work on same lines as that of CSR hub

being created for the public-sector undertakings as constituted by DPE (Department of Public Enterprises) at Tata Institute of Social Sciences, Mumbai. An industry-specific approach will help to handle common environmental issues and other CSR dimensions so that CSR potentiality can be improved.

Investigating the mode of execution will give the status of the organizations that they are serious about the sustainability of their CSR initiatives or otherwise they are carrying out on ad-hoc basis. In India with the recent amendment in The Companies Act, 2013, organizations need to maintain three years record of the NGOs in that area of CSR before partnering or engaging with them.

### **2.11 Employee volunteering in CSR initiatives**

The concept of employee volunteering or volunteerism is a growing phenomenon in organizations to conduct CSR activities. As per the survey conducted by Forbes, volunteering appears to be latest area of focus in 2012 (Makkar & Pahuja, 2013). Few companies have started it but there is long way to go. Companies are geared towards incentivizing employees to encourage volunteering. Organizations need to promote not only to the outside world about giving back to the society or contributing to the society in the form of CSR but within the organizations too. Also employees are to be sensitized about giving/sharing and societal obligations.

A strong leader might create a vision for the future aligned with the demands from the environment. This leader also must communicate the vision in an inspiring way for employees to act accordingly (Maon, Lindgreen Adam, & Swaen, 2009). And all such direct and indirect linkages of the organizations like employees, customers, suppliers, investors, media, government etc. should be involved in CSR activities of organizations. If employees are to be encouraged in participating in this out bound CSR activities of organizations then they have to be very transparent in carrying out responsibilities towards employees as their internal stakeholders and follow all the compliances in respect of employee. This could be ingrained into the culture of organizations.

A predictive approach adopted in a study of employees in United States of Fortune 500 companies revealed that corporate social responsibility significantly predicts organizational identification, which in turn explains organizational commitment (Rosario, 2016).

The role of employees could be two fold - as drivers of CSR or as objects of CSR initiatives ( Fox, Ward, & Howard, 2002).It is prominently observed that the employees are involved in conducting/carrying out CSR activities which is also known as ‘corporate volunteering’ or ‘employee involvement’ (Murphy, Kumar , & Balsari, 2004) or ‘employees volunteering’(Khanna & Gupta, 2011) which will have several benefits like self-interest of employees to serve the society is fulfilled and has morale boosting effects on employees(Balasubramanian, Kimber, & Siemensma, 2005) , employees take pride in working for companies that care (Porter & Krammer, 2006; Cantegreil, Chanana, & Kattumuri, 2013).

An employee-driven CSR programs have certain benefits for the organizations. An employee-driven CSR program reportedly increases employee satisfaction and productivity, and also improves employee skills (Afsharipour, 2011). In a study by (Walker & Dharmalingam, 2011), at Shell Australia, it is found that employees volunteering in CSR has a positive impact on their attitude. These employees are more positive towards colleagues compared to non-volunteers and also put more efforts into their work than expected. A positive relationship was noted between CSR and a firm’s ability to attract, motivate and retain employees (Sweeney, 2009).

It is also to be noticed that employee volunteering is one of the metrics on which a company’s level of social responsibility is evaluated (Grant, 2012).Employee volunteering is discussed as more of sustained employee participating in the corporate volunteered programs as a form of corporate social responsibility by organizations. It compensates for depleted job characteristics. Inability to create awareness among internal as well as external stakeholders deprives a company of reaping the benefit of strategic CSR activities (Du , Bhattacharya, & Sen, 2010).

The ‘inside in’ approach caters to the social responsibility of the organizations to their internal stakeholders which are employees, dealers, supply chain. It would be astonishing to see that employers deny the rights of workers on one side and on the other side they try to show their commitment to the society by doing CSR. It is anarchy to have such situations and Chaudhri (2011), in her study argued that the employees who themselves feel marginalized are not affected by the organizations CSR programmes. These employees might resist participation and consequently differ in their identifications with the organization and CSR needs to be examined further.

Companies also agree that when an acceptable level of internal commitment is reached concerning internal CSR issues, the next step is to engage employees in CSR



in the local communities which may include issues on social programs as well as environmental protection. It may also imply dialogue with politicians as well as local interest groups (Morsinga, Schultz, & Nielsen, 2008). Next a more encompassing CSR approach towards the national and international levels may develop. The 'inside-out approach' to CSR activities means that initially, employees are the key stakeholders of concern for CSR activities. The main point is that employees are involved 'all the way'. The concept of corporate social responsibility can be seen as an efficient tool for human resource management by using trust, satisfaction and employee motivation (Barić, 2017).

In a handbook published by UNDP (2010) for companies on CSR self-assessment, employee volunteering is also distinguished as core-business volunteering and non-core business volunteering. Core business means the fundamental activities of the company, volunteering in this case is closely connected with this activity and the capabilities of the employees stemming from this activity. The latter happens when work provided is not related in any aspect to the fundamental activity of the company (e.g. employees of a consultancy firm paint the walls of a school).

Employees become the backbone of these initiatives and volunteer their time. Some businesses encourage employees to volunteer for community initiatives and give them paid time off (Makkar & Pahuja, 2013) to implement them. At AVIVA India, whenever there is a disaster, one day salary (Chaudhri, 2011) is donated to Prime Minister's Relief Fund. General Electric sponsors the Philippe Awards, named after a former executive distinguished in public service. Each GE business nominates annually an employee with creative or heroic community service (Joshi, 2007). CSR activities at some organizations are employee driven such as HCL. An Indian paper MNC has a written policy for employee volunteering (Chaudhri, 2011).

Hitachi has introduced an International Volunteer Day worldwide on December 5 in 2012. In November and December, at all of its location it encourages employees to organize and take part in broad range of volunteer activities to contribute to their communities. Confederation of Indian Industries (CII), of which Hitachi Data Systems Ltd is a pivotal member, launched an employability training programme for affirmative action in 2014 for students Scheduled Castes and Scheduled Tribes communities in Karnataka State.

A study on CSR disclosure on the website by (Lee D. Y., 2013), pointed out that half of the 104 researched Korean large companies have employee volunteer group

involved in CSR initiatives and also there is high level of recognizing local community as beneficiaries.

The earlier studies stress the key roles of employees as ambassadors for and enactors of corporate social responsibility (Collier & Estaban, 2007; Roza, 2016). Employees represent a powerful channel through which to convey positive messages about the company (Dawkins & Lewis, 2003). However, the ability of organizations to benefit from these outcomes depends on their individual employees and their intentions to participate (Collier & Estaban, 2007) in CSR. It was found that identification with organization CSR and creating its impact on customers by frontline officers depends on self-interest of the employees towards affairs of CSR (Korschun, Bhattacharya, & Swain, 2014).

Employee volunteering for community development is taken as one of the variables to assess community level CSR initiatives (Krishnan, 2012). The UN in partnerships with private sector through United Nations Volunteers (UNV) has promoted volunteerism for development initiatives and many businesses are becoming interested in supporting development through volunteer initiatives rooted in a sense of global solidarity (Murphy & Shah, 2004).

An active volunteering arrangement not only increases the well-being of the communities but also benefits the organization with a better corporate image and visibility (United Nations Volunteers, 2012).

The organizational benefits out of employee volunteering could be employee commitment, employee engagement, employee retention or less employee turnover, attracting new employees, improve team building, public/customer loyalty, develops leadership skills in employees, positive attitude towards work, improve business-community relations, helps in image building of organizations as employee acts as brand ambassadors, (Vlachos, Panagapoulos, Bachrach, & Morgeson, 2017; Roza, 2016; Leevanthal, Roza, & Meijis, 2015; Cicyota, Ferrante, & Schroeder, 2016; Volunteer Ireland, 2014; Gupta, 2012; Walker & Dharmalingam, 2011) and helps to widen scope of CSR.

A cross countries study revealed that there is positive relationship between organizations' CSR activities and employee affective commitment and employee engagement especially to externally focused CSR (McNamara, Carapinh, Catsouphes, Valcour, & Lobe, 2017). The Deloitte survey 2017, revealed that strategic employee volunteerism programme can help satisfy the energetic millennial desire for

stimulating and diverse work assignments and leadership opportunities, to make a meaningful difference in society, and have a very beneficial impact on society.

An unusual dimension of philanthropy was established in case of employees as an important internal stakeholder and the likelihood donation of organization wherein a study of Global Fortune 500 companies discovered that philanthropic attention focus had a particularly strong effect on donation likelihood when employee attention focus was high and the relationship between philanthropic attention focus and donation likelihood was much less pronounced at lower levels of employee attention focus(Muller & Whiteman, 2016).

## **2.12 CSR reporting/disclosures**

In the last few years, CSR communication has become a topic of broader and global interest in academia, business, and government (Jonker & Witte, 2006). The mechanism adopted by the companies to report its CSR activities is referred as CSR reporting or CSR disclosures or CSR communication. CSR reporting by the companies reiterates their transparency towards stakeholders (Porter & Kramer, 2006).

There are various ways which companies have adopted to do CSR communication such as annual reports, Global Reporting Initiative(GRI), United Nations Global Compact (UNGC), Social Audit (SA) 8000, International Standard Organization(ISO) 26000 standard, Accountability's AA1000 series etc.

GRI is a reporting standard rather than performance standard established in 1977 convened by CERES (Coalition for Environmentally Responsible Economics), and called for active participation of corporations, NGOs, United Nations' agencies, consultants, accountancy organizations, business associations, universities, international organizations and other stakeholders from around the world. GRI released its Sustainability Reporting Guidelines in 1999 that include social and environmental indicators (Fernando A. C., 2012).Firms' activities are under greater scrutiny to perform well in the social aspect of their CSR(Sutantoputra, 2009).

There are different categories under which reporting is done. The first provides guidelines on the structure and contents of social reports. One example is the Global Reporting Initiative (GRI), which is being adopted by an increasing number of companies.

The SA 8000, is one of the world's first auditable social certification standard. It is based on ILO, UN and national law conventions, and adopts a management system approach which deals with workers' rights. The nine basic elements of this standard include (i) child labour (ii) forced and compulsory labour (iii) health and safety (iv) freedom of association and the right to collective bargaining (v) discrimination (vi) disciplinary practices (vii) working hours (viii) remuneration (ix) management systems.

ISO 14000, which deals with environmental management produced by International Organization for Standardization headquartered in Geneva and coordinates conferment of standards by standards organizations in various countries such as the Bureau of Indian Standards in India (Fernando A. C., 2012).

AA1000 has grown increasingly popular as the reference framework in this field as it provides guidelines to help users establish a systematic stakeholder engagement process that generates the indicators, targets, and reporting systems needed to ensure its effectiveness in overall organizational performance. AA1000 Series has added a set of specialized modules, including the *AA1000S Assurance Standard*, the first of its kind for social and sustainability reporting (Fernando A. C., 2012).

The ISO 26000 specifically accounts for Social Responsibility which covers six core areas of social responsibility, including (i) human rights (ii) labour practices (iii) environment (iv) fair operating practices (v) consumer issues (vi) community involvement and development.

CSR communication is important, even critical and is categorized in terms of 'internal' and 'external' communication (Chaudhri, 2011; Jonker & Witte, 2006) depending on for whom the CSR reporting is done. Sweeney (2009), found that the main recipients of current CSR communication are employees, followed by customers and the public. A study of managers at top 500 Australian companies' shows, perceptions of which stakeholder groups influence CSR reporting. It has shown that respondents believe that employees are the important stakeholders, which determines reporting of social information and further about community. It is the local community that is more important (Adams, 2011). CSR disclosure firms have reduction in cost of equity capital (Dahiwal, Li, Tsang, & Yang, 2011), actually looks from the investors as stakeholder point of view that are looking into organizations response in CSR. This elucidates the stakeholder importance for CSR reporting which

may be international market wherein reporting of expected standards is necessary to do business.

Though there are efforts and initiatives to do CSR reporting, there is lack of uniform and coordinated CSR regulation. Legislation with a set of requirements serves as guidelines for such reporting (Adams, 2011).

To get further insights, channels adopted for CSR reporting are also diverse and multiple in nature. Organizations report their CSR activities through official documents, such as an annual corporate responsibility report or press releases. They dedicate a section of its official corporate website to CSR. It can also use TV commercials, magazine or billboard advertisements, product packaging, and even employees of the organization through word of mouth to communicate its CSR initiatives (Du, Bhattacharya, & Sen, 2010; Birth, Illia, Lurati, & Zamparini, 2008) which is termed as 'Employee Advocacy' (Dawkins & Lewis, 2003). The world wide web covers a set of target group tailored, individualized or even personalized tools, e.g.: reports, brochures, leaflets, newsletters, press releases, slides, presentations, audio sequences, video clips etc. that are accessible via download and/or online, prepared for being pulled or automatically disseminated via email or other current push button technologies (Jonker & Witte, 2006).

Other external channels of CSR reporting may be consumers, media, NGOs, etc. A study of the top 300 companies in Switzerland seems to consider the potential of internal communication to reach external publics indirectly as well ( Birth, Illia, Lurati, & Zamparini, 2008). The single most internal channel of communication used is Intranet and may use multiple forums like meetings, newsletters, house organs such as journals (Chaudhri, 2011). A study of CSR in an Irish context (differentiating between small and large firms) the most common methods of communication include Intranet/ internal notices and email/ postal letters (Sweeney, 2009). And a study of companies listed on the Colombo Stock Exchange in Sri Lanka revealed that companies disclose CSR practices and Corporate Performance (CP) data in either their annual reports, sustainability reports or on their company website (Tilakasiri, 2012).

A study of CSR reporting in New Zealand and Pakistan demonstrate that the disclosure practices also varied across the different sectors within both the countries(Khan, Lockhart, & Bathurst, 2018). The highly polluting industries, such as

cement were found to disclose the most. That suggests that a high impact industry might report more compare to relatively low impact industries, such as retailing.

Corporate social responsibility campaigns enhanced people's perceptions of sponsors' image, reputation and credibility. Campaigns are also one of the channels of CSR communications. A case study of three Danish companies (Morsinga, Schultz, & Nielsen, 2008) found that annual reports and corporate websites are the important means of CSR communication.

A study by content analysis of listed companies in China shows that the CSR reporting has risen exponentially from 2002 to 2007 (i.e., 81 listed companies) and prior to that, there was no reporting. Several companies have now turned their environmental disclosures into Corporate Social Responsibility Reports (CSRRs) or Corporate Sustainability Reports (CSRs) or Corporate Citizenship Reports (CCRs), integrating accounting on environmental, social and economic issues into so-called "TBL" accounting (Gao, 2011).

Reporting of CSR activities is being debated for its positive as well as its negative impact. Countries which have mandated companies to spend for CSR may have compulsion to report it and in other cases it may be by choice to report or not or there may be cases of self- regulation (Balasubramanian, Kimber, & Siemensma, 2005). Lawal et.al, (2017), explores the impact of corporate disclosures on financial performance and return on equity in a high technology manufacturing companies found that a positive correlation exists i.e., higher social disclosure score leads to improved financial performance. A study done to find why CSR investors and managers invest in CSR and disclose CSR activities revealed that CSR disclosure increases CSR investment but is not linked with overall cooperation in business collaborations(Farrington, 2017).

A different version of not reporting CSR is that the companies do not want to get stigmatized for the CSR programs as they were unable to show the impact of their CSR programs. This is termed as silent CSR (Jamali & Mirshak, 2007), and hence companies want to avoid controversies.

It is argued that companies in crisis should not do reporting of CSR activities especially when company's involvement in CSR activities has been relatively short. Tixier (2003), ideated two alternatives for CSR communication types for companies. One is Latin companies referred as 'discretion' and second one is Anglo-Saxon

companies referred as ‘high-risk’, the former being averse to and later being proactive to CSR communication.

As part of law in 2007, the Swedish government began to require that all state-owned companies report on social issues using the Global Reporting Initiative as a framework (Ascoli & Benzaken, 2009). The UN Global Compact is the largest corporate citizenship and sustainability initiative in the world. More than 5,000 corporations and 1,500 civil society organizations from 130-plus countries are working together to help align business practices with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption (UNGC & IFC, 2009).

With more environmental as well as social concerns especially at international level the countries are seen adopting certain standards to be free from violating the natural and human environment. Since the North American Free Trade Agreement (NAFTA), the inclusion of social and environment provisions has become standard practice in the free trade agreements (FTAs) (Tschopp, Barney, & Murphy, 2012). In fact, the US mandates that these provisions are in all future FTAs. For example, the first reference to CSR in a trade agreement is in the 2006 Peru Trade Promotion Agreement.

A study of both MNCs and Indian IT companies on CSR communication has found out that maximum disclosure is about HR followed by customers, environment and society (Tewari, 2010). In a study among 300 top operating companies in Switzerland, the most communicated issues are classical subjects, such as mission, vision, and values as well as environment, immediately followed by ethics, workplace climate, and community involvement. However multinational companies communicate intensively on specific issues, such as human rights, development of local economy, ethics, and community involvement (Birth, Illia, Lurati, & Zamparini, 2008).

Another exploratory study on Indian oil & gas sector followed the four platforms for their reporting on CSR initiatives – ethical, legal, philanthropic and economic. It revealed that from consumers’ perspective ethical and legal concerns are more important for Indian stakeholders than philanthropic and economic concerns (Planken, Sahu, & Nickerson, 2010). The reports include companies’ environment protection activities and with respect to other aspects, CSR reports are predominantly restricted to charitable or other type of donations, community projects and, research

into sustainable and alternative energy sources (Adams, 2011). Literature review shows that there is no uniformity in reporting standard, channel and content of reporting.

It is also found that CSR disclosures has certain benefits like risk management, reputation and consumer trust, employee loyalty and recruitment, social benefits to the companies (EY & Center for Corporate Citizenship, 2016).

### **2.13 Impact of CSR initiatives**

Literature review shows there are few studies which investigated the impact of CSR on intended beneficiaries. For obvious reasons, consequences of CSR on financial performances has attracted much interest (Reddy, 2004) as well as has helped establish a relation between social performance and financial performance (Srichatsuwan, 2014; Makkar & Pahuja, 2013; Tilakasiri, 2012; Kaufmann & Oлару, 2012; Krishnan, 2012; Harjoto & Jo, 2011; Rahmawati & Dianita , 2011; Mackey, 2005) so as to get returns in the wake of business benefits, and has at times been unable to establish statistically significant relationship(Awan & Amir shah, 2018; Adamu, 2017; Vasal, 2009).This shows that the studies have reported mixed findings.

It is also observed that studies have focused on analysis of CSR reports (Sharma S. , 2011; Adams, 2011; Tewari, 2010) Sharma, 2011; Hakhu, 2010; Russell, 2010; Tewari, 2010). Businesses have shown rigour for their financial performances and were embracing CSR as one of the tools to achieve its goals. But now, CSR decisions need to be subject to same rigour as other business important, prioritized decisions.

Further numerous studies were also carried out on the CSR reporting focusing on the reporting areas, reporting standards. Apart from these most of the studies focused on theoretical underpinning of the subject CSR rather than conducting empirical research on impact of CSR.

Forester (2009) in his case study of Golf Corporation establishes positive social impact through CSR efforts. The corporate owner worked closely with the golf instructor and created programs along with measurement tools to assess CSR beneficiaries and find out whether corporate efforts are really bringing out social impact.

An impact evaluation of a youth-based, CSR, employability program delivered by the foundation of a professional British soccer team and funded by a multinational bank found that response are mixed regarding whether the “hard” outcome of



employment was achieved by program participants. And the authors argued that beneficiary and societal impacts are deemed more important than those potentially reaped by organizations deploying CSR initiatives (Walker, Hills, & Heere Bob, 2017).

Dutta & Panda (2014), investigated into empowerment of Self Help Groups (SHGs) of tribal women under CSR programme by NMDC Limited as one of its interventions to eradicate poverty and improve socio-economic condition in the Dantewada district of Chhattisgarh. The findings of the study revealed that women perceived changes in their identity towards work collectively to improve their socio-economic status in interior villages and SHGs are successful in increasing their income, expenditure and saving habits. Financial status of households has improved due to improvement in access in a formal credit institutions. It has enabled women to undertake income-generating activities and increased awareness levels about the society.

Skagerlind & Westman (2011), in their study on “Corporate Social Responsibility through Public-Private Partnerships- Implications for Civil Society and Women’s Empowerment in India”, investigates using a case study method of the CSR projects of the Indian wind power company Suzlon in Gujarat and Madhya Pradesh. The study investigates how Corporate Social Responsibility (CSR) projects implemented through Public-Private Partnerships (PPPs) impacts the roles, relationship, responsibilities and agendas of the involved actors – the private sector, civil society and the state – and whether these can lead to women’s empowerment and the capacity building of civil society in India. The projects that specifically have aimed to address women’s empowerment through the formation of SHGs significantly have contributed to the enhancement of women’s “power to”, “power with” and “power from within” through women’s increased self-confidence and agency on the individual and collective levels, access to capacity building and credit, involvement in economic activities and diversification of occupation.

Ramani & Mukherjee (2014), presented strategy for the practice of CSR as related to the innovation effort of firms, for generating Bottom of Pyramid (BoP) market value. Monsanto’s Bt cotton is a typical first generation radical innovation, while Cipla’s drugs cocktail for HIV/AIDS is representative of engineered radical innovation. Both have impacted the lives of the poor greatly, as the primary beneficiaries of Monsanto’s Bt. cottonseed in India are poor farmers, while the

primary beneficiaries of Cipla's innovation are the poor patients of HIV/AIDS worldwide.

An empirical study carried out on women empowerment through SHGs of tribal women under CSR by NMDC Limited, a public sector '*Navratna*' status company under the Ministry of Steel, Government of India revealed that there is increase in income, expenditure and saving habits and improved their soft skills like self-confidence and independence (Datta & Panda, 2014).

Business India Today (2018), in its CSR special '*The Art of Giving*', cited examples of women empowerment initiatives taken up by corporate world for example project *Nanhi Kali* started in 1996 by Mahindra to support underprivileged girl child, Indusind Bank working for social cause of domestic violence, a nationwide movement for women's safety initiated by MPSTL.

CSR is moving beyond charity and philanthropy into a professional phase. There are many spaces for improvement. There is need for continuous evaluation; feedback; control; and learning. It will be useful to have comprehensive standards for reporting on CSR, with stress on the results; outputs; impacts; benefits (Athreya, 2009).

Walker et.al (2017) made an attempt to fill the evaluation void by examining both the processes and outcomes associated with a CSR program funded by a large multinational bank in the area of sports for marginalized London youth. Though the assessment of CSR program in terms of youth employability need to be tracked which will take time, immediate skill improvements and attitudinal changes did occur among the beneficiaries.

## **2.14 Research Gap**

Extant literature review shows that much attention is paid on one of the dimensions out of the whole gamut of CSR and not much emphasis is given on holistic perspective of CSR accommodating a wider reach. This research gap is identified as a problem statement. There is a need develop a conceptual framework so that it can help in practice of CSR.

There are studies all across the industries, as well industry specific context, but there is dearth of study on engineering industries. This study will explore into CSR practices in the engineering industry with special attention to employee volunteering, as a suggested feature of future research.

In terms of the level of analysis, researchers have gradually moved from the discussion of macro-social effects of CSR to organizational-level analysis of CSR's effect on financial performance. Secondly, in terms of theoretical orientation, researchers have moved from explicitly normative and ethics oriented studies to implicitly normative and performance-oriented studies (Lee, 2008). This study will also encompass the outcomes of CSR initiatives for the intended beneficiaries where a case of women beneficiaries is evaluated to see the impact and thus is performance-oriented.

## **CHAPTER 3**

### **RESEARCH METHODOLOGY**

#### **3.1 Introduction**

This chapter deals with the research approach adopted by the researcher to conduct an empirical study which is divided into two phases. Phase I deals with a descriptive study of CSR practices by engineering industries. Phase II deals with the case of an organization pertaining to CSR outcome for its targeted women beneficiaries. The chapter discusses the rationale for the study, a conceptual framework of CSR in organizations, research methodology, sampling method, tools and techniques of data collection and data analysis adopted in both Phase I and Phase II.

For obvious reasons, consequences of CSR on financial performance has attracted much interest (Reddy, 2004). Many researchers have analysed financial performance of companies and their social (CSR) performance (Tilakasiri, 2012; Kaufmann & Olaru, 2012; Harjoto & Jo, 2011; Krishnan, 2012) to establish a relation between the two so as to get returns in the wake of business benefits. At times they were not able to establish statistically significant relationships (Vasal, 2009). Businesses have shown rigor for their financial performance and were embracing CSR as one of the tools to achieve its goals. But now, CSR decisions need to be subjected to the same rigor as other business decisions. Srinivasan Services Trust (SST) of TVS offers an insight into the philosophy that drives it:

"Throwing money at social development is not the solution, that too in a poor country. Money is important to a lot of what we do, but it's not really what gets the job done. Companies must remember meaningful change comes from leadership thought, the pursuit of holistic development and quality-driven process to see it through," it says.

The subject matter of CSR is wide as well as deep in terms of its applicability. Hence a holistic approach is required to conduct research in this area. Hence this study caters to the processes of CSR with a view of having a separate entity in organizational activities producing effective results as outcomes benefitting the desired stakeholders. This research is also weighing benefits derived by the organizations, involvement of different stakeholders especially espousing employee volunteering scheme, challenges faced as perceived by the managers of responding

organizations, formal approaches adopted for execution of CSR and the impact it has created through its efforts for the intended beneficiaries by evaluation.

### **3.2 Conceptual framework of CSR**

The present study examined CSR as a process and outcome is an end result for which is carried out. Based on literature review, a conceptual framework was developed to map practices followed by select organizations trying to answer these research questions about the way they are conducting CSR (see the figure 3.1).

Although the philosophy of organizations in engaging CSR practice is not brought about clearly as seen in literature review, a landmark survey undertaken by TERI (Kumar, Murphy, & Balsari, 2004) which is more than a decade old, found that in the Indian context there are four operational models of CSR – The Liberal Model, The Ethical Model, The Statist Model and The Stakeholder Model. The ethical model draws on religious values and Gandhian thought; the Statist model (education and healthcare) emphasizes the post-colonial India's economic policies; the (neo)liberal model (ecological and resource-oriented concerns) is centred on profit-motives; and the stakeholder model (long-term commitment in social change projects like education and livelihood) and is based on Freeman's (1984) conceptualization of stakeholder responsibility (the description in the bracket shows the areas of CSR activities focussed as discussed by Mitra, 2011) .

Current researchers need to view from a holistic perspective to accommodate this multi-faceted, multi-dimensional phenomenon of CSR beginning from formulation of CSR policies to implementation. Hence an attempt is made in this study to investigate this subject empirically, in its entirety. A structured approach to this study, with a holistic view of CSR performance not in terms of facilitating financial performance but in terms of the operational elements of process of CSR function, is taken into account. The Plan-Do-Check-Analysis (PDCA) trajectory of CSR helps determine the consequences of the effort of towards social well-being.

This study will also explore select organizations about their preference in respect of above mentioned CSR models. After an approach is decided, policies are framed mostly by the top management which provides guidelines to the concerned entities to conduct various CSR activities. The 'Plan' will include the CSR model, decision-making of CSR policy and areas of CSR activities that are referred as CSR

output is the most important element in the whole gamut of CSR process. Otherwise it will end up in unrelated and sporadic nature of CSR, creating less impact.

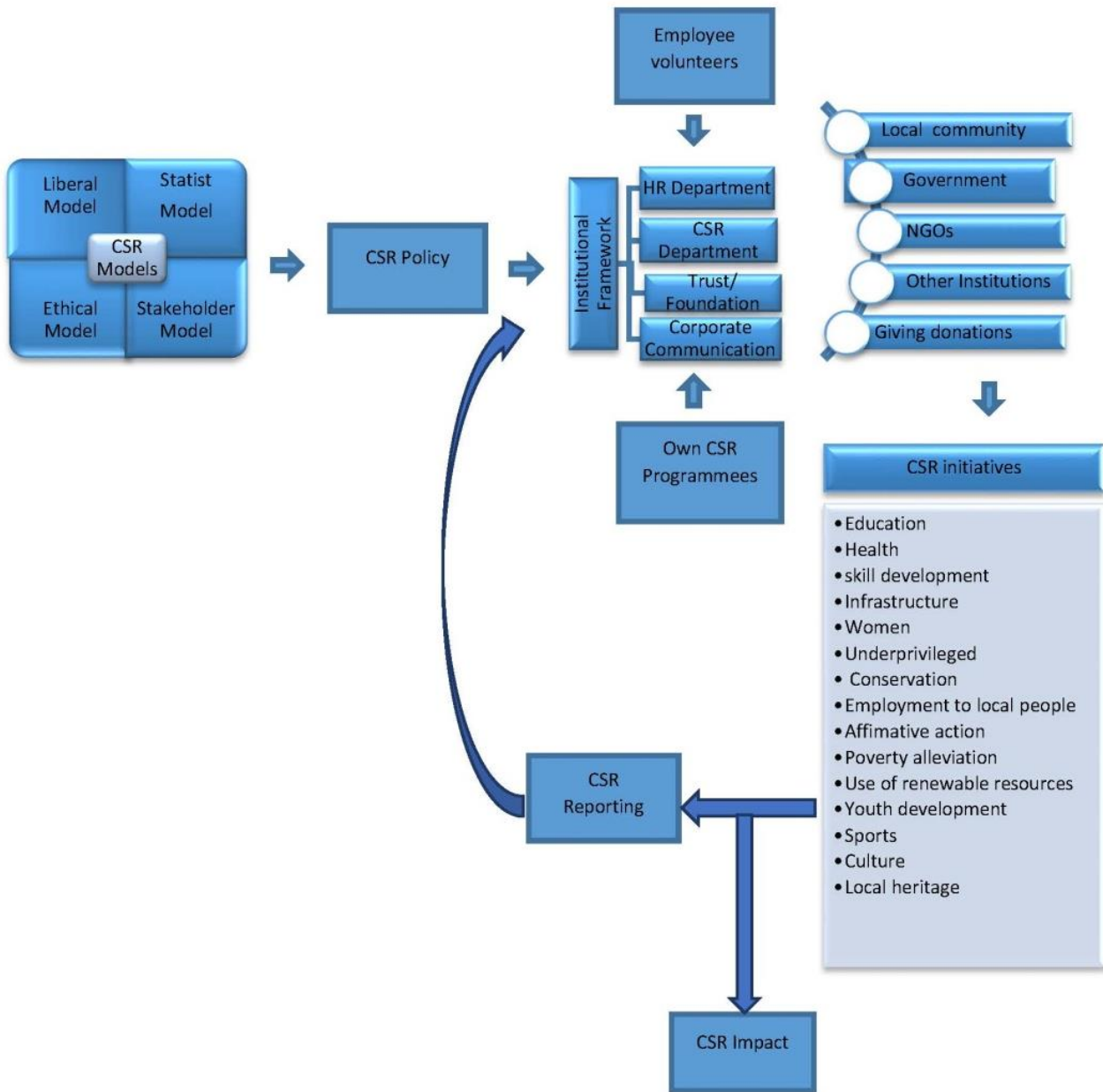
Further, the 'Do' step involves a proper institutional framework to execute what aspect of CSR which is being decided with fixed responsibilities. This step encompasses the growing phenomenon of employee/corporate volunteering for carrying out the CSR activities.

The next step is to 'Check,' which is demonstrated through CSR disclosures or CSR reporting to show their social performances which may be a mandate as in the case of India being the first country to do so. Though there are numerous studies and surveys being done on corporate disclosures or CSR reporting nationally as well as internationally, all aspects of CSR are not studied in its entirety to get a holistic perspective. In most disclosures made in the last two decades in India, there is more focus on CSR outputs rather than CSR outcomes. CSR output refers to various schemes adopted by organizations. CSR outcome refers to the number of beneficiaries of different projects and to what extent the CSR schemes have been successful in the development of local communities (Baxi & Ray, 2012).

The latter stage is the 'Analyze' step which will focus on CSR impact in terms of outcomes, which refers to the positive changes brought about CSR initiatives in the lives of the target group. Figure 3.1 displays the flowchart of all the steps in the CSR process in synchronicity with the PDCA cycle.

This study will also investigate into intangible benefits of CSR rather than its relation to financial performance, which will give insights and help practitioners and other industries to replicate it.

FIGURE 3.1: CONCEPTUAL FRAMEWORK OF CSR IN THE ORGANIZATION



### **3.3 Industry-specific approach**

The engineering industry is chosen for this study, since the literature indicates that industry-specific study acts as a control variable for the research ( Sweeney & Coughlan, 2008) due to significant differences in various sectors. Each organization or nation, as a whole, follows different strategies to implement CSR activities( Kanji & Agrawal, 2016). Cottrill (1990) found significant differences between industries and similarly argued that more consideration needs to be given to industry-level realities in CSR research. Simpson and Kohers (2002) added to this position, claiming that individual industries have a number of unique characteristics that may offer additional insights for empirical research. In addition, Moore (2001) pointed out that the uniqueness of internal capabilities and external pressures, the level of public visibility and the diverse stakeholder configurations inherent in an industry. It is also argued that strategic decisions for CSR must be industry-specific which makes the activity relevant to the firm and the resulting benefits could be long-term(Baxi & Prasad, 2005). Sweeney (2009) gave an indicative list of the activities which are industry-specific CSR program and Forester (2009) suggested its alignment with their core business practices. Hence, for the reasons as stated in various earlier industry-specific studies, the researcher has chosen engineering organizations for this study.

Jain et.al,(2016) in their study across industries pointed out that there is no one-size-fits-all CSR and states should possibly try and learn from industry-specific soft laws that take specific industry dynamics and externalities into consideration for encouraging responsible behaviours. Some industries (due to their societal visibility and the magnitude of externalities they create) are more prone to attract activism from NGOs and social movements.

### **3.4 Rationale of the Study and Statement of the problem**

The term Corporate Social Responsibility (CSR) is connoted and addressed in a different form by different people. This includes CSR as a practice by practitioners, CSR as a phenomenon by academicians and mandatory CSR by policy-makers, and has gained vital importance all over the world. There is a steep rise in the number of companies engaged and reporting on CSR from 6% to 67% (Sarkar & Sarkar, 2015) in large BSE 500 companies of India from 2003 to 2011. According to Indian Institute of Corporate Affairs, a minimum of 6,000 Indian companies will be required to undertake CSR projects in order to comply with the provisions of the Companies Act,



2013 with many companies undertaking these initiatives for the first time. Further, some estimates indicate that CSR commitments from companies can amount to as much as Rs.20000 crores (Confederation of Indian Industries, 2013). As per recent study it is found that almost 25% of India's actual CSR spent is in Maharashtra and Gujarat states only (NGOBOX Report, 2017). The engineering sector is the largest contributor of all industrial sectors to India's GDP and employs a large number of workforce. Hence this sector is chosen for the study.

Businesses have responsibilities towards all the stakeholders, whether they are internal or external stakeholders. Internal stakeholders for businesses are investors, shareholders and employees while external stakeholders are communities, civil society groups, other companies, and institutions. Companies are carrying out responsibilities for their internal stakeholders which are either in the interests of the business or mandated by the laws to run the business. Hence it may account for their mandatory responsibilities resulting in Corporate Accountability Programmes (CAPs) which focused on two primary concerns, namely labour rights and environment especially related to core business activities(Reed & Reed, 2010).

Usually, corporations mandated by laws to disclose the technical aspects of the environment have a well-defined set of parameters on reporting. Hence, it is a matter of sheer compliance. But this is only a partial understanding of the issue: corporations that undertake social activities in addition to the mandated environmental performance also need to decide on the scope and content of reporting. This is the grey area because social activities are a voluntary exercise while environmental activities are mandated by the law of land. In most disclosures during the last two decades in India, there is more focus on CSR outputs rather than CSR outcomes. CSR output refers to the various schemes adopted by the organizations. CSR outcome refers to the number of beneficiaries of different projects and to what extent the CSR schemes have been successful in the development of local communities (Baxi & Ray, 2012).

This thesis would include both outputs and outcomes and the problem under investigation is titled as below –

“Community initiatives of Corporate Social Responsibility by engineering industries in Mumbai – a study of women beneficiaries”

### **3.5 Objectives of the research**

The subject matter of CSR is wide as well as deep in terms of its applicability. Hence, a holistic approach towards CSR will be a stepping stone to take a proactive role in producing effective results as outcomes benefitting the desired stakeholders. This requires a systematic approach towards the whole process of conducting CSR initiatives from beginning to its implementation and evaluating for its results. This conceptual framework of the process of CSR in the organizations leads to the objectives as stated below –

- 1) To understand the CSR models, CSR policy and the institutional framework adopted by the organizations to conduct CSR activities.
- 2) To study the various areas of CSR activities conducted by the select engineering organizations for society at large.
- 3) To ascertain how employee volunteering is implemented as part CSR activities.
- 4) To understand reporting/disclosure practices of CSR activities.
- 5) To study the impact of CSR initiatives on empowerment of women beneficiaries.

### **3.6 Hypotheses**

The literature review pointed out that practice of CSR vary in respect of the age and turnover of organizations. For these independent variables, the statement of hypotheses in Phase- I was tested for variables viz., adoption of CSR models, ‘reactive’ and ‘proactive’ CSR, location of community initiatives and internal as well as external CSR challenges. The null Hypotheses H11<sub>0</sub> and H12<sub>0</sub> are based on the adoption of CSR models by organizations. The null Hypotheses H13<sub>0</sub> and H14<sub>0</sub> are framed on CSR benefits for ‘proactive CSR’ and ‘reactive CSR’. The null Hypothesis H15<sub>0</sub> is based on the location of conducting CSR activities. The null Hypotheses H16<sub>0</sub> is based on internal and external CSR challenges.

The description of the variables under this phase is given below in the table.

TABLE 3.1: DESCRIPTION OF VARIABLES UNDER THE STUDY

Sr. No.	Variables	Description
1.	<b>Age of the organization (Independent)</b>	Older organizations- more than 50years of existence Younger organizations- less than 50years of existence
2.	<b>Turnover of the organization (Independent)</b>	Small organizations – Up to Rs.1500crores Large organizations – More than Rs.1500crores
3.	<b>CSR Models (Dependent)</b>	There are four models in the Indian context- Ethical model; Statist model; Liberal model and stakeholder model
4.	<b>Proactive CSR (Dependent)</b>	This amounts to proactive steps under CSR done for the business benefit
5.	<b>Reactive CSR (Dependent)</b>	This amounts to CSR done in response to external forces
6.	<b>Internal CSR challenges (Dependent)</b>	Challenges faced by the organizations within the organization to carry out CSR i.e., lack of awareness about what constitute CSR; lack of organizational commitment on CSR issues; lack of professionalism to carry out CSR activities; lack of employee support for CSR; lack of link between CSR activities and organizational core operations; CSR initiatives are more donor-driven than local in approach; lack of finance to carry out CSR
7.	<b>External CSR challenges (Dependent)</b>	Challenges faced by an organization from external forces while carrying out CSR like lack of clear statutory CSR guidelines; lack of community participation in CSR activities; non-availability of well-organized non-governmental organizations; lack of transparency in case of CSR implementing agencies in terms of audit issues & utilization of funds; lack of communication amongst implementing agencies.

### **3.6.1 Hypotheses for Phase I**

#### **Hypotheses on adoption of CSR models**

The four CSR models prevalent in India as per the landmark TERI study (Kumar, 2004) are Liberal, Ethical, Statist, and Stakeholder model. The present study investigated the adoption of CSR models by sample organizations in general, and as per age as well as the turnover of the organizations in specific. The two null hypotheses are stated as given below:

**H11<sub>0</sub>** : There is no significant difference in the adoption of CSR models in respect of age of the organization i.e., between the younger organizations and older organizations.

**H12<sub>0</sub>** : There is no significant difference in the adoption of CSR models in respect of turnover of the organization i.e., (a) Up to Rs.1500crores and (b) more than Rs.1500crores.

#### **Benefits of CSR**

An investigation was conducted to examine benefits that organizations foresee in carrying out CSR initiatives. Benefits for which the CSR is being carried out will give an insight into whether it is 'proactive CSR' or a 'reactive CSR'. While the former indicates a firm's genuine interest towards that stakeholder group, the later will demand only the legal minimum efforts to withstand the external pressures. The following two hypotheses for 'proactive CSR' or a 'reactive CSR' were tested for age and turnover of the organization:

**H13<sub>0</sub>** : There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of age of the organization i.e., between older organizations and younger organizations.

**H14<sub>0</sub>** : There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of turnover of the organization i.e., (a) Up to Rs.1500crores and (b) more than Rs.1500crores.

#### **Location of conducting CSR activities**

Literature review revealed that CSR initiatives in various areas are carried out in the neighbouring community where the plant is located. To get an insight, it was tested by framing the following hypothesis:

**H15<sub>0</sub>** : There is no significant relation in respect of the location of conducting CSR activities as per age of the organizations.

### **CSR challenges**

Organizations, while conducting CSR, face challenges both from within and outside. The hypothesis stated below tested proposes the difference in CSR challenges as per the age of the organizations:

**H16<sub>0</sub>** : There is no significant difference in the ‘internal CSR challenges’ and ‘external CSR challenges’ as per age of the organizations.

### **3.6.2 Hypotheses for phase II**

In the second phase, the study attempted to see the impact of CSR activities on the women beneficiaries and framed hypotheses to test the women empowerment. The null hypotheses were based on the various determinants of women empowerment such as age, education, type of family, monthly income, family income, savings, member of SHGs, and type of occupation.

**H21<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of age.

**H22<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of education.

**H23<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of the year of CSR training of women

**H24<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of monthly income of the women.

**H25<sub>0</sub>** : There is no significant difference in the level of empowerment of women and monthly income of family

**H26<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of monthly savings of the women.

**H27<sub>0</sub>** : There is no significant difference in the level of empowerment of women in respect of whether they are a member of Self Help Groups or not a member of SHGs.

**H28<sub>0</sub>** : There is no significant difference in the level of empowerment of women depending on the type of the family that is whether they belong to a nuclear family or joint family.

**H290** : There is no significant difference in the level of empowerment of women and the type of primary occupation of the women.

### **3.7 Research questions**

Research questions express the research objectives in terms of questions that can be addressed by research (Zikmund et.al, 2013). This study has investigated into the following research questions -

- 1) In what way are private organizations carrying out CSR activities in the context of engineering industries in a developing country?’
- 2) To what extent different stakeholders are involved in CSR activities?
- 3) Do employees also contribute towards CSR initiatives of the companies?
- 4) What are the reporting practices adopted by the companies in respect of the conduct of CSR activities?
- 5) In what manner companies are contributing to the uplift of weaker sections of the society?

### **3.8 Research design**

A research design is a master plan that specifies the methods and procedures for collecting and analysing the needed information. A research design provides a framework or plan of action for the research (Zikmund, Babin , Carr, Adhikari, & Griffin, 2013) like dealing with such aspects as the location of the study, the selection of the sample, and collection and analysis of the data (Sekaran, 2003).

The study is carried out in two phases: Phase-I deals with the study of CSR practices by engineering organizations beginning from CSR policy formulation to CSR reporting. Phase II deals with the outcome of CSR initiatives in terms of the benefits reached to the targeted group.

#### **3.8.1 The research design for Phase I**

The phase I is a descriptive study as it tries to explore into CSR practices by Engineering industries in India as a developing country in Asia. The literature review shows that CSR studies did so far use quantitative analysis, predominantly have size, revenue or turnover and type of firm as the independent variable for analysis. Further, most of these studies are qualitative in nature which limits the replication and

application of findings in other industries. This research is positivistic in approach as it uses quantitative data by framing hypothesis which are tested applying statistical tools for analysis. The analysis majorly uses descriptive statistics though few hypotheses were framed with some data for statistical inferences.

### **3.8.1.1 Sampling design**

The sampling method of any research would depend upon the main objectives. This study would look into the CSR initiatives of larger organizations which are likely to practice CSR and have corporate disclosures as they have sufficient fund for CSR, and conduct CSR to disclose it to the public for their public welfare initiatives (Lawal, May, & Stahl, 2017).

A large number of industries are conducting CSR in India. The study uses multi-stage sampling method. Maharashtra is a very progressive industrial state having highest number of corporate offices (Ministry of Corporate Offices Statement 2013-14, Government of India) followed by Delhi with large number of factories. The India CSR Outlook Report 2017 surveyed 300 large companies which accounted for 2/3<sup>rd</sup> of total CSR spending in India. It revealed that Maharashtra has topped all states on basis of CSR expenditure.

The researcher approached various offices to get a list of industries in Maharashtra, including Directorate of Industries, Government of Maharashtra which were having a listing, as per the permission was given to set-up companies and have Industrial Enterprise Memorandum (IEM) but is not as per industrial sector. Other agencies included employers' associations such as Confederation of Indian Industries (CII), Bombay Chambers of Commerce and Industries (BCCI), Federation of Indian Chambers of Commerce and Industries (FICCI), where the listing is available as per membership of the organizations across pan India and not separated industry-wise or state-wise. The researcher visited the Registrar of Companies offices (Mumbai office) which organized the database of all the companies in Maharashtra but do not give access to the researchers. Thereafter the office of Directorate of Industrial Safety and Health (Mumbai) was approached which listed all the factories in Maharashtra pertaining to four criteria viz., the division of factories as per the type of factory (public or private), nature of industry as per National Industries Classification (NIC) code, the number of workers and division as per revenue region. The six divisions in Maharashtra state are Konkan, Pune, Nagpur, Aurangabad, Kolhapur, and Nasik. The

Konkan division (includes Mumbai, Thane, Kalyan, Raigad, Vasai), has the largest number of factories as well as large number of corporate offices.

The list of industries of this region was acquired for the purpose of this study. The list constituted of organisations of different types such as public sector, private sector, small and medium enterprises. Among these, private sector organizations have done pioneering work in CSR and hence were chosen for the study.

Engineering organizations in the private sector were selected as it is seen that there are numerous studies carried out across industries pertaining to the listing of industries as per top companies in Fortune 500 companies, National Stock Exchange listing, Bombay Stock Exchange listing or case studies were done. But very few industry specific studies were carried out. Hence in this study basic engineering industries were selected as they have less visibility unlike FMCGs or banking sectors and hence less possibility of social marketing.

The basic engineering organizations pertaining to manufacturing process as per NIC code 2008 were listed as per the number of workers in descending order as organizations having larger number of employees (Sen K. , 2013) are likely to comply with the statutory compliances in respect of employees and thus carrying out the responsibility of internal stakeholders . A sampling frame was constructed with 126 organisations having above 250 employees. From this 30 organisations were randomly selected. These organisations were approached and whenever any organisation could not be included the next one in the random table was picked up. The researcher approached 43 organizations to get a sample size of 30 engineering organisations. Some had to be dropped for varied reasons such as permanent closure, loss making and reluctance of their management to share the required information. Some were not doing CSR at all.

### **3.8.1.2 Method of data collection**

There are various tools of data collection. Instead of questionnaire method, structured interview as a primary source of data collection was adopted because the response rate for the questionnaire is very low. Since purposive sampling method was used to select the organizations the structured interview method was more appropriate.

The structured interview schedule in Phase I covered the first four research objectives of the study based on the models of CSR; benefits of CSR; the institutional



framework to conduct CSR; the areas of CSR activities in general; the contribution of employees in CSR activities; and reporting practices by select organizations.

### **3.8.1.3 Pilot- testing**

The interview schedule was pre-tested to check question design, clarity of instructions and the time taken to complete. First, the guide of this thesis initially reviewed several drafts of the interview schedule resulting in some changes to the design of the instrument, specific wording and sequencing but not the focus of the questions. A pilot testing was done in four engineering organizations which were through researcher's own contact list. The first two were done at factory locations. It was found that these persons are responsible for execution only as per the budget sanctioned and were not able to respond to the questions pertaining to the 'why' and 'what' part of CSR i.e. the philosophy of the company and hence the next two interviews were administered in the corporate office, which has detailed information about all factory locations and CSR carried out therein. Respondents have given suggestions regarding clarity of the instrument as well as the time taken to complete the interview schedule and the inclusion of some more questions or options added to the answers in the alternatives. It was also suggested that some responses need a compilation of data and hence it would be advisable to send the interview schedule in advance prior to interviewing.

### **3.8.1.4 Administration of Survey Instrument**

The researcher had face to face interviews through structured interview schedule administered in the period of the year 2015-2016 by contacting select authorities responsible for CSR in these organizations. The unit of analysis is the organization and data was collected from the management of the selected organizations that are directly responsible for CSR. It could be observed from the table that respondents representing select organizations belong to the middle and upper-level management.

TABLE 3.2: AUTHORITIES RESPONSIBLE FOR CSR IN SURVEYED ORGANIZATIONS

Sr. No.	Department responsible for CSR activities	Authorities responsible for CSR activities
1.	Human Resources(HR) department	2Director- HR, VP-HR, 2Head-HR, Head learning development & Development, Sr.GM Corporate HR/IR, GM-HR, Deputy manager-HR, 2Senior manager HR, 2Manager-HR, Manager HR & Admn., HR Medical Officer.
2.	CSR department	CSR Consultant, Head CSR, GM CSR, Deputy GM CSR,2Sr. manager CSR, Sr. Manager Corporate citizenship, Manager CSR
3.	Others	Sr. VP Commercial, Plant Head, Executive Director (Operations), Chief Corporate Communication, Director (operations), Director, Deputy GM (Finance & Accounts)

### 3.9.1.6 Techniques of data analysis and Presentation of data

An extensive research has been undertaken to quantify the research and two phases have been identified. The first phase consists of views of managers starting from philosophy of CSR to reporting of CSR. Descriptive statistics, as well as inferential statistics, were used to analyse the data which was then presented in the form of percentages, frequencies, mean and standard deviation. The t-test analysis was done to test the hypothesis for drawing a meaningful interpretation of results. At some places, a diagrammatic presentation was done since visual display gives more clarity of data. An appropriate scale was used to collect the responses for close-ended questions and interpretation of the score was done at the table prepared at appropriate places in the data analysis chapter 4 for Phase I.

### **3.8.2 The research design for Phase II**

The Phase II of the study assessed the outcomes of CSR activities on intended beneficiaries carried out by an organization selected for its extensive programmes for women, which is one of the weaker sections of the society. It is also identified as an area of CSR initiatives in India as well as in Millennium Development Goals (MDGs) of United Nations. This section discusses the sampling design, method of data collection and data analysis methods.

#### **3.8.2.1 Sampling design**

In Phase II the data was collected regarding the CSR activities conducted for women by the select sample organizations. It was found in Phase I that of the total organizations, 66.67% are conducting CSR activities for women.

From amongst these an organization which is doing extensive work for women under CSR programmes and is having maximum number of women beneficiaries was chosen. It was found that Jindal Steel Works (JSW) has the highest number of women beneficiaries under their CSR programme at their Dolvi plant, Raigad District. Details of CSR programmes included both short-term or one-time benefit programme as well as long-term benefit programmes. Women beneficiaries under livelihood training programme were purposefully selected as it entails economic independence which is an important determinant for women empowerment and also helps from a long-term perspective (Details of other CSR initiatives is given in Chapter 5). The target group for this study was trained women under the livelihood training program of CSR and who are able to earn a livelihood out of their learned skills. There are two community volunteers designated by the organization in four villages, working as a contact point for rolling out all CSR activities of the JSW Steel Works (Dolvi plant). These volunteers identified such women beneficiaries in the four nearby village viz. Dolvi village, Shahbaz village, Vadhkhal village and Gadab village, who were given training to earn a livelihood. A total of 104 women who were earning their livelihood after taking CSR training were found. This was the total population at the time of data collection. Some had got married, some migrated and some were unavailable even after repeated visit. From the population of 104, 4 were administered for pre-test and as such were not included in the main study.

### **3.8.2.2 Data collection method**

A Structured Interview Schedule was prepared to gather data from women beneficiaries pertaining to personal details, income, occupation, and impact of CSR training by gauging their level of empowerment which will, in turn, improve their socio-economic and political status. It included all closed-ended questions. As face validity was done, it helped in making some corrections and was modified as suggested by the expert. The interview schedule was translated in Marathi language for the understanding of the respondents.

Secondary sources of data are procured from websites, journals, books, newspapers and used for preparing the theoretical framework of this study, literature review, for preparing interview schedule. Development of hypotheses as given above (refer 3.6.2) were generated to gauge the differences in level of empowerment in women beneficiaries in respect of age, education, family income, individual income, member of SHGs, type of occupation and find out whether these independent variables make any difference as shown in earlier studies (Pal, Dasgupta , & Prabhakar, 2015; Sultana & Hossen, 2013; Haque , Islam, Tareque , & Mostofa, 2011; Varghese, 2011; Mason & Smith, 2003) or whether the empowerment is because of CSR training.

### **3.8.2.3 Administration of Survey**

The structured interview schedule prepared for the survey of the respondents was administered by the researcher herself. Beneficiaries were identified with the help of the volunteers working with the CSR department of JSW steelworks in four nearby villages and with assistance from personnel of the CSR department deputed for these villages As it was a rural area and women were not highly qualified, the researcher has translated the interview schedule in Marathi, in simple and closed-ended questions to avoid ambiguity in answering. As per convenience of the women, the structured interview was administered to 100 women beneficiaries by the researcher in 2016-17.

### **3.8.2.4 Data analysis and interpretation**

An important step in any research is the analysis part where data is processed for its intended outcomes as per the research objectives or testing of hypothesis. In Phase II the interview schedule is broadly divided into two parts. The first part

discusses the demographic profiles of women beneficiaries with descriptive statistics. In the second part, the impact on beneficiaries was analysed by testing hypothesis using t-test statistics analysis on the opinion/responses of the beneficiaries pertaining to the level of women empowerment due to earned benefits of livelihood programmes conducted by the select organization.

The data was analysed for total women empowerment by adopting a scale of Pal J et.al, 2015 having economic, social and physical freedom of movement (physical mobility) dimensions. An additional dimension of community empowerment as suggested by the head of the CSR department for JSW Dolvi plant was included. The reason being, women in the nearby community are encouraged to participate in community development programme, as the organization has made it compulsory to have sixty percent of women members in the committee being set-up for any development initiative. The indicators for the total women empowerment in these four dimensions were separately displayed in Chapter 5.

Responses of women beneficiaries for decision making were on interval scale from 1 to 4 having interval gap of 1 unit in which highest is 4 = decision making by self; 3=decision making by self and spouse; 2=decision making by spouse and 1= decision making by others is the lowest. The Cronbach Alpha value for total women empowerment stood at 0.775 depicting the reliability of the scale.

Descriptive statistics used percentages for interpreting the profile of women beneficiaries and the indicators of women empowerment were put to mean score for individual items and aggregated mean score for all the four dimensions separately. Inferential statistics to test the hypotheses were done using t-test statistics and ANOVA test. Data interpretation was done at three levels of empowerment– high level, medium level and low level of empowerment.

### **3.9 Operational definitions to be included in Appendix**

1. Corporate Social Responsibility (CSR) - Wood (1991) definition of CSR is more comprehensive and integrated both managerial and measurement aspect– “A business organization’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programmes, and observable outcomes as they relate to the firm’s societal relationships” (pg.263)
2. CSR activities/initiatives – Activities are undertaken by companies as specified under Schedule VII of The Companies Act, 2013 were considered

and not any other activities as specified by the companies and not any such activity which benefits the employees of the company or their family members.

3. Community initiatives – Community initiatives are the CSR activities carried out by the company for the people in nearby community i.e., the neighbouring community where the organization has its operations or other community and not for employees, customers, suppliers, distributor or any other such stakeholder or shareholder.
4. Reporting/disclosure practices- Reporting of CSR initiatives by the companies are done as per guidelines prescribed by different institution like Global Reporting Initiative(GRI), SA 8000, Code of Conduct, National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG-SEE) by Government of India and any other certified agency.
5. Organization – As per the listing was done by the Directorate of Factories and Employment (Government of India), factories are being segregated into two categories – Public sector and Private sector. In this study, the organizations referred to the corporate office of the factories in the private sector.
6. Stakeholder- a stakeholder in an organization is by definition any group or individual who can affect or is affected by the achievement of the organization's objectives (Chandler & Werther, 2014). Stakeholders which are connected to processes and operations of a business are called internal stakeholders and which are not directly connected to business operations are called external stakeholders.
7. Employee volunteering CSR – Companies conduct CSR activities in which employees on their own voluntarily contribute in conducting CSR activities and does not form the part of their formal duties. It will not include the contribution by the employees in terms of cash or in kind.
8. Women beneficiaries – A woman who is above the age of 18years and has taken benefit under CSR program of the companies.
9. Community initiatives – The CSR activities carried out by the company for people in nearby community or other communities and not for employees, customers, suppliers, distributor or any other such stakeholder or shareholder.
10. CSR policy – The policy framed by organizations on CSR as a guideline to managers in order to carry out CSR activities within a specific targeted area.

11. NGOs – NGOs are the non-profit government organizations which act as an agency to conduct CSR activities/initiatives for the organizations.
12. Institutional framework - It means the framework through which companies execute/conduct their CSR programs and activities like whether through their own CSR department or HR department NGO's or Trusts or Foundations or any such other agency.
13. Women beneficiaries - Those women who have taken training under CSR livelihood programs and are earning some money as a result by doing the work for which they have been trained.

## **CHAPTER – 4**

### **PHASE I - DESCRIPTIVE ANALYSIS OF CSR BY ENGINEERING ORGANIZATIONS**

#### **4.1 Introduction**

This thesis is a descriptive study to know current CSR practices in engineering organizations and also investigate outcomes of CSR initiatives by evaluating benefits and changes they made in the life of beneficiaries. The thesis is structured into two phases: Phase-I, which deals majorly with descriptive statistics of conducting CSR by the select organizations. Phase-II deals with the outcome of these CSR initiatives targeted at women, by giving them livelihood training in terms of attainment of total empowerment. This chapter deals with Phase-I comprising of seven sections arranged as per the first four objectives stated in this study covering the aspects of CSR policy, CSR models, benefits of CSR, areas of CSR activities and the institutional framework adopted for its execution, employee volunteering in CSR and CSR reporting. In Phase-I, a comprehensive interview schedule was administered to explore into the CSR as a process being followed by the organizations structured according to the conceptual/theoretical framework developed as shown in figure 3.1 of chapter -3.

This chapter answers the research question on, ‘In what way private organizations are carrying out CSR activities in the context of engineering industries in a developing country?’ Since there is a dearth of research in industry-specific studies, this study aims to contribute in this respect. There are hypotheses to find the difference in CSR practices in respect of age and turnover of the organizations using t-test statistics and for the rest of data, it is analyzed through descriptive statistics.

#### **4.2 Profile of organizations**

This chapter deals with the profile of sample organizations to know size of the organization in terms of annual turnover as well as employee strength, initiation of CSR activities, formulation of CSR policy and mode of its display and allocation of budget for CSR activities.

Primary data was collected by administering a structured interview schedule to obtain the profile of select engineering organizations. A list of the organizations was obtained from the Office of the Directorate of Factories, Mumbai with respect to Mumbai region. The first criteria for selection of the organizations, was only private



organization was chosen for this study. Second criteria used to select sample organizations is the size of staff i.e., the number of employees of the organizations. The researcher has arranged organizations as per the number of employees in descending order because the number of employees is the criteria used by this agency to do the listing. As proposed, the researcher has selected first 30 organizations for the study.

To get this sample about 43 engineering organizations were contacted. Among these, 5 organizations are MNCs that are not doing CSR and 2 Indian private organizations are not doing CSR since they are incurring losses. Three Indian private organizations had not participated in the study, 3 Indian private organizations were closed and hence around 13 organizations could not provide information. Therefore, the select sample of 30 organizations comprises of 24 Indian private organizations and 6 MNCs. The profile of organizations is divided into the following two categories:

- i) Organizations profile
- ii) CSR profile

#### 4.2.1 Organizational Profile

The organizational profile will include the year of establishment of the organization, turnover of the organizations and total number of employees in the organizations.

##### 4.2.1.1 Year of establishment

Distribution of the sample organizations based upon the number of years the organizations are functioning will give a picture of the maturity of the organization. It will also give an insight into that whether CSR practices depends on age of the organization.

TABLE 4.1: YEAR OF THE ESTABLISHMENT OF THE ORGANIZATIONS			FIGURE 4.1: PIE- DIAGRAM SHOWING YEAR OF THE ESTABLISHMENT OF THE ORGANIZATIONS	
Year of establishment	Total	Percent		
< 50years	14	46.7		
>50 years	16	53.3		
Total	30	100.0		

The organization profile as shown in Table 4.1 depicts that 53.3% of them were established over 50 years ago and 46.7% are functional for less than 50 years. Hence these sample organizations are well established and would have attained maturity in conducting CSR activities.

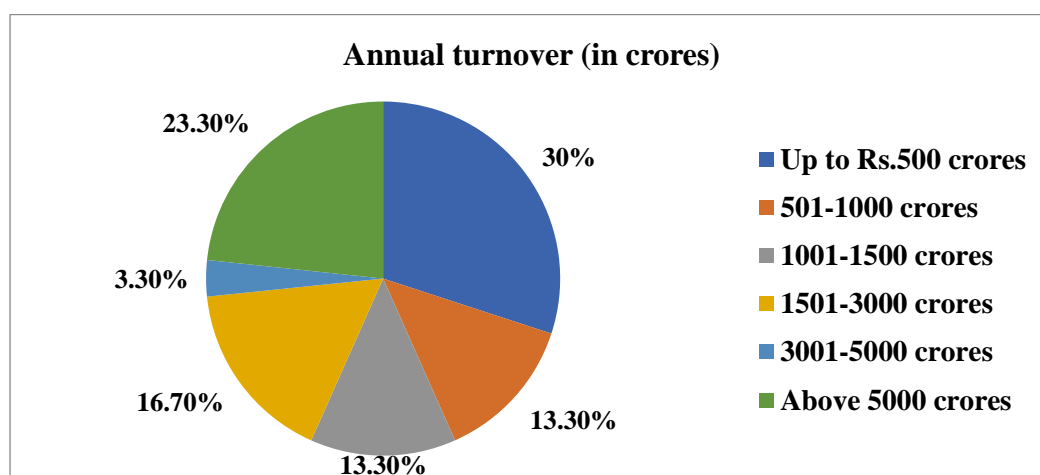
#### 4.2.1.2 Annual turnover of the organizations

The distribution of sample organizations based on annual turnover is presented below in table 4.2 as it is one of the prime variables to gauge the CSR practices of an organization. The size of the organization depending upon the turnover is observed as an important determinant for carrying out CSR activities.

TABLE 4.2: ANNUAL TURNOVER WISE DISTRIBUTION OF THE ORGANIZATIONS

Annual turnover(in crore)	Total	Percentage	Cumulative Percentage
Up to Rs.500crores	9	30.0	30.0
Rs.501-1000crores	4	13.3	43.3
Rs.1001-1500crores	4	13.3	56.6
Rs.1501-3000crores	5	16.7	73.3
Rs.3001-5000crores	1	3.3	76.6
Rs. Above 5000crores	7	23.3	100.0
Total	30	100.0	

FIGURE 4.2 : PIE- DIAGRAM FOR ANNUAL TURNOVER WISE DISTRIBUTION OF THE ORGANIZATIONS (IN CRORES)



It is evident from the above table that majority of organizations i.e. 30% have a turnover below Rs.500crores followed by 23.3% organizations whose turnover is above Rs.5000crore and 16.7% organizations have a turnover between Rs.1501-Rs.3000crores. It is also seen that there are about 4 organizations each have an annual turnover between Rs.501- Rs.1000crores and Rs.1001- Rs.1500crores. The selected sample organizations do not belong to a particular category in respect of its turnover and are representing all types of organizations with a varied annual turnover. It is evident that about seventy percent of the total organizations are falling under the purview of The Companies Act, 2013, based upon their turnover.

#### 4.2.1.3 Total number of employees in the organizations

The engineering organizations are labour intensive and hence are fulfilling the social objective of providing employment. The employees as one of the stakeholder can also be involved in CSR initiatives of the organizations and can be a watchdog for organizations activities. Listing of organizations is done in respect of the number of employees which is depicted in the table 4.3.

TABLE 4.3: EMPLOYEE STRENGTH WISE DISTRIBUTION OF ORGANIZATIONS

Strength of employees	Number of organizations	Percent age
Below 500	8	26.7%
500- 1000	10	33.3%
1000- 1500	3	10.0%
1500- 2000	1	3.3%
2000- 2500	5	16.7%
2500-3000	1	3.3%
Above 3000	2	6.7%
Total	30	100.0

FIGURE 4.3: BAR DIAGRAM FOR EMPLOYEE STRENGTH WISE DISTRIBUTION OF ORGANIZATIONS



It is seen from the figure 4.3 that the highest i.e., 33.3% of organizations have employees in the category of 500-1000. The second highest frequency is observed in the category of employees below 500 which constitutes 26.7% of the total organizations. This is followed by organizations having between 2000-2500 employees (16.7%), between 1000-1500 employees (10%), above 3000 employees (6.7%), between 1500-2000 employees (3.3%) and between 2500-3000 employees (3.3%). This shows that in Mumbai region, in engineering industries of the sample organizations, majority of them have employee strength below one thousand employees (60%).

#### 4.2.2 CSR profile of the organizations

CSR profiles and details about organizations engaged in CSR, initiating CSR, formulation of CSR policy and its place of display, separate CSR department, and CSR budget.

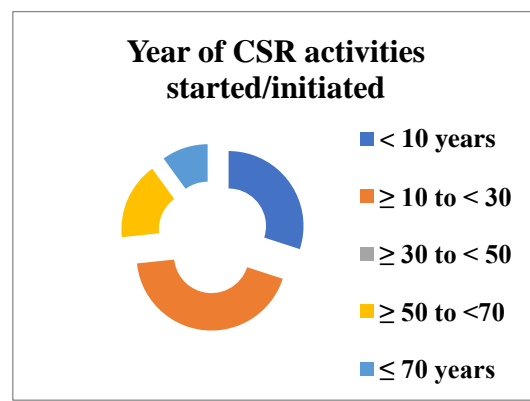
##### 4.2.2.1 The beginning of CSR initiatives

This study has explored into the year in which CSR activities were initiated. As recorded from the table 4.4, it is found that majority i.e., 43.3% of the organizations have initiated CSR activities between 10 to 30years, 30% organizations have started CSR from in less than 10years and 16.7% are practicing CSR between 50 to 70 years. It is astonishing to see that 3 organizations have a long history of CSR, with origin of more than 70 years.

TABLE 4.4: YEAR OF INITIATION OF CSR BY THE ORGANIZATIONS

Year of CSR activities started/initiated	Total	Percentage
< 10 years	9	30.0
≥ 10 to < 30	13	43.33
≥ 30 to < 50	0	0
≥ 50 to <70	5	16.67
≥70 years	3	10.0
Total	30	100.0

FIGURE 4.4: PIE-DIAGRAM SHOWING THE YEAR IN WHICH CSR ACTIVITIES ARE INITIATED BY THE ORGANIZATIONS



The above data gives a mixed picture of the distribution of organizations starting their CSR initiatives. Or to say that CSR profile shows a varied picture in terms of CSR initiatives though the maximum number of organizations have initiated CSR during the last three decades.

#### 4.2.2.2 CSR policy formulation

The firm without a policy may initiate activities depending on the availability of funds (Saboji, 2014). A policy of the organization mandates it to perform that activity within the prescribed limits. It is worth noting from table 4.5, that majority of organizations i.e. 53.3% (approximately.) have formulated the CSR policies within the last 5 years, only followed by 26.7% in the last decade and only 6.7% before 10 years or more.

TABLE 4.5: DISTRIBUTION OF ORGANIZATIONS AS PER THE YEAR OF CSR POLICY FORMULATION			FIGURE 4.5: BAR-DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER THE YEAR OF CSR POLICY FORMULATION	
The year of CSR policy formulation	Total	Percentage		
Not available	4	13.3%	> 10 years	2
< 5years	16	53.3%	≥ 5 to < 10...	8
≥ 5 to < 10 years	8	26.7%	< 5years	16
> 10 years	2	6.7%	Not available	4
Total	30	100.00		

This shows that organizations in India were already engaged in CSR activities, though mandatory CSR policies which were included in the latest amendment in The Companies Act, 2013 are taken seriously in recent years only. It may be inferred that giving back to the society is found inherent with these organizations and lately they have formulated CSR policies.

#### 4.2.2.3 Separate CSR department

The organizational set up includes various departments to carry out different functions such as finance, marketing, sales production etc. The researcher investigated whether the select sample has separate CSR department to carry out CSR activities. Table 4.6 shows that 60.0% of the total sample organizations do not have a separate CSR department.

TABLE 4.6: DISTRIBUTION OF ORGANIZATIONS AS PER EXISTENCE OF CSR DEPARTMENT			TABLE 4.6: PIE-DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER EXISTENCE OF CSR DEPARTMENT		
Separate CSR department	Frequency	Percentage			
No	18	60			
Yes	12	40			
Total	30	100.0			

Data in table 4.5 & 4.6 indicates, sample organizations are yet to get more professional/ formal in their CSR approach by having a CSR policy in place as well as having a separate CSR department, unlike other functions which have separate departments in any type of organizations. Number of persons responsible for CSR at this organization ranged randomly and could not be categorized. But the range varied from minimum one person to maximum fourteen, depending on size and professionalism of that organization to carry out the CSR.

#### 4.2.2.4 Publicly displayed CSR policy

Publicly displayed policies shows the transparency the organizations are having, to show the good work done by the businesses.

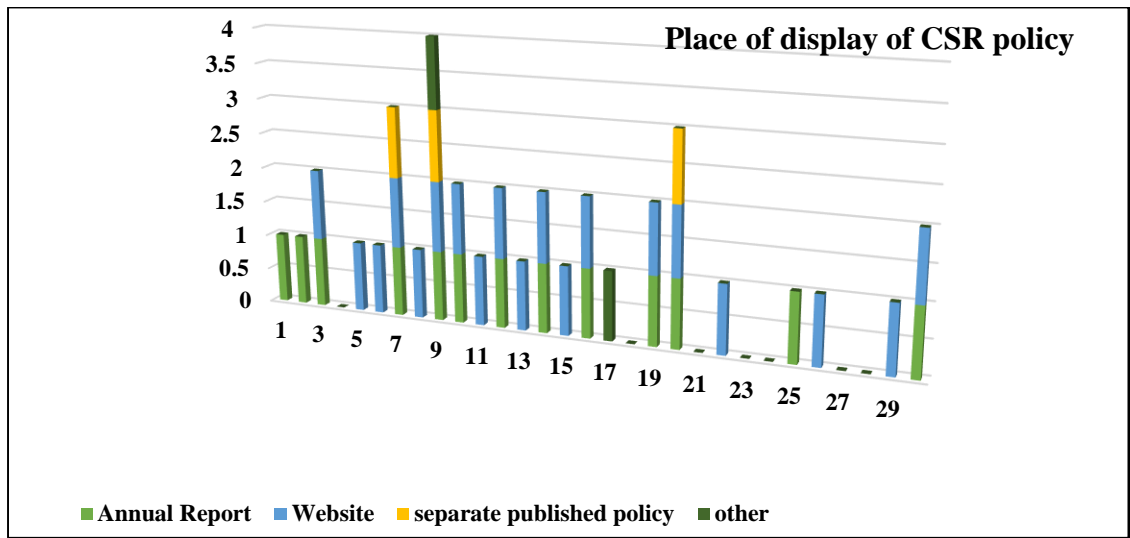
TABLE 4.7: PUBLICLY DISPLAYED CSR POLICY			FIGURE 4.7: PIE-DIAGRAM SHOWING PUBLICLY DISPLAYED CSR POLICY	
Publicly displayed CSR Policy	Frequency	Percentage		
Yes	23	76.67		
No	7	23.33		
Total	30	100.0		

As per The Companies Act, 2013 "CSR Policy" relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company (Ministry of Corporate Affairs notification, The Gazette of India, 2014). The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website. The table 4.7 reveals that most organizations i.e., 76.7% of the total sample are publicly displaying their CSR policy. This shows that the organizations are formally taking cognizance of the compliance part.

#### 4.2.2.5 Place of display of CSR policy

There are different mediums through which organizations can display their CSR policy. They include company website, annual report, separately published policy or any other means. Figure 4.8 shows how organizations display their CSR policies. It is seen that 19 out of total 30 i.e., 63.3% of the organizations display their CSR policy on their websites, 13 out of total 30 i.e., 43.3% display in their annual report, three organizations separately published policy and two organizations display it on the notice board. It can thus be concluded that maximum organizations have gone for public view through their websites.

FIGURE 4.8: DISTRIBUTION OF ORGANIZATION AS PER PLACE OF DISPLAY OF CSR POLICY



It is also to be noticed that 6 organizations have yet not used any of these three mediums. The 2 organizations which use other medium is displaying on the notice board and in the office of the organization.

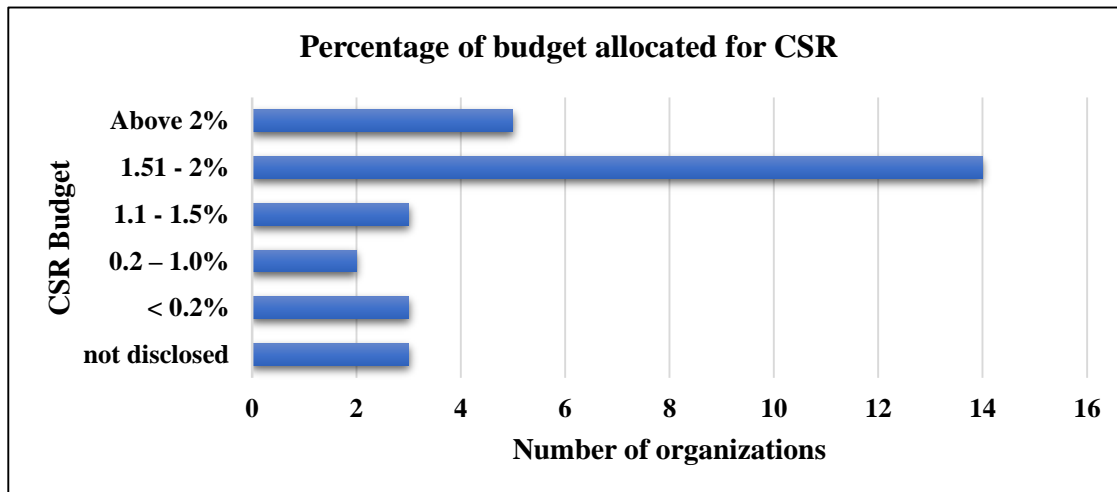
#### 4.2.2.6 CSR budget

The amount of money an organization should spend on CSR is a question of debate. A question of debate is that how much amount organizations should spare for CSR? Possibly because it is not their responsibility and they may not want to spare. Organizations do not want to share information about how much they spent on CSR, possibly because they are doing less CSR activities. On the other hand some organizations feel a sense of pride in sharing this information as they are doing a lot of activities under CSR.

Currently, in India it has become mandatory under The Companies Act, 2013 to disclose expenditure done by the organizations on CSR. Organizations carrying out CSR activities have annual budgets. Now it is mandatory as prescribed under The Companies Act, 2013 that the organizations falling within its preview need to allocate 2% of PAT (Profit After Tax) amount for CSR.



FIGURE 4.9 : DISTRIBUTION OF ORGANIZATIONS AS PER ALLOCATION OF CSR BUDGET IN PERCENT



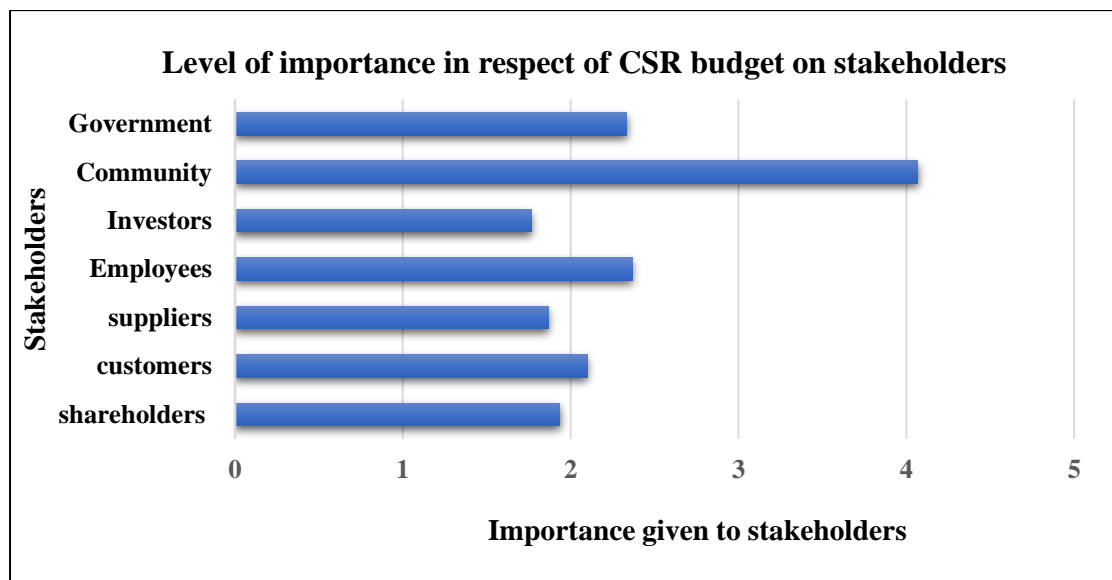
The above figure 4.9 shows that exactly 14 (46.7%) out of total 30 of the sample organizations are having CSR budget allocation between 1.51% and 2% of the PAT and 5 organizations i.e.,16.7% have allocated above 2%. Hence it can be concluded that CSR budgets of the majority of selected organizations is close to the mandated amount while some are above that level. Three organizations have allocations between 1.1% and 2% and < 0.2% each. Three didn't disclose the budget allocation for CSR. The remaining two organizations have allocated budget in the range of 0.2% to 1.0%.

#### 4.2.2.7 The importance given for allocation of CSR budget to different stakeholders

The stakeholder theory proposed various stakeholders in respect of CSR and the literature has given a varied picture in terms of expenditure done for these stakeholders. The implementation of the rules as per the Companies Act, 2013 has resulted an increase in the number of firms that are spending on CSR initiatives as well as the total amount spent on CSR activities(Bansal, Khanna, & Jain, 2018). Figure 4.10 given below shows that majority of organizations are giving high importance to the community as a stakeholder in terms of allocating CSR budget. Amongst other stakeholders, the level of importance given while allocating the budget, difference is marginal. Second highest importance is given to the government. This possibly means that organizations wanted to have smooth liaising with the

government. The community and government both are the external stakeholders and shows that organizations are having 'outside' outlook instead of 'inside-out' approach towards CSR. The third importance is given to the employees who are internal stakeholders in terms of budget allocation under CSR.

FIGURE 4.10: DISTRIBUTION OF ORGANIZATIONS SHOWING THE LEVEL OF IMPORTANCE IN RESPECT OF CSR BUDGET ON STAKEHOLDERS



Hence it can be concluded that the sample organizations are giving high importance to community initiatives and spending upon them. This study is also focusing on community initiatives carried out by the organizations under CSR.

#### 4.2.2.8 Trust/ Foundation of the organization for CSR

The trust or foundation is an institution set-up by various organizations to conduct philanthropic activities, in the name of the owner and is not related to business activities as such. Several companies have their foundations as the social arm of the company to undertake their CSR activities and programmes (Mukherjee, Poduwal, & Mehta, 2015). In this study, an attempt was made to find out whether the organization has a trust or foundation. It was also asked whether organizations are having separate CSR departments with deputed personnel to carry out CSR activities. Unsurprisingly, most of the foundations were also in favour of companies opting to undertake their CSR activities through foundations as opposed to a department within the company or in partnership with NGOs (Mukherjee et.al, 2015).

TABLE 4.8: DISTRIBUTION OF THE ORGANIZATIONS TO SHOW WHETHER THERE IS A TRUST/FOUNDATION TO CARRY OUT THEIR CSR ACTIVITIES			FIGURE 4.11: PIE-DIAGRAM SHOWING DISTRIBUTION OF THE ORGANIZATIONS HAVING THEIR OWN TRUST/FOUNDATION TO CARRY OUT THEIR CSR ACTIVITIES	
<b>Trust/ Foundation</b>	<b>Freque ncy</b>	<b>Percent</b>	<p style="text-align: center;"><b>Organizations having trust/foundation</b></p> <p style="text-align: center;">Yes, 46.70%      No, 53.30%</p>	
No	16	53.3		
Yes	14	46.7		
Total	30	100.0		

Table 4.8 shows that 46.7% of the sample organizations are having their own trust/foundation. Remaining 53.3% conduct their CSR activities through their parent organizations. The percentage of distribution points out that ownership of the CSR is taken up by majority of the organizations. Yet a substantial number of organizations has created separate foundation/trust to carry out their CSR activities.

### 4.2.3 Conclusion

The profiles of organization shows that sample group consists of seventy percent of the organizations falling in the ambit of the Companies Act, 2013 in respect of mandatory CSR on basis of their turnover. The number of organizations having years of establishment > 50 years (53.3%) and <50 years (46.7%) doesn't differ much. Maximum number of organizations have employee strength of below one thousand employees.

CSR profile of organizations brings out the fact that the origin of CSR initiatives is much earlier than the formulation of CSR policy. That is the former is initiated as early as more than two to three decades. In the latter case 80% of the organization gave formal shape to CSR policy during the last decade only. Further, majority of organizations (60%) do not have separate CSR departments. A positive note for having a professional approach towards CSR is that 76.7% of the organizations display their CSR policy publicly and the most preferred place of

display of CSR policy is the annual report and the second one is websites which can be viewed publicly. Further, a significant number of organizations i.e., 46.7% have Trusts/Foundations to carry out their CSR activities. Maximum number of organizations are allocating CSR budget within the bracket of 1.5% - 2.0% of PAT as it is to be noticed that organizations are complying as per the recent amendment of the Companies Act, 2013. Organizations are giving a high level of importance to the community as an important stakeholder in terms of utilization of amount from the CSR budget. This navigates us to the fact that it is an 'inside-out' approach to CSR which is supported by the earlier studies.

### **4.3 CSR models and benefits of CSR for organizations**

Literature review showed that CSR is a multi-dimensional concept which researchers have discussed from various viewpoints. Therefore it is difficult to coin a single definition of CSR. In this study, a holistic view of CSR is taken. Hence an attempt is made to find out important aspects involved while doing it. Every activity follows the Plan-Do-Check-Analyse (PDCA) cycle. In this section, the focus would be on which way organizations plan their CSR activities and motives behind it. The different facets/parts involved in the planning are the philosophy of the organization; the adoption of CSR models; the motives or drivers which benefits the organizations and the type of CSR – 'proactive' or 'reactive'.

#### **4.3.1 Models of CSR**

Models reflect our way of thinking – in our consciousness we use models all the time; they are the basis for our decisions and actions (Bujauskas et.al, 2009).The philosophy is nothing but in simple words, it is the viewpoint and an approach the organizations decide to follow. A model for implementation of CSR is one that enables organizations to apply a particular concept and theory as a workable proposition so that managers get the conceptual clarity. For instance, CSR can be associated with philanthropy or business strategy (Fernando A. C., 2012). In its oldest forms, CSR in India included the concept of corporate philanthropy and the Gandhian Trusteeship model (Sharma S. G., 2009). When such alternatives are available, a company may choose a model that is suitable to its core competence.

CSR may begin as "charity", which has an element of condescension. Philanthropy, the next stage, accepts some moral responsibility, for sharing of wealth.

More companies are now linking CSR to their business strategies (Athreya, 2009). However, Corporate Social Responsibility has transformed from being a social concept (charitable cause) into a corporate behavior and management philosophy. It has also transformed into a corporate adage that firms engage voluntarily in CSR with a strategic intent to gain from it. Thus, it has transformed from being perceived as a cost only into becoming an investment in intangible assets.

There are numerous viewpoints discussed worldwide. In India, from a country context point of view, a landmark survey conducted by Tata Energy Research Institute (TERI), “Altered Images: the 2001 State of Corporate Responsibility in India Poll”, the evolution of CSR in India has followed a chronological evolution of 4 thinking approaches:

- |                    |                       |
|--------------------|-----------------------|
| I. Ethical Model   | II. Statist Model     |
| III. Liberal Model | IV. Stakeholder Model |

Therefore, the genesis of CSR in India is primarily based on socio-economic development through businesses which were initiated by traditional merchant communities like TATAS, Birlas, Godrej, Modi, Singhanias with ethical and moral responsibility to serve the community. This was more of philanthropically motivated CSR. Prior to independence, these big business houses were practicing philanthropy which was predominantly done by leaders i.e., the individuals of these business groups and in some cases, it was done religiously (Joshi, 2007).

The first ethical model was based on commitment of business houses to social development which increased during the independence movement when Mahatma Gandhi developed the notion of ‘trusteeship’. Several family-run businesses supported these philanthropic initiatives. The second, statist model emerged in India after independence in 1947, when India adopted the socialist and mixed economic framework, with large public sector and state-owned companies required to comply with legal requirements. The third, liberal model was an outcome of worldwide trends towards privatization and deregulation in which companies are solely responsible to their owners. This approach was proposed by the American economist Milton Freidman (1958) saying that profits generated can be diverted to social ends through taxation and private charitable choices. The fourth, stakeholder model advocated by Edward Freeman (1984) brought out the need for responsible corporate behaviour towards all stakeholders employees, communities, customers etc. (Jatana & Crowther, 2007).

#### 4.3.1.1 Level of importance for CSR models

In this study, an attempt is made to find out that which model is preferred by these sample organizations. In order to investigate, the researcher prepared sixteen statements, four statements on each of the above-mentioned models as per the explanation of these models discussed in the literature review. Respondents were asked to state the level of importance from *Very High=5, High=4, Average=3, Low=2, Very Low=1* on the five-point scale.

TABLE 4.9: DISTRIBUTION OF ORGANIZATION AS PER THE BELIEF OF THE RESPONDENTS IN TERMS OF IMPORTANCE PERTAINING TO STATEMENTS ON CSR MODELS

Sr. No.	Components of CSR Models	Mean	Std. Deviation
1	The organization works simultaneously for all its stakeholders	4.27	0.583
2	The organization needs to give back to the society.	4.20	0.761
3	The organization should follow the legitimate requirements in respect of CSR	4.10	0.759
4	The organization has got responsibility towards its all stakeholders	4.03	0.928
5	It believes that carrying out CSR is their moral/ethical responsibility	4.03	0.765
6	Industry conducts CSR in the larger interest of society	4.00	0.871
7	The industry should fulfill its economic, legal, social and environmental responsibility through CSR	4.00	0.871
8	CSR forms an integrated part of the sustainable business strategy(i.e., the organization carries out CSR in the area related to their core business)	3.57	1.223
9	A business entity is a trust held in the interest of society (Gandhiji's trusteeship Model)	3.57	1.135

10	The organization prefers that all the links in the supply chain would adhere to CSR policy	3.13	1.074
11	The organization believes that the purpose of business is business and gives priority to profits	3.03	1.273
12	Charitable organizations should carry out philanthropic work	2.50	1.167
13	The organization has got responsibility towards its shareholders alone	2.37	1.189
14	Carrying out responsibilities towards workers as per various legislation amounts to CSR	2.33	1.093
15	CSR is carried out to get tax benefits under legislation	2.23	1.104
16	CSR is majorly the State responsibility	2.20	0.961
17	CSR is not a responsibility of industry.	1.90	0.885

The data is interpreted as per the following –

Scale	Level of importance
1.00 - 2.33	low importance
2.34 - 3.66	medium importance
3.67 – 5.00	high importance

It is seen from the table 4.9 that organizations ‘working for all their stakeholders simultaneously’ have scored the highest mean (M=4.27). Hence organizations are giving high importance to all stakeholders that are a feature of stakeholder model. The second highest mean value of M=4.20 is for ‘giving back to the society’. Organizations and society are interdependent and moreover the former owes a lot to the latter. The literature review also shows that Indian organizations are traditionally known for their philanthropic CSR and believes that it is their ethical/moral responsibility. But the organizations' approach towards all the stakeholders proves that the changing business environment and globalization have changed perceptions. They have demanded that organizations to not only limit themselves to philanthropic CSR but also assume responsibility of all stakeholders viz., shareholders, employees, customers, community, media, and the government.

This is followed by high importance (M=4.10) given by managers to fulfill 'legitimate requirements in respect of CSR' and follow all legislations that were violated by many big organizations till recent times.

Managers also give high importance equally to two statements, 'the organization has got responsibility towards its all stakeholders' and their belief in "carrying out CSR as their moral and ethical responsibility'. Both have M=4.03 which shows that along with traditional belief they are catching up with the most discussed stakeholder models.

The response to the statement on 'the industry conducts CSR in the larger interest of society' and 'the industry should fulfill its economic, legal, social and environmental responsibility through CSR' both scored same mean value of M=4.00 and is given high importance. This means that organizations believe that the CSR should be carried out from macro-level perspective, may be as it advances in its operational elements, covering all the dimensions of CSR.

A question pertaining to strategic CSR was asked on whether 'CSR forms an integrated part of sustainable business strategy (i.e., the organisation carries out CSR in the area related to their core business)'. Responses culminated into a mean value of M=3.57, reflecting medium level of importance from the managers. The same mean score was obtained for the statement, 'business entity is a trust held in the interest of society (Gandhiji's trusteeship Model)', possibly because organizations are moving in competitive globalized world away from '*swadeshi*' belief with the entry of foreign private organizations through liberalization, privatization, and globalization.

Entry into global world has raised questions about the corporate image and compelled organizations to maintain even global standards. That's how all links in businesses were assumed to be the responsibility of parent company as seen in the case of Nike violating child labour standards. Hence, organizations were asked whether 'the organisation prefers that all links in supply chain should adhere to CSR policy'. Medium importance was given by the respondents with M=3.13. Further they are yet to be advanced in percolating the culture of CSR down the line to supply chains. Again, the medium importance mean score M=3.03 for 'the purpose of business is business and gives priority to profits' denotes the dilemma in businesses to balance the profit motives and social objectives or possibly because of the general belief that it is necessary to have profits to carry out CSR activities. Charitable organizations should carry out philanthropic work scored M=2.50 shows a medium



level of importance depicting the increase in sense of responsibility amongst the select organizations towards the society.

Responses for the statement that ‘the organisation has got responsibility towards its shareholders alone’ with a mean score of  $M=2.37$  is just at the edge of medium and low importance. This supports the earlier statements related to stakeholder theory that all the stakeholders should be accommodated in CSR simultaneously apart from the shareholder.

The four statements, ‘Carrying out responsibilities towards workers as per various legislation amounts to CSR’, ‘CSR is carried out to get tax benefits under legislation’, ‘CSR is a responsibility of the State’ and ‘CSR is not a responsibility of industry’, have mean score of  $M=2.33$ ,  $M=2.23$ ,  $M=2.10$  and  $M= 1.90$  respectively. This establishes the fact that organizations have broadened their scope of CSR and not limited it to internal stakeholders i.e., employees and believes that they go hand in hand with the state for CSR. The lowest score points out that businesses have demonstrated strong belief in their CSR responsibility.

To get more insights into the preferred CSR model by the select engineering industries we summarized the data for grand averages and derive the following table:

**TABLE 4.10 : MEAN SCORE OF THE ORGANIZATIONS AS PER THE PREFERENCE OF THE CSR MODEL**

<b>Sr. No.</b>	<b>CSR Model</b>	<b>Mean score</b>
1.	Liberal Model	2.45
2.	Statist Model	2.72
3.	Ethical Model	3.95
4.	Stakeholder Model	3.86

From the above table 4.10 we can see that the Ethical Model leads the table, followed by the Stakeholder Model. There is marginal difference with respect to mean score of CSR models and then the statist model and in the last liberal model. Further, this implies that CSR is mixed bag of ethical and stakeholder models. It may imply that organizations are in a transition period and are moving towards stakeholder model which covers all dimensions/facets of CSR. Somewhat similar results were seen in a study the approach to CSR that is most popular among Indian firms is the stakeholder approach, followed by the ethical, statist, and liberal approaches (Aravind

& Arevalo, 2011). This supports the earlier findings that these four frameworks exist simultaneously in India today (Sharma S. G., 2009).

#### 4.3.1.2 Age of the organization and adoption of CSR models

The data analysis is done by using t-test as shown in the table 4.11 for the mean score of adoption of CSR models in respect of the age of the organizations which is divided into two- i) Younger organizations (up to 50 years) and ii) Older organizations (more than 50 years) for the following hypothesis.

##### 4.3.1.2.1 H11<sub>0</sub>: There is no significant difference in the adoption of CSR models in respect of age of the organization i.e., between the younger organizations and older organizations.

The table 4.11 below shows mean score of the younger and older organizations for all four models. It is seen that the mean score for liberal (M=2.6071, SD=.91312) and statist (M=2.7857, SD=.57893) model is higher for younger organizations than older organizations (M=2.3125, SD=.49582; M=2.6563, SD=.58363 respectively). The mean score for the ethical (M=4.1094, SD=.49133) and stakeholder model (M=3.9531, SD=.46743) is higher in older organizations than younger organizations (M=3.7679, SD=.51389 and M=3.7500, SD=.60447 respectively). The data was further put to t-test for testing equality of means to find out that whether there is significant difference or not.

TABLE 4.11 : GROUP STATISTICS FOR CSR MODELS AS PER AGE OF THE ORGANIZATIONS

CSR Model	Age of the company	N	Mean	Std. Deviation	Std. Error Mean
Liberal Model	Up to 50 years	14	2.6071	0.91312	0.24404
	More than 50 years	16	2.3125	0.49582	0.12395
Statist Model	Up to 50 years	14	2.7857	0.57893	0.15473
	More than 50 years	16	2.6563	0.58363	0.14591
Ethical Model	Up to 50 years	14	3.7679	0.51389	0.13734
	More than 50 years	16	4.1094	0.49133	0.12283
Stakeholder Model	Up to 50 years	14	3.7500	0.60447	0.16155
	More than 50 years	16	3.9531	0.46743	0.11686

CSR Models	t-test for Equality of Means		
	T	Df	Sig.(2-tailed)
Liberal Model	1.118	28	0.273
Statist Model	0.608	28	0.548
Ethical Model	-1.859	28	0.074
Stakeholder Model	-1.037	28	0.309

Results reveal there is no significant difference between older and younger organizations with respect to adoption of liberal, statist and stakeholder CSR models. However, the results of t-test for equality of means reports there is significant difference with respect to adoption of Ethical model with  $p=0.037$  (one-tail test) and  $p < 0.05$  at 0.05 level. Hence the null hypothesis is rejected. This mean score for ethical model is higher for older organizations than younger organizations. It can be thus concluded that older organizations are more inclined towards ethical model which is corroboratory of the earlier findings as seen in literature review in the context of Indian organizations, that serving and assuming moral responsibility is indigenous, which is reflected in the present study also.

#### 4.3.1.3 Turnover of the organization and adoption of CSR models

An attempt was made to examine statistically if there were any differences in the adoption of CSR models as per turnover. Accordingly the following hypothesis was framed.

##### 4.3.1.3.2 H12<sub>0</sub>: There is no significant difference in adoption of CSR models in respect of turnover of the organization i.e., (a) up to Rs.1500crores and (b) more than Rs.1500crores.

Table 4.12 shows the results of CSR models adopted by organizations according to the turnover divided into two groups i.e., a) up to Rs.1500crores and b) more than Rs.1500 crores.

TABLE 4.12: GROUP STATISTICS FOR CSR MODELS AS PER TURNOVER OF ORGANIZATIONS

CSR Model	Turnover of the company(in crore)	N	Mean	Std. Deviation	Std. Error Mean
Liberal Model	Up to Rs.1500	17	2.5147	0.82666	0.20049
	More than Rs.1500	13	2.3654	0.58288	0.16166
Statist Model	Up to Rs.1500	17	2.8382	0.54444	0.13205
	More than Rs.1500	13	2.5577	0.59646	0.16543
Ethical Model	Up to Rs.1500	17	3.9706	0.49908	0.12104
	More than Rs.1500	13	3.9231	0.57177	0.15858
Stakeholder Model	Up to Rs.1500	17	3.8971	0.54528	0.13225
	More than Rs.1500	13	3.8077	0.54154	0.15020

CSR Models	t-test for Equality of Means		
	T	Df	Sig. (2-tailed)
Liberal Model	0.554	28	0.584
Statist Model	1.342	28	0.190
Ethical Model	0.243	28	0.810
Stakeholder Model	0.446	28	0.659

It is evident that for liberal model the mean score of the two groups i.e., Up to Rs.1500crores (M= 2.5147; SD= .82666) and more than Rs.1500crores (M=2.3654; SD= .58288) there is not much difference. Further the test of equality of means also shows that there is no significant difference as  $p=0.584$  and  $p > 0.05$  is not significant at 0.05 level.

For statist model, the mean score for two groups of organizations as per their turnover viz., Up to Rs.1500crores (M= 2.8382; SD= .54444) and more than Rs.1500crores (M=2.3654; SD= .59646), there is very low difference, which after t-

test establishes no significant difference since  $p=0.190$  and  $p > 0.05$  at .05 significant level.

Similarly for ethical model, the mean score for organizations having turnover up to Rs.1500crores ( $M= 3.9706$ ;  $SD= .49908$ ) is slightly more than organizations with turnover more than Rs.1500crores ( $M=3.9231$ ;  $SD= .57177$ ), which after t-test establishes no significant difference since  $p=0.810$  and  $p > 0.05$  at .05 significant level.

Even for stakeholder model, the mean score for two groups viz., up to Rs.1500crores ( $M= 3.8971$ ;  $SD= .54528$ ) and more than Rs.1500crores ( $M=3.8077$ ;  $SD= .54154$ ) showed a negligible difference and is also confirmed through t-test analysis as  $p=0.675$  and  $p>0.05$  at significant level 0.05.

This shows there is no significant difference for the mean scores of four CSR models between the two groups of organizations in respect of their turnover i.e., (a) Up to Rs.1500 and (b) more than Rs.1500. Hence the null hypothesis is accepted that there is no significant difference in preference of CSR models in respect of turnover of the organizations.

#### **4.3.2 Benefits of CSR for the organizations**

“Doing good by being good”, is the norm which businesses emulate in return of the ascribed benefits which may ripen immediately or in the long run. From a vast arena of CSR phenomenon, it is understood that organizations gain by practicing CSR. In the changing socio-economic-political and environmental global economic scenario, organizations can no longer strive only for profits but will have to respond to these changes in a more ethical way. A business motive is always to earn something more in return, which we call it as return on investment. Hence the respondents were asked that in what way the organizations benefit by doing CSR.

As argued by Gyóri (2010) in her thesis on “CSR and beyond”, that CSR is being considered as a tool with a degraded value to achieve business goal of achieving profits rather than a conscious effort for development. Similarly, CSR is a part of strategic management field and long-term investment that leads to improved competitive advantages, reputation and customer relations (Isaksson, 2012) and can also mitigate negative visibility and hence help in protecting firm reputation from being tarnished or help the firm to protect from government investigations and regulations (Bhattacharyya, 2008). All these previous studies point out that earned

business benefits by CSR and not from development or ‘shared value’ point of view as coined by Porter & Kramer philosophy of strategic CSR.

The five-point Likert scale for the state of agreement was used i.e., *Strongly agree=5, Agree=4, Neutral=3, Disagree=2, Strongly disagree=1* and the data was interpreted as a percentage of agreement and disagreement.

#### 4.3.2.1 Tax benefits under legislation

As per the Income tax Act 1961, section 88 the companies spending under CSR is exempted from tax to encourage them they serve the larger interests of society.

TABLE 4.13: DISTRIBUTION OF ORGANIZATIONS AS PER OPINION ABOUT GETTING TAX BENEFITS UNDER LEGISLATION

<b>Tax benefits under legislation</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	6	20.0	20.0
Disagree	8	26.7	46.7
Neutral	10	33.3	80.0
Agree	6	20.0	100.0
Total	30	100.0	

The table 4.13 shows that majority i.e., 46.7% respondents disagree with the statement that organizations do CSR to incur tax benefits and a fair percentage i.e., 33.3% gave neutral response indicating that they are not sure about this. Only 20% have shown agreement to this benefit of CSR. This shows a mixed response is expressed by the organizations about reaping benefit of CSR for getting tax benefit.

#### 4.3.2.2 Gaining visibility in the market

Organizations, in order to attract the customers would go for ‘social marketing’ and try to gain their visibility in the market. For example, Johnson & Johnson advertises that one rupee on a sale of a particular product would go to girl child. A case study of French supermarket chain Carrefour found the company is gaining visibility because of its social projects ( Filho, Wanderley, Gómez, & Farache, 2010). This is possible for organizations having visibility of their products in the market. This visibility is not found in the case of engineering products. CSR activities done for public in the society may help organizations to gain visibility in the market.

TABLE 4.14: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN GAINING VISIBILITY IN THE MARKET

<b>Gaining visibility in the market</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	4	13.3	13.3
Disagree	11	36.7	50.0
Neutral	6	20.0	70.0
Agree	9	30.0	100.0
Total	30	100.0	

Data in the table 4.14 shows that half of the responding organizations do not agree that doing CSR benefits the organizations in gaining visibility in the market, whereas 30% agree that CSR fosters social marketing and remaining 20% were neutral on this.

#### 4.3.2.3 Attaining competitive edge

In this competitive world organizations adopt numerous strategies to capture the market and get competitive advantage. It can help companies to use CSR to differentiate their products or brands from those of their competitors(Jonker & Witte, 2006).A Study of Swedish organizations showed a state of agreement in CSR for competitive advantage(Isaksson, 2012), and also CSR cum green marketing strategy turn out as a unique competitive weapon(Khan & Seth, 2015). Hence a question was asked whether CSR helps in getting competitive advantage.

TABLE 4.15: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN ATTAINING COMPETITIVE EDGE

<b>Attaining competitive edge</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	3	10.0	10.0
Disagree	14	46.7	56.7
Neutral	7	23.3	80.0
Agree	6	20.0	100.0
Total	30	100.0	

One or multiple stakeholders will prefer the firm over its competitors specifically because of the firm’s engagement in such CSR initiative. Data in table 4.15 records that majority i.e., 56.7% of the organizations disagree to this with another 23.3% gave neutral response, and 20% agreed to the statement of attaining competitive advantage.

#### 4.3.2.4 Withholding public pressure

The public as an external stakeholder exercises pressure on the organizations to do business in an ethical way without creating harmful effects on the community and to the general public. This is where the non-profit organizations are also supporting it. Burke E. M(2005) remarks that corporations globally seeking socially responsible corporate citizenship provides a reality check for companies and leaders who forget how grounded citizenship has to be in dealing with the growing activism of stakeholders(D'Amato, Henderson, & Florence, 2009).

TABLE 4.16: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN WITHHOLDING PUBLIC PRESSURE

<b>Withholding public pressure</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	5	16.7	16.7
Disagree	16	53.3	70.0
Neutral	2	6.7	76.7
Agree	6	20.0	96.7
Strongly agree	1	3.3	100.0
Total	30	100.0	

In order to know this, a question was asked whether organizations are doing CSR to show they are good corporate citizens by being good really helps them to ‘withhold public pressure.’ Data in the table 4.16 strongly brings out the fact as vast majority i.e., 70% of the respondent organizations disagreed and only 23.3% have agreed to this aspect indicating that CSR is not done as against the pressure groups and mere 6.7% were neutral to this aspect.



#### 4.3.2.5 Achieving corporate image

Several studies have revealed that organizations doing CSR helps them to build corporate image and reputation. A company considered socially responsible can benefit both by its enhanced reputation among the public, as well as within the business community that would enhance the company's ability to attract capital (Fernando A. C., 2012; Filho, Wanderley, Gómez, & Farache, 2010).

TABLE 4.17: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN ACHIEVING CORPORATE IMAGE

Achieving corporate image	Frequency	Percent	Cumulative Percent
Strongly Disagree	2	6.7	6.7
Disagree	6	20.0	26.7
Neutral	3	10.0	36.7
Agree	17	56.7	93.3
Strongly agree	2	6.7	100.0
Total	30	100.0	

Data in the table 4.17 records that 63.4% of the respondent organizations 'agree' to the CSR benefits in building corporate image which is in confirmation with the earlier studies(Kumar M. R., 2013; Chaudhri, 2011), followed by 26.7% disagreeing and 10% gave neutral response. According to analysts at Inter brand, the top consulting firm on brand value, "for the companies in the analysis, 13 cents out of every dollar of brand value is linked to CSR efforts" (Sagebein & Whellams, 2010).

#### 4.3.2.6 Securing corporate credibility

Investors in the organization look for the credibility of the organizations and CSR can invite attention by being good.

TABLE 4.18 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN SECURING CORPORATE CREDIBILITY

<b>Securing corporate credibility</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	1	3.3	3.3
Disagree	7	23.3	26.7
Neutral	5	16.7	43.3
Agree	16	53.3	96.7
Strongly Agree	1	3.3	100.0
Total	30	100.0	

Data in table 4.18 reveals that majority of the i.e., 56.6% of the responding organizations agree to the benefits of securing corporate credibility for carrying out CSR, 26.7% indicated disagreement and 16.7% could not decide.

#### 4.3.2.7 Guaranteed return on investment

Business runs with a profit motive and would always look for returns of their investments. Some studies have shown that in the long run CSR do give returns. The economic dimension of CSR advocates that businesses are completely responsible to ensure a return on investment to owners and shareholders (Seth & Khan, 2015).

TABLE 4.19: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR ON GUARANTEED RETURN ON INVESTMENT

<b>Guaranteed return on investment</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	5	16.7	16.7
Disagree	17	56.7	73.3
Neutral	6	20.0	93.3
Agree	2	6.7	100.0
Total	30	100.0	

The response to the question that whether CSR ensures return on investment shown in the table 4.19 portrays there is disagreement by respondent organizations in

this regard, with a highest 73.3% of response from the total responding organizations whereas 20% gave neutral response while only 6.7% showed agreement.

#### 4.3.2.8 Market access at international level

Trade agreements at international level have guidelines which countries across the globe need to follow. For example, organizations which are ‘sweatshop-free’ and ‘child labour-free’ which is a part of compliance under labour rights for GRI standards are allowed and have market access to sell their products. Similarly, companies addressing ethical, social and environmental responsibilities have rapidly growing access to capital (Fernando A. C., 2012).

TABLE NO. 4.20: DISTRIBUTION OF ORGANIZATIONS FOR THE BENEFIT OF CSR IN GETTING MARKET ACCESS AT INTERNATIONAL LEVEL

Market access at international level	Frequency	Percent	Cumulative Percent
Strongly Disagree	4	13.3	13.3
Disagree	13	43.3	56.7
Neutral	3	10.0	66.7
Agree	10	33.3	100.0
Total	30	100.0	

Table 4.20 portrays the respondent organizations disagreeing to the benefit of getting market access at international level due to CSR is about 56.7% and those who agree with accounts to 33.3% and 10% is neutral.

#### 4.3.2.9 A robust “social license” to operate in the community

The license to operate is not only given by the government but also by the community in which it operates (Confederation of Indian Industries, 2013). The term "social license" in layman language refers to acceptance by the local community of the organization in which it operates. Working with local community brings a wide range of benefits. A good relationship with local authorities also makes life easier.

TABLE 4.21: DISTRIBUTION OF ORGANIZATIONS FOR THE BENEFIT OF CSR AS A ROBUST “SOCIAL LICENSE” TO OPERATE IN THE COMMUNITY

<b>A robust “social license” to operate in the community</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	4	13.3	13.3
Disagree	8	26.7	40.0
Neutral	5	16.7	56.7
Agree	11	36.7	93.3
Strongly Agree	2	6.7	100.0
Total	30	100.0	

Data in the table 4.21 points to a mixed response pertaining to the statement that CSR acts as a robust “social license” to operate in the community. There is less difference between the organizations which agree (43.4%) and those who (40%) disagree.

#### **4.3.2.10 Safeguarding smooth liaison with government**

Organizations have to fulfill mandatory requirements under various legislative framework, be it operations, employees, environment or any such other issue. Therefore it may impress the government authorities by doing CSR so that they overlook any possible cases of non-compliances. CSR benefits the organization with reduced regulatory oversight (Chaudhri, 2011).

TABLE 4.22: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF CSR IN SAFEGUARDING SMOOTH LIAISON WITH GOVT.

<b>Safeguarding smooth liaison with govt.</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	4	13.3	13.3
Disagree	14	46.7	60.0
Neutral	5	16.7	76.7
Agree	7	23.3	100.0
Total	30	100.0	

As evident from the table 4.22, the 60% of the total respondent organizations disagree with the statement that CSR benefits in safeguarding smooth liaison with the government whereas only 23.3% agree.

#### 4.3.2.11 Improving risk management

Literature review reveals that organizations practice CSR as a risk management tool (Isaksson, 2012; Sagebein & Whellams, 2010) to improve their standing against social, environmental, legal, economic risks. Morley Fund Management based in London has worked out a sustainability matrix on the basis of which companies are ranked and listed on FTSE 100 Index. The index is based on social and environmental performance of the concerned companies (Fernando A. C., 2012). Companies now recognize long-term financial risks they face by ignoring social and environmental impacts.

TABLE NO.4.23: DISTRIBUTION OF ORGANIZATIONS SHOWING CSR BENEFITS IN IMPROVING RISK MANAGEMENT

<b>Improving risk management</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	3	10.0	10.0
Disagree	10	33.3	43.3
Neutral	4	13.3	56.6
Agree	11	36.7	93.3
Strongly Agree	2	6.7	100.0
Total	30	100.0	

Table 4.23 depicts there is a mixed response to this question. Some 43.3% of the organizations disagree and similar percent i.e., 43.4% agree with the statement that CSR helps in improving risk management.

#### 4.3.2.12 Opportunity to align with ethical business partner

Ethics form an integral part of business and business ethics are much talked about today. In recent past we have seen that organizations engaged in scandals were exposed and questions were raised against the corporate governance. An organization doing business in an unethical way will not be accepted in the business community for any of their dealings. Since maintaining ethical standards is a must under CSR, a

question was asked that whether CSR benefits/ necessitates in getting an opportunity to align with an ethical business partner.

TABLE 4.24: DISTRIBUTION OF ORGANIZATIONS FOR CSR BENEFITS IN GETTING ALIGNED WITH ETHICAL BUSINESS PARTNER

<b>Opportunity to align with ethical business partner</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	3	10.0	10.0
Disagree	2	6.7	16.7
Neutral	5	16.7	33.3
Agree	16	53.3	86.7
Strongly agree	4	13.3	100.0
Total	30	100.0	

The table 4.24 shows that majority of organizations i.e., 66.6% of the respondents 'agree'. About 33.3% were neutral and 16.7% indicated disagreement that doing CSR benefits in terms of aligning with an ethical business partner because CSR is connoted as an ethical and moral responsibility of the business.

#### 4.3.2.13 Enhancing shareholder value

The prime motive of businesses is to incur profits and enhance shareholder value. The need of the hour is to transform organizational economic objective to broader social objective. With this, there will be an enhancement of all the stakeholders including the shareholders.

TABLE 4.25: DISTRIBUTION OF ORGANIZATIONS SHOWING CSR BENEFITS IN ENHANCING SHAREHOLDER VALUE

<b>Enhancing shareholder value</b>	<b>Frequenc y</b>	<b>Percent</b>	<b>Cumulative Percent</b>
Strongly Disagree	3	10.0	10.0
Disagree	7	23.3	33.3
Neutral	8	26.7	60.0
Agree	10	33.3	93.3
Strongly Agree	2	6.7	100.0
Total	30	100.0	

The ultimate benefit of good financial performance is enhanced shareholder value and several studies have shown that there is positive relationship (Makkar & Pahuja, 2013) between the social performance and financial performance of the organization. CSR enhances profitability (See, 2009) and increases shareholder value (Sagebein & Whellams, 2010).

An attempt is made to find out whether CSR benefits in enhancing the shareholder value. From table 4.25 it is noted that 40% of the organization 'agree', 33.3% 'disagree' and 26.7% gave 'neutral' response in this regard, which is a very mixed response. Hence it can be concluded that doing CSR may or may not enhance the shareholder value.

#### **4.3.3 Responsive CSR and Proactive CSR compared for two variables**

As discussed above there are various benefits which organizations derive by conducting CSR which may be direct or indirect, tangible or intangible, short term or long term depending upon the intent of the organizations to conduct CSR. In this regard, this study would be investigating the fact that whether organizations do CSR proactively in the sense that as a responsible corporate citizen.

CSR clearly has the potential to benefit the firm in myriad ways, like 'increase in shareholder value', 'image building', 'tax benefits', 'securing corporate credibility', 'gaining visibility in the market', 'access to international market', and 'opportunity to align with ethical business partner', which can be termed as '*proactive CSR*'. Sometimes it may be a response to 'public pressure', 'social license to operate', 'smooth liaison with government', 'compete at international level', 'risk-management', and 'guaranteed return on investment' which can be termed as '*reactive CSR*'. Hence, the present study would investigate for these two variables i.e., 'proactive CSR' and 'reactive CSR' with the age and turnover of the organizations.

##### **4.3.3.1 Reactive CSR and Proactive CSR with respect to age of the organizations**

The drive to conduct CSR varies in the organization and an attempt is made to find out whether there is variance in respect of the age of the organization. This is tested by formulating the following hypothesis.

**4.3.3.1.1 H130: There is no significant difference in the ‘reactive CSR’ and ‘proactive CSR’ in respect of age of the organization i.e., between older organizations (more than 50years) and younger organizations (up to 50years).**

The data analysis in table 4.26 using t-test below shows that for ‘reactive CSR’ the mean score of younger organization (M= 2.8571) is higher as compared to older organizations (M=2.5781). Similarly, for proactive CSR too, the mean score for the younger organizations (M=2.8810) is slightly higher than for the older organizations (M=2.8472). To find out that whether the difference in mean scores is significant, the t-test is carried out.

**TABLE 4.26: T-TEST GROUP STATISTICS FOR ‘REACTIVE CSR’ AND ‘PROACTIVE CSR’ IN RESPECT OF AGE OF THE ORGANIZATION**

	<b>Age of organization</b>	<b>N</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Std. Error Mean</b>
<b>Reactive CSR</b>	Up to 50 Years	14	2.8571	0.92878	0.24823
	More than 50 Years	16	2.5781	0.92969	0.23242
<b>Proactive CSR</b>	Up to 50 Years	14	2.8810	0.60304	0.16117
	More than 50 Years	16	2.8472	0.76967	0.19242

**INDEPENDENT SAMPLES TEST**

	<b>t-test for Equality of Means</b>		
	<b>T</b>	<b>Df</b>	<b>Sig. (2-tailed)</b>
<b>Reactive CSR</b>	0.820	28	0.419
<b>Proactive CSR</b>	0.132	28	0.896

The independent sample test shows that for ‘reactive CSR’, p=0.419 and for ‘proactive CSR’ p=0.896 which is greater than p-value 0.05 confirms the null hypothesis that there is no significant difference in the ‘proactive CSR’ and ‘reactive CSR’ between the two groups with respect to age of organizations i.e., (a) Up to 50 years and (b) Above 50 years. Hence the null hypothesis is accepted. It may be thus



concluded that benefits that organizations derive out of CSR are almost same for all, irrespective of how long the organizations are in existence.

#### 4.3.3.2 Reactive CSR and Proactive CSR compared for turnover of the organizations

On the same lines, organizations were tested to find out the preference for adoption of proactive or reactive CSR in respect of their turnover. Accordingly the following hypothesis is framed.

##### 4.3.3.2.1 H14o: There is no significant difference in the reactive CSR and proactive CSR in respect of turnover of the organization i.e., (a) Up to Rs.1500crores and (b) More than Rs.1500crores.

It can be seen from the below table 4.27 that, reactive CSR is more for the organizations having turnover more than Rs.1500crores than the other group, i.e., the organizations having turnover up to Rs.1500crores. The mean score for >Rs.1500crores organization (M=2.7885) is more than the mean score of up to Rs.1500crores organizations (M=2.6471) for 'reactive CSR'. But for 'proactive CSR' the mean score for up to Rs.1500crores organization (M=2.8693) is less than mean score of >Rs.1500crores organizations (M=2.8547).

TABLE NO.4.27: T-TEST GROUP STATISTICS DISTRIBUTION OF ORGANIZATIONS TURNOVER-WISE COMPARED TO 'REACTIVE CSR' AND 'PROACTIVE CSR'

	Annual Turnover	N	Mean	Std. Deviation	Std. Error Mean
<b>Reactive CSR</b>	Up to Rs.1500crores	17	2.6471	0.88855	0.21551
	More than Rs.1500crores	13	2.7885	0.99920	0.27713
<b>Proactive CSR</b>	Up to Rs.1500crores	17	2.8693	0.65879	0.15978
	More than Rs.1500crores	13	2.8547	0.74589	0.20687

#### INDEPENDENT SAMPLES TEST

	<b>t-test for Equality of Means</b>		
	<b>T</b>	<b>Df</b>	<b>Sig. (2-tailed)</b>
<b>Reactive CSR</b>	-0.409	28	0.685
<b>Proactive CSR</b>	0.057	28	0.955

The statistical significance of the above observation is tested using independent sample t-test. Organizations were compared for the mean score of ‘reactive CSR’ and ‘proactive CSR’ on basis of their turnover. It is noted that for ‘reactive CSR’  $p = 0.685$  and for ‘proactive CSR’  $p = 0.955$ . Thus  $p > 0.05$  indicates that there is no significant difference between the two groups i.e., (a) turnover up to Rs.1500crores and (b) turnover more than Rs.1500crores for ‘reactive CSR’ as well as for ‘proactive CSR’. And the null hypothesis is sustained.

Hence it can be concluded that CSR activities are carried out by organizations do not vary as per the turnover of the organizations, irrespective of whether it is proactively done or in response to avoid external pressures.

#### **4.3.4 Conclusion**

The results for adoption of CSR models is still dominated by an ethical model in the context of Indian organizations. However there is a gradual paradigm shift towards the stakeholder model. Legendary organizations seem to prefer ethical model more than young organizations. But there is no significant difference in respect of adoption of CSR model according to the turnover of these organizations. Benefits which can be arrived at by doing ‘proactive CSR’ or ‘reactive CSR’ is same for all organizations, irrespective of the age and turnover of the organizations.

The aspects on which there is an agreement of organizations in ensuring benefits by doing CSR are ‘Opportunity to align with ethical business partner’, ‘attaining corporate image’ and ‘securing corporate credibility’.

The aspects on which there is a high level of disagreement in ensuing benefits from doing CSR is ‘guaranteed return on investment’, ‘withholding public pressure’ and ‘safeguarding smooth liaison with government’. All these aspects form part of ‘reactive CSR’.

It is to be noted that half of the sample organizations disagree that doing CSR benefits them with ‘competitive edge’, ‘market access at international level’, ‘gaining visibility in the market’ and ‘improving risk management’.

Organizations indicated mixed response for accruing benefit out of CSR pertaining to ‘enhancing shareholder value’, ‘improving risk-management’, ‘social license to operate’, and ‘getting tax benefit’.

#### **4.4 Areas of community initiatives under CSR by engineering industries**

A vast body of knowledge is available regarding the way organizations proceed with their CSR initiatives. They may have different motives behind it as it was discussed in the earlier chapter. This section will deal with the ‘do part’ of PDCA cycle displaying who, what and where of community initiatives. One thing which prominently emerges is that organizations need to respond to expectations of various stakeholders broadly categorized into two – Internal stakeholders (like shareholders, employees, suppliers, investors) and external stakeholders (like customers, community, media, government). It is apparently/seemingly observed that CSR initiatives are taken up in bits and pieces, trying to accommodate all the stakeholders without focusing on particular target/s(group) as against being done for business and specific results. Initiatives also vary from one-time activity to a long-term plan and may be dependent on the initiator or facilitator manager responsible for CSR.

This section deals with community initiatives under CSR carried out by the engineering organizations pertaining to the following aspects –

- Decision making about which areas would be chosen for community initiatives
- The rate of investment in different areas of community initiatives,
- Location of CSR activities,
- Institutional framework to execute the CSR activities,
- Method of evaluation of community initiatives
- Challenges faced by organizations in carrying out community initiatives.

Many studies have shown that the CSR activities are dominated by community initiatives i.e., for external stakeholder. Hence a need was felt to investigate into the type of community initiatives being carried out by the select sample organizations. Because it is being pointed out that companies are practicing sporadic philanthropy (Sharma S. G., 2009). There are different ways of conducting CSR: purely in the form

of charity, or a combination of charity and by the organization itself. Or it could be strategic CSR that is aligning CSR with core business activities. Thus, managers' need a strategic CSR framework based upon which they can decide which CSR activity to undertake and which not to (Bhattacharyya, 2008). There are numerous areas in which CSR activities are carried out by organizations. There is no uniformity in it. Decisions regarding the type of CSR to be initiated also rests with different stakeholders. The areas of CSR activities were finalized after reviewing the research studies done in community initiatives.

As per Section 135 of The Companies Act, 2013, CSR activities shall be undertaken by a company, as per its stated CSR policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business. The Schedule VII of The Companies Act, 2013 has listed CSR activities from an indicative perspective. A lot of research must have gone into it. Prior to enactment of this act, organizations were already undertaking CSR activities.

#### **4.4.1 Decision making for areas of community initiatives**

Corporate social responsibility is an integral part of the organizational culture, which requires a strong management culture to develop and maintain it as an instrument (Žukauskas, Vveinhardt, & Andriukaitienė, 2018). It is evident that a manager's own ethical vision and organizational culture plays a significant role in influencing CSR (Baxi & Ray, 2012). There are two aspects – the first one is framing CSR policy which is top management driven and secondly CSR implementation comes to managers and percolates downwards. In many organizations where there is no top management support, it may not percolate downwards since there is no process to support it (Baxi & Ray, 2012). Otherwise, it will probably not get a "green light" from upper management (Sagebein & Whellams, 2010).

Another viewpoint put forth by Pradhan & Ranjan (2010) is that CSR programmes being implemented by Indian companies should be based upon the felt-need of the local people so that their participation can be enhanced. It is argued that non-participatory CSR initiatives do not benefit the poor or alleviate their poverty. Instead, they benefit the richest creating further inequality in capabilities (Lompo & Francois, 2013). Hence participation of the community is necessary. Another study pointed out the individuals/organizations affect CSR decision making (Adams, 2011).

This study explores what are the agencies through which organizations decide about which community initiatives would be addressed under CSR. The answers to the question of 'who decides which community initiatives' has got multiple responses as shown in the table 4.28.

TABLE 4.28: DISTRIBUTION OF ORGANIZATIONS AS PER AGENCY FOR DECISION-MAKING ABOUT COMMUNITY INITIATIVES

Sr. No.	Agency for decision-making about community initiatives	Count (out of 30)	Percentage
1.	Top management decides	28	93.3%
2.	Community leaders decide the community initiatives	7	23.3%
3.	Employees of the organization	17	56.7%
4.	CSR implementing agency suggests	11	36.7%
5.	The organization conducts a need assessment survey	17	56.7%
6.	Organization in consultation with the community leaders	1	3.3%
	Total	30	100%

FIGURE 4.12 : BAR DIAGRAM SHOWING AGENCY FOR DECISION MAKING ABOUT COMMUNITY INITIATIVES



It is seen from figure 4.12 that out of total of 30 organizations, 93.3 % of respondents say that the 'top management decides about the community initiatives'. This is confirming that they support the CSR activity and it's driven from the top. A significant number of organizations (56.7%) believe that 'need assessment survey

done by the organization' is the systematic way of conducting CSR for identifying community needs. 'Employees deciding the community initiatives' under CSR also stood at 56.7%. It shows that organizations have realized the benefits they incur by involving employees, which are discussed in the later (section 4.5) on employee volunteering.

Yet suggestions by 'CSR implementing agency' which is mostly the NGOs, accounts for about 36.7% may be because they have the expertise in that area of community initiatives. NGOs, rather than communities, are often the implementing agencies, since they rather than government or community-based organizations, usually have the greatest experience in providing such services (McLeod, 2003).

Organizations 'deciding about CSR activities in consultation with community leaders' is 23.3%, and only one organization leaves the decision of community initiatives to community leaders. Though need assessment survey involves community people, direct involvement of community leader is not found in the present study.

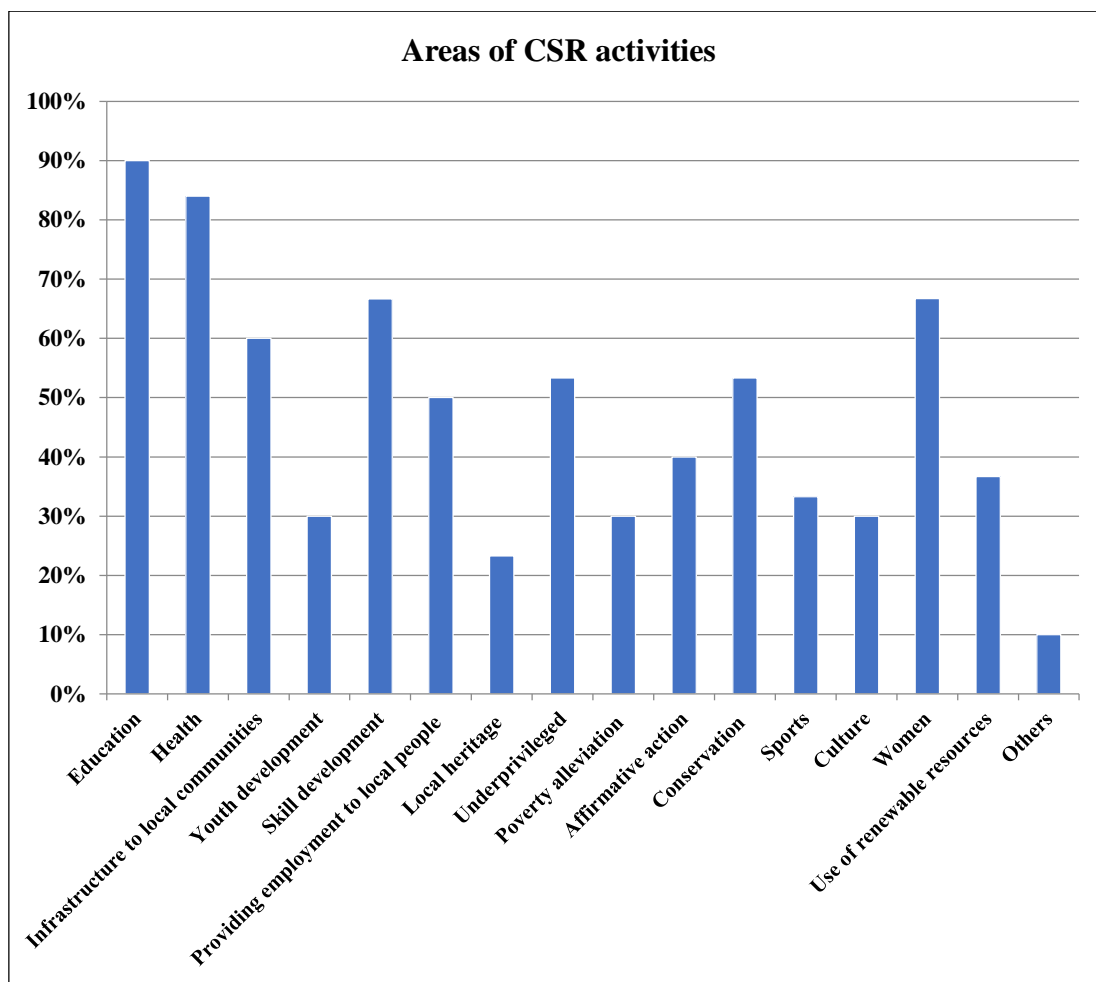
However, it can be concluded that decision of community initiatives under CSR is the prerogative of the top management. That it's a top-down approach. But to some extent it is a participatory as the need assessment is done and a significant number of organizations do involve employees at ground level while a small number of organizations involve the community.

Both these aspects point out the fact that organizations are proactive and serious about CSR activities. However, an evidence from Nigeria, on the contrary point out that the impact differs according to the strategy of implementation: 'top-down' non-participatory approaches to CSR extend the access to basic capabilities for some privileged socioeconomic groups, while 'bottom-up' participatory approaches positively impact collective capabilities of the whole community. But these more recent initiatives have, to date, little effect on the expansion of basic capabilities (Lompo & Francois, 2013). Hence, there should be the top-down approach in terms of initiatives taken while the decision of which community initiatives under CSR should be local in approach with the high level of ownership by the community, to make it sustainable.

#### 4.4.2 Areas of CSR activities in engineering organizations

The focus area of CSR activities is varied as the organizations were not limited or so to say were given any guidelines regarding the same. The earlier studies have shown that some areas of CSR initiatives were given priority by most of the organizations like education, health and infrastructure as compare to other areas of CSR activities. Amongst these organizations 60% provide support in respect of infrastructure to local communities.

FIGURE 4.13: BAR-DIAGRAM SHOWING AREAS OF CSR ACTIVITIES BY ORGANIZATIONS



The figure 4.13 depicts that almost all the organizations i.e., 90% of the organizations are focusing on 'education', followed by 'health' in 84% of the select engineering organization under their CSR activities. Further for the areas of 'skill development' and 'women' under CSR activities about 66.7% of the organizations had shown commitment. The organizations which are focusing on 'conservation' and

‘underprivileged’ under their CSR activities stands at 54.3%. About half of the total organizations are focusing on ‘providing employment to local people’, 36.7% on ‘use of renewable resources’ and 33.3% on ‘sports’. It is observed that only 30% of the total organizations are conducting CSR activities in the area of ‘youth development, ‘poverty alleviation’ and ‘culture’. Again relatively a very small percentage i.e., 24.3% of the total organizations focus on ‘local heritage’ under CSR activities.

There was further investigation regarding the rate of investment by these organizations in the areas of CSR activities carried out by them as discussed below.

TABLE 4.29: DISTRIBUTION OF ORGANIZATIONS AS PER AREAS OF COMMUNITY INITIATIVES

Sr. No.	Areas of community /CSR initiatives	Frequency (N=30)	Percent
1.	Education	27	90%
2.	Health	25	84.0%
3.	Infrastructural support/services to local communities	18	60.0%
4.	Youth development	9	30.0%
5.	Skill development	20	66.7%
6.	Providing employment to local people	15	50.0%
7.	Local heritage	7	23.3%
8.	Underprivileged	16	54.3%
9.	Poverty alleviation	9	30.0%
10.	Affirmative action	12	40.0%
11.	Conservation	16	54.3%
12.	Sports	10	33.3%
13.	Culture	9	30.0%
14.	Women	20	66.7%
15.	Use of renewable resources	11	36.7%



#### 4.4.3 Rate of investment in community initiatives under CSR activities

Peter Drucker (2001) rightly pointed out that unrelated CSR activities undertaken by firms could be ineffective and inefficient (Agrawal, 2008). CSR initiatives as per interest area of the firm should also make the local demand conditions (Porter & Kramer, 2006) more refined and of substantial size (Bhattacharyya, 2008), and in the vicinity of their works covering the entire community (Dhanesh, 2013; Mzembe, 2012; Adams, 2011; Pradhan & Ranjan, 2010).

A 5-point scale where “*Very High=5*”, “*high=4*”, “*average=3*”, “*Low=2*” and “*Not at all=1*” is used and mean value is calculated and presented in descending order.

The interpretation of data is done by using the scale given below:

Scale	Rate of investment
1.00 - 2.33	low investment
2.34 - 3.66	average investment
3.67 – 5.00	high investment

From above discussions, it is obvious that areas of community/CSR initiatives and the location where it is to be conducted are of prime importance while designing CSR programs. Since this study is focusing on CSR activities done for communities by select organizations, it was investigated what are the focus areas for community initiatives. And if there are any specific area when it comes to the engineering industry.

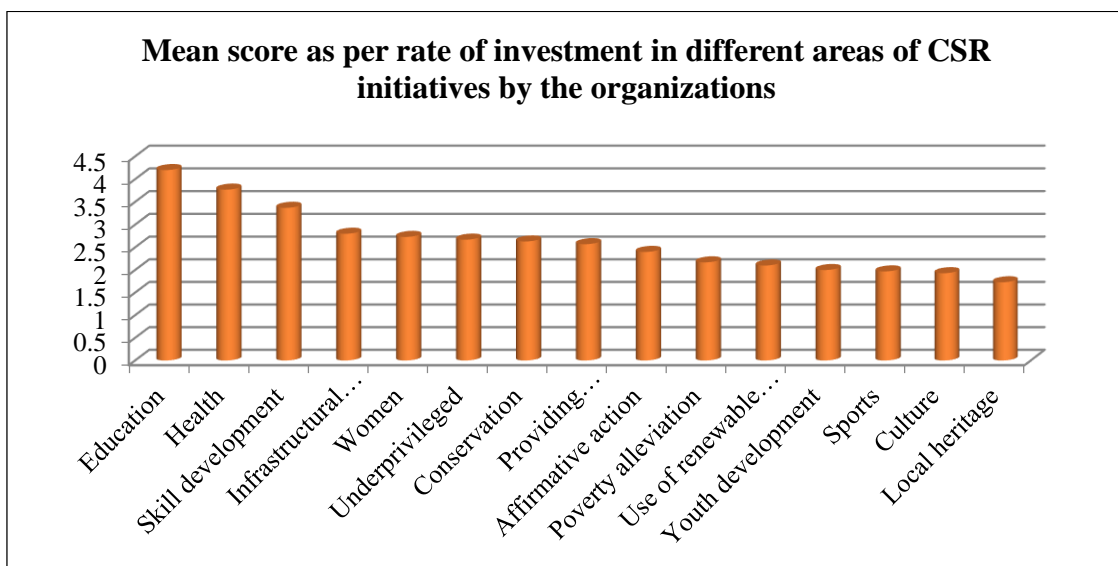
TABLE 4.30: RATE OF INVESTMENT AS PER AREAS OF COMMUNITY INITIATIVES REPRESENTED BY THE MEAN SCORE

Sr. No.	Area of community /CSR initiatives	Mean	Std. Deviation
1.	Education	4.20	1.031
2.	Health	3.77	1.305
3.	Skill development	3.37	1.608
4.	Infrastructural support/services to local communities'	2.80	1.448
5.	Women	2.73	1.388
6.	Underprivileged	2.67	1.516

7.	Conservation	2.63	1.474
8.	Providing employment to local people	2.57	1.406
9.	Affirmative action	2.40	1.567
10	Poverty alleviation	2.17	1.315
11	Use of renewable resources	2.10	1.185
12	Youth development	2.00	1.390
13	Sports	1.97	1.245
14	Culture	1.93	1.230
15	Local heritage	1.73	1.172

Table 4.30 discloses the rate of investment for community initiatives by the organizations over the past three years from 2012-13, 2013-14 and 2014-15. According to data in the above table, organizations have accounted the highest mean value of M=4.20 to 'education', second highest mean value of M=3.77 to 'health' and third highest mean value of M=3.37 to 'skill development' and the standard deviation is 1.031, 1.305 and 1.608 respectively.

GRAPH 4.1 : DISTRIBUTION OF ORGANIZATIONS AS PER THE MEAN SCORE IN RESPECT OF RATE OF INVESTMENT AS PER AREAS OF COMMUNITY INITIATIVES



Organizations are providing basic services of education and health, which is the primary responsibility of the state. As found in many studies during the review of the

literature, education, and health are the most preferred areas to carry out CSR activities (KPMG, 2011). The Lintas Survey in 2011 on consumers' attitude towards CSR conducted in 6 prime Indian cities revealed that education (63%) and environment (60%) were ranked high on the level of importance given among various CSR issues.

Apparently it is seen that there is a high rate of investment in education and health with an average investment in skill development area by organizations. But the mean value ascribed by the high value of standard deviation means, a lot of variation in terms of investment by the survey organizations. That is some organizations may be investing highly and some are investing very less in any given area of CSR initiatives.

Areas in which organizations are having an average rate of investment are 'infrastructural support/services to local communities', 'women', 'conservation', 'underprivileged', and 'employment to local people'.

Lowest rate of investment is found in 'local heritage', 'culture', 'poverty alleviation', 'sports', 'youth development', 'affirmative action', 'use of renewable resources', in which organizations are not spending. The reason being, they are not getting their business related to these areas and do not sound as strategic CSR.

#### **4.4.4 Location of conducting community initiatives**

The current global financial crisis has forced corporations to think twice before allocating resources toward CSR projects. Effects of the crisis on society have also made them realize the relevance and importance of programs that offer support to the communities in which they operate (Sharma S. G., 2009). The operational elements of CSR initiatives are majorly indorsed to the area of organization's works.

A study of community development in Nigeria shows the extent to which WAPCO, a polluting firm contributes to sustainable development of its host communities which are primary stakeholders. With an expenditure of about 46.3% and for others outside Ogun state are regarded as secondary stakeholders which received philanthropy and charity donations (Adewuyi & Olowookere, 2010).

As discussed earlier, the relationship between society and businesses is of interdependence and the later owes a lot to the former. Hence it is imperative for organizations to see the well-being of the community in which they are operating.

This could be out of obligation, altruism, and response towards pressure group or out of compulsion as per laws.

Most community initiatives are carried out in the vicinity of the organizations. Enterprises may develop a number of activities and relationships with the external communities where they are located (Polasek, 2010). This research would investigate from a broader perspective to say, CSR in the vicinity of organizations operation and outside in other communities as well.

TABLE 4.31: DISTRIBUTION OF THE ORGANIZATIONS AS PER LOCATION OF EXECUTING COMMUNITY INITIATIVES – COMMUNITY-WISE FREQUENCIES.

Sr. No.	Areas of community initiatives	Location of Community initiatives(N=30)			
		Nowhere	Neighboring Community only	Other community only	Both
1.	Education	3(10%)	23(76.7%)	11(36.7%)	5(16%)
2.	Health	5 (16%)	20 (66.7%)	9 (30%)	4(13.3%)
3.	Infrastructure	12(40%)	16(53.3%)	4(13.3%)	2(6.7%)
4.	Youth Development	21(70%)	9(30%)	2(6.7%)	2(6.7%)
5.	Skill Development	10(33.3%)	16(53.3%)	9(30%)	5(16%)
6.	Employment to Local People	15(50%)	14(46.7%)	2(6.7%)	1(3.3%)
7.	Local Heritage	23(76.7%)	6(20%)	3(10%)	2(6.7%)
8.	Underprivileged	14(46.7%)	11(36.7%)	8(26.7%)	4(13.3%)
9.	Poverty alleviation	21(70%)	9(30%)	3(10%)	3(10%)
10.	Affirmative action	18(60%)	9(30%)	8(26.7%)	5(16%)
11.	Conservation	14(46.7%)	14(46.7%)	6(20%)	4(13.3%)
12.	Sports	20(66.7%)	8(26.7%)	3(10%)	2(6.7%)
13.	Culture	21(70%)	7(23.3%)	2(6.7%)	1(3.3%)
14.	Women	10(33.3%)	14(46.7%)	8(26.7%)	3(10%)
15.	Renewable Resources	19(63.3%)	7(23.3%)	6(20%)	2(6.7%)
16.	Others	27(90%)	2(6.7%)	2(6.7%)	1(3.3%)

Table 4.31 discloses the information about the locality in which organizations are carrying out their CSR activities. It apparently shows that majority of responses point towards neighboring community. Though organizations are also functioning beyond the neighboring community, it is comparatively very low. This result is inconsonant to those of many other research studies focusing on giving back to the society in which it operates i.e., the neighboring community. The focus area as per the percentage out of total frequency of the select organizations for community initiatives in the neighboring community is education (76.67%); health (66.67%); infrastructure & skill development (53.3%); employment to local people, women & conservation (46.67%); underprivileged (36.67%); youth development, poverty alleviation & affirmative action (30%).

The three top areas of CSR initiatives in other than neighboring area is found in education (36.67%), health and skill development (both 30% each). This is followed by underprivileged, women and affirmative action (26.67% each); renewable resources & conservation (20% each).

The focus areas of community initiatives under CSR in both the neighboring community and other communities by organizations are education, skill development, and affirmative action which accounts for 16.67% and which is highest in all these three areas. Hence it can be concluded that as per location, organizations majorly work within the neighboring community of their area of operation.

#### **4.4.5 Area of community initiatives as per the location and age of the organization**

It is found that organizations are mostly carrying out community initiatives in the neighboring area of operation. A further analysis is done to get an insight into whether is there a significant difference in community initiatives as per location between the older organizations and younger organizations by formulating the following hypothesis.

**4.4.5.1 H15<sub>0</sub>: There is no significant difference between younger organizations (up to 50 years) and older organizations (more than 50 years) in respect of the location of CSR activities.**

The chi-square test was performed for all the fourteen areas of community initiatives, and for all other areas it was found there is no significant difference between older and younger organizations in respect of carrying out community initiatives as per the location i.e., neighboring community or other than neighboring community, except for education. Chi-square results for education is shown in table 4.32.

**TABLE 4.32: LOCATION-WISE EDUCATIONAL COMMUNITY INITIATIVES IN RESPECT OF AGE OF THE ORGANIZATION**

Location of conducting CSR activities in the area of education	Age of the organizations		
	Up to 50 (younger organizations)	More than 50years (older organizations)	Total
Neighboring community	12	6	18
Other than neighboring community	0	4	4
Both neighbouring and other than neighbouring community	1	4	5
None of both	1	2	3
Total	14	16	30

**Pearson Chi-Square Tests**

	Value	df	Asymptotic significance (2-sided)
Pearson Chi-square	8.036 <sup>a</sup>	3	0.045
Likelihood value	9.718	3	0.021
Number of valid cases	30		

a. 6 cells (75.0%) have expected count less than 5. The minimum expected count is 1.40.

The test statistics (chi square value = 8.036,  $p = 0.045$ ) indicates that as  $p < 0.05$  the difference is statistically significant at 0.05 significant level. Hence the null hypothesis is rejected. It can be thus be concluded that there is difference between the age of the organization and location of carrying out community initiatives pertaining to education. It seems that the older organizations along with neighboring communities have extended their area of initiatives pertaining to education in other communities as well. This could be due to priority of nearby community first. Benefits must have already been given to the neighboring communities and later on shifted the focus to others. Or may be due to the reason that older organizations must have got saturated by conducting CSR activities within the nearby areas over the years of their existence. Hence, now they are extending their scope in other locations as well and education is the topmost preferred area for CSR as shown in earlier studies and same is the finding in the present study.

#### **4.4.6 Institutional framework for execution of CSR activities**

Every organization has a philosophy to build its CSR policy giving clarity about the target area/s of CSR, followed by deciding on the CSR activities in which the organizations will be engaged. This will require proper institutional framework to implement these activities in the form of programs projects may be in association some other agencies also. Isaksson (2012) in a study conducted for companies in Sweden investigated into the operational elements of CSR i.e. how firms structure their CSR activities (making them operative). The study found firms that engage in CSR with an intention to gain from it logically have some implementation or alignment structure.

Companies carry out their CSR activities through a various institutional framework like CSR department within the company. For example - Lee (2013), studied 104 large Korean companies and found that 40% of these had exclusive departments looking after their CSR activities or charity organizations. The Global Summit Report (2013) on CSR in India recorded 60% companies are managing CSR initiatives from within the organization — either by establishing a dedicated CSR department or giving the responsibility to the human resources function or to the Corporate Communication department.

For instance, Statoil's Akassa project in Nigeria is run by NGO namely Pro-Natura (Yuan, Bao, & Verbeke, 2011). There is sometimes a combination of any of these institutions. For instance the Gold Fields Ghana Ltd. in partnership with Opportunities Industrialization Centers International (OICI) Ghana through its own foundation have executed community development initiatives( Afrane & Adjei-Poku, 2013); through trusts or foundations like Naval Tata Trust by Tata Group of companies; or partnering with community.

In a study of Nigeria the common pretext, the author Akpan (2006) learned, was 'stakeholder engagement' – that is, attempts by companies and other role players to work through community structures and align corporate policies and practices to local concerns and sensibilities. Sharma (2009), pronounced that Public Private Partnerships (PPPs) have paved the way for successful CSR initiatives elsewhere in the world. With liberalization of the economy and emergence of a strong private sector, it is becoming increasingly clear that all stakeholders (the government, private sector, development agencies, NGOs, and other constituents of civil society) will need to work together to address severe social and environmental challenges that India is facing. There are limits to what the government can accomplish on its own. For instance, Ministry of Panchayat Raj and Confederation of Indian Industries(CII) created Rural Business Hubs to provide a mechanism for industry to procure agricultural produce directly from farmers. This has helped established direct links between rural economy and industry. It is called as public-private panchayat partnership (Chaudhri, 2011). It covers a broad spectrum of activities including handicrafts and handloom products, poultry farming, aquaculture products, food processing, medicinal plants, bio-fuels, biomass-based power plants etc.

A study of CSR for rural community done by the Indian companies pointed out four different institutions adopted i.e., CSR/HR department; foundation; NGOs and other such institutions and Public Private Partnership (Pradhan & Ranjan, 2010). An integrated CSR-enabling structure, such as designating a senior official or a committee responsible for overall CSR implementation, improving inter-functional coordination, building CSR responsibilities into employees' job descriptions and performance evaluations, recruiting people knowledgeable in CSR with appropriate attitudes and skills, and developing regular forums in which to share issues and knowledge across the organization is needed ( Maon, Lindgreen, & Swaen, 2009).



This research tries to find out which institutional framework is being adopted for the implementation of CSR activities. Analysis would be done for each area of CSR activity separately to find out the institutional framework/s used i.e., whether it is through their CSR/HR department; partnering with local authorities in the community; partnering with the government (Public private partnership i.e., PPP); partnering with other companies/institutions; working through Trust/Foundation; activities contracted to NGOs and may be by giving donations. There are multiple responses as the organizations may use different types of institutional framework for carrying out their CSR activities as discussed below.

#### 4.4.6.1 Education

As discussed earlier among the various CSR activities, education is the most preferred area. Numerous studies whether at national or at international level have given the same results (EY & PHD CHAMBERS, 2013; KPMG, 2011; Chaudhri, 2011)(Times of India, TNS survey, 2008).

TABLE 4.33: DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADAPTED TO EXECUTE CSR IN EDUCATION

<b>Institutional framework for executing CSR</b>		<b>Count N=27</b>	<b>Column N%</b>
<b>Education</b>	Giving donations	7	23.3%
	Working with organizations own CSR/HR departments	20	66.7%
	Partnering with local authorities in the community	8	26.7%
	Activities contracted to NGOs	7	23.3%
	Partnering with the government(PPP)	2	6.7%
	Working through Trust/Foundation	9	30.0%
	Partnering with other companies or institutions	2	6.7%

FIGURE 4.14 : INSTITUTIONAL FRAMEWORK FOR CSR IN EDUCATION

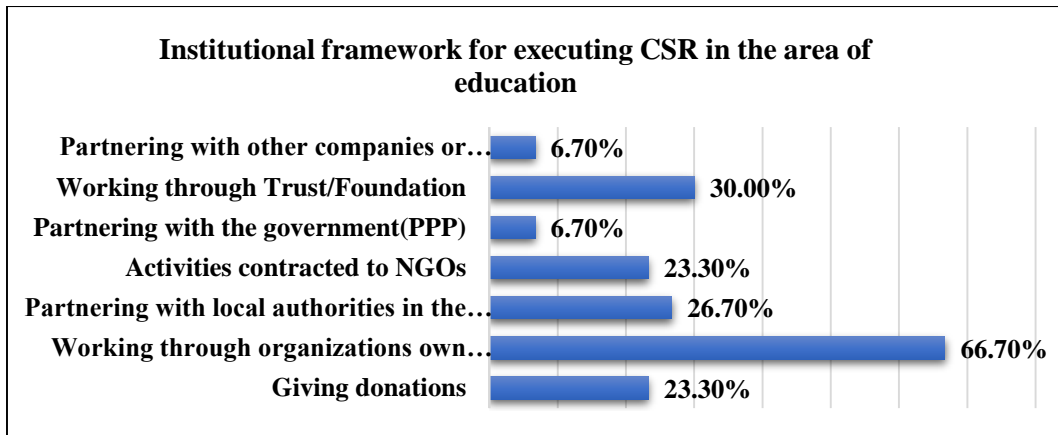


Table 4.33 reflects that majority of organizations i.e., 66.7% conduct CSR in education through their own CSR/HR department; 30% through their own trusts/foundation, followed by 26.7% partnering with local authorities in the community and 23.3% each through donations or by contracting it to NGOs. Again 6.7% organizations either partner with government or other institutions for carrying out their CSR activities. Hence, organizations display ownership towards CSR activities in education.

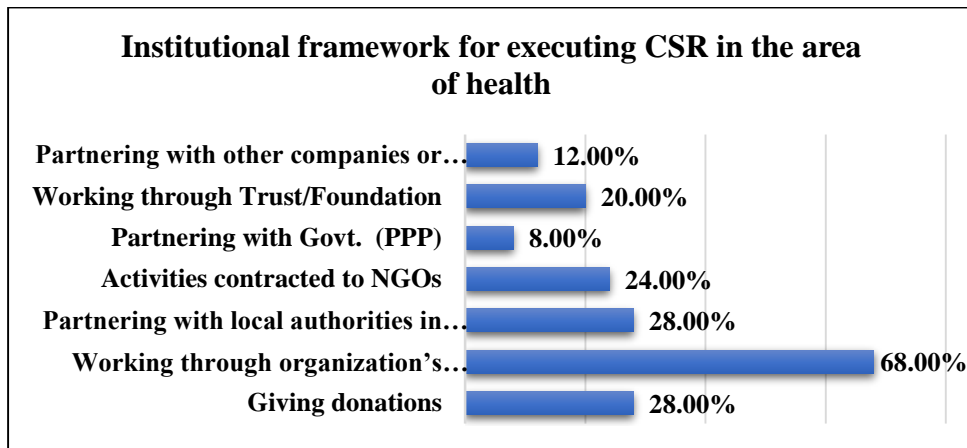
#### 4.4.6.2 Health

The second most preferred area of CSR initiatives is health and table 4.34 discloses that the mode of execution of CSR in this area.

TABLE 4.34: DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADAPTED TO EXECUTE CSR IN HEALTH

Institutional framework for execution of CSR		Count N=25	Column N %
<b>Health</b>	Giving donations	7	23.3%
	Working through organization's own HR/ CSR dept.	17	56.7%
	Partnering with local authorities in the community	7	23.3%
	Activities contracted to NGOs	6	20.0%
	Partnering with Govt. (PPP)	2	6.7%
	Working through Trust/Foundation	5	16.7%
	Partnering with other companies or institutions	3	10.0%

FIGURE 4.15 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF HEALTH



It is noticed that mode of executing CSR is again through the CSR/HR department of the organization which accounts about 72.2% and only 33.3% is contracted to NGOs. A considerable figure of 27.3% reveals that sometimes these organizations partner mostly with neighboring communities.

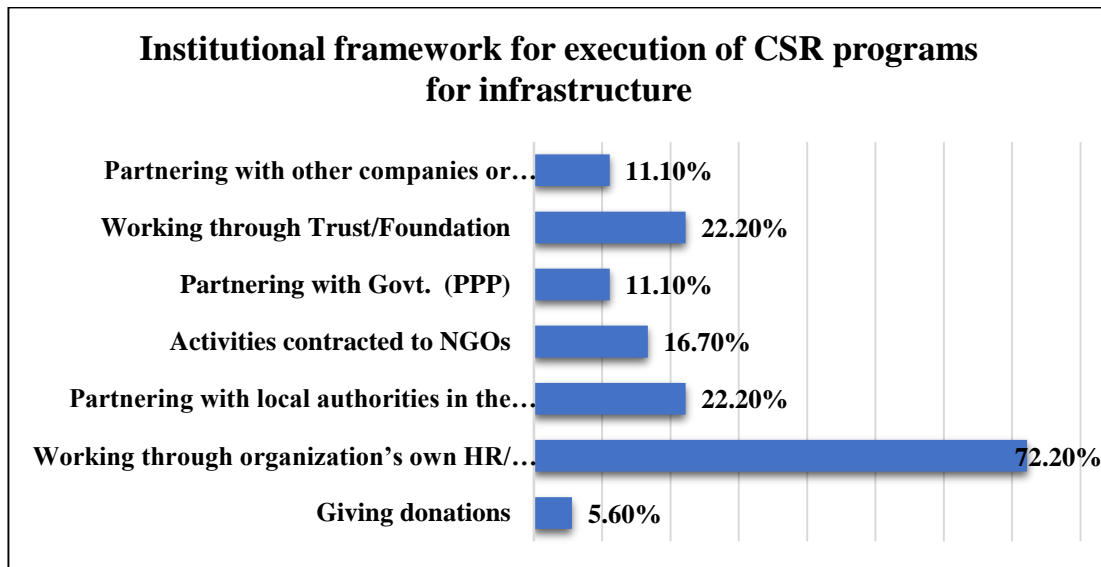
#### 4.4.6.3 Infrastructural support/services to local communities

It is the responsibility of the government to provide the infrastructural services like roads, transport, schools, and hospitals etc. in the community as against the private organizations. But many times it is observed that if the entrepreneur has to set up a factory then they need to take care of all these facilities.

TABLE 4.35: DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN INFRASTRUCTURE

	<b>Institutional framework for execution of CSR</b>	<b>Count N=30</b>	<b>Column N %</b>
<b>Infrastruc -ture</b>	Giving donations	1	3.3%
	Working through organization's own HR/ CSR dept.	14	46.7%
	Partnering with local authorities in the community	6	20.0%
	Activities contracted to NGOs	3	10.0%
	Partnering with Govt. (PPP)	2	6.7%
	Working through Trust/Foundation	1	3.3%
	Partnering with other companies or institutions	1	3.3%
	<b>Total</b>	<b>30</b>	<b>100%</b>

FIGURE 4.17 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF INFRASTRUCTURE TO LOCAL PEOPLE



Unavailability of basic infrastructure has compelled private organizations to take these initiatives which are covered under CSR activities of organizations.

Data in table 4.35 reveals that 18 i.e., 60% out of total 30 organizations do CSR activities for women and majority i.e., 72.2% work through the organization's own CSR/HR department. About 22.2% partner with local authorities in the community or work through Trusts/Foundation; 16.7% contract these activities to NGOs; two organization each partner with the government (PPP) or with other companies & institutions; and one is giving donations for conducting CSR activities for women. It is observed that all modes of execution are adopted here.

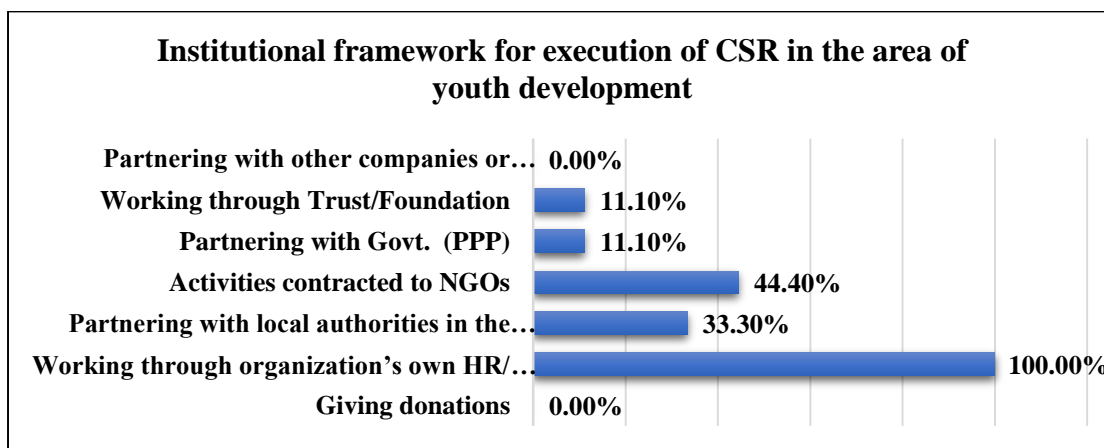
#### 4.4.6.4 Youth Development

The data in the table 4.36 highlights that youth development is one of the neglected area of CSR activities for which out of 30 organizations only 9 are working in this area and all these organizations are conducting CSR through CSR/HR department.

TABLE 4.36: DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADOPTED TO EXECUTE CSR IN YOUTH DEVELOPMENT

CSR	Institutional framework for execution of	Count	Column N
		N=30	%
Youth development	Donations	0	0.0%
	Working through organization's own HR/ CSR dept.	9	100.0%
	Partnering with local authorities in the community)	3	33.3%
	Activities contracted to NGOs	4	44.4%
	Partnering with Govt. (PPP)	1	11.1%
	Working through Trust/Foundation	1	11.1%
	Partnering with other companies or institutions	0	0.0%
	Total	9	100.0%

FIGURE 4.17 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF YOUTH DEVELOPMENT



It is seen that among these 44.4% are involving NGOs and 33.3% organizations are partnering with local authorities in the community and one each i.e., 11.10% involved by partnering with government(PPP) and working through Trust/Foundation.

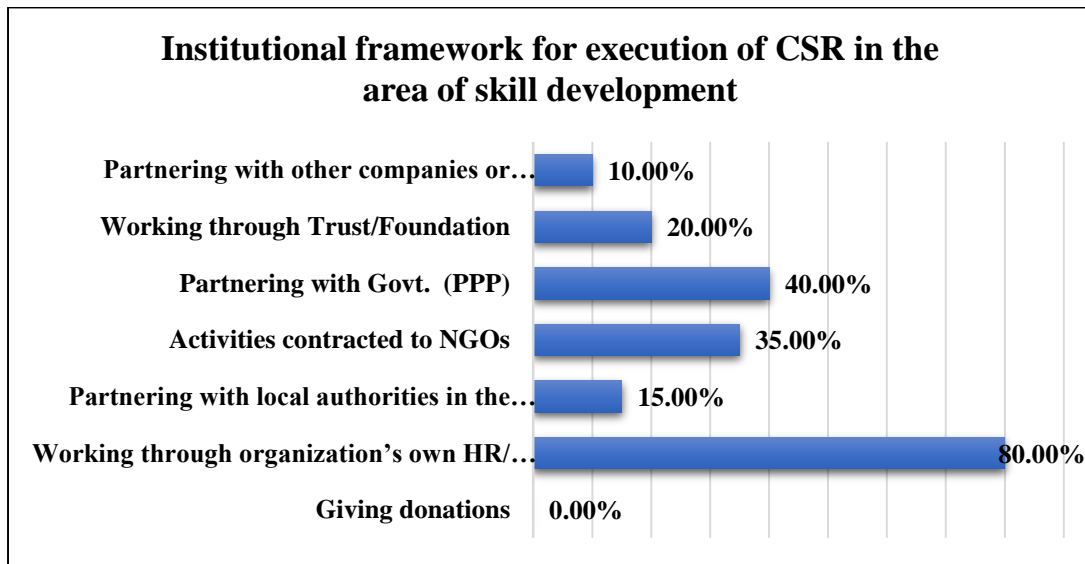
#### 4.4.6.5 Skill Development

The skill development leads to possibility of earning livelihood by getting into some employment. It has been discussed lot of times on different platforms that there is skill gap and the required skill sets are not available in the market and hence the companies are preferring to provide those skills. In literature review it is found that some companies are running skill development programmes so that the beneficiaries would earn their livelihood. For example, behavioral and social skills development (INFOSYS), imparting skills to youth in programs like PREMA & YUVA PARIVARTAN (ICICI Bank), are helping to their livelihood. It is also observed that there are special programmes for women and there is increase in participation of female workforce. The government of India is also serious about skill development and National Skill Development Council is set up to address this issue. The schedule VII of The Companies Act, 2013 regarding the CSR activities had introduced employment enhancing vocational skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects.

TABLE 4.37 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADAPTED TO EXECUTE CSR IN SKILL DEVELOPMENT

<b>Institutional framework for execution of CSR</b>		<b>Count N=20</b>	<b>Column N %</b>
<b>Skill development</b>	Donations	0	0.0%
	Working through organization's own HR/ CSR dept.	16	80.0%
	Partnering with local authorities in the community)	3	15.0%
	Activities contracted to NGOs	7	35.0%
	Partnering with Govt. (PPP)	8	40.0%
	Working through Trust/Foundation	4	20.0%
	Partnering with other companies or institutions	2	10.0%
	<b>Total</b>	<b>20</b>	<b>100.0%</b>

FIGURE 4.18 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF SKILL DEVELOPMENT



After Education and health, skill development has emerged as third in rank in terms of rate of investment in different areas of CSR activities as observed (see table 4.30). The table 4.37 shows that 20 out of total 30 organizations are conducting skill development programs. This denotes that the institutional framework adopted for skill development programme by large organizations is through CSR/HR department which accounts for 80% and another 40% organizations had partnered with government followed by 33.3% have contracted it to NGOs.

It can be concluded that the organizations are concerned about skill development as their CSR/HR department is keen on this initiative under their CSR. A distinguishing feature observed in that a substantial number of organizations are using Public Private Partnership framework indicating that it is in congruence with government's initiative of skill development.

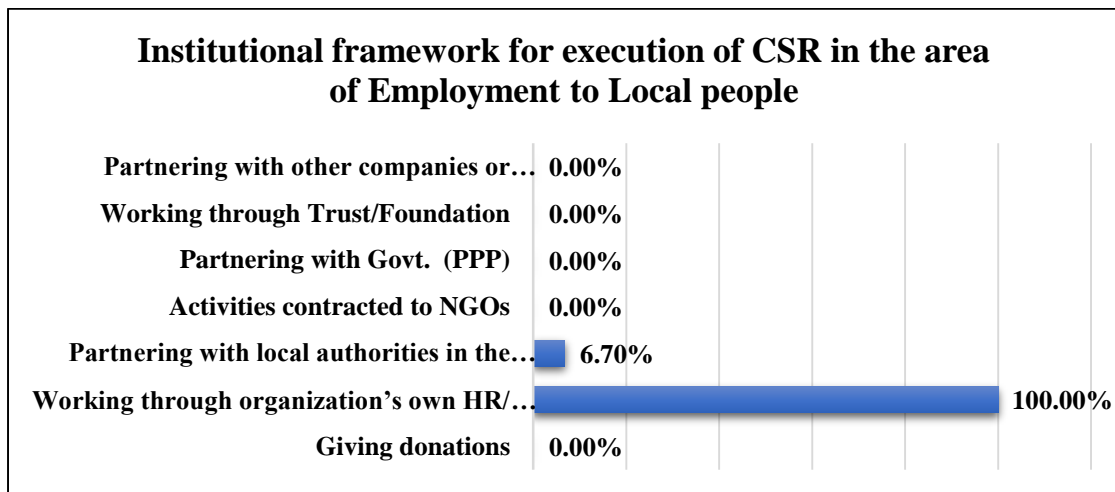
#### 4.4.6.6 Employment to Local people

Employing local people is nothing but law of land in the organizations. This area of CSR activity needs to be inherently followed by all the organizations. The social objective of any organization is to provide employment and moreover to the local community people so that they give back to the community/society in which they operate.

TABLE 4.38 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADOPTED TO EXECUTE CSR IN EMPLOYMENT TO LOCAL PEOPLE

<b>Institutional framework for execution of CSR</b>		<b>Count N=15</b>	<b>Column N%</b>
<b>Employment to Local people</b>	Donations	0	0.0%
	Working through organization's own HR/ CSR dept.	15	100.0%
	Partnering with local authorities in the community)	1	6.7%
	Activities contracted to NGOs	0	0.0%
	Partnering with Govt. (PPP)	0	0.0%
	Working through Trust/Foundation	0	0.0%
	Partnering with other companies or institutions	0	0.0%
	<b>Total</b>	<b>15</b>	<b>100.0%</b>

FIGURE 4.19 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF EMPLOYMENT TO THE PEOPLE



The above table 4.38 enumerates the institutional framework adopted for employment to local people done in 15 out of total 30 organizations and recorded that it is exclusively done by the HR/CSR department as it is one of the social responsibility of the organization and only one organization is partnering with local authorities in the community.



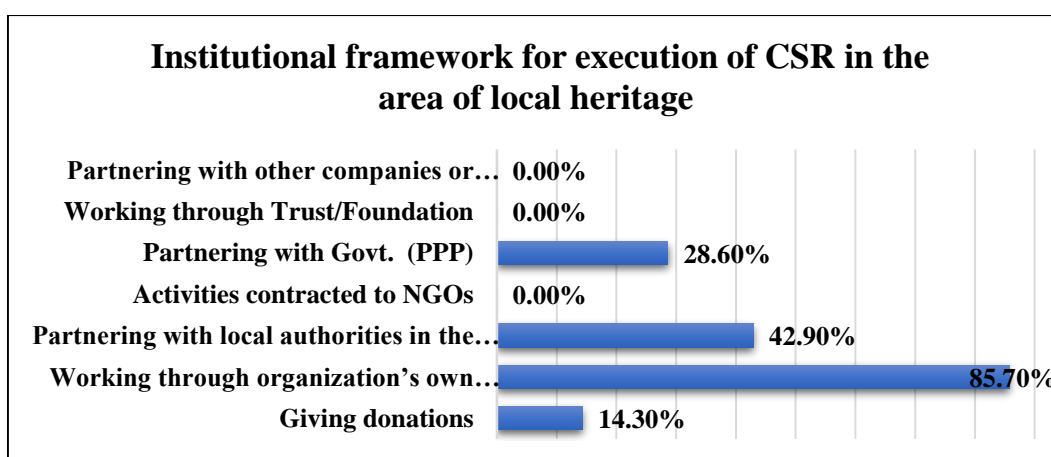
#### 4.4.6.7 Local heritage

India has a rich heritage and companies are taking actions for preserving, promoting art and culture, and protecting this heritage. The schedule VII of The Companies Act, 2013 mentions protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up of public libraries; promotion and development of traditional arts and handicrafts.

TABLE 4.39 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADOPTED TO EXECUTE CSR IN LOCAL HERITAGE

Institutional framework for execution of CSR		Count N=7	Column N %
local heritage	Giving donations	1	14.3%
	Working through organization's own HR/ CSR dept.	6	85.7%
	Partnering with local authorities in the community)	3	42.9%
	Activities contracted to NGOs	0	0.0%
	Partnering with Govt. (PPP)	2	28.6%
	Working through Trust/Foundation	0	0.0%
	Partnering with other companies or institutions	0	0.0%
	Total	7	100.0%

FIGURE 4.20 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF LOCAL HERITAGE



The table 4.39 below shows that local heritage under CSR is also another less preferred area of community initiatives because out of 30 organizations only 7 are working in this area and almost all i.e., 6 are working through CSR/HR departments where three organizations are partnering with local authorities in the community and two having PPP and only one organization is giving donations.

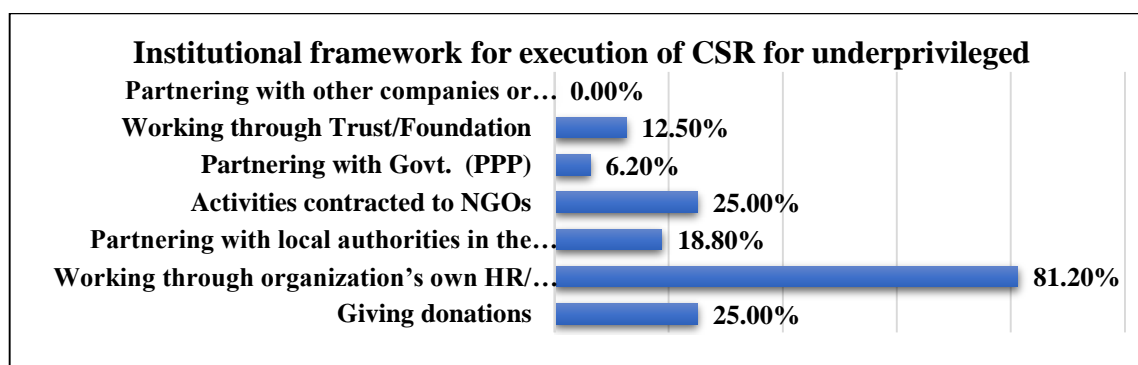
#### 4.4.6.8 Underprivileged

In India, it was traditionally as well as religiously, the rich or the ‘haves’ were taking care of poor or ‘have nots’. This category includes poor people, old and infirm people, destitute and all such needy people.

TABLE 4.40 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR FOR UNDERPRIVILEGED

Institutional framework for execution of CSR for underprivileged		Count N=16	Column N %
Underpriv-ileged	Giving donations	4	25.0%
	Working through organization’s own HR/CSR dept.	13	81.2%
	Partnering with local authorities in the community	3	18.8%
	Activities contracted to NGOs	4	25.0%
	Partnering with Govt. (PPP)	1	6.2%
	Working through Trust/Foundation	2	12.5%
	Partnering with other companies or institutions	0	0.0%
	Total	16	100.0%

FIGURE 4.21: INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF UNDERPRIVILEGED



The table 4.40 illustrates that the more than half of the organizations are taking care of underprivileged under their CSR activities. However, the institutional framework adopted by 91.7% of the organizations is through CSR/HR department and only a quarter i.e., 25% each of the total organizations have contracted their CSR activities for underprivileged to the NGOs or giving in the form of donations.

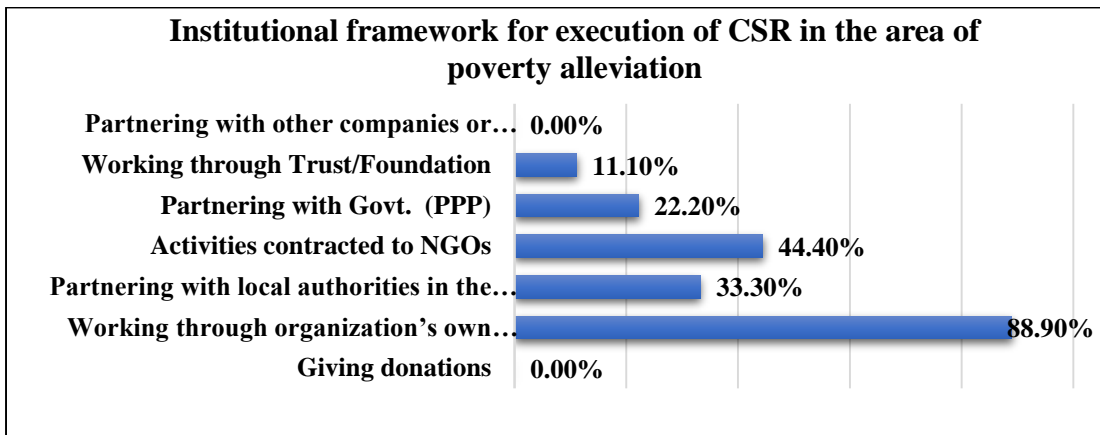
#### 4.4.6.9 Poverty alleviation

In 2017 a report released by the International Food Policy Research Institute (IFPRI), a Washington-based global non-profit the Global Hunger Index ranked India 100 out of 119 countries, with a Global Hunger Index(GHI) score of 31.4, placing the country in the “serious” category. India has consistently fallen into the upper half of the "serious" hunger levels category in the past few years(International Food Policy Research Institute, 2017).

TABLE 4.41 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADOPTED TO EXECUTE CSR IN THE AREA OF POVERTY ALLEVIATION

<b>Institutional framework for execution of CSR in the area of poverty alleviation</b>		<b>Count N=9</b>	<b>Column N %</b>
<b>Poverty alleviation</b>	Giving donations	0	0.0%
	Working through organization’s own HR/CSR dept.	8	88.9%
	Partnering with local authorities in the community	3	33.3%
	Activities contracted to NGOs	4	44.4%
	Partnering with Govt. (PPP)	2	22.2%
	Working through Trust/Foundation	1	11.1%
	Partnering with other companies or institutions	0	0.0%
	<b>Total</b>	<b>9</b>	<b>100.0%</b>

FIGURE 4.22: INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF POVERTY ALLEVIATION



The table 4.41 elucidates that poverty alleviation is also a neglected area under CSR and only 9 out of 30 organizations are carrying out CSR for poverty alleviation. Out of this total 9 organizations, 8 organizations execute these activities through CSR/HR department, 4 organizations contract it out to NGOs, 3 organizations are partnering with the local authorities in the community, 2 with government and one through Trust/foundation.

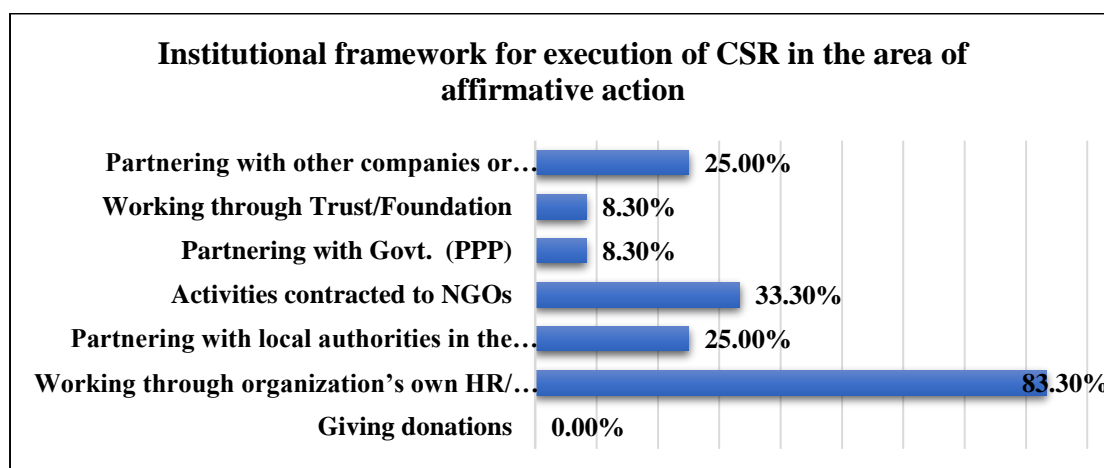
#### 4.4.6.10 Affirmative action

There is a growing awareness regarding the inclusive approach towards all sections of society especially SC/ST and government of India has also taken initiatives by making policy changes in this regard.

TABLE 4.42: DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN AFFIRMATIVE ACTION

Institutional framework for CSR in the area of affirmative action		Count N=12	Column N %
Affirma tive action	Giving donations	0	0.0%
	Working through organization's own HR/ CSR dept.	10	83.3%
	Partnering with local authorities in the community	3	25.0%
	Activities contracted to NGOs	4	33.3%
	Partnering with Govt. (PPP)	1	8.3%
	Working through Trust/Foundation	1	8.3%
	Partnering with other companies or institutions	3	25.0%
	Total	12	100.0%

FIGURE 4.23: INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF AFFIRMATIVE ACTION



The Table 4.42 records that 10 (83.3%) out of a total of 12 organizations working for affirmative action are using CSR/HR departments to conduct their CSR activities whereas 33.3% have contracted it out to NGOs and 25% each are partnering with local authorities in the communities and with other companies or institutions. Further one organization each is partnering with the government or working through Trust/Foundation.

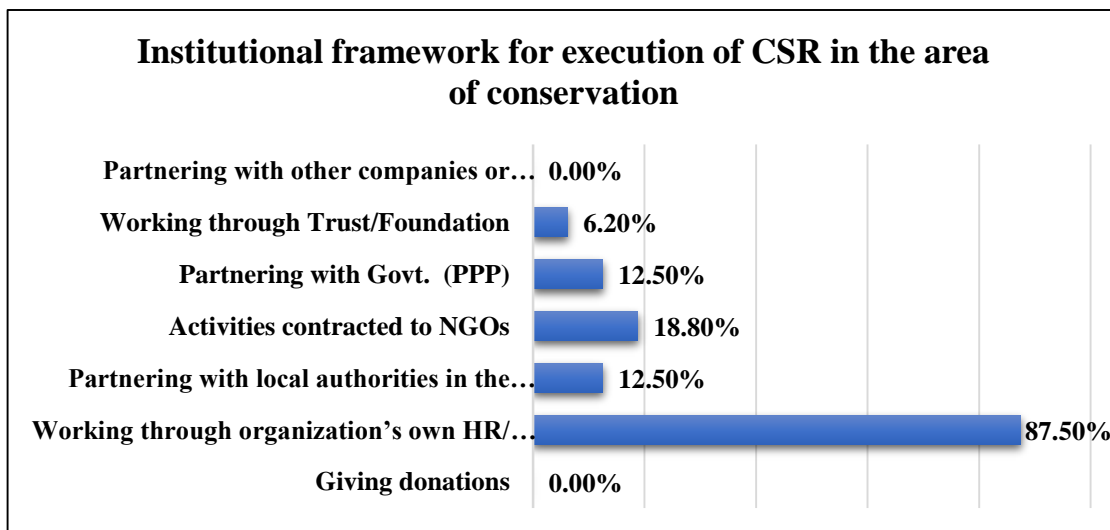
#### 4.4.6.11 Conservation

The environmental regulation invites greater attention of all industries in the light of mis-happenings as in the case of Bhopal Gas tragedy by Union Carbide. From sustainable point of view the organizations using the prefix 'green', like green banking, green marketing are going green for example in case of banking which is concerned with a social and environmental impacts of its investments and loans. The green projects would be characterized by lower energy consumption, reduced waste and less pollution than traditional buildings (Makkar & Pahuja, 2013).

TABLE 4.43 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN CONSERVATION

<b>Institutional framework for execution of CSR</b>		<b>Count N=16</b>	<b>Column N %</b>
<b>Conservation</b>	Giving donations	0	0.0%
	Working through organization's own HR/ CSR dept.	14	87.5%
	Partnering with local authorities in the community	2	12.5%
	Activities contracted to NGOs	3	18.8%
	Partnering with Govt. (PPP)	2	12.5%
	Working through Trust/Foundation	1	6.2%
	Partnering with other companies or institutions	0	0.0%
	<b>Total</b>	<b>16</b>	<b>100.0%</b>

FIGURE 4.24 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF CONSERVATION



The data in the table 4.43 shows that out of 30 about 16 organizations are conducting CSR in conservation with 14 (87.5%) organizations working through their CSR department, 3(18.8%) organizations have contracted it to NGOs, 2 organizations each have adopted PPP or have partnered with local authorities in the community and 1 organization through Trust/Foundation.

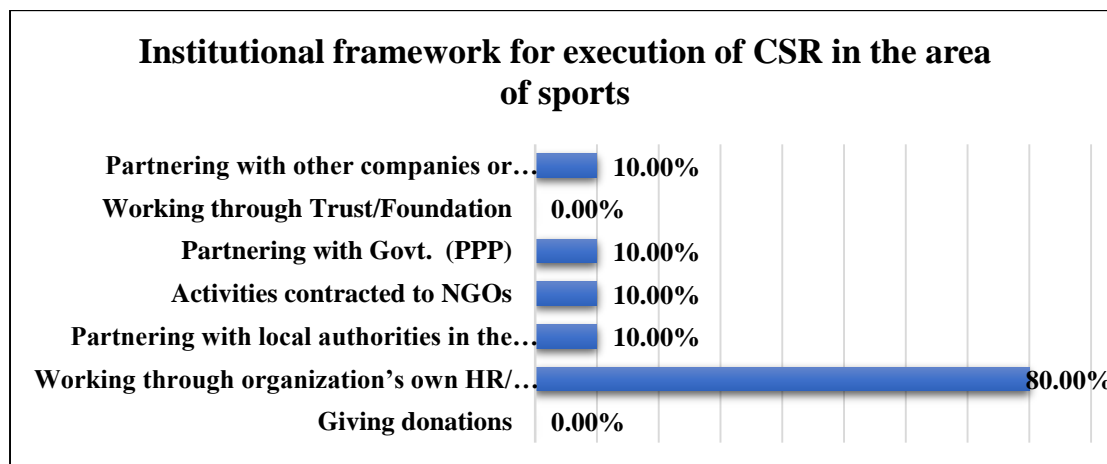
#### 4.4.6.12 Sports

The literature review shows that the organizations are not doing much in the area of sports under CSR and less attention has been paid and it is seen that only 10 organizations encourage the sports.

TABLE 4.44 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN THE AREA OF SPORTS

<b>Institutional framework for CSR in the area of sports</b>		<b>Count N=10</b>	<b>Column N%</b>
<b>Sports</b>	Giving donations	0	0.0%
	Working through organization's own HR/ CSR dept.	8	80.0%
	Partnering with local authorities in the community	1	10.0%
	Activities contracted to NGOs	1	10.0%
	Partnering with Govt. (PPP)	1	10.0%
	Working through Trust/Foundation	0	0.0%
	Partnering with other companies or institutions	1	10.0%
	Total	10	100.0%

FIGURE 4.25 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF SPORTS



The table 4.44 depicts that only 10 out of a total of 30 organizations are working in this area and amongst these a majority of 8 organizations work through

their own institutional framework i.e., CSR/HR departments and one each account for other institutional frameworks as shown in the table, except Trust/Foundation of the organizations are not at all collaborated for this CSR activity.

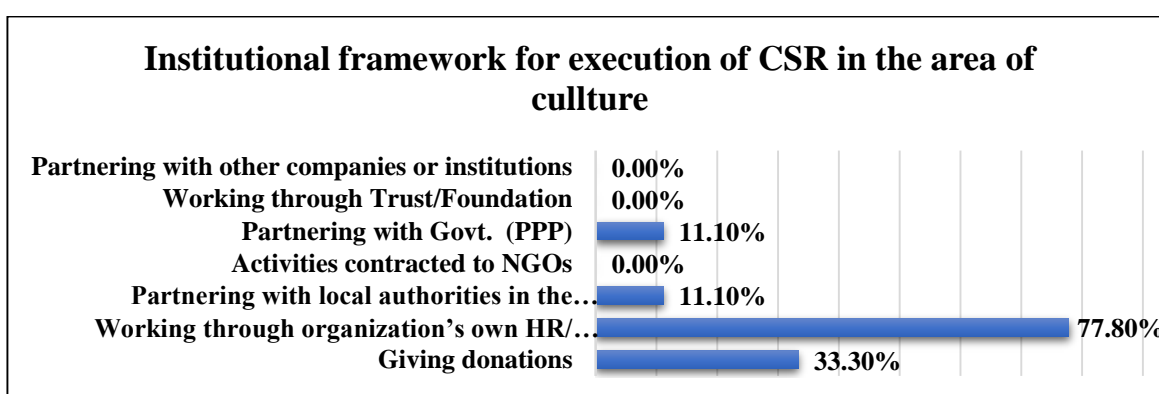
#### 4.4.6.13 Culture

It is seen that the organizations support the cultural activities happening in the community may be in the form of giving donations or holding some competition during cultural events.

TABLE 4.45 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN THE AREA OF CULTURE

Institutional framework of execution of CSR in the area of culture		Count N=9	Column N%
Culture	Giving donations	3	33.3%
	Working through organization's own HR/ CSR dept.	7	77.8%
	Partnering with local authorities in the community	1	11.1%
	Activities contracted to NGOs	0	0.0%
	Partnering with Govt. (PPP)	1	11.1%
	Working through Trust/Foundation	0	0.0%
	Partnering with other companies or institutions	0	0.0%
	Total	9	100.0%

FIGURE 4.26 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR IN THE AREA OF CULTURE





The table 4.45 below shows that only 9 out of total 30 organizations are carrying out cultural activities under CSR for the community. Amongst them 77.8% organizations are conducting through their own CSR/HR departments, whereas 33.3% organizations are giving donations for cultural activities. And 11 NGOs and one organization each is partnering with the local authorities in the community and with the government. Hence it can be concluded that organizations CSR/HR department are actively involved in cultural activities.

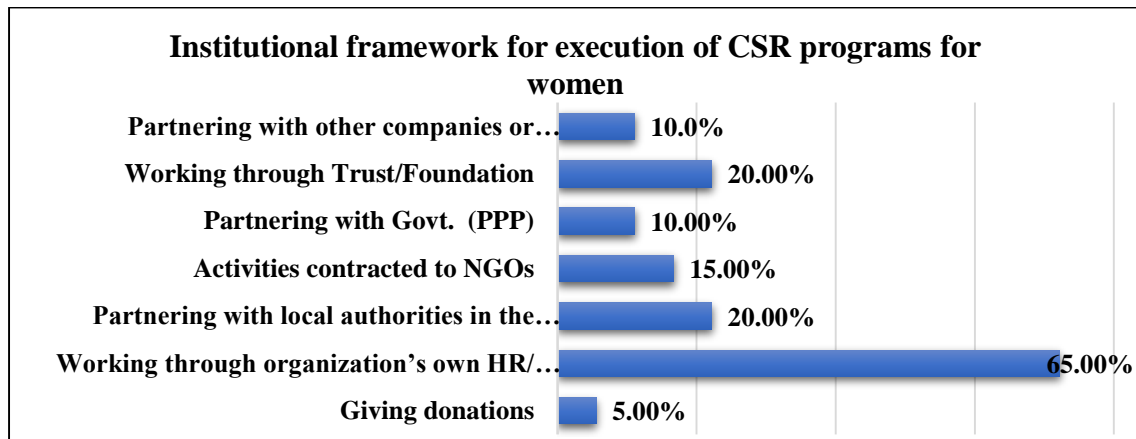
#### 4.4.6.14 Women

The literature review shows that there is growing importance for the upliftment of women in the society. A lot many initiatives are carried out through various programmes like formation of self-help groups, providing vocational training in various self-employment activities such as cutting and tailoring, food preservation, mushroom cultivation, *mehandi* application etc.(FMCG Companies study, 2013) to earn livelihood or enhancing the skills of entrepreneurship.

TABLE 4.46 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK ADOPTED TO EXECUTE CSR PROGRAMMES FOR WOMEN

Institutional framework of execution of CSR for women		Count N=20	Column N%
Women	Giving donations	1	5.0%
	Working through organization's own HR/ CSR dept.	13	65.0%
	Partnering with local authorities in the community	4	20.0%
	Activities contracted to NGOs	3	15.0%
	Partnering with Govt. (PPP)	2	10.0%
	Working through Trust/Foundation	4	20.0%
	Partnering with other companies or institutions	2	10.0%
	Total	<b>20</b>	100.0%

FIGURE 4.27 : INSTITUTIONAL FRAMEWORK FOR EXECUTING CSR FOR WOMEN



The data in the table 4.46 reveals that 20 i.e., 60% out of total 30 organizations do CSR activities for women and majority i.e., 65% work through the organization's own CSR/HR department.

About 20% each partner with local authorities in the community or work through Trusts/Foundation; 15% contract these activities to the NGOs ; two organization each partner with government (PPP) or with other companies & institutions; and one is giving donations for conducting CSR activities for women. It is observed that all the modes of execution for are adopted here.

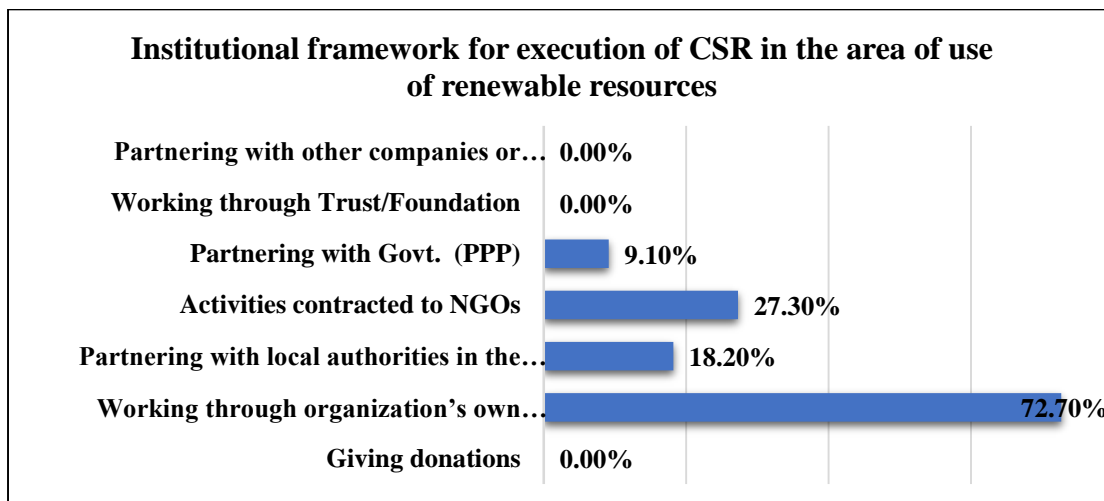
#### 4.4.6.15 Use of renewable resources

Environmental climate has endangered some of the species on this planet. It is now a challenging task for *Homo sapiens* to prevent further degradation of the environmental standards and ensure a better standard of living for future generations. Organizations are encouraged to have environmental friendly processes and practices so that they do not cause damage and people living in the vicinity of their work operations do not get affected.

TABLE 4.47 : DISTRIBUTION OF ORGANIZATION AS PER THE INSTITUTIONAL FRAMEWORK FOR CSR IN USE OF RENEWABLE RESOURCES

<b>The institutional framework of execution of CSR</b>		<b>Count N=11</b>	<b>Column N%</b>
<b>Use of renewable resources</b>	Giving donations	0	0.0%
	Working through organization's own HR/ CSR dept.	8	72.7%
	Partnering with local authorities in the community	2	18.2%
	Activities contracted to NGOs	3	27.3%
	Partnering with Govt. (PPP)	1	9.1%
	Working through Trust/Foundation	0	0.0%
	Partnering with other companies or institutions	0	0.0%
	<b>Total</b>	<b>11</b>	<b>100.0%</b>

FIGURE 4.28 : BAR- DIAGRAM SHOWING INSTITUTIONAL FRAMEWORK FOR CSR IN USE OF RENEWABLE RESOURCES



From data in table 4.47 it is observed that 11 out of total 30 organizations are working in CSR area of use of renewable resources, 8 organizations are working through CSR/HR departments. Other modes of execution are contracted out to the

NGOs, partnering with local authorities in the community and partnering with the government (PPP) adopted by three, two and one organizations respectively.

#### 4.4.7 Organizations' community investment records

It is seen that organizations have CSR budgets which are utilized for carrying out CSR activities for various stakeholders. A question was asked that 'whether the organizations publicly record the organization's community investment in terms of a percent of average net profits.

TABLE 4.48 : DISTRIBUTION OF ORGANIZATIONS AS PER MAINTAINING A RECORD IN PUBLIC FOR COMMUNITY INVESTMENT

<b>Record of community investment</b>	<b>Frequency</b>	<b>Percent</b>
<b>No</b>	17	56.7
<b>Yes</b>	13	43.3
<b>Total</b>	30	100.0

It is evident from the table 4.48 that 56.7% do not maintain public records and the remaining 43.3% only keeps the records of community investment.

#### 4.4.8 Expenditure by giving donations under CSR

The traditional way of doing CSR was usually in the form of charity by giving donations to various institutions for various purposes like building temple, hospital, school or home for destitute, old-age home etc. CSR essentially means a more integrated approach and proactive action towards all stakeholders. Philanthropy could be a charitable donation to the people in and around the area of operation of the company even without ethical values (Fernando A. C., 2012).

Traditionally it was observed that organizations on their own were not conducting any CSR activity. But now it is seen there is involvement of organizations and even the employees of the organizations are encouraged to voluntarily participate in CSR activities. To endorse this, a question was asked that 'whether organizations spent more in the form of donations than on conducting CSR activities by itself'.

**TABLE 4.49: DISTRIBUTION AS PER THEIR SPENDING IN THE FORM OF DONATIONS ON CSR ACTIVITIES**

<b>Spend more on donation under CSR by the organization</b>	<b>Frequency</b>	<b>Percent</b>
<b>No</b>	22	73.3
<b>Yes</b>	8	26.7
<b>Total</b>	30	100.0

**FIGURE 4.29: PIE-DIAGRAM SHOWING DISTRIBUTION AS PER THEIR SPENDING IN THE FORM OF DONATIONS ON CSR ACTIVITIES**

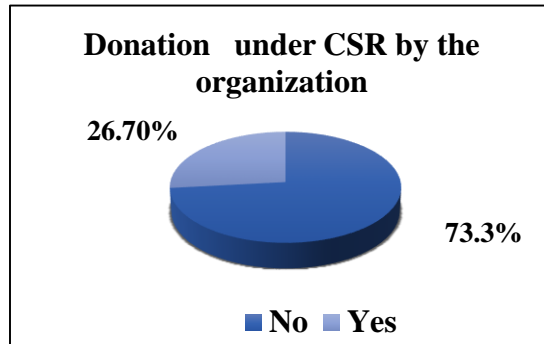


Table 4.49 records that about 73.3% of the organizations answered ‘no’. Hence it can be concluded that majority of organizations believe in conducting CSR activities by themselves and there is the professional approach towards CSR. It is no more a charity.

#### **4.4.9 Internal and External CSR Challenges faced by organizations while carrying out community initiatives under CSR**

CSR needs to become an organized part of the business and linked to the value proposition. That is the real challenge lying ahead (Jonker & Witte, 2006). Since CSR is so wide in scope in terms of satisfying all the stakeholders like shareholders and investors, employees, customers, suppliers, government, and society at large, an organized effort is required to do it effectively.

Organizations face a lot of challenges specifically while carrying out community initiatives. These could be from outside the organization and beyond its control which are termed as ‘external challenges’. These external challenges include lack of clear statutory CSR guidelines; lack of community participation in CSR activities; non-availability of well-organized non-governmental organizations; lack of transparency in case of CSR implementing agencies in terms of audit issues & utilization of funds; lack of communication amongst implementing agencies, no clear policy guidelines by the government, non-availability of proper implementing organizations, and lack of community participation.

TABLE 4.50: EXTERNAL CSR CHALLENGES

Sr. No.	External CSR challenges	Frequency N	Mean	Standard deviation
1.	Lack of transparency in case of CSR implementing agencies in terms of audit issues & utilization of funds	16	2.31	0.873
2.	Lack of clear statutory CSR guidelines	20	2.25	1.020
3.	Non-availability of well-organized non-governmental organizations	20	2.20	1.056
4.	Lack of communication amongst implementing agencies	19	2.11	0.875
5.	Lack of community participation.	21	2.00	0.894

In view of this, table 4.50 illustrates the mean score of the response given on a 5-point scale with *Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1* for external challenges. It is evident that the mean score is close to disagreement. It can thus be concluded that organizations do not face external challenges while carrying out CSR.

There could be challenges from within the organizations called ‘internal challenges’. These will include challenges faced by organizations from within to carry out CSR as shown in table 4.39. These include lack of awareness about what constitutes CSR; lack of organizational commitment on CSR issues; lack of professionalism to carry out CSR activities; lack of employee support for CSR; lack of link between CSR activities and organizational core operations; CSR initiatives are more donor-driven than local in approach; lack of finance to carry out.

TABLE 4.51: INTERNAL CSR CHALLENGES

Sr. No.	Internal CSR challenges	Frequency N=30	Mean	Standard deviation
1.	Lack of employee support for CSR	20	2.35	0.933
2.	Lack of finance to carry out CSR	20	2.30	0.801
3.	Lack of link between CSR activities and organizational core operations	19	2.16	0.834
4.	Lack of organizational commitment on CSR issues	21	2.05	1.024
5.	CSR initiatives are more donor-driven than local in approach	19	1.89	0.737
6.	Lack of professionalism to carry out CSR activities	21	1.76	0.625
7.	Lack of awareness about what constitutes CSR	1	1.00	

Table 4.51 reveals that for almost all items of external CSR challenges, the organizations disagree. However, in few cases, they strongly disagree and they are aware of what constitutes CSR. To have in-depth analysis, t-test was carried out to see whether there is significant difference perceived towards external and internal CSR challenges by the organizations as shown in table 4.51. The paired sample t-test revealed that there is no significant difference between internal and external CSR challenges faced by the surveyed organizations as  $p = 0.431$  and  $p > 0.05$  at 0.05 level of significance.

TABLE 4.52 :T-TEST PAIRED SAMPLE STATISTICS FOR EXTERNAL CSR CHALLENGES AND INTERNAL CSR CHALLENGES

CSR challenges	Mean	N	Std. Deviation	Std. Error Mean
External challenges	2.2933	30	1.16824	0.21329
Internal challenges	2.2095	30	0.98313	0.17949

**Paired sample test**

External and Internal CSR challenges	T	Df	Sig. (2-tailed)
	0.799	29	0.431

To get further insights, internal CSR challenges and external CSR challenges were explored in respect of age of the organizations, i.e., between older and younger organizations analyzed using t-test statistics.

**4.4.9.1 H16<sub>0</sub>: There is no significant difference in the internal CSR challenges and external CSR challenges between older organizations and younger organizations.**

The table 4.53 by using t-test examines the CSR challenges between two age group of the organizations i.e., (a)Up to 50 years and (b) More than 50 years.

TABLE 4.53 : T-TEST FOR CSR CHALLENGES AND AGE OF THE ORGANIZATIONS

CSR challenges	Age of Company	N	Mean	Std. Deviation	Std. Error Mean
External CSR challenges	Up to 50 Years	14	2.0429	1.12913	0.30177
	More than 50 Years	16	2.5125	1.19324	0.29831
Internal CSR challenges	Up to 50 Years	14	2.1837	1.15302	0.30816
	More than 50 Years	16	2.2321	0.84576	0.21144



### Independent Samples Test

CSR challenges	t-test for Equality of Means		
	T	Df	Sig. (2-tailed)
External CSR challenges	-1.103	28	0.280
Internal CSR challenges	-0.132	28	0.896

In case of external CSR challenges, the mean score for older organizations (M=2.5125; SD=1.19324) is higher than the younger organizations (M=2.0429; SD=1.12913). Same is the case for internal CSR challenges wherein the mean score is slightly higher for older organizations (M=2.2321; SD=.84576) than the younger organizations (M=2.1837; SD=1.15302). Thus, it is drawn that both older and younger organizations face similar CSR challenges irrespective of whether they are internal or external.

To find out that whether there is no significant difference between older and younger organizations, the t-test is carried out with respect to internal and external challenges. It is observed that in both cases at 0.05 significant level,  $p > 0.05$ . Hence there is no significant difference in the internal CSR challenges and external CSR challenges between older organizations and younger organizations. Therefore, the null hypothesis is sustained.

#### 4.4.10 Evaluation of community activities carried out under CSR

The achievement of planned activity can only be known when it is evaluated for its expected results. Table 4.53 sheds light on the question whether organizations carry out the evaluation of community initiatives.

It is found that 63.3% of the organizations are carrying out evaluation of community initiatives under CSR. Hence it can be concluded that organizations are serious about their social responsibility and it helps them to see the effectiveness of their programmes from the point of view of beneficiaries. Evaluating community services is an arduous task. As we have seen, not only there are numerous community initiatives carried out, but there are different agencies also being involved in the execution of CSR activities. Pooling data for evaluation requires a lot of coordination.

TABLE 4.54: ORGANIZATIONS AS PER THE EVALUATION OF COMMUNITY INITIATIVES CARRIED OUT UNDER CSR			FIGURE 4.30: PIE-DIAGRAM SHOWING THE EVALUATION OF COMMUNITY INITIATIVES CARRIED OUT UNDER CSR
<b>Evaluation of community initiatives</b>	<b>Frequency</b>	<b>Percent</b>	<p><b>Evaluation of community initiatives</b></p> <p>63.3% 36.7%</p> <p>■ No ■ Yes</p>
<b>No</b>	11	36.7	
<b>Yes</b>	19	63.3	
<b>Total</b>	30	100.0	

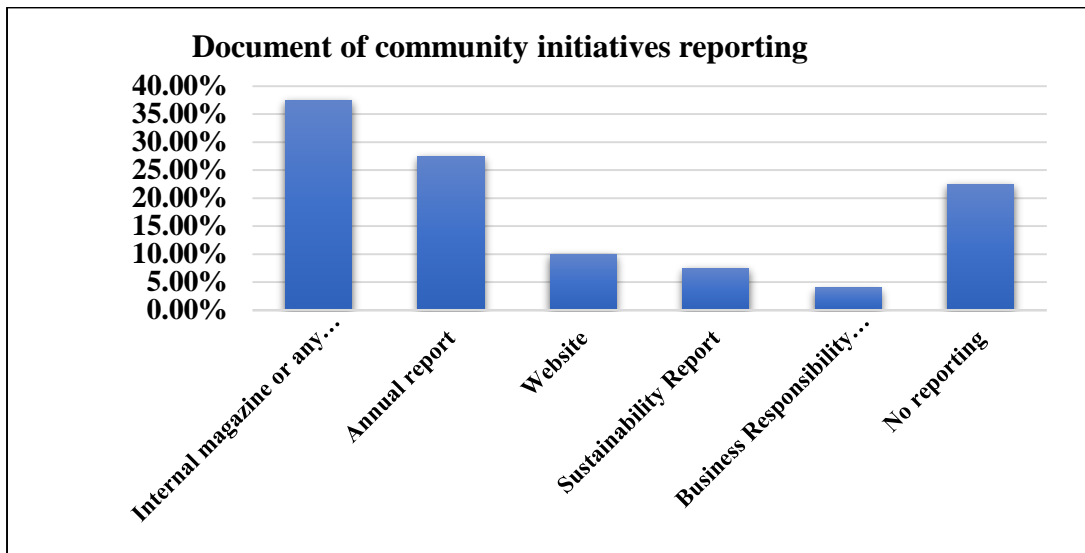
#### 4.4.11 Document for recording community initiatives under CSR

A question was asked as to which type of document is used by sample organizations to record community initiatives under CSR. These could be classified into two categories – internal communication and external communication. Internal communication is within the organizations, like to the employees or manager through the intranet, in-house magazine, report to CSR committee etc. External communication refers to information disclosed to public through websites, annual reports etc.

TABLE 4.55: DOCUMENT FOR A RECORDING OF COMMUNITY INITIATIVES CARRIED OUT UNDER CSR

<b>Document of community initiatives reporting</b>	<b>Count</b>	<b>Percentage</b>
Internal magazine/any other form of internal communication	15	37.5%
Annual report	11	27.5%
Website	4	10.0%
Sustainability Report	3	7.5%
Business Responsibility reports	2	4.0%
No reporting	9	22.5%
<b>Total</b>	<b>40</b>	<b>100.0%</b>

FIGURE 4.31: BAR DIAGRAM DEPICTING TYPE OF DOCUMENT FOR RECORDING OF COMMUNITY INITIATIVES



As evident from table 4.55 the most preferred form of document used for reporting community initiatives is the internal magazine or any other internal communication with a score of 37.5%. For external communication, preferred modes are the annual reports (27.5%); websites (10%); sustainability reports (7.5%); business responsibility reports (4%). It is also seen that 22.5% of the organizations are not documenting their community initiatives.

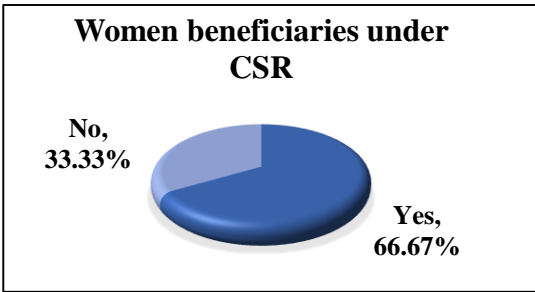
#### 4.4.12 The organization conducting CSR activities for women

ITC Ltd. initiatives provide sustainable economic opportunities to poor women in rural areas by assisting them to form microcredit self-help groups that enable them to build up small savings and finance self-employment and microenterprises. The programme has demonstrated that extra income in the hands of women leads to significant and positive changes in human development since it is spent largely on children's education, health, and nutrition. It is a catalyst for gendering development. The Women's Empowerment Programme covered over 16,000 women through 1,380 self-help groups (SHG) with total savings of `Rs. 285 lakhs. Cumulatively, more than 39,000 women were gainfully employed either through micro-enterprises or were assisted with loans to pursue income-generating activities. Agarbatti production through SHGs saw significant scale-up during the year. 349 metric tonnes of raw agarbatti for scenting was produced during the year from the units established in Munger (Bihar) and Hardoi (Uttar Pradesh). The

scenting unit in Munger supplied 293 million sticks worth Rs. 314 lakhs to the Agarbatti business. The activity provides supplementary incomes to more than 2,000 women.

This remarks that corporate entities are focusing on programmes for women which are one of the weaker section of the society. Further the Companies Act, 2013 outlines that CSR activities for women would include setting up homes and hostels for women and orphans, setting up old age homes, day care centres, and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups as specified under the Schedule VII.

Meanwhile, household relationships have been identified as a key frontier for women's empowerment, which has important spill-over effects on women's entrepreneurship development and all spheres of life. Decisions, relations, and norms at the household level may affect opportunities for women and girls for education, autonomy, and space to pursue their goals and innovations, as well as support networks, motivation, and aspirations in entering entrepreneurship (Diana Wu, 2013). The figure 4.56 depicts the CSR activities carried out for women

TABLE 4.56: DISTRIBUTION OF THE ORGANIZATIONS CARRYING OUT CSR ACTIVITIES FOR WOMEN			FIGURE 4.32:PIE-DIAGRAM SHOWING DISTRIBUTION OF THE ORGANIZATIONS CARRYING OUT CSR ACTIVITIES FOR WOMEN	
<b>Women beneficiaries</b>	<b>Frequenc y</b>	<b>Percentag e</b>	<p style="text-align: center;"><b>Women beneficiaries under CSR</b></p> 	
Yes	20	66.67%		
No	10	33.33%		
Total	30	100.0%		

The study witnessed twenty organizations carrying out CSR activities for women i.e., 66.67% of the total organizations are focusing on women as beneficiaries. It is seen that a substantial number of organizations i.e., 33.33% are not doing any CSR activity for women.

#### 4.4.12.1 Number of women beneficiaries

A question was asked that in past three years how many women benefitted from CSR initiatives in past three years. Table 4.57 presents the number of women beneficiaries under various CSR activities.

TABLE 4.57: DISTRIBUTION OF THE ORGANIZATIONS AS PER THE NUMBER OF WOMEN BENEFICIARIES IN PAST THREE YEARS

Sr. No.	Number of women beneficiaries under CSR	Frequency	Percent
1.	Below 5000	12	60.0%
2.	Above 5000	4	20.0%
3.	Data not available	4	20.0%
4.	Total	20	100.0%

The data shows that women beneficiaries for the past 3 years below 5000 ranged from 25 to 600 women only. This range accounts for the maximum number of organizations i.e., 60.0%. About 20.0% percent of these organizations work for women under CSR and the number of women beneficiaries range from 7500 to 24000. It is seen that four organizations could not provide data. Further analysis was done to examine the number of women beneficiaries out of these were given training in livelihood programmes conducted by the organizations under CSR. It was found that total women beneficiaries were 6895 with number of women benefitted ranging from a minimum of 25 women to a maximum of 4500 women in livelihood programme i.e., skill development in an organization. The maximum was found at JSW Steelworks across its all locations. On inquiry, it was found that JSW Steelworks at Dolvi have the highest number of beneficiaries. Hence this organization is taken for further study in Phase II, investigating into the impact of livelihood training in women empowerment.

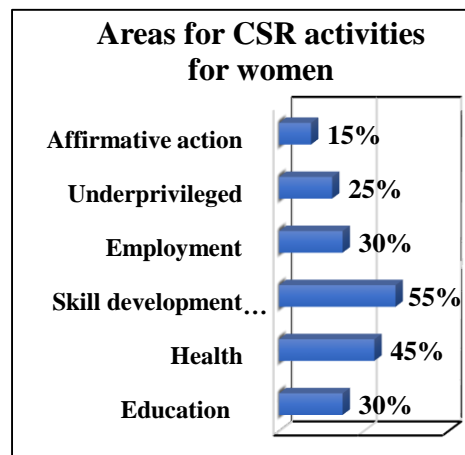
#### 4.4.12.2 CSR domain for women beneficiaries

Type of programmes which are carried out under CSR varies as per the requirement or needs of the targeted group. The following table 4.58 depicts the domain areas of CSR through which women were provided benefits and the

organizations are carrying out different activities for women there is multiple response to this aspect. It is seen that 55% of the organizations carrying out programmes for women under CSR are focusing in livelihood programmes, followed by health (45%); education (30%); employment (30%); underprivileged (15%).

TABLE 4.58: CSR DOMAIN FOR WOMEN BENEFICIARIES			
Areas for CSR activities for women	Frequency N=20	Percentage	
Education	6	30.0%	
Health	9	45.0%	
Skill development under livelihood programmes	11	55.0%	
Employment	6	30.0%	
Underprivileged	5	25.0%	
Affirmative action	3	15.0%	

FIGURE 4.33: BAR DIAGRAM SHOWING CSR DOMAIN FOR WOMEN BENEFICIARIES



Hence the data above brings out the fact that corporate entities are encouraging women to take up the training in livelihood programmes so that they become self-sufficient. It will also upgrade their status in the family and society. Literature review establishes that economic empowerment is a strong contender for women empowerment and would further help in family development not only in the economic sense but will empower them socially and politically. That means total women empowerment in an economic, social and political sphere of life. Livelihood training will enhance their capacity for livelihood opportunities and women are encouraged for this through various schemes run by the government like micro-credit scheme. This aspect would be examined in Phase II of the present study.

#### **4.4.13 Conclusion**

The number of organizations carrying out CSR for women has an edge over those not focusing on women as a target group. With the recent amendment in the areas of CSR activities, more organizations are likely to focus on women as beneficiaries and can scale up their programmes. The domain area for CSR is dominated by the livelihood programmes for women. However, the number of beneficiaries in these organizations separately vary significantly, possibly due to the size, revenue and years of existence of these organizations. Hence in Phase II, the researcher would do an analysis of women beneficiaries that have benefitted out of livelihood programmes, which is from a long-term perspective and ensures sustainability.

#### **4.5 Employee volunteering in CSR activities**

The concept of employee volunteering or volunteerism is a growing phenomenon in organizations to conduct CSR activities. As per the survey conducted by Forbes, volunteering appears to be the latest area of focus in 2012. Although few companies have started it, there is a long way to go. Companies are geared towards incentivizing employees to encourage volunteering.

Organizations need to promote not only to the outside world about giving back to the society or contributing to the society in the form of CSR but within the organizations also the employees are to be made aware of CSR activities. A strong leader might create a vision for the future aligned with the demands from the environment. But this leader also must communicate the vision in an inspiring way so that employees act accordingly (Moan et.al,2009). And all such direct and indirect linkages of organizations like employees, customers, suppliers, investors, media, government etc. should be made aware of the corporate responsible behaviour and further seek the involvement of all these stakeholders.

If employees are to be encouraged in participating in these outbound activities of the organizations, then the organizations need to be very transparent in carrying out the responsibilities with respect to employees as their internal stakeholders. They should comply with all the requirements in respect of the employee. This could be ingrained into the culture of the organizations.

This section will cover *firstly*, the organizational approach towards employee volunteering i.e., the nature and type of volunteering, creating awareness of volunteering. *Secondly*, the nature of volunteerism includes employee contribution in terms of cash, kind, hours spent in carrying out community initiatives. *Thirdly*, the scope of volunteerism, such as the extent of employee involvement in planning, carrying out CSR, monitoring, and evaluation of CSR activities. *Fourthly*, to explore that whether involvement of employees in CSR activities created a positive impact on employees as well as to the organizations.

#### 4.5.1. The practice of employee volunteering

The respondent organizations are divided as per the practice of employee volunteering which is growing phenomenon in CSR and is increasingly practiced worldwide. Data in the table 4.59 discloses that 56.7% organizations encourage employee volunteering and 43.3% do not engage employees in their organizations CSR activities. There are several benefits of employee volunteering which is discussed later here to get an insight into why many organizations are practicing it.

TABLE 4.59: DISTRIBUTION OF ORGANIZATIONS AS PER THE PRACTICE OF EMPLOYEE VOLUNTEERING IN CSR			FIGURE 4.34: PIE-DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER THE PRACTICE OF EMPLOYEE VOLUNTEERING IN CSR	
The practice of employee volunteering in CSR	Frequency	Percent		
No	13	43.3%		
Yes	17	56.7%		
Total	30	100.0%		

This means organizations are building a culture within their employees to serve the society at large. Hence further it will be investigated that in what way the organizations are involving the services of employees in conducting CSR activities.



#### 4.5.2. Decision making for the manner of employee volunteering

The table 4.60 depicts the decision making regarding the manner in which employee volunteering is practiced by the select organizations.

TABLE 4.60 : DISTRIBUTION OF ORGANIZATIONS AS PER DECISION MAKING FOR THE MANNER OF EMPLOYEE VOLUNTEERING

Sr. No.	Decision making for the manner of employee volunteering	Frequency	Percent
1.	Organization	2	11.8%
2.	Employee	6	35.3%
3.	Employee in consultation with the organization	4	23.5%
4.	Organization in consultation with the employee	5	29.4%
	Total	17	100.0%

It is found that in 35.3% of organizations, employees decide about volunteering for CSR, followed by 29.4% wherein the organizations consult the employee for volunteering and in 23.5% of the organization employee consult the organizations. The least being 11.8% wherein the organizations decide all the employee volunteering CSR activities.

Hence it can be concluded that there is no uniform pattern adopted by the organizations about the manner in which employee volunteering is implemented.

#### 4.5.3. Type of employee volunteering

There are various ways in which employees volunteer in CSR initiatives of organizations and there is multiple responses to this aspect.

TABLE 4.61 : DISTRIBUTION OF ORGANIZATIONS AS PER THE TYPE EMPLOYEE VOLUNTEERING

Sr. No.	Type of employee volunteering	Frequency N=17	Percent
1.	An employee works on the organization's community initiatives	16	94.1%
2.	An employee works on ongoing community initiatives of the other organizations	2	11.8%
3.	Employee work as per their self-interest	5	29.4%
	Total	23	

Table 4.61 demonstrates the participation of employees in the community initiatives. It clearly point out that in majority of organizations i.e., 94.1% employees volunteer to work on CSR activities undertaken by organizations, followed by 29.4% organizations wherein the employees volunteer to work for the community as per their self-interest. Only in two organizations, employees volunteers for the community initiatives undertaken by other agencies.

Hence it can be concluded that employees volunteer to work on community social projects. This may increase their morale and satisfaction of serving the society.

#### **4.5.4. Creating awareness about employee volunteering in CSR**

To encourage employee– customer identification, companies must first increase awareness of their CSR activities among both employees and customers. As these stakeholders become more aware of the company’s CSR activities, companies are more likely to achieve additional gains (e.g., customer orientation, job performance) by encouraging communication about CSR between those various stakeholders(Korchun, Bhattacharya, & Swain, 2014). As discussed in literature review employee volunteering in CSR activities is on the rise. There are a lot of benefits which can be ensued out of it. It is suggested training, conferences, and seminars could be organized by companies to disseminate and generate new knowledge and information with regard to companies CSR. The CSR agenda communicated (if at all) to all employees within the organization will help build their capabilities to serve communities and will assure of the practice of internal CSR (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008).

**TABLE 4.62: CREATING AWARENESS ABOUT EMPLOYEE VOLUNTEERING**

<b>Sr. No.</b>	<b>Creating awareness about employee volunteering in CSR</b>	<b>Frequenc y (N=17)</b>	<b>Percent</b>
1.	Training and awareness programs	11	64.7%
2.	Internal Communications	17	100.0%
3.	Management Briefings	10	58.8%
4.	Through meetings	9	52.9%
5.	Others	2	11.7%
	Total	49	

There were multiple responses to the question on the ‘ways of creating awareness about employee volunteering in CSR’ in which disseminating information through ‘internal communication’ is being practiced by all organizations as shown in table 4.61, followed by training and awareness programs (64.7%), management briefings (58.8%), through meetings in the organization (52.9%). It is seen that internal communication is used by all the organizations.

This suggests there are various ways adopted simultaneously by the organizations. That all organizations are using internal communications for creating awareness regarding employee volunteering in CSR activities.

#### 4.5.5 Ways of employee volunteering in CSR activities of the organization

It is seen that employees contribute to an organization’s CSR in the form of money as well as in non-monetary form. These initiatives from the employees could be their own felt need to serve the society or organizations may encourage employees to get voluntarily involved. There are multiple responses to the question in which way employees contribute to the CSR activities of the organizations.

TABLE 4.63: DISTRIBUTION OF ORGANIZATIONS AS PER EMPLOYEE’S CONTRIBUTION TO CSR ACTIVITIES

Sr. No.	Ways of employee volunteering	Count N=17	Percent
1.	Man-hours voluntarily	12	70.6%
2.	Man-hours as prescribed by the organization	11	64.7%
4.	Donating part of the salary fixed by the organization	13	76.5%
5.	Donating items like clothes, toys, books	7	41.2%
	Total	43	

It is evident from table 4.63 that there is no specific way in which an employee contributes to organizational CSR activities. It depicts mixed responses in which donating part of salary fixed by the organization is highest at 76.5%, followed by

devoting man-hours voluntarily (70.6%), man-hours as prescribed by the organization (64.7%), and donating items like clothes, toys, books etc. (41.2%).

It can be inferred that whatever form, there is growing importance for employee volunteering. It is practiced in a varied manner like man-hours spared voluntarily or as prescribed by the organizations or it may be donating money from salary or items. The participation in CSR initiatives, whether through donations, volunteering, or other means, provides employees with self-esteem and work-life balance because through participation, employees are able to co-create initiatives so that they maximally fulfil their personal needs.

#### 4.5.6 Employee volunteering in groups and as individuals

Literature review pointed out that employee volunteering is carried out by individuals like conducting English language classes in school or in groups like getting tree plantation in a community.

TABLE 4.64: DISTRIBUTION OF ORGANIZATIONS AS PER THE WAY IN WHICH EMPLOYEE VOLUNTEERING HAPPENS			FIGURE 4.35: PIE DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER THE WAY IN WHICH EMPLOYEE VOLUNTEERING HAPPENS	
The form of employee volunteering	Frequency N=17	Percentage		
Groups	16	57.1%	<p><b>Form of employee volunteering</b></p> <p>42.9%      57.1%</p> <p>■ Groups ■ Individuals</p>	
Individuals	14	42.9%		
Total		100.0%		

Further to this, a question was asked whether employee volunteering occurs in groups or individuals. Data in table 4.64 discloses there is no significant difference as employee volunteering in groups stands at 57.1% and at the individual level account for 42.9%.

#### 4.5.7 Involvement of employees at various stages of CSR

The whole gamut of CSR cannot be considered as the responsibility of CSR/HR department only. It can be spread over and across the organization through employee volunteering, which may at different stages for planning of community initiatives, finding out the felt needs of community, carrying out CSR activities and monitoring it as to whether it's working to reach the intended beneficiaries. IAVE's(International Association for Volunteer Efforts) Global Corporate Volunteering Project, which further supports that 'employee-community engagement is being used as a strategic asset to help achieve business goals and the importance of sustained and consistent measurement and evaluation(United Nations Volunteers, 2012).

Hence this study investigates the extent of employee volunteering in different stages of carrying out CSR by the organizations.

TABLE 4.65: DISTRIBUTION OF ORGANIZATIONS FOR INVOLVEMENT AT VARIOUS STAGES OF EMPLOYEE VOLUNTEERISM UNDER CSR

Sr. No.	Stages of employee volunteerism under CSR	Involvement of employees		
		High	Average	Low
1.	Planning of community initiatives	5 (29.4%)	3 (17.6%)	9 (52.9%)
2.	Need assessment survey for community initiatives	5 (29.4%)	7 (41.2%)	5 (29.4%)
3.	While carrying out community initiatives	13 (76.5%)	3 (17.6%)	1 (5.8%)
4.	Monitoring of community initiatives	6 (35.3%)	3 (17.6%)	8 (47.1%)

Table 4.65 depicts that employee volunteering happens highest in the stage of carrying out CSR activities(76.5%) average in need assessment survey of community initiatives (41.2%), lowest in planning (52.9%) and monitoring (47.1%) of community initiatives. This is in alignment with findings of decision making by top management for CSR initiatives (See 4.4.2) confirming the top-down approach towards CSR.

Hence, it can be inferred that employee volunteering happens more at the implementation stage of CSR.

#### **4.5.8 Benefits of employee volunteering in CSR initiatives**

The practice of employee volunteering has gained phenomenal importance in the present context both for organizational as well as employee benefits. Employee volunteering helps in establishing a direct contact between organizations and the community and will necessitate effective implementation of community CSR programs.

A well-structured corporate engagement could create a win-win situation, both for the organization and the communities. This is because both are dependent upon each other for a sustained economy. Corporate activities with the community also helps understand the emerging markets, promote out of the box low-cost solutions, and innovative business models. Therefore, an active volunteering arrangement not only increases the well-being of the communities but also benefits the organization with a better corporate image and visibility (United Nations Volunteers, 2012).

The concepts and practices of corporate volunteering and formal employee involvement have emerged largely from business behaviour and culture in the West. But there is little evidence of widespread formal employee involvement or volunteering by Indian companies on a sustainable basis (Murphy & Shah, 2004).

The organizational benefits out of employee volunteering could be employee commitment (Gupta, 2012), employee engagement (Leevanthal, Roza, & Meijis, 2015), employee retention (Cycyota, Ferrante, & Schroeder, 2016; Volunteer Ireland, 2014; Gupta, 2012), attracting new employees, improve team building, public/customer loyalty, develops leadership skills in employees, positive attitude towards work, improve business-community relations (Cycyota, Ferrante, & Schroeder, 2016), helps in image building (Cycyota, Ferrante, & Schroeder, 2016; Volunteer Ireland, 2014; Gupta, 2012) of organizations as employee acts as brand ambassadors, helps to widen scope of CSR.

Responding organizations were asked about their agreement to the benefits mentioned in above paragraph from employee volunteering using a 5-point Likert scale of *Strongly agree=5, Agree=4, Neutral=3, Disagree=2, Strongly disagree=1* and interpreted as per the following table.

#### 4.5.8.1 Employee commitment

McNarma (2017) in cross countries study revealed that there is a positive relationship between organizations CSR activities and employee affective commitment and employee engagement especially to externally focused CSR.

TABLE 4.66: DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE COMMITMENT FROM EMPLOYEE VOLUNTEERING

Employee commitment	Frequency	Percent
Disagree	2	11.8
Neutral	1	5.9
Agree	10	58.8
Strongly agree	4	23.5
Total	17	100.0

The table 4.66 reveals that a vast majority of organizations i.e., 82.3% agree that employee volunteering results in employee commitment with only 11.8% showing disagreement. One participant is neutral on this. Hence it can be concluded that employee volunteering has a positive impact on employee commitment.

#### 4.5.8.2 Employee engagement

The literature review advocates that employee volunteering in CSR is one of the important tools in employee engagement. That such engagements can generate learning on part of both employees and organizations. Further, it can enhance the sense of attachment to the organization on the part of employees (Roza, 2016) and achieve positive additional outcomes (Leeventhal et.al, 2015).

TABLE 4.67 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE ENGAGEMENT FROM EMPLOYEE VOLUNTEERING

Employee engagement	Frequency	Percent
Disagree	2	11.8
Neutral	2	11.8
Agree	7	41.2
Strongly agree	6	35.3
Total	17	100.0

Additionally, such involvement enhances organizational capacity, and enhances the relationship between the employee and the organization. The results of table 4.67 demonstrate strong agreement of the organizations (76.5%) that volunteering keeps the employee engaged in their organization. Only two organizations each felt neutral and disagreement in this regard. Hence it supports the earlier findings that employee volunteering enhances engagement of the employee in the organizations.

#### 4.5.8.3 Retention of employee

2011 Volunteer IMPACT Survey reveals that companies which connect the dots between talent and volunteerism have an opportunity to strengthen relationships with young employees and will likely be rewarded with happier workers. The more satisfied employees are, the more likely they will remain loyal. “Responsible companies will see less employee turnover. One of the immediate benefits will be that employees will be satisfied, they will not change jobs frequently, and they will become loyal to the organization(Gupta, 2012) . We consider "internal marketing" to be the apt rubric under which CSR can be used to acquire and retain employees.

TABLE 4.68 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF RETENTION OF AN EMPLOYEE FROM EMPLOYEE VOLUNTEERING

<b>Retention of employee</b>	<b>Frequency</b>	<b>Percent</b>
Disagree	2	11.8
Neutral	8	47.1
Agree	5	29.4
Strongly agree	2	11.8
Total	17	100.0

Table 4.68 depicts that highest percentage is given to neutral i.e., 47.1%. The state of agreement in response to benefit of CSR in retaining employee stood at 41.2% whereas 11.8% organizations disagree. This shows that a substantial number of organizations are not sure of the fact that CSR could be a retention strategy for organizations. Employee retention is considered difficult to obtain if only taking CSR contribution into account. But CSR together with other variables can make a difference in employee retention (Filho et.al, 2010).



#### 4.5.8.4 Attracting new employees

The Deloitte survey 2017, revealed that strategic employee volunteerism program can help satisfy the energetic millennial desire for stimulating and diverse work assignments and leadership opportunities, if it responds to their desire to make a meaningful difference in society, and have a very beneficial impact on society.

TABLE 4.69: DISTRIBUTION OF ORGANIZATIONS SHOWING A BENEFIT OF ATTRACTING NEW EMPLOYEES FROM EMPLOYEE VOLUNTEERING

<b>Attracting new employee</b>	<b>Frequency</b>	<b>Percent</b>
Disagree	3	17.6
Neutral	6	35.3
Agree	5	29.4
Strongly agree	3	17.6
Total	17	100.0

Table 4.69 displays that 47% of the organizations agree that by doing CSR they are able to attract new employees and 35.3% are seen neutral whereas 17.6% disagree. Thus few organizations believe that they have benefitted in sourcing talent pool by showing their active role in CSR.

#### 4.5.8.5 Team building

As seen from above findings, employee volunteering happens in groups. It is further investigated whether it accelerates the team spirit amongst the employees which is very important as work is a group activity.

TABLE 4.70 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF IMPROVING TEAM BUILDING FROM EMPLOYEE VOLUNTEERING

<b>Team building</b>	<b>Frequency</b>	<b>Percent</b>
Disagree	1	5.9
Agree	11	64.7
Strongly agree	5	29.4
Total	17	100.0

The above table 4.70 displays that out of total 17 organizations 16 have confirmed that employee volunteering improves team building. It thus leads to the

conclusion that employee volunteering builds up team spirit and hence there is better cohesion at the workplace, which is beneficial for organizations.

#### 4.5.8.6 Public/customer loyalty

If employees do not experience the company as socially responsible they become totally untrustworthy when they try to portray themselves as trustworthy to other stakeholders (Morsinga, Schultz, & Nielsen, 2008). Hence an inside-out approach to CSR initiatives can become imperative to draw loyalty from public/customers. As employees are a part of public or they are customers as well, it was investigated whether their involvement in CSR initiatives in any way draws loyalty of public towards their organization.

TABLE 4.71 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF PUBLIC/CUSTOMER LOYALTY FROM EMPLOYEE VOLUNTEERING

<b>Public/customer loyalty</b>	<b>Frequency</b>	<b>Percent</b>
Disagree	3	17.6
Neutral	7	41.2
Agree	6	35.3
Strongly agree	1	5.9
Total	17	100.0

Results in the table 4.71 show there is a mixed response wherein 41.2% of the organizations gave a neutral response as well as agreed about the benefit of employee volunteering in inviting public/customer loyalty and 17.6% of organizations disagree.

#### 4.5.8.7 Develops leadership skills in employees

“Volunteering programme provides a viable and easy platform for employees and managers to channel their passion to make a positive impact in the community around them. Intel employees are able to develop their leadership skills, as well as the confidence and practical skills to become team managers”(United Nations Volunteers, 2012).

TABLE 4.72 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF DEVELOPING LEADERSHIP SKILLS IN AN EMPLOYEE FROM EMPLOYEE VOLUNTEERING

<b>Develops leadership skills in employees</b>	<b>Frequency</b>	<b>Percent</b>
Neutral	2	11.8
Agree	12	70.6
Strongly agree	3	17.6
Total	17	100.0

As shown in table 4.72, this study also presents that there is an agreement with almost all surveyed organizations in response to benefits accrued in development of leadership skills from employee volunteerism.

#### **4.5.8.8 Develops a positive attitude towards their work**

A study at Shell Australia points out that employees involved in volunteering CSR have a positive attitude towards colleagues at work and are likely to be more productive than other employees (Walker & Dharmalingam, 2011).

TABLE 4.73 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE VOLUNTEERING BY IN DEVELOPING A POSITIVE ATTITUDE TOWARDS THEIR WORK

<b>Positive attitude towards their work</b>	<b>Frequency</b>	<b>Percent</b>
Strongly disagree	1	5.9
Neutral	1	5.9
Agree	12	70.6
Strongly agree	3	17.6
Total	17	100.0

Distribution of organizations in table 4.73 records a one-sided view that employee volunteering fosters a positive attitude of employees towards their work. Some 88.2% show agreement in this regard and 5.9% is displayed in both the categories where organizations were neutral and had disagreed to this aspect. Hence, this study also supports the earlier findings of the involvement of employees creating a positive attitude amongst employees at the workplace.

#### 4.5.8.9 Improves Business-community relations

The Global Report (2004) on ‘The role of volunteers in promoting Global Corporate Citizenship’ in their study of CSR practices of seven countries pointed out volunteerism as one of the way to enhance the business-community relations (Murphy & Shah, 2004). It advocated volunteering as an act of exchange and reciprocity that can provide deep understanding and open space to develop leadership for responsibility and sustainability in the right way through businesses and communities.

TABLE 4.74 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE VOLUNTEERING IN IMPROVING BUSINESS-COMMUNITY RELATIONS

<b>Improves Business-community relations</b>	<b>Frequency</b>	<b>Percent</b>
Strongly disagree	1	5.9
Disagree	1	5.9
Neutral	1	5.9
Agree	10	58.8
Strongly agree	4	23.5
Total	17	100.0

Above table 4.74 depicts that about 82.3% of organizations agree with the fact that employee volunteering enhances business-community relations. Only two organizations have expressed disagreement and one organization is neutral. Findings of the study reiterates the benefit of improving business-community derived by the organizations through employee volunteering.

#### 4.5.8.10 Image building of the organization as employees act as an ambassador

Employees represent the organization and its values are portrayed through their behaviour acting as ambassadors of the organization to which they belong. The MORI study (Dawkins & Lewis, 2003) found that employees represent a powerful channel through which to convey positive messages about the company. Employees may thus be more likely to engage in advocacy on behalf of the firm, acting as goodwill ambassadors to enhance firm reputation(Vlachos, Panagapoulos, Bachrach, & Morgeson, 2017). Employee involvement in community initiatives will necessitate the presence of representatives of the organization by doing good for the community.

This may help in social marketing through the employees. Hence a question was asked that whether employees volunteering in CSR of the organizations create a good image about that organization.

**TABLE 4.75 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE VOLUNTEERING BY IMAGE BUILDING OF THE ORGANIZATION AS EMPLOYEES ACT AS THE BRAND AMBASSADOR**

<b>Image building of the organization as employees act as a brand ambassador</b>	<b>Frequency</b>	<b>Percent</b>
Strongly disagree	1	5.9
Neutral	12	70.6
Strongly agree	4	23.5
Total	17	100.0

As shown in table 4.75, maximum number of organizations i.e., 70.6% were neutral showing that they are not sure of the benefit of employee volunteering in image building of the organization whereas only 23.5% of organizations agree.

#### **4.5.8.11 Widens the scope of CSR**

Employees are involved in various above-mentioned benefits in the CSR activities of the organization. Hence it was further examined whether employee volunteering widens the scope of CSR.

**TABLE 4.76 : DISTRIBUTION OF ORGANIZATIONS SHOWING THE BENEFIT OF EMPLOYEE VOLUNTEERING TO WIDEN THE SCOPE OF CSR**

<b>Widens the scope of CSR</b>	<b>Frequency</b>	<b>Percent</b>
Neutral	1	5.9
Agree	11	64.7
Strongly agree	5	29.4
Total	17	100.0

Results in table 4.76 indicates there is almost total agreement i.e., in 94.1% of the total organizations practicing employee volunteering widens scope of CSR. None have shown disagreement while remaining 5.9% have given a neutral response. Hence it can be derived out of the results that employee volunteering does contribute to widening the scope of CSR.

#### 4.5.8.12 Employee volunteering benefits summarized for level of importance

Table 4.77 is a summarized data about the state of agreement of the organizations in percentage as well as the mean score of all the prospective benefits of employee volunteering practice in CSR initiatives of the organizations.

TABLE 4.77 : DISTRIBUTION OF ORGANIZATIONS SHOWING BENEFITS OF EMPLOYEE VOLUNTEERING UNDER CSR INITIATIVES

Sr. No.	The benefit of employee volunteering	Strongly Disagree	Dis-agree	Neutral	Agree	Strongly Agree	Mean	Standard Deviation
1.	Employee commitment	0	11.8	5.9	58.8	23.5	3.94	0.872493
2.	Employee engagement	0	11.8	11.8	41.2	35.3	4.00	0.970142
3.	Employee retention	0	11.8	29.4	47.1	11.8	3.41	0.844276
4.	Attracting new employee	0	17.6	35.3	29.4	17.6	3.47	0.977249
5.	Team building	0	5.9	0	64.7	29.4	4.18	0.705882
6.	Public/ Customer Loyalty	0	17.6	41.2	35.3	5.9	3.29	0.823529
7.	Developing leadership skills	0	0	11.8	70.6	17.6	4.06	0.539127
8.	Positive attitude towards work	5.9	0	5.9	70.6	17.6	3.94	0.872494
9.	Business-community relations	5.9	5.9	5.9	58.8	23.5	3.88	1.022244
10.	Image building as employees act as brand ambassadors	5.9	0	0	70.6	23.5	4.05	0.872494
11.	Widens the scope of CSR	0	0	5.9	64.7	29.4	4.24	0.134149

Data interpretation of table 4.77 as per the following scale -

Scale	Level of importance
1.00 - 2.33	low importance
2.34 - 3.66	medium importance
3.67 – 5.00	high importance

Data in table 4.77 demonstrates high level of agreement about benefits derived out of employee volunteering in ‘widening the scope of CSR’ with highest Mean=4.24 with lowest standard deviation; ‘team building’ (Mean=4.18); ‘developing leadership skills in employees’ (Mean=4.06); ‘image building as employees act as brand ambassadors’ (M=4.05); ‘employee engagement’ (M=4.00); ‘employee commitment’ and ‘developing positive attitude towards work’ (M=3.94); and ‘improving business-community relations’ (M=3.88). This indicates there are numerous benefits to organizations practicing employee volunteering.

Three areas in which medium agreement is expressed by responding organizations in administering employee volunteering for CSR activities are: attracting new employee (M=3.47), employee retention (M=3.41) and public/customer loyalty (M=3.29).

Any activity conducted out of the organizational core activities is accounted as a cost to the organizations. Hence sparing employees for non-core activities of the organization is to be justified for its accrued cost usually in terms of cost-benefit ratio, most of the time in terms of tangible benefits. But findings in respect of employee volunteering in CSR initiatives have confirmed intangible benefits that organizations can have from a long-term perspective, keeping in view the larger interests of society as well.

#### **4.5.9 Involvement of family members of employees in volunteering CSR initiatives**

Involvement of the employee’s family members in CSR activities in social projects was observed in some of these organizations. From a wider perspective, an attempt was made to find out whether family members of employees are involved in CSR initiatives of these organizations.

**TABLE 4.78 : DISTRIBUTION OF ORGANIZATIONS IN RESPECT OF INVOLVEMENT OF FAMILY MEMBERS OF EMPLOYEES IN VOLUNTEERING CSR INITIATIVES**

<b>Involvement of family members of employees</b>	<b>Frequency</b>	<b>Percent</b>
Yes	11	64.7
No	6	35.3
Total	17	100.0

Table 4.78 revealed that out of 17 organizations that are practicing employee volunteering in CSR activities, only around 11 organizations involve family members of employees in CSR activities.

#### **4.5.10 Involvement of retired employees in volunteering CSR initiatives**

The involvement of retired employees in CSR activities is to gauge the approach of employees as well as the organization. To find whether employees are really committed to social services as well as to find out that whether the employees get disconnected from the organizations once they retire. Also to find if there is no scope for employees to continue with the organization's social projects.

**TABLE 4.79 : DISTRIBUTION OF ORGANIZATIONS IN RESPECT OF INVOLVEMENT OF RETIRED EMPLOYEES IN VOLUNTEERING CSR INITIATIVES**

<b>Involvement of retired employees in CSR</b>	<b>Frequency</b>	<b>Percent</b>
Yes	5	29.4
No	12	70.6
Total	17	100.0

Table 4.79 shows that most of organizations i.e., 70.6% that are not involving retired employees in CSR initiatives. Only 5 out of total 17 organizations i.e., 29.4% have the practice of involving retired employees in their community projects.



#### **4.5.11 Conclusion**

There is gaining importance of employee volunteering in the CSR activities conducted by organizations as recorded in the present study. Employers are involving employees in their community initiatives conducted by the organizations, It is the prerogative of employees whether they want to volunteer for organizations CSR activities. There is a mixed response when it comes to the way the employees would like to contribute to CSR initiatives which may take the form of monetary assistance or non-monetary assistance by voluntarily devoting man-hours as prescribed organizations. Employee volunteering happens in groups more than as individuals which are at the implementation stage of CSR activities rather than planning stage. Organizations are found benefitting immensely by employee volunteering under CSR in the eight areas out of stated eleven areas which include – ‘widens scope of CSR’, ‘develops positive attitude towards work’, ‘team building’, ‘develops leadership skills’, ‘employee commitment’, ‘improves business- community relations’, ‘employee engagement’ and ‘image building’. As against earlier findings the present study reveals that doing CSR does not benefit organizations in attracting new employees and employee retention. Very few organizations are seen engaging retired employees in their CSR activities and a substantial number of organizations are seen involving family members of the employees.

#### **4.6 CSR Reporting**

"What gets measured gets managed" is an adage in the theory of management. Hence it is imperative for management to keep an account of an activity done for its results. Just as organizational performance is reported through annual reports to all its stakeholders, similarly CSR performance of organizations needs to be reported candidly in wider societal context to have the desired outcomes.

In this section, different aspects related to reporting are – the year in which CSR reporting has started; the documents through which CSR is reported; reporting standard followed by organizations; domain in which the reporting is done; and reasons for disclosures.

Prior to the amendment in The Companies Act, 2013 it was not mandatory to report about expenditure done by the companies under CSR. Companies were voluntarily doing CSR activities may be out of altruism or possibly in response to holding stakeholders pressure or to get some business benefits. Hence they did not

report or reported as per the organizations felt the need. Whatsoever maybe the reason, presently the number of organizations going for reporting or having corporate disclosures regarding their CSR activities has increased. Therefore this research has investigated into the various aspects of CSR reporting, like when the organizations have started reporting, which reporting guidelines they are following, and the domain areas in which reporting is done. It is evident from the literature review that a lot many surveys were carried out by various agencies as well as the researcher regarding the corporate disclosures in respect of CSR.

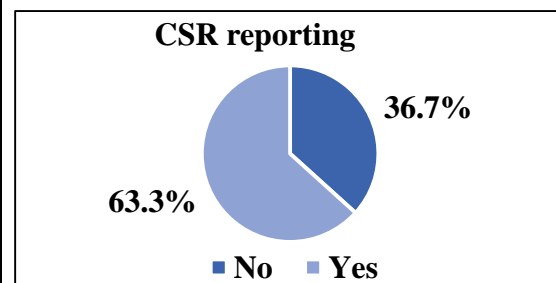
#### 4.6.1 Status of CSR Reporting

CSR reporting is not followed by all organizations as is evident from earlier studies (KPMG, 2011; Gautam & Singh, 2010). Hence a question was asked whether these organizations do CSR reporting. It is imperative for organizations to do CSR reporting under the Companies Act, 2013 and to showcase the CSR spend. And in case the money is not spent, they have to cite reasons for not spending. Hence CSR reporting is formalized for organizations by identifying them as an important stakeholder for socio-economic development of the country and its people.

TABLE 4.80: DISTRIBUTION OF ORGANIZATIONS AS PER THE STATUS OF REPORTING REGARDING THEIR CSR ACTIVITIES

CSR Reporting	Frequency	Percent
No	11	36.7
Yes	19	63.3
	30	100.0

FIGURE 4.36: PIE-DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER THE STATUS OF REPORTING REGARDING THEIR CSR ACTIVITIES



As recorded in table 4.80 it was found that about 63.3% of total organizations do report regarding CSR and 36.7% still do not report on CSR. The study shows a positive trend towards CSR reporting, possibly because of the amendment in the Companies Act, 2013.

#### 4.6.2 Year of CSR reporting and year of starting CSR activities

CSR activities are a voluntary act prior to becoming a mandated regulation which came into existence after the recent amendment in the Companies Act, 2013 for the organizations falling in its purview. Hence it was further investigated that in which year CSR reporting has been started.

TABLE 4.81: DISTRIBUTION OF ORGANIZATIONS AS PER THE YEAR OF REPORTING REGARDING THEIR CSR ACTIVITIES

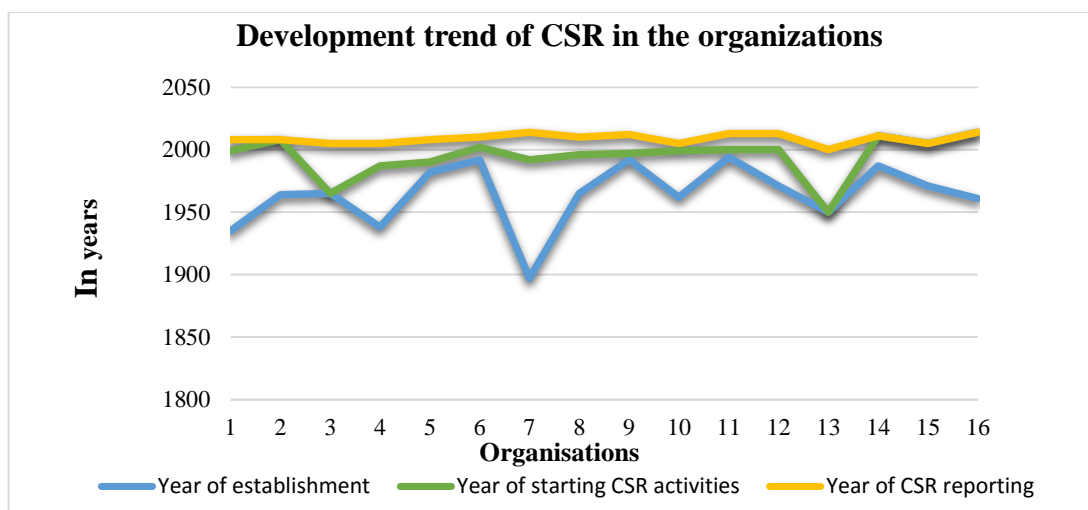
<b>Year in which CSR reporting is started by the organization</b>	<b>Frequency N=19</b>	<b>Percent</b>	<b>Cumulative Percent</b>
1995-2000	2	10.5%	10.5%
2001-2005	3	15.8%	26.3%
2006-2010	7	36.8%	63.1%
2011-2015	6	31.6%	94.7%
Not available	1	5.3%	100.0%
Total	19	100.0%	

It is noticed from table 4.81 that between the years 2006 and 2010, maximum number of organizations i.e., 36.8% who started their CSR reporting followed by 31.6% between the years 2011 and 2015, 15.8% between the years 2001 and 2005, 10.5% between the years 1995 and 2000 years. Data was not available for one organization.

Figure 4.36 shows the development of CSR in respect of organizations which do CSR reporting as compared with the year of starting CSR initiatives since the commencement of the establishment to get a view of comparative picture.

It is seen that except a few, all the organizations have started CSR initiatives almost from the 1980s. Yet CSR reporting is at much later stage. Since last decade, maximum number of organizations has started CSR reporting after 2000.

FIGURE 4.37 : LINE CHART SHOWING DEVELOPMENT TREND OF CSR



It can be thus concluded that CSR practice is much earlier than formal CSR disclosure and possibly due to the recent amendment which made it mandatory for organizations falling under purview of the Companies Act, 2013.

#### 4.6.3 Documents used for CSR reporting

Reporting of all organizational activities and performance as per the standards planned are done in the annual report. Hence it was asked about which document organizations utilize for CSR reporting. Literature review points out there are various documents through which organizations communicate their CSR performance. Hence there are multiple responses to this question.

TABLE 4.82 : DISTRIBUTION OF ORGANIZATIONS AS PER THE DOCUMENTS USED FOR REPORTING REGARDING THEIR CSR ACTIVITIES

Sr. No.	Document in which CSR reporting is done	Frequency N=19	Percent
1.	Organization annual report	18	94.7%
2.	Sustainability Report	6	31.6%
3.	Global Reporting Initiative	5	26.3%
4.	Triple Bottom Line Report	1	5.2%
5.	Stakeholder Engagement Report	2	10.5%
6.	Reporting on their website	8	42.1%

Data analysis as displayed in table 4.82 figures out that o annual report is the most preferred document for CSR reporting as 18 out of 19 organizations confirmed

this. It is followed by 42.1% of the organizations, who communicate CSR activities through their websites. Another 31.6% of the organizations communicate through sustainability report. The internationally widely recognized document GRI was used by 26.3% of the organizations. It is seen that 10.5% of the organizations have gone for stakeholder engagement report and only 5.2% do triple bottom line reporting.

#### 4.6.4 Reporting standard adopted regarding CSR activities

There are various standards at a global level wherein different aspects of organizational performance is measured and reported using certain guidelines pertaining to economic performance, environmental performance, management of the organization, social performance so on and so forth accredited by different agencies. A KPMG (2011) survey revealed that majority of organizations use the Global Reporting Initiative (GRI) guidelines as a basis for reporting. ISO 26000 is exclusively introduced for CSR performance.

Results in table 4.83 discloses that majority of organizations i.e., 76.7% have adopted OHSAS as a reporting standard which is related to employee health and safety, followed by ISO14001 which is adopted by 56.7% and EMAS accounted for 46.7% both in the area of environment and lastly GRI adopted by only 23.3% of the total organizations.

TABLE 4.83 : DISTRIBUTION OF ORGANIZATIONS AS PER THE REPORTING STANDARD ADOPTED REGARDING THEIR CSR ACTIVITIES

Sr. No.	Reporting standard adopted for CSR	Frequency N=30	Percent
1.	GRI	7	23.3%
2.	EMAS	14	46.7%
3.	OHSAS (Health & Safety)	23	76.7%
4.	ISO14001 (Environment)	17	56.7%
5.	SA8000 (Social Accountability)	0	0.0%
6.	AA1000	0	0.0%
7.	ISO 26000	0	0.0%

In the context of these sample organizations, it is observed that GRI standard adopted worldwide for CSR reporting is not predominant in the context of Indian

organizations. The focus of reporting is seen more from internal stakeholder on occupational safety and health of employees. There is substantial importance given to the organizational environmental aspects. Hence it can be summed up that reporting is done from an organizational operations point of view. There is the need for improvement in reporting the CSR performance ascribed/certified by recognized agencies.

#### 4.6.5 Domains of CSR reporting

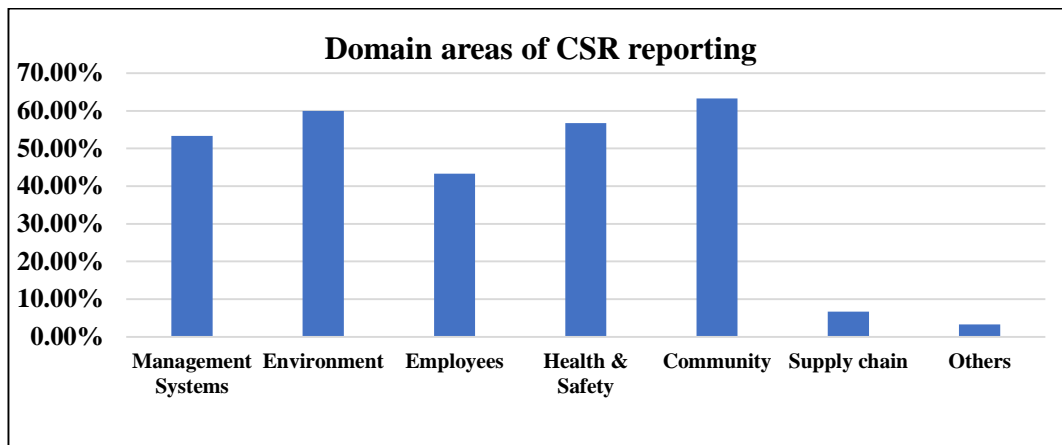
Discussions as in above case revealed that CSR reporting standard adopted is more from organizations operational functioning point of view. Hence it was further explored about which is the domain area in which CSR reporting is done pertaining to different stakeholders and multiple responses are secured.

Table 4.84 showed a mixed response pertaining to domains of CSR reporting with preference in the order of community (63.3%), environment (60.0%), health & safety (56.7%), management systems (53.3%), employees (43.3%). The area of supply chain under CSR scored very less with 6.7%. Only one response was in other areas which included product related matters.

TABLE 4.84: DISTRIBUTION OF ORGANIZATIONS AS PER THE DOMAIN OF REPORTING REGARDING THEIR CSR ACTIVITIES

<b>Domains of CSR reporting</b>	<b>Frequency N=30</b>	<b>Percent</b>
Management Systems	16	53.3%
Environment	18	60.0%
Employees	13	43.3%
Health & Safety	17	56.7%
Community	19	63.3%
Supply chain	2	6.7%
Others	1	3.3%

FIGURE 4.38: BAR DIAGRAM SHOWING DISTRIBUTION OF ORGANIZATIONS AS PER THE DOMAIN OF REPORTING REGARDING THEIR CSR ACTIVITIES



The difference between different domains indicates that CSR reporting is done mostly in the annual report of an organization (as shown above in Table 4.6.3) in relation to all the stakeholders whether internal or external. Except in the supply chain, CSR reporting is abysmally low. This supports the findings of KPMG survey (2011). It advocates that the boundary for responsibility on impacts and performance often extends beyond these traditional lines. Today companies are held accountable for actions taken by entities in the value chain that they may not own or control.

#### 4.6.6 Advantages/Reasons for CSR reporting

In any organizational activities, reporting is justified as it maps the actual standards met with the desired standards in the plan. CSR reporting is a one-way process of informing stakeholders about the corporate intentions and activities (Jonker & Witte, 2006). The role of communication appears to be one of telling the CSR story—to employees and to (usually undefined) stakeholders (Chaudhri, 2011) which may improve the overall corporate transparency (Jonker & Witte, 2006). Enhancing brand image and reputation and ethical considerations emerge as top drivers for companies to report on corporate responsibility (KPMG, 2011). All CSR initiatives are internally generated as proactive of their own. But if evaluated carefully, a “globalization” influence can be witnessed through the pressure from global actors in respect of CSR reporting to showcase their overall performance (Fernando S. J., 2013).

There are numerous reasons for organizations to do CSR reporting which was analyzed with statements in the present survey. Respondents were asked to identify their agreement to the statement pertaining to the advantages of CSR reporting using a 5-point Likert scale. The responses were aggregated for the statements and analyzed on the basis of agreement, neutral and disagreement.

**TABLE 4.85 : DISTRIBUTION OF ORGANIZATIONS AS PER RESPONSES PERTAINING TO ADVANTAGES OF CSR REPORTING**

<b>Sr. No.</b>	<b>Advantages of CSR reporting</b>	<b>Agree</b>	<b>Neutral</b>	<b>Disagree</b>	<b>Mean</b>	<b>SD</b>
1.	To measure the work done	76.7%	6.7%	16.7%	3.77	1.05
2.	To bring transparency	73.3%	6.7%	20.0%	3.83	1.19
3.	To bring about improvement	70.0%	6.7%	23.3%	3.7	1.19
4.	To give an insight to all the stakeholders about CSR performance	73.3%	3.3%	23.3%	3.7	1.16
5.	To enhance corporate credibility and reputation	43.3%	26.7%	30.0%	3.13	0.99
6.	To showcase the government about the active role played by the private organizations	36.7%	30.0%	33.3%	2.97	0.98
7.	It helps if you compete in the international market	36.7%	13.3%	50.0%	2.87	1.23
8.	To attract customers	16.6%	30.0%	53.3%	2.57	0.99
9.	CSR reporting is more of impression management exercise	10.0%	10.0%	80.0%	2.13	0.85



FIGURE 4.39 : DISTRIBUTION OF ORGANIZATIONS AS PER RESPONSES PERTAINING TO ADVANTAGES OF CSR REPORTING

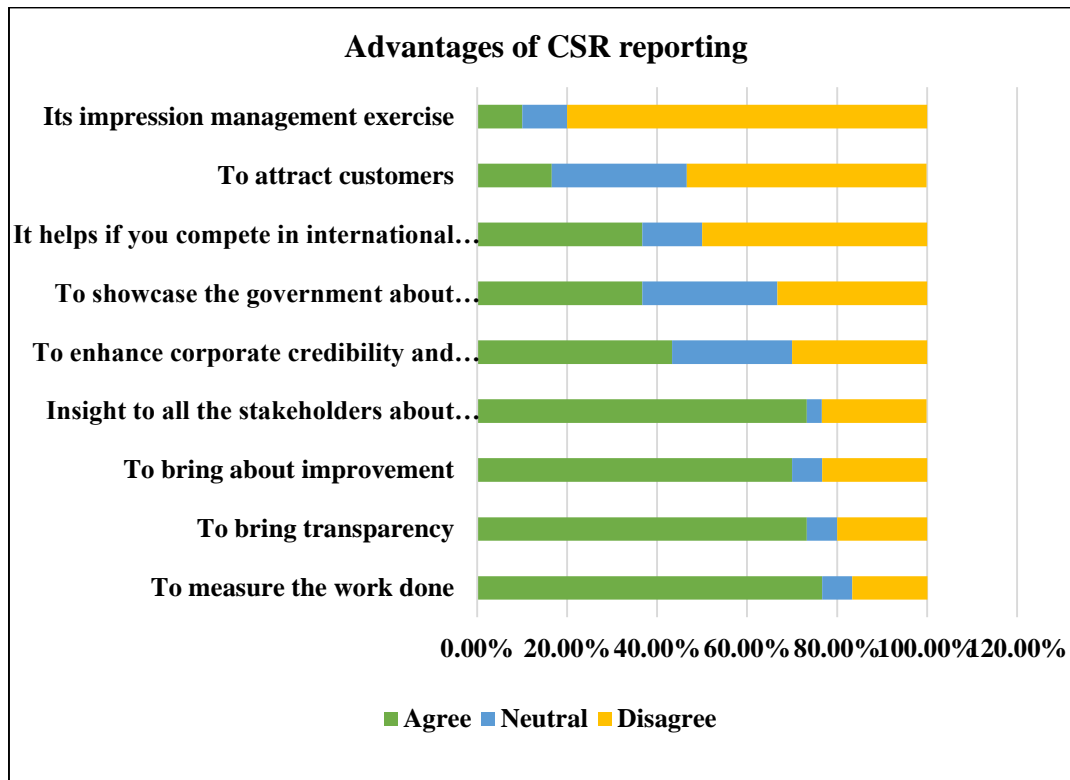


Table 4.85 illustrates the response of organizations for advantages of CSR reporting. The most significant findings reveals that organizations are serious about CSR. The most cited advantage relates to the statement that CSR reporting helps ‘to measure the work done’ stood at 76.7%. This indicates, organizations believe that taking stock of the activities done leads to measurement of results as per plan and hence gets properly managed. The select organizations agreed (73.3% for both the statements) that CSR reporting brings out ‘transparency’ and ‘gives an insight to all the stakeholders regarding CSR performance’. In addition to this 70.0% of the organizations agreed that CSR reporting ‘helps in improving CSR performance’. A substantial number i.e., 43.3% of organizations have agreed to the statement that CSR reporting ‘enhances corporate credibility and reputation’.

The most cited reason for which the organizations have disagreed to CSR reporting is that ‘CSR reporting is more of impression management exercise’ as 80% of them disagree highly with this statement. Other reasons are it ‘attracts customers’ and ‘it is necessary if you compete in international market’ having scored 53.3% and 50.0% respectively.

Data analysis shows a clearly mixed response for CSR reporting in relation to the statement ‘to showcase the government about the active role played by the private organizations. Whilst 37% of the respondents agreed, 30% disagreed with this contention, with a further 30.0% neutral to this proposition.

It can thus be arrived that organizations believe in reporting as it holds the organizations accountable for their actions and they want to disseminate the information regarding CSR initiatives showing transparency. This is because it further confirms that CSR reporting gives an insight to all the stakeholders and giving information to all the stakeholders is important which is in alignment with earlier findings (Adams, 2011). Organizations opined that CSR reporting enhances their credibility and reputation as a good corporate citizen (Adams, 2011). The analysis discloses that from the process point of view, organizations agree to the fact that CSR reporting plays an important role. When it comes to trying to show that they are ‘good by doing good’ i.e., a sort of window dressing the score for agreement regarding CSR reporting is comparatively low.

A question was asked regarding the concerted efforts for CSR by engineering organisations and 86.7% agreed that they should jointly work for CSR.

#### **4.6.7 Conclusion**

The results of this study in this section with descriptive analysis point out the fact that all organizations are not reporting about their CSR initiatives and it has commenced primarily in the last decade baring a few. Amongst CSR reporting organizations, almost all are reporting in the annual report and the reporting standards preferred are OHSAS (Employee health & safety), ISO 14001(environment) and EMAS (management systems). The widely used standard for CSR is GRI which is adopted by seven organizations only. Though in domains of CSR reporting community has topped the list, there is the marginal difference amongst other domains like environment, management systems, health & safety, employees. There is a total denial of the fact that the CSR reporting is done as an impression management exercise. Rather organizations do it as a process for effective management of CSR affairs and to bring about transparency to all the stakeholders.

## **CHAPTER -5**

### **A STUDY OF WOMEN BENEFICIARIES**

#### **5.1 Introduction**

This chapter deals with Phase II of the thesis examining the impact of CSR initiatives on intended beneficiaries which forms the outcome part of the research, as laid down in the conceptual framework of the study presenting a holistic perspective to CSR.

In Phase-I a study of 30 engineering organizations was carried out. It was seen that 66.67% of the total organizations are conducting different types of CSR activities for these women. It is found that JSW Steel Ltd. (Dolvi) emerged as an organization carrying out extensive work for women through CSR interventions in health, education, vocational guidance, livelihood, women empowerment, environmental sustainability and responsible citizens. This organization has a large number of women beneficiaries with a motto of 'Janam Se Janani Tak' in which their CSR interventions caters to life cycles of women from birth to motherhood. It is also known that in any of the rural development project under CSR of JSW, a sixty percent participation of women is compulsory.

JSW has spearheaded various programs to strengthen the partnership of women in the process of development which include:

- a. Skill building (vocational skills and employment)
- b. Economic empowerment (SHGs and entrepreneurship)
- c. Social businesses (BPO, Textile, enterprises)
- d. Facilitating linkages to widow and destitute

As discussed in Chapter 3 on research methodology, women beneficiaries constitute the sample who had got livelihood training under their economic empowerment programmes conducted by JSW Steel Works (Dolvi plant) under their CSR initiatives. Phase I also revealed that the highest number of women beneficiaries are found in the area of livelihood programmes.

The preliminary information collected by the researcher reveals that the organization under their CSR interventions give training to women in various occupations such as tailoring, jute-bag making, detergent and soap making, catering, fish products so that they can earn a livelihood and attain economic independence. It

is also known that some of them work on farms and organization guides them to get some livelihood out of skills they had acquired to improve their standard of living.

This study would focus on CSR intervention of JSW for total empowerment of women and in what way it has improved the social, economic, physical mobility and political sphere of their life. A sample of 100 women beneficiaries was taken to administer the interview schedule.

## 5.2 CSR profile of women beneficiaries

The livelihood training under CSR has necessitated women to take up employment and have some status in the society. Working women are more socio-economically empowered than household women (Sheikh, Meraj, & Sadaquat, 2015). CSR profile of women beneficiaries includes the number of women trained so far under livelihood programme and the area of CSR training provided to these women.

### 5.2.1 Livelihood training programme under CSR for women beneficiaries

JSW Steel Works is engaged in giving training to women under livelihood programme since 2007. Data depicted in the table reveals the number of women in the bracket of the year as shown below.

TABLE 5.1: NUMBER OF WOMEN TRAINED AND EARNING A LIVELIHOOD OUT OF TRAINING

CSR training year	Number of women trained	Number of women earning a livelihood	Percentage
Before 2010	100	4	4.0
2011 to 2012	450	23	27.0
2013 to 2014	700	33	60.0
2015 to 2016	650	40	100.0
Total	1900	100	

Data in the above table 5.1 reveals that the number of women earning their livelihood after getting trained under CSR livelihood programme of JSW organization has increased over the years. The sample size is 100 women beneficiaries which include only those who are earning their livelihood out of training provided by the JSW organization.

Women beneficiaries are selected with the help of volunteers who are deputed to nearby villages and are tasked to carry out the CSR programmes of JSW.

### 5.2.2 Areas of CSR training under CSR livelihood programme

There are different areas in which livelihood training programs were conducted like tailoring, liquid soap and detergent making, catering, candle making, making fish products, gardening, bag making.

TABLE 5.2: AREA OF CSR TRAINING FOR WOMEN UNDER CSR LIVELIHOODPROGRAMME		FIGURE 5.1: DIAGRAM SHOWING AREA OF CSR TRAINING FOR WOMEN UNDER CSR LIVELIHOOD PROGRAMME											
Area of CSR training	Frequency												
Tailoring	64	<table border="1"> <caption>Data for Figure 5.1: Area of CSR training</caption> <thead> <tr> <th>Area of CSR training</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Tailoring</td> <td>64%</td> </tr> <tr> <td>Liquid soap/detergent making</td> <td>21%</td> </tr> <tr> <td>Gardening</td> <td>10%</td> </tr> <tr> <td>Catering</td> <td>5%</td> </tr> </tbody> </table>		Area of CSR training	Percentage	Tailoring	64%	Liquid soap/detergent making	21%	Gardening	10%	Catering	5%
Area of CSR training	Percentage												
Tailoring	64%												
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Gardening	10												
Catering	5												

As depicted in table 5.2 the majority i.e., 64 % of the women beneficiaries have carried on with the tailoring occupation; 20% with liquid soap and detergent making; 11% in gardening; and 6% in catering.

It is observed that 45% have additional occupations, of which 19% are involved in farming activities and remaining 26% have taken up varied occupation like service (5%); beauty parlour, bhakri selling and bag making (3% each); fish selling (2%). Those remaining are in activities like jewellery making, papad making, saree selling, wire purse making, small grocery shop, renting cable, chicken shop, construction worker, catering.

### 5.3 The demographic profile of women beneficiaries

Demographic profile of women beneficiaries includes the location of women in nearby villages, age, caste, education, marital status, type of family, type of

occupation, member of SHGs, monthly income, family income, number of earning members in a family, monthly savings and the ability to operate a bank account. Data of demographic profile is presented using descriptive statistics to narrate the characteristics of the respondents.

### 5.3.1 Profile of women beneficiaries as per location

The demographic profile enunciates that the women respondents who had taken livelihood training under CSR hailed from four villages' viz., Shahbaz, Wadhkal, Dolvi, and Gadab which are nearby the JSW organization as depicted in table 5.3 below.

TABLE 5.3: DISTRIBUTION OF WOMEN AS PER LOCATION

Location of the respondents	Frequency	Cumulative Percentage
Shahbaz village	51	51
Dolvi village	3	54
Vadkhal village	33	87
Gadab village	13	100

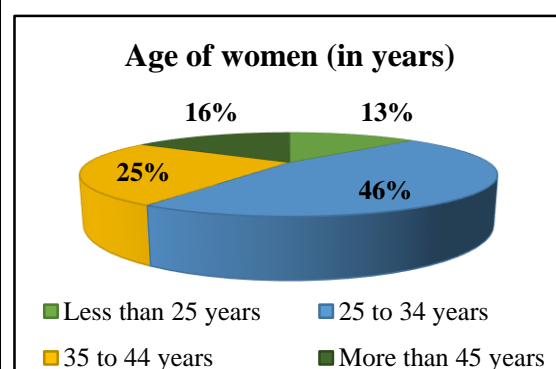
### 5.3.2 Age

Age is considered to be one of the determinants which have an effect on the decision making power of women. The age of women beneficiaries is depicted in table 5.4 given below gives an insight into the composition of women as per four age brackets to see the representation of them.

TABLE 5.4: PROFILE OF WOMEN AS PER THEIR AGE

Age (in years)	Frequency
Less than 25 years	13
25 to 34 years	46
35 to 44 years	25
More than 45 years	16

FIGURE 5.2: PIE-DIAGRAM PRESENTING AGE OF WOMEN



The age of the selected women varied between 18years and 45years and above. As will be evident from the figure 5.2, majority of respondents (46%) belonged to the age group between 25 and 34years, followed by 25% within the age bracket of 35 to 44years, while 16% were above 45years and only 13% below the 25years. This shows that the highest number of beneficiaries is within the age bracket of 18 to 44years. Women in this age group represent the economically active population.

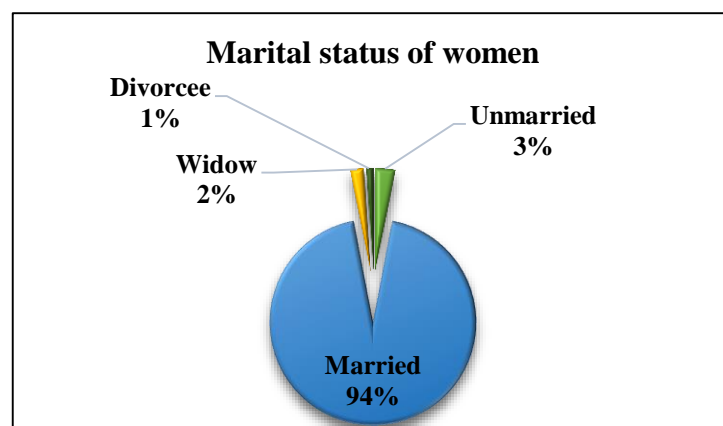
### 5.3.3 Marital Status

Roy and Niranjana (2004) reported that in Indian society when a husband is family head, women are in a better position to bargain on various issues. When the family head is the father-in-law or others, then her position is more submissive and weak. Married women are empowered ((Awan & Zertashia, 2015; Sheikh, Meraj, & Sadaquat, 2015).

TABLE 5.5: PROFILE OF WOMEN AS PER THEIR MARITAL STATUS

Marital status	Frequency
Unmarried	3
Married	94
Widow	2
Divorcee	1

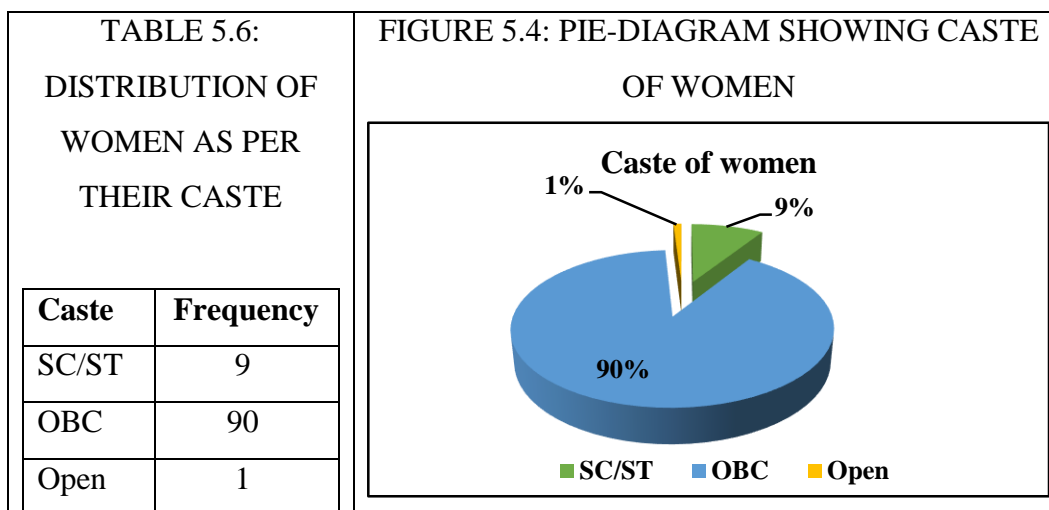
FIGURE 5.3: PIE-DIAGRAM SHOWING THE MARITAL STATUS OF WOMEN



The Figure 5.3 clearly displays the fact that amongst the entire respondents, majority of women (94 %) are married, 3% are unmarried, 2% are widows and only one percent are divorcees.

### 5.3.4 Caste

Traditionally in India the caste plays an important role in deciding the type of occupation one will get into as per their birth in a particular family. Hence respondents were questioned about their caste. The following Table 5.6, depicts the profile of women as per the caste to which they belong and to find out that is there a dominance of particular caste.



The social class to which almost 90 % of the women belonged is the OBC category and that too from a particular community known as ‘aagari’. Only 9% of the total respondents belong to SC/ST and only 1% to general category.

### 5.3.5 Education

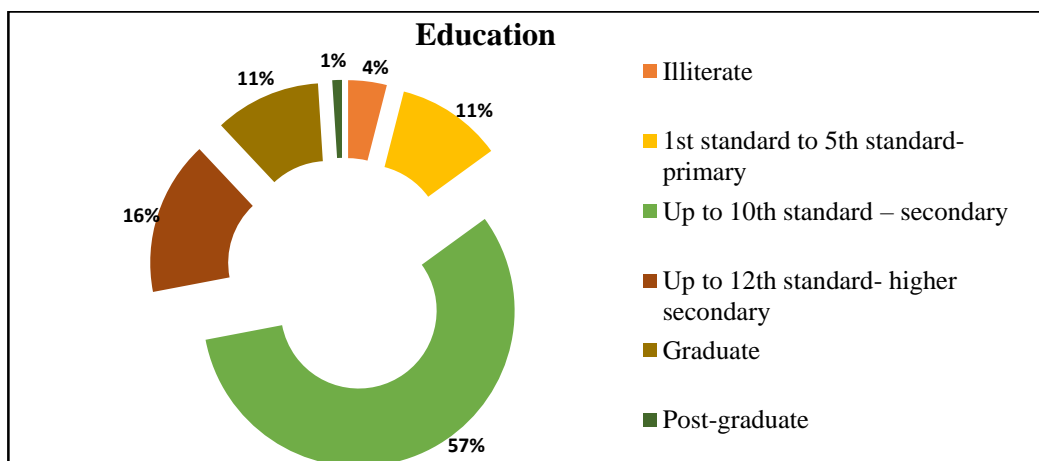
Education is a pre-requisite to attain a status for women in the society. With increased education, women have greater access to resources, enhanced opportunities for employment, and improved abilities to make informed decisions about health, marriage, and parenting (Chung, Kantachote, Mallick, Polster, & Roets, 2013). If a woman is educated, then the whole family and society can reap its benefits (Sheikh et.al, 2015). As per education, the following table 5.7 shows the segregation of women beneficiaries into six categories from illiterate being the lowest to post-graduate being the highest.

TABLE 5.7: DISTRIBUTION OF WOMEN AS PER THEIR EDUCATION

Education	Frequency
Illiterate	4
1st standard to 5th standard- primary	11
Up to 10th standard – secondary	57
Up to 12th standard- higher secondary	16
Graduate	11
Post-graduate	1



FIGURE 5.5: PIE-DIAGRAM PRESENTING EDUCATION OF WOMEN



On the education level of the respondents a vast majority of the respondents i.e., 57 % of the respondents have claimed to have education till secondary (up to 10<sup>th</sup> standard), and those women who claim to have education up to higher secondary education (up to 12<sup>th</sup> standard) is 16%, education either till primary (up to 5<sup>th</sup> standard) or up to graduate is 11 % each of the total respondents and only 4 % are illiterate. This explains that barring four respondent, others have taken some education though the majority of them attained a low level of education. Education in a rural area is not up to the mark which further deteriorates the conditions of women in terms of earning capacity.

### 5.3.6 Type of family

The type of family to which these women beneficiaries belong is divided into two – nuclear family and joint family as shown in table 5.8. The nuclear family is a two-generation family consisting of father, mother and their children or a single possibly widowed parent and his/her children. The family is also known as “extended family”, where three or more generations live together in a house, with a single line of authority, either patrilineal or matrilineal. In the joint family setup, the workload is shared among the members, often unequally. Women are often housewives and cook for the entire family. The head of the family takes decisions and in most of the cases, it is men. Woman belonging to nuclear family is more empowered to take family decisions than women in a joint family. Economic empowerment makes women more concerned about their participation in decision making, irrespective of the family type they live (Patil & Farooqui, 2016) as revealed in the study carried out in an urban area.

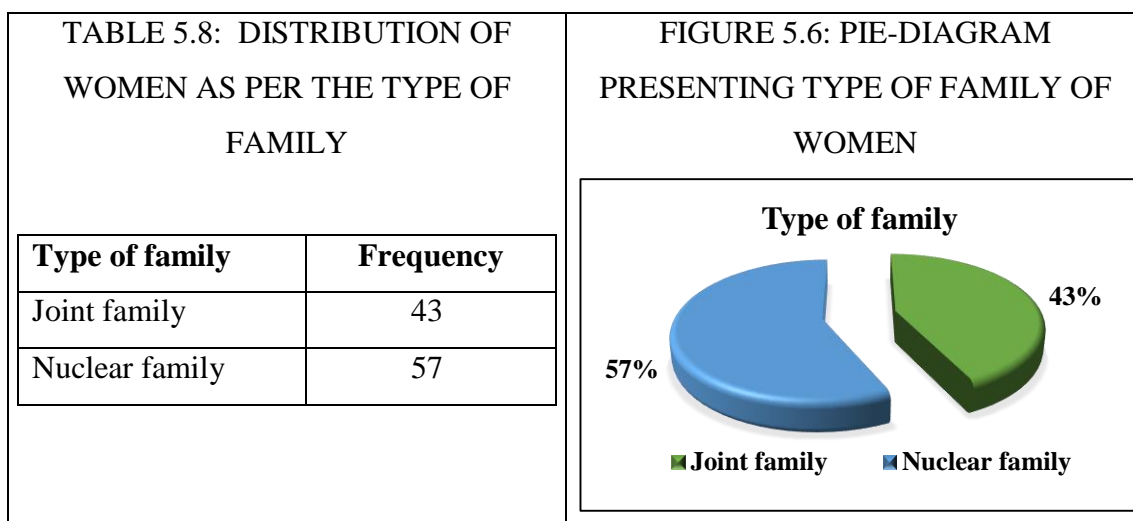
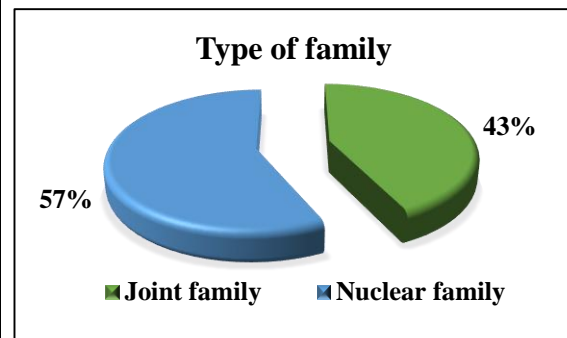


FIGURE 5.6: PIE-DIAGRAM PRESENTING TYPE OF FAMILY OF WOMEN



Amongst the total respondents' 57 % live in nuclear families and 43 % live in joint families. This shows that against the general belief that in rural areas, we have a more joint family system in the present study the proportion of nuclear families is higher than the joint family.

### 5.3.7 Member of SHGs

Women in rural areas are encouraged to join Self Help Groups (SHGs) so that jointly their needs could be met and they are empowered socially, economically and to some extent politically. The following table presents the distribution of women with regard to their membership in SHGs.

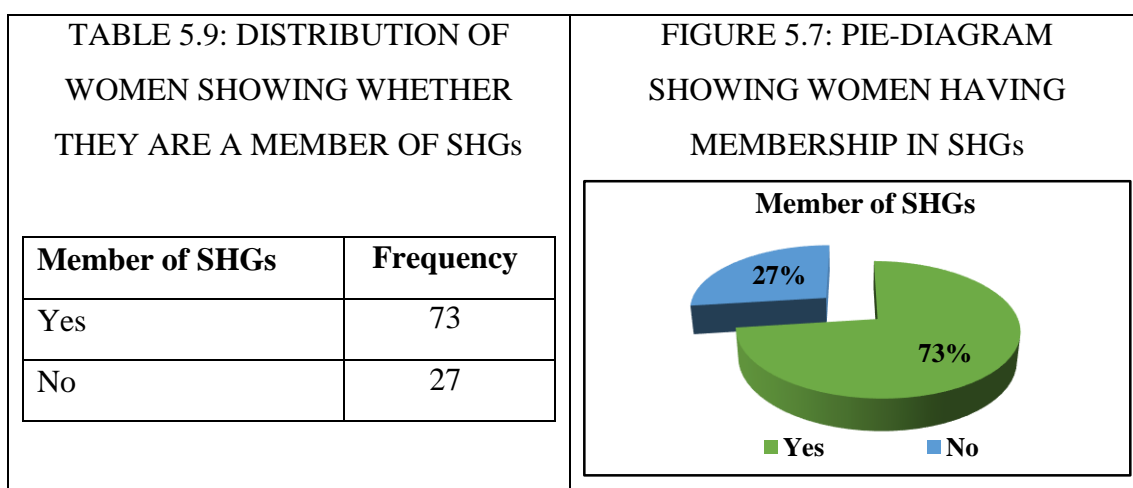
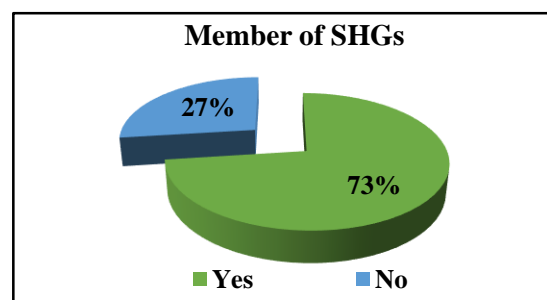


FIGURE 5.7: PIE-DIAGRAM SHOWING WOMEN HAVING MEMBERSHIP IN SHGs



It is seen from table 5.9 that 73% of the respondents are members of SHGs and remaining 27 % are not a member of SHGs.

TABLE 5.10: DISTRIBUTION OF WOMEN SHOWING YEAR OF JOINING SHGs

Year of joining SHGs	Frequency (Out of 73)	Percentage
Before 2010	26	35.6
2011 to 2012	11	15.1
2013 to 2014	20	27.4
2015 to 2016	16	21.9

The above table 5.10 reveals the number of women joining the SHGs on a year-wise basis and it is seen that the highest i.e., 35.6% of women becoming members of SHGs is before the year 2010 followed by 27.4 %, 21.9% and 15.1% in 2011 to 2012, 2013 to 2014 and 2015 to 2016 respectively.

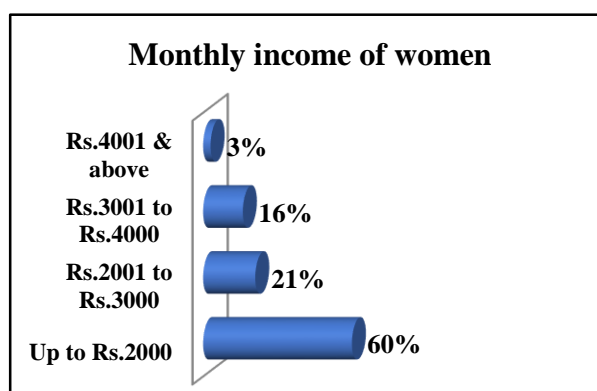
### 5.3.8 Monthly income

On examining women empowerment on family welfare, women claimed that they have been empowered economically which scored the highest percent amongst other variables (Augustine & Michael, 2015). As seen from above, these women are engaged in different occupations and earning a livelihood, which constituted their monthly income. Monthly income determines the economic profile of respondents and gives an insight of their earnings, as their income is not out of paid employment but instead earned out of self-employment. The table 5.11 below shows the range in which the women have their earnings.

TABLE 5.11: DISTRIBUTION OF WOMEN SHOWING THE MONTHLY INCOME OF WOMEN

Monthly income	Frequency
Up to Rs.2000	60
Rs.2001 to Rs.3000	21
Rs.3001 to Rs.4000	16
Rs.4001 & above	3

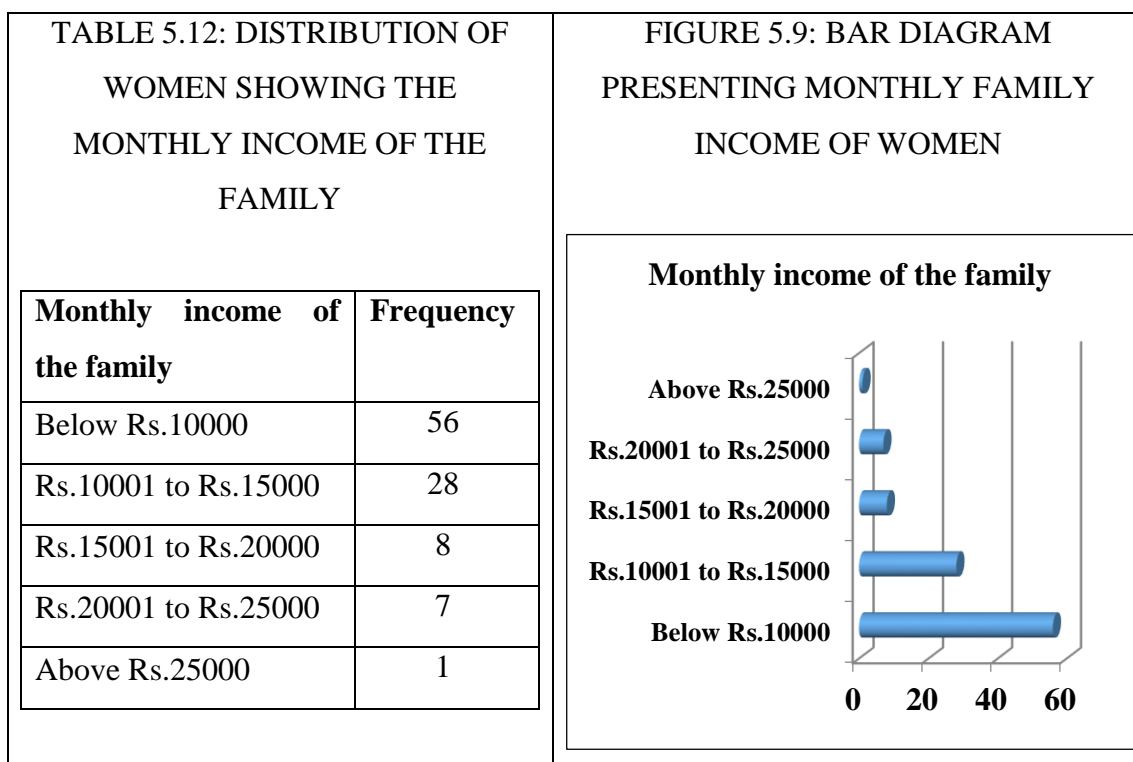
FIGURE 5.8: BAR DIAGRAM PRESENTING MONTHLY INCOME OF WOMEN



On examining the effect of training that helped respondents to earn their livelihood, it was found a majority that is 60 % of them earns below Rs.2000, followed by 21 % have earnings around Rs.2000 – Rs.3000, 16 % have earnings around Rs.3000 - Rs.4000 and only mere 3% earns above Rs.4000. This shows that larger number of women fall in the lowest income category. It can be thus assumed that there is not much increase in economic well-being of women. This could be because most women are self-employed on low paid jobs like tailoring, gardening, and catering of which some are seasonal and generate a modest amount of income out of it.

### 5.3.9 Monthly income of the family

The monthly income of a family includes the earnings of all members of the family. The monthly family income determines the status of family and their standard of living. It plays an important role in terms of whether women should take up employment or not and further their contribution matters or not, for elevating the standard of living.



In the present study as evident from figure 5.9, 56 % of the women beneficiaries have a family income below Rs.10000, followed by 28 % between

Rs.10000 and Rs.15000 and remaining 16 % above Rs.15000. Data analysis illustrates that again, the majority of the women's family income belong to the lowest category. Hence the income of women may be of great help to the family.

### 5.3.10 Number of earning members in the family

The number of earning members in the family contributes to the family income and this includes the respondent women as well. The table 5.13 depicts the earning member/s in the family of women beneficiaries.

TABLE 5.13: DISTRIBUTION OF WOMEN SHOWING THE NUMBER OF EARNING MEMBERS IN THE FAMILY		FIGURE 5.10: PIE DIAGRAM PRESENTING THE NUMBER OF EARNING MEMBERS IN THE FAMILY OF WOMEN	
Number of earning members in the family	Frequency	Number of earning members in the family	
One	6		
Two	80		
Three	9		
Four	5		

It is observed that in 80 % of the respondent's family two members are working followed by in 9 % of the families three members are working. In the category of only one earning member it is 6% families. Obviously, here the women are the only earning member shouldering the responsibilities of the family wherein the livelihood training would have been of great help to these women. It is seen that in 5% of the families four members are working.

### 5.3.11 Monthly savings

The ability to save ensures that these women are aware of the uncertain expenses which they may have to incur. Further, a question was asked in the same context that whether these women have the freedom to decide the way they would spend the savings to understand their empowerment in economic decision-making.

TABLE 5.14: DISTRIBUTION OF WOMEN SHOWING THEIR MONTHLY SAVINGS		FIGURE 5.11: CONICAL DIAGRAM PRESENTING MONTHLY SAVINGS BY THE WOMEN	
<b>Monthly savings by the women</b>	<b>Frequency</b>	<p><b>Monthly savings by the women</b></p> <p>52%      34%      4%      10%</p> <p>Less than Rs.500      Rs.501 to Rs.1000      Rs.1001 to Rs.2000      Rs.2001 &amp; above</p>	
Less than Rs.500	52		
Rs.501 to Rs.1000	34		
Rs.1001 to Rs.2000	4		
Rs.2001 & above	10		

The data in the figure 5.11 reveals that 86 % of the respondents have savings of less than Rs.1000 out of which 52 % have savings of less than Rs.500. The 10 % of the respondents are saving above Rs.2000 and only 4 % are saving around Rs.1000-Rs.2000. These women are not able to have much savings as most of them have earnings in the lowest category whether it is their personal income or the family income as shown in the above Figure: 5.11. And their income may get utilized for daily household needs. It is observed that women are having some savings as they are member of SHGs.

### 5.3.12 Ability to operate bank account

It is observed that majority of women are members of SHGs which facilitate their ability to have access to bank and know the basic operations. Hence a question was asked that whether they can operate a bank account.

TABLE 5.15: DISTRIBUTION OF WOMEN SHOWING ABILITY TO OPERATE BANK		FIGURE 5.12: PIE-DIAGRAM SHOWING THE ABILITY OF WOMEN TO OPERATE BANK	
<b>Ability to operate the bank account</b>	<b>Frequency</b>	<p><b>Ability to operate the bank</b></p> <p>19%      Yes 81%</p>	
Yes	81		
No	19		

The above figure 5.12 discloses that 81% or the respondents are able to operate the bank account. This confirms that majority of the women do visit a bank but still 19% do not know how to operate a bank account.

### 5.3.13 Improvement in financial status

Women are incurring income out of the occupation for which they are trained and a question was asked whether this economic gain has resulted in improvement in their financial status.

TABLE 5.16: DISTRIBUTION OF WOMEN SHOWING THE IMPROVEMENT IN THEIR FINANCIAL STATUS		FIGURE 5.13: BAR-DIAGRAM SHOWING IMPROVEMENT IN THE FINANCIAL STATUS OF WOMEN												
<b>Improvement in financial status</b>	<b>Frequency</b>	<table border="1"> <caption>Improvement in financial status of women</caption> <thead> <tr> <th>Improvement Level</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Very low</td> <td>8%</td> </tr> <tr> <td>Low</td> <td>11%</td> </tr> <tr> <td>Medium</td> <td>61%</td> </tr> <tr> <td>Good</td> <td>14%</td> </tr> <tr> <td>Very good</td> <td>6%</td> </tr> </tbody> </table>	Improvement Level	Percentage	Very low	8%	Low	11%	Medium	61%	Good	14%	Very good	6%
Improvement Level	Percentage													
Very low	8%													
Low	11%													
Medium	61%													
Good	14%													
Very good	6%													
Very good	6													
Good	14													
Medium	61													
Low	11													
Very low	8													

As evident from figure 5.13 majority of the respondents (61 %) have agreed that there is a medium improvement in their financial status due to their earnings, followed by 20 % who were affirmative in their response and remaining 19 % had asserted for low improvement in their financial status due to their earnings. The data shows signs of some improvement in financial status of women, as their income contributes to the family income.

### 5.3.14 Work-life balance

Women primarily have to shoulder the household responsibility and then they can look for other responsibilities of supporting the family income by taking up some income-generating activities. Even though they do some income generating activity, they have to balance both household responsibility and the job.

TABLE 5.17: DISTRIBUTION OF WOMEN SHOWING THE WORK-LIFE BALANCE		FIGURE 5.14: PIE- DIAGRAM PRESENTING THE RESPONSE OF WOMEN IN RESPECT OF WORK-LIFE BALANCE
<b>Work-life balance</b>	<b>Frequency</b>	<p>The pie chart shows the distribution of responses regarding work-life balance. The 'Yes' category is represented by a large green slice at 84%, and the 'No' category is represented by a smaller blue slice at 16%.</p>
Yes	84	
No	16	

A question was asked to these women, whether they are able to strike proper balance between work and life. Results in table 5.17 indicate that 84 % of the respondents are able to maintain work-life balance and only 16 % fail to manage both. It could be because women are allowed to take up any income generating activity only if they can manage both or their husbands are sharing the responsibilities since a large proportion of the respondent women belong to nuclear family.

### 5.3.15 Utilization of women’s earning

Though earnings of women are not substantial as compared with the family income but one cannot negate the fact that it does contribute to the family income and women do not spread their hands in front of their family for trivial spending.

TABLE 5.18: DISTRIBUTION OF WOMEN SHOWING UTILIZATION OF THEIR EARNINGS		FIGURE 5.15: PIE-DIAGRAM SHOWING UTILIZATION OF THEIR EARNINGS BY WOMEN
<b>Utilization of women’s earnings</b>	<b>Frequency</b>	<p>The donut chart illustrates how women utilize their earnings. The largest portion, 83%, is used for household chores. Other categories include Education (7%), Entertainment (3%), Other purpose (3%), Traditional reasons (3%), and Paying off loans (1%).</p>
Household chores	83	
Paying off loans	3	
Traditional reasons	1	
Entertainment	3	
Education	7	
Another purpose	3	



A question was asked regarding the spent of individual income of women and the data in table 5.18 reveals that a vast majority i.e., 83 % of the respondents are utilizing their income for household chores. This shows that a part of basic needs of the family are met through the income of women beneficiaries and it is not utilized to improve their earnings further. A few women respondents are seen utilizing their income for other purposes like paying off loans, traditional reasons, education, entertainment and any other such purposes.

#### 5.4 Level of empowerment of women

Empowerment of women is a process. The level of empowerment is an outcome of the decision making ability of the women in different spheres of life. It is recognized that women work more hours than men particularly in low-income households, more as unpaid family laborers than as managers. Even if they do most of the work, men mostly control the decision-making power and ownership of household resources(Pal, Dasgupta , & Prabhakar, 2015). The economic mobility of women may or may not necessarily upgrade their status in the family or in the community. This study adopted the women empowerment scale used by Pal J et.al, (2015) having household, economic and mobility dimensions, with an addition of the community dimension to see the impact of CSR training and subsequently earning a livelihood out of it to gauge the level of women empowerment. The fourth dimension is community decision making which is added by the researcher as observed in the literature review.

The detailed description of these dimensions with their relevant indicators is given in table below:

Sr. No.	Dimension	Description of items
1.	Economic Decision Making	1. Decision making regarding how their husband's money will be spent 2. Decision making regarding major household purchases 3. Decision making regarding daily household needs 4. A decision about buying a gift for a social

		function 5. Decision making regarding spending own money 6. Decision making regarding spending own savings
2.	Household Decision Making	1. The decision about their own health care 2. The decision about family planning 3. The decision about child healthcare 4. The decision about food to be cooked each day 5. The decision about supporting natal home
3.	Mobility Decision Making	1. The decision about a visit to their family/relatives 2. Access to market 3. Access to the health facility 4. Access to outside community
4.	Community Decision making	1. The decision to campaign for election 2. The decision to participate in community development work 3. The decision to be the member of any group

The data is analyzed and presented as per the description is given below for interpreting the level of women empowerment:

Mean score	Level of empowerment
1.00 - 2.00	Low level of empowerment
2.01 - 3.00	Medium level of empowerment
3.01 - 4.00	High level of empowerment

TABLE 5.19: DISTRIBUTION OF WOMEN AS PER LEVEL OF EMPOWERMENT

Sr. No.	Empowerment of women	Mean	Standard Deviation
1.	Decision making regarding how to spend earnings on house	2.71	0.977
2.	Decision making for major household purchases	2.61	0.942
3.	Decision making for small household purchases	2.96	1.118
4.	*Decision making regarding spending own money	3.58	0.699
5.	*Decision making regarding spending own savings	3.47	0.771
6.	Decision making for buying gifts in social functions	2.94	0.851
7.	The decision about their own health	2.92	0.895
8.	The decision about family planning	3.01	0.611
9.	The decision about children (health, education, etc.)	2.93	0.728
10.	The decision about food to be cooked each day	3.50	0.980
11.	The decision about supporting natal home	3.48	0.835
12.	The decision about a visit to family/relatives	2.92	0.939
13.	Access to market	3.37	0.950
14.	Access to outside community	3.06	0.952
15.	Access to a health facility	3.22	0.883
16.	Decision to campaign for election	3.45	0.783
17.	The decision to participate in community development work	3.28	0.922
18.	*The decision to be the member of any group	3.39	0.898

\*items added in this study

It is seen that higher level of empowerment is established in the 'decision to spend one's own money' with Mean=3.58 and SD=0.699 followed by the 'decision about what food to be cooked on each day' with a Mean=3.50; SD=0.980. The 'decision about supporting natal home' and 'spending own savings' have almost scored same mean i.e. 3.48 & 3.47 with SD =0.385 & SD=0.771 respectively displaying an again higher level of empowerment of the respondents. This demonstrates that the respondents have autonomy to take a decision regarding their money earned and their own savings.

Other items which have scored higher level of empowerment includes 'decision to be member of any group' (Mean=3.39; SD=0.898), 'access to market' (Mean=3.37; SD=0.950), 'decision to participate in community development work' (Mean=3.28; SD=0.922), 'access to health facility' (Mean=3.22; SD=0.883), 'access to outside community' (Mean=3.06; SD=0.952), and decision about family planning (Mean=3.01; SD=0.611).

The data indicates that none of the items of total empowerment of women has received a score of the low level. All other items of women empowerment are categorized under moderate or medium level of empowerment. For example, 'decision making for small household purchases' (Mean=2.96; SD=1.118), 'decision making for buying gifts in social functions' (Mean=2.94; SD=0.851), 'decision about children' (Mean=2.93, SD=0.728), 'decision about their own health' (Mean=2.92 with SD=0.895) and 'decision about visit to family/relatives' scored same Mean=2.92 with SD=0.939 , 'decision making regarding how to spend earnings of house' (Mean=2.71; SD=0.977).

Amongst all eighteen dimensions of women empowerment the decision making for major household purchases scored the lowest Mean=2.61 & SD=0.942.

### 5.5 The aggregate mean score of dimensions of women empowerment

The aggregate mean score of dimensions of women empowerment will illustrate that which dimension of level of women empowerment is elevated in respect of other dimensions. The results as shown in table 5.20 to depict the level of women empowerment.

TABLE 5.20: AGGREGATE MEAN SCORE DEPICTING THE LEVEL OF EMPOWERMENT AS PER DIMENSIONS OF WOMEN EMPOWERMENT

Sr. No.	Dimensions of women empowerment	Aggregate mean score	Level of empowerment
1.	Economic empowerment	2.81	Moderate
2.	Household empowerment	3.17	High
3.	Mobility empowerment	3.14	High
4.	Community empowerment	3.37	High
5.	Total women empowerment	3.12	High

In this study, political empowerment is highest for women with mean score 3.37 may be because of a large number of women are member of SHGs which brings solidarity. This is followed by household and mobility both displaying high level of empowerment with the mean score of 3.17 and 3.14 respectively. The only dimension which scored medium level of empowerment is the economic empowerment which has mean score of 2.81. Further, the total empowerment was found high amongst the women in the present study.

## 5.6 Analysis of the level of empowerment of women against independent variables

This section discloses the results of the hypothesis created to analyze the level of empowerment of women against the nine variables which are common predictors of women empowerment. This is to find whether these predictors create difference in the level of women empowerment such as age, education, period of CSR training, type of family, savings, individual income, family income, member of SHGs (self-help groups), and type of occupation. The data is put for t-test statistical analysis by using SPSS package with version 21.

### 5.6.1 Age and level of women empowerment

It is a general belief that with age the person attains maturity and hence is empowered to make decision. Older women are more likely to participate indecision-making than younger women(Pambe, Gnoumou, & Kahore, 2013). As against this the null hypothesis is stated as given below and would be tested using the t-test for two groups i.e., (a) Up to 34years and (b)35 years and above.

**H21<sub>0</sub>:** There is no significant difference in the level of empowerment of women in respect of age of women.

TABLE 5.21: AGE AND LEVEL OF EMPOWERMENT

Variable – Age	Up to 34 years N=59		35 years & Above N=41		T	Significant value	Significant/not Significant
	Mean	SD	Mean	SD			
	57.14	7.73	56.31	6.50	0.555	0.580	No Significant difference

Findings: It is observed from the table 5.21 that women of less than 34 years of age have shown 57.14 mean with 7.73 SD. The other group of women aged 35 years & above indicated 56.37 mean and 6.50 SD. However, both the groups have a similar level of empowerment and it is indicated by t-value 0.55 and p-value is 0.580 which is more than 0.05. Therefore, we accept the hypothesis NO.1 and hence there is no significant difference in the level of empowerment of women with respect to age of women.

Conclusion: Irrespective of age all women beneficiaries have a high level of empowerment and age does not influence the women empowerment

### 5.6.2 Education and level of women empowerment

Education helps in attaining knowledge and increases the possibility of getting an opportunities of employment which in turn necessitates decision-making capabilities. The second independent variable is the education of women. For analysis, it is divided into two groups viz., (a) up to secondary education i.e., SSC and (b) more than secondary education which is tested for its significant effect on the level of empowerment to test the hypothesis stated below.

**H22o** : There is no significant difference in the level of empowerment of women in respect of education of women

TABLE 5.22: EDUCATION AND LEVEL OF EMPOWERMENT OF WOMEN

Variable-Education	Less than SSC. N=72		11th standard & Above N=28		T	Significant value	Significant/not significant
	Mean	SD	Mean	SD			
	57.39	6.89	55.29	7.985	1.310	0.193	No Significant difference

Findings: The table 5.22 depicts that women having education less than 10<sup>th</sup> standard have mean of 57.29 with 6.895 SD and women having an education above 11<sup>th</sup> standard have mean of 55.29 with 7.985 SD. The t-value, as shown above, is 1.31 and p-value is 0.131 at significance level 0.05. Hence it indicates that there is no significant difference in the level of empowerment of women in respect of education.

Conclusion: It is found that there is a higher level of empowerment of women irrespective of level of education. Hence education has no influence on women empowerment. There are few numbers of illiterate amongst the women under the study. Due to education they may have exploited the opportunity of earning money so that they have the ability to put forth their views in all spheres of life. Education and economic opportunity tend to support women’s mobility (Evans & Nambiar, 2013).

### 5.6.3 CSR training and level of women empowerment

The purpose of CSR training was to help the women earn a livelihood and in the process get empowered. Under CSR the training for livelihood was started by the organization since 2007 with few women and over a period (See table 5.2) the number has increased. Hence in this study it is examined that if there is any difference between the level of empowerment who were trained earlier (between 2007 and 2014year) than those who are trained lately (between 2015 and 2016).Accordingly the respondents were divided into two groups as shown in table 5.5 for t-test analysis.

**H23<sub>0</sub>:** There is no significant difference in the level of empowerment of women in respect of the year of CSR training of women.

TABLE 5.23: CSR TRAINING AND LEVEL OF EMPOWERMENT OF WOMEN

Variable -Period of CSR training	CSR training before Dec. 2014 N= 60		CSR training from Jan. 2015 N= 40		T	Significant value	Significant/ not Significant
	Mea n	SD	Mea n	SD			
	57.38	7.55	55.93	6.73	0.988	0.326	No Significant difference

Findings: The table 5.23 shows that women who have taken training before 2014 indicates mean of 57.38with SD =7.55 and those who have taken training after 2014 have a mean of 55.93 with SD = 6.73. It is inferred that all the respondents have a similar level of empowerment as the t-value is 0.988 and the p-value is 0.326. Hence the null hypothesis is sustained that there is no significant difference in the level of

empowerment of women in respect of the year in which they have received CSR training.

Conclusion: It can be concluded that the CSR training has resulted in high level of empowerment in women irrespective of the period in which they have taken training. Further it may be established that livelihood training program can be sustainable.

#### 5.6.4 Monthly income and level of women empowerment

It is an established fact that economic independence has a positive impact on women empowerment. On basis of the monthly earnings the respondents were divided into two groups i.e., (a) Income less than Rs.2000 and (b) income more than Rs.2000.

**H24o:** There is no significant difference in the level of empowerment of women in respect of the monthly income of women.

TABLE 5.24: MONTHLY INCOME OF RESPONDENT AND LEVEL OF EMPOWERMENT OF WOMEN

Variable- Monthly income of the responde nt	Less than Rs.2000 N=60		More than Rs.2000 N=40		T	Significant value	Significant/ not Significant
	Mean	SD	Mean	SD			
	55.48	7.12	58.78	7.04	- 2.276	.025	Significant difference

Findings: The table 5.24 point out that the respondents having a monthly income of less than Rs.2000 have a mean= 55.48 and SD =7.12 whereas the other group having monthly income more than Rs.2000 shows Mean=58.78 and SD =7.04. The t-value shown is -2.276 having p-value= 0.025 which is less than .05. Hence, it fails to accept the null hypothesis that there is no significant difference in the level of empowerment of women in respect of the monthly income of women rejected.

Conclusion: There is a significant difference in the level of empowerment of women through both the groups have shown a higher level of empowerment. As it is observed that there is a higher level of empowerment of the respondents. Hence it can be



concluded that the higher the monthly income of the respondents the higher is the level of empowerment.

### 5.6.5 Monthly income of family and level of women empowerment

The hypothesis is tested for the mean score of two groups on the basis of the family income of the respondents i.e., (a) Monthly family income up to Rs.10000 and (b) Monthly family income above Rs.10000.

**H25<sub>0</sub>** : There is no significant difference in the level of empowerment of women and the monthly income of the family.

TABLE 5.25: MONTHLY INCOME OF FAMILY AND LEVEL OF EMPOWERMENT OF WOMEN

Variable – Monthly Family income	Income up to Rs.10,000 N=56		Income more than Rs.10,000 N=44		T	Significan t value	Significant/ not Significant
	Mea n	SD	Mea n	SD			
	58.23	7.60	54.98	6.36	0.287	0.025	Significant difference

Findings: From the table 5.25 it is evident that the respondents whose monthly family income is less than Rs.10000 have shown the mean of 58.23 and SD=7.60 and those with family income more than Rs.10,000 has shown a mean of 54.98 and SD=6.36.. The t-value is 0.287 and as p-value is 0.025, it indicates that there is significant difference between the two groups. Therefore, we fail to retain the null hypothesis and establish that there is a significant difference in the level of empowerment of women when compared with the monthly family income of the respondents.

Conclusion: Women with higher monthly family income have a low level of empowerment whereas women with lower family income have demonstrated a higher level of empowerment. However there is a significant difference. Women’s contribution to higher family income group may not create a significant difference to the family, while a family with low income the income of the women matters. Hence it must be leading to high empowerment.

### 5.6.6 Savings and level of empowerment

As seen from the table 5.26 majority of women are having saving less than Rs.500. As observed by the researcher it is mainly due to the fact that they are member of SHGs and hence a further analysis was done to test whether there is significant difference in the level of empowerment on account of amount of savings.

**H260 :** There is no significant difference in the level of empowerment of women in respect of savings by the women.

TABLE 5.26: MONTHLY SAVINGS BY WOMEN AND LEVEL OF EMPOWERMENT OF WOMEN

Variable – savings by women	Savings less than Rs.500 N=52		Savings more than Rs.500 N=48		T	Significant value	Significant/not Significant
	Mean	SD	Mean	SD			
	57.27	7.38	56.29	7.11	0.673	0.502	No Significant difference

Findings: It is seen that women having monthly savings less than Rs.500 indicated a mean of 57.27 and SD =7.38 and the other group of women whose monthly savings are more than Rs.500 has indicated the mean of 56.29 and SD=7.11. The level of empowerment in both the groups is same as indicated by t-value 0.673 with the p-value of 0.502. Hence the hypothesis is accepted that there is no significant difference in the level of empowerment of women pertaining to the amount of savings by the women respondents.

Conclusion: The level of empowerment is not influenced by the amount of savings done by women.

### 5.6.7 Member of SHGs and level of empowerment of women

When women become a member of a group for some collective action, it increases their power and status in the society. Literature review showed an increasing number of women becoming members of SHGs. It is approved as an important determinant of women empowerment. The analysis as per the stated hypothesis is given below.

**H27o:** There is no significant difference in the level of empowerment of women irrespective of whether they are a member of SHGs or not a member of SHGs.

TABLE 5.27: MEMBER OF SHGs AND LEVEL OF EMPOWERMENT OF WOMEN

Variable – Member of SHGs	Not Member of SHGs N=27		Member of SHGs N=73		T	Significan t value	Significant/ not Significant
	Mea n	SD	Mea n	SD			
	54.78	8.4	57.55	6.65	.011	0.089	No Significant difference

Findings: It is observed from the table 5.27 that the respondents who are not a member of SHGs have shown a mean of 54.78 and SD =8.4, whereas the respondents who are members of SHGs have a mean of 57.55 and SD =6.65. It further indicates that t-value is 0.011 and p-value is 0.089. Therefore it can be inferred that the null hypothesis is accepted and there is no significant difference in the level of empowerment in women who are members of SHGs and those who are not members of SHGs.

Conclusion: There is a higher level of empowerment in the respondents and is not affected by the fact that whether the respondents are members of SHGs or not member of SHGs.

### 5.6.8 Type of family and level of women empowerment

The type of family and women empowerment analysis is done as per the two groups i.e., joint family and nuclear family as stated in the hypothesis.

**H28o:** There is no significant difference in the level of empowerment of women depending on the type of the family that is whether they belong to the nuclear family or joint family.

TABLE 5.28: TYPE OF FAMILY BY WOMEN AND LEVEL OF EMPOWERMENT OF WOMEN

Variable -Type of family	Joint family N=43		Nuclear family N=57		T	Significant value	Significant/not Significant
	Mean	SD	Mean	SD			
	55.98	8.50	57.42	6.11	-0.989	0.325	No Significant difference

Findings : The table 5.28 shows that the respondents belonging to the joint family has Mean=55.98 and SD =8.50 and those who live in the nuclear family has Mean =57.42 and SD=6.11. The data shows that t-value is in negative i.e. - 0.989 having 0.325 as the p-value. The results support the null hypothesis that there is no significant difference in the level of empowerment of women depending on the type of the family that is whether they belong to the nuclear family or joint family.

Conclusion: Irrespective of the type of family to which these women belong i.e., whether it is a joint family or a nuclear family there is a high level of empowerment amongst these women.

### 5.6.9 Primary occupation and level of empowerment of women

Respondents have taken up occupations as per the training received in different areas. In the present study, it is categorized into four occupations to find out whether the level of empowerment differs as per the type of occupation taken up by the women by using one-way ANOVA test. ANOVA test is used because it helps to examine the significant mean differences among more than two groups on an interval or ratio-scaled dependent variable.

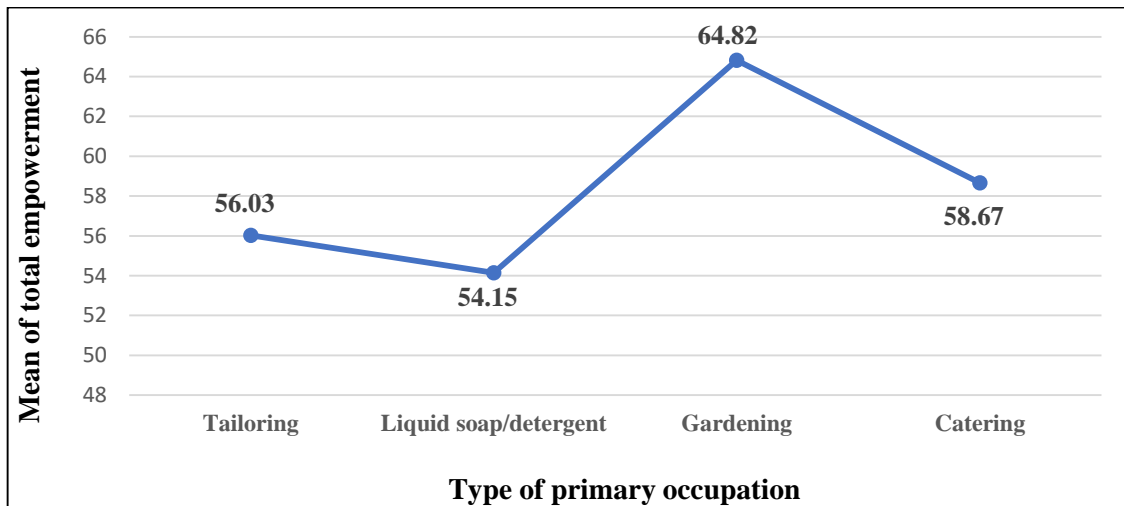
**H29<sub>0</sub>** : There is no significant difference in the level of empowerment of women and the type of primary occupation of the women.

TABLE 5.29: PRIMARY OCCUPATION AND LEVEL OF EMPOWERMENT OF WOMEN (ONE – WAY ANOVA)

<b>Variab le - Type of primar y occupa tion</b>	<b>Tailori ng  N=63</b>	<b>Liquid soap/D etergen t making  N=20</b>	<b>Garde ning  N=11</b>	<b>Cateri ng  N=6</b>	<b>F</b>	<b>Signif icant value</b>	<b>Significant / not Significant</b>
<b>Mean</b>	56.03	54.15	64.82	58.67	6.75	.000	Significant
<b>SD</b>	7.14	5.32	6.05	6.28	7		difference

Findings: The ANOVA table 5.29 indicated that women having gardening as occupation have shown a higher level of empowerment (Mean=64.82; SD=6.05) compared to other occupational groups. Hence, we reject the hypothesis that there is no significant difference in the level of empowerment of women with respect to the type of occupation. The Post Hoc analysis indicated that respondents having gardening and catering as their occupation showed a high level of empowerment than the respondents having tailoring and liquid soap and detergent making occupations. A close look at data for income and type of occupation indicated that the family income of the respondents with gardening occupation is less and obviously they really need such supporting/ supplementary income.

GRAPH 5.1: THE EMPOWERMENT LEVEL OF WOMEN AS PER THE TYPE OF OCCUPATION



The above graph reveals that the women with gardening as an occupation have the highest level of empowerment followed by catering.

Conclusion: Hence, it can be inferred that livelihood training under CSR has resulted in the high level of women empowerment in the lower rung of the society.

### 5.7 Conclusion

Evidences in this study point out that women observed high level of household, mobility and community empowerment and moderate level of economic empowerment. The results suggests that indicators such as age, education, year of CSR training, monthly income, monthly savings, SHGs membership and type of occupation do not show significant difference in the level of women empowerment. Whereas the monthly family income and type of occupation showed significant difference in level of women empowerment. It is seen that livelihood training under CSR has resulted in the high level of women empowerment in the lower rung of the society.

## **CHAPTER 6**

### **FINDINGS**

#### **6.1 Results of Phase I**

As per the structure of the study, findings are presented for Phase I by aligning it with the analysis results of the stated first four objectives and hypothesis of the research study done in Chapter 4.

##### **6.1.1 Descriptive results of profile of organizations**

- Profile of sample organizations -Select organizations were segregated as per year of establishment in this study in two groups i.e., established for more than 50 years (53.3%) and established up to 50 years (46.7%). Turnover wise division of the organization are as turnover up to Rs.1500crore (56.7%) and more than Rs.1500crores (43.3%).
- CSR profile of organizations – In all 43 organizations were contacted (see in Appendix), out of these 5 organizations are MNCs not doing CSR and 2 Indian private organizations are not doing CSR as they are incurring losses, 3 Indian private organizations had not participated in the study, 3 Indian private organizations got closed and hence around 13 organizations could not provide information. The select sample of 30 organizations comprises of 24 Indian private organizations and 6 MNCs.
- The professional way of conducting any activity demands from organizations that it should become policy matter. This is demonstrated by organizations as 76.7% of the total organizations have separately displayed CSR policy. Of these 80% of the organizations have displayed its CSR policy within last decade, possibly because of growing concern across the world towards the responsible corporate behaviour. Among these, majority have published their CSR policy on websites (63.3%) whereas 43% have projected it in their annual report. It may thus be inferred from this that a professional approach was adopted since then, though in case of Indian organizations the philanthropic CSR approach was indigenous. This is corroborated with findings that 60% of the organizations still do not have separate CSR departments.

- CSR structure includes the separate department as well as the number of persons deployed in the department. It was found that 40% of these organizations have separate CSR departments. Moreover, the number of persons working for CSR functions ranged from 1 to 14, and may depend upon the importance of CSR and size of the organization. Involvement of employees in CSR is discussed in the later part which may substantiate the number of personnel to carry out CSR activities.

Further investigation showed that 46% of the organizations have their trust or foundation through which CSR activities are carried out. With the passage of the amended Companies Act 2013 and mandate given to certain companies of size and profitability to spend at least 2% of profits through Corporate Social Responsibility, it is likely that this will bring structured mechanisms for the implementation of corporate philanthropic activities.

- The CSR budget allocated by the majority (46%) of organizations falls between 1.5% and 2% spend between 1.5% and 2.0%, 16% allocate budget for CSR above 2%. Remaining 36.7 % organizations spend below 1.5%.
- The level of importance given by the organizations in allocating share of CSR budget amongst different stakeholders revealed that community emerged as the important stakeholder with a mean score of 4.09. This was followed by government having mean score of 2.59, for employees it is 2.36, 2.09 for customers, 1.95 for shareholders 1.86 for suppliers and 1.82 for investors.

### **6.1.2 CSR models and benefits derived out of CSR**

- This study investigated into the four models which are found in the context of India were Liberal model, Statist model, Ethical model and Stakeholder model. This research data when summarized for grand averages for items in these four different models, affirmed that the most preferred model by Indian private organization is the ethical model (Mean=3.95). It is thus supporting the extant literature that CSR is believed to be a moral responsibility as perceived by the respondents of the select organizations and to the fact that it is very much ingrained in the Indian culture to serve the needy irrespective of the amount of wealth one has. Organizations believe that carrying out CSR is their moral/ethical responsibility and business entity is a trust held in the interest of



society (Gandhiji's trusteeship Model). Organizations need to give back to the society and conduct CSR in the larger interest of society. Data further revealed that organizations are also preferring or are moving towards stakeholder model (Mean=3.86) as can be seen from the marginal difference between the mean score for these two models. Hence it can be concluded that the selected organizations in addition to preference for ethical model of CSR, are moving towards professional CSR approach depicting the growing concern for all stakeholders.

- As per the benefits of CSR, results indicated the agreement in getting benefit 'opportunity to align with ethical business partner'(66.6%); 'achieving corporate image' (63.4%); 'securing corporate credibility' (56.6%).

There was disagreement in respect of getting benefit of CSR in 'guaranteed return in investment' (73.3%); 'getting market access at international level' (70%); 'withholding public pressure' (70%); 'attaining competitive advantage' (66.7%); 'safe-guarding smooth license with the government' (60%); 'gaining visibility in the market' (50%); and 'getting tax benefit'(46.7%).

There was a split response in 'improving risk management' (agree=43.4%; disagree=43.3%); 'a robust social license to operate in community' (disagree=43.4%; agree=40%) and 'improving shareholder value' (agree=33.3%=disagree).

### **6.1.3 CSR activity focus areas, institutional framework for executing and rate of investment in these focus areas**

- Amongst the 15 focus areas of CSR, the first two most preferred areas occur in the same manner as shown by numerous studies i.e., education being the most established form of CSR, followed by successive second and third areas of health and skill development. The rate of investments in CSR activities is found high in education (M=4.20), health (M=3.77) and average investment in skill development (M=3.37); infrastructural support to local community (M=2.80); women (M=2.73); underprivileged (M=2.67); conservation (M=2.63); providing employment to local people (M=2.57); affirmative action (M=2.40) and low investment in poverty alleviation (M=2.17); use of renewable resources (M=2.10); youth development (M=2.00); sports (M=1.97); culture (M=1.93); local heritage (M=1.73).

Earlier researches have also given top priority to education and health whereas skill development as one of the emerging areas may be in engineering industry is observed in this study only. Moreover it is likely to be the focus area in such type of industries, for example in automobile industries. The engineering industry is found to have a consensus on collaborative approach when majority (86.7%) of them agreed upon the question, 'Do you think that engineering organizations need to have concerted effort for CSR?'

- As per this study, the highest score for focus area of CSR initiatives as per locations i.e., neighbouring community or other than neighbouring community is for education with 76.7% and 36.7% respectively, followed by health with 66.7% and 30% respectively. To have further insights, a t-test analysis into the data collected regarding the location of carrying out community initiatives in all the fifteen focus areas of CSR by the organizations in neighbouring community or in other than neighbouring community revealed that except for education there are no significant differences between the older organizations and younger organizations.
- Institutional framework adopted by the organizations in the focus area of education is through CSR/HR department (69.0%) in partnership with the local authorities in the community (27.6%) and through NGOs (24.1%). Organizations are working in this area through their trusts/foundations (31.0%) and they are also found giving donations for educational purposes (24.1%).
- About 83.3% of the organizations are focusing in the area of health under CSR activities in which the mode of execution is mainly through CSR/HR department (68%) in partnership with the local authorities (28%) and from NGOs (24%). In this area donations account for 28% whereas 20% of the organizations work through trusts/foundations.
- The focus area of infrastructure under CSR activities is found in 60% of the total organizations in which 77% are working through their CSR/HR department, with only 33.3% organizations partnering with local authorities in community. Three organizations are contracting responsibility to NGOs and one organization each is executing through other modes of execution for infrastructure development.
- The study revealed that about 53.3% of total organizations are focusing on underprivileged sections of the society under their CSR activities. That 81.2%

of them work through the CSR/HR department. An equal percentage of organizations (25%) have taken the assistance of NGOs or through donations are covering underprivileged sections of the society under their CSR activities.

- About half (50%) of the total organizations providing employment to local people under CSR initiatives and purely through organizations CSR/HR department.
- Only 30% of the organizations are focusing on youth development under CSR activities and all of them are working through their CSR/HR departments with 4 organizations contracting it to NGOs and 3 organizations in partnership with local authorities.
- Out of total organizations only 23% have heritage as their CSR focus area with CSR/HR department mainly taking the responsibility with 3 organizations partnering with local authorities and 2 organizations partnering with government for execution of it.
- This study established that from philanthropic CSR approach organizations are moving towards professional CSR approach as spending for donations is less and the organizations are conducting CSR activities by itself with top management and employees being highly involved in it.
- This study records that 73% of the organizations are conducting CSR activities by themselves rather than spending on donations.
- This study found that 93% of respondents confirmed that area in which CSR activities are to be conducted is decided by the top management. This is somewhat in contrast with the disagreement (60%) of the question that “CSR initiatives are donor driven and not local driven”. This may lead to the inference that final say is the prerogative of top management in deciding the CSR activities. Or, it may be argued that the top management is aggressively involved and taking keen interest in CSR initiatives of the organizations. Professional approach in deciding the CSR initiatives is to conduct need assessment survey which is opined by 56.7%. Another 56.7% respondents opined that employees are also involved in decision making or initiating CSR. About 46.7% of the respondents said that organization in consultation with the community leaders take decisions for CSR initiatives. This points to the fact that CSR is donor driven rather than local in approach.

#### **6.1.4 Practice of employee volunteering in CSR initiatives**

- There is a growing phenomenon of employee volunteering in carrying out CSR activities. It can be seen that 56.7% of the organizations are already practicing it. And further out of it 94.1% are working in CSR activity of the organization which may not be out of their self-interest. In all organizations employees are communicated regarding CSR activities through internal communication, through training and awareness programs(64.7%), management briefings (58.8%), through meetings (52.9%).It is evident from the data that 52.9% of the organizations have low employee involvement in planning and 41.2% have average employee involvement in need assessment survey of CSR activity. And a large percent i.e., 76.5% of the organizations involves employees are engaged in executing/carrying out CSR activities of the organizations. There is a mixed response in the respect of involving employees in monitoring and evaluation of CSR initiatives.
  - The ways in which employee volunteering occurs revealed that donating part of salary fixed by the organization is highest at 76.5% followed by devoting man-hours voluntarily (70.6%), man-hours as prescribed by the organization (64.7%), and donating items like clothes, toys, books etc. (41.2%).It is also observed that employee volunteering happens in groups.
  - The perception of the organization on benefits of employee volunteering are team building (94.1%), image building of the organisation as employees act as brand ambassador (94.1%), widens scope of CSR (94.1%), positive attitude towards their work and develops leadership skills in employees (88.2%), improves business-community relations (82.3%), employee commitment (82.3%), employee engagement (76.5%) and employee retention (58.9%). Benefits which were agreed by less number of organizations are attracting new employee(47%), customer loyalty (41.2%),.
- It is also found that 64.7% of total organizations engaged in employee volunteering involve spouse and family members of employees and about 29.4% involves retired employees in CSR initiatives.

### **6.1.5 CSR Reporting**

- The study reveals that corporate disclosures are related to systems within the organizations i.e., health & safety and environment management system for operations, with less emphasis on reporting pertaining to social responsibility. Further there is not much difference in different CSR domains of reporting.
- Public corporate disclosures on CSR initiatives is done by 63.3% of the total organizations, though it is argued for its advantages and disadvantages as 36.7% of them are still not disclosing. Reporting has been initiated since 1996 and the place of reporting done by majority of them is through annual reports (94.7%) followed by reporting on websites (42.1%). Reporting standards adopted are OHSAS 18001 (76.7%) which is related with safety and health of employees, EMAS (46.7%) for environmental management system, GRI (23.3%) for corporate social responsibility rating, other formats used are business responsibility report, Sustainability Report and Stakeholder engagement report. Corporate citizenship report is done by a few organizations.  
  
CSR domains in which reporting are being done are community (63.3%), environment (60%), health and safety (56.7%), management systems (53.3%), employees (43.3%), and supply chain (6.7%).
- Results of the study revealed that 86.7% of the organizations have agreed upon concerted efforts for CSR which could be industry-specific approach, wherein organizations can work for a social issue like skill development of people for their economic independence through gainful employment. Industries could also collaborate for research and innovation as aptly quoted by Simon Bishop, head of policy at Shell Foundation, 'Everything we do is about applying business thinking to poverty and environmental issues. There is never going to be enough aid to go around so what you need to do is to focus limited resources on self-financing mechanisms that can make a big impact.'

### **6.1.6 Women beneficiaries**

- The question pertaining to women beneficiaries revealed that 66.67% of the sample organizations are doing CSR activities for women as a target group. Amongst these, the percent in different areas of CSR in livelihood programme

under skill development (55%), health (45%), education (30%), providing employment (30%), underprivileged (25%), Affirmative action (15%). In past three years the number of women beneficiaries ranged from 20 to 24,000 for these select organizations. JSW Steel Works appeared to have largest number of women beneficiaries. Hence the company was taken as a case to see the impact of CSR initiatives.

### **6.1.7 Results of hypotheses for Phase I**

The period of establishment of the organization served two independent variable viz. younger organizations and older organization for analysis with dependent variables of 'proactive' CSR and 'reactive' CSR, 'internal' CSR challenges and 'external' CSR challenges, location of conducting community initiatives,

- **H11<sub>0</sub>**: The null hypothesis is not accepted. It is found that there is a significant difference in the adoption of CSR model as per age of the organization i.e., between the older organizations and younger organizations. That older organizations are influenced by the ethical CSR model.
- **H12<sub>0</sub>**: The null hypothesis is sustained. There is no significant difference in the adoption of CSR model as per the turnover of the organization i.e., a) Up to Rs.1500crores and b) more than Rs.1500crores.
- **H13<sub>0</sub>**: The study retained the null hypothesis and proved that there is no significant difference in respect of 'proactive CSR' and 'reactive CSR' as per the age of the organizations i.e., between younger organizations and older organizations.
- **H14<sub>0</sub>**: The study seconded the null hypothesis. There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of turnover of the organization i.e., (a) Up to Rs.1500crores and (b) more than Rs.1500crores.
- **H15<sub>0</sub>**: The study failed to accept the null hypothesis. It found that there is significant difference in respect of location of conducting community initiatives in the area education under CSR between 'younger organizations' and 'older organizations'. It is found that 'older organizations' have extended their CSR in education area, into other than neighbouring community and not restricted their community initiatives in their vicinity only. In all remaining areas under CSR, no significant difference is found as per the location of conducting community initiatives.

- **H160:** The results of the study sustained the null hypothesis. There is no significant difference in respect of ‘internal CSR challenges’ and ‘external CSR challenges’ between younger organizations and older organizations.

## **6.2 Results of Phase II**

This section deals with the results of impact of CSR initiatives on women beneficiaries beginning with demographic profile of women beneficiaries and the hypotheses tested with women empowerment as dependent variable on seven independent variables stated in the hypotheses.

### **6.2.1 Demographic profile of women beneficiaries**

- This study shows that the highest number of beneficiaries is within the age bracket of 18 to 44 years which represents the economically active population.
- The four areas of occupation in which the women are making their livelihood are tailoring (64%); liquid soap and detergent making (20%); gardening (11%); and catering (6 %).
- Civil status of the women is married (94%), unmarried (3%) and widow (2%) in which about 57% live in nuclear family as against 43% in joint family.
- The social class to which almost 90 % of the women belonged is the OBC Category and that too from a particular community known as ‘*aagari*’ and only 9% of the total respondents belong to SC/ST and only 1% to open category.
- The representation of the sample population in terms of education status up to 10<sup>th</sup> standard (57%), up to 12<sup>th</sup> standard (16%), primary (11%), graduate (11%) and illiterate (4%).
- It was found that larger number of women (60%) fall in the lowest income category of Rs.2000. Thus it shows that there is not much raise in the economic well-being of the women, possibly because most women are self-employed in low paid jobs such as tailoring, gardening and catering.
- Family income of majority (56%) of the women respondents is below Rs.10000 and in 80% of the families; there are two earning members which included women respondents. Hence it can be derived that income of these women is to some extent supplementing the total household income.

- Earnings of women have led to savings by 86% of the women though majority (52%) of them save below Rs.500. The researcher observed that most of them could save some amount as they are member of SHGs (73%). Further about 81% of them are able to operate a bank account.
- A large number of women i.e., 73% are members of SHGs which was found to be one of the reasons to have savings as mentioned above.
- It is found that the majority of the women beneficiaries (61%) have agreed that there is medium improvement in their financial status due to their earnings.
- 84% of the respondents expressed that they are able to maintain work-life balance. During interviews, the researcher found they were giving priority to household responsibilities and then managing their work, which they could do as they were self-employed.
- 83 % of the respondents are utilizing their income for household expenses and remaining respondents are utilizing for other purposes like paying off loans, traditional reasons, education, entertainment and others.

### 6.2.2 Level of women empowerment

The results of level of empowerment of women for all items of total empowerment is given below -

Sr. No	Empowerment of women	Level of empowerment
1.	Decision making regarding how to spend earnings of house	Medium
2.	Decision making for major household purchases	Medium
3.	Decision making for small household purchases	Medium
4.	*Decision making regarding spending own money	High
5.	*Decision making regarding spending own savings	High



6.	Decision making for buying gifts in social functions	Medium
7.	Decision about their own health	Medium
8.	Decision about family planning	High
9.	Decision about children (health, education, marriage etc.)	Medium
10.	Decision about food to be cooked each day	High
11.	Decision about supporting natal home	High
12.	Decision about visits to family/relatives	Medium
13.	Access to market	High
14.	Access to outside community	High
15.	Access to health facility	High
16.	Decision to campaign for elections	High
17.	Decision to participate in community development work	High
18.	Decision to be member of any group	High

- The results of the aggregate mean score of the dimensions of women empowerment recorded moderate level of empowerment for economic dimension. For other three social, mobility and community, were found to have high level of empowerment, the community empowerment being the highest amongst all.

### 6.2.3 Results of hypotheses for Phase II

- **H21<sub>0</sub>**: There is no significant difference in the level of empowerment of women with respect to age of women respondents in two different age groups i.e., a) < 34 years; b) >34 years and both the groups have high level of empowerment. The hypothesis is retained in this study.
- **H22<sub>0</sub>**: The hypothesis that there is no significant difference in the level of empowerment of women with respect to education of women respondents in two different groups i.e., a) < SSC; b) >SSC is accepted and hence education do not influence level of empowerment.
- **H23<sub>0</sub>**: The null hypothesis is sustained that there is no significant difference in level of empowerment of women in respect of the year in which they have

received CSR training divided into two different groups i.e., a) CSR training before 2014 and b) CSR training after 2014. Thus it can be concluded that livelihood programme has sustainable results.

- **H240:** The null hypothesis that there is no significant difference in the level of empowerment of women as per the monthly income of the respondent was sustained.
- **H250:** The study failed to accept the null hypothesis that there is no difference in the level of empowerment of women in respect of monthly income of the family in two different income groups a) < Rs.10,000; b) > Rs.10,000. Women with higher monthly family income have low level of empowerment whereas women with lower family income have demonstrated higher level of empowerment.
- **H260:** There is no significant difference in the level of empowerment of women with respect to monthly savings of women respondents in two different income groups i.e., < Rs.2000 and b) >Rs.2000. The null hypothesis in this study is retained.
- **H270:** The analyses of the data do not accept the fact that SHGs are one of the determinants of women empowerment as the earlier studies have shown. The null hypothesis was accepted that there no significant difference in the level of empowerment of women respondents whether they are members of SHGs or not.
- **H280:** There is no significant difference in the level of empowerment of women depending on the type of the family that is whether they belong to nuclear family or joint family. Hence the null hypothesis is accepted.
- **H290:** The study fails to accept the hypothesis that there is no significant difference in the level of empowerment of women with respect to type of occupation. The Post-Hoc analysis indicated that respondents having gardening and catering as their occupation showed high level of empowerment than the respondents having tailoring and liquid soap and detergent making occupations. A close look of data for income and type of occupation indicated that the family income of the respondents with gardening occupation is lower and obviously they really need such supporting/ supplementary income. Hence, it can be inferred that livelihood training under CSR has resulted in the high level of empowerment of lower rung of the society.

## **CHAPTER 7**

### **DISCUSSIONS OF THE RESULTS**

The topic of CSR has become highly discernible in the present scenario as most of the corporate in the race of attaining the top position have neglected the path followed from means to end and there is a need to look at their responsible behaviour. The corporate scandals happening all over the world has appealed the organizations to have a relook into their functioning and integrate their goals towards attaining good not for a few but for the masses. In the words of C K Prahalad the CSR should hit the 'Bottom of the pyramid' (BoP). It is charity that Prahalad wants to erase from the picture: to establish engaging with the BoP as a mainstream business activity, not as some peripheral function to be taken up when profits allow and dropped when they do not (Davidson, 2009). There is proliferation of lot of institutions in the name of taking up issues of CSR as an agency for guidance, in establishing standards to be followed for CSR, mushrooming of NGOs for assistance in CSR projects, much is being said and discussed in various forums at national and international level than the actual work done. It is seen that CSR interventions are not effective as there is a gap between stated intentions and actual implementation. CSR should not be taken as a philosophy, but as a business need (Agrawal, 2008), a mode of social construction (Sharma S. , 2011). Gandhiji has rightly remarked, 'The world has enough for people's need, not for people's greed'.

After economic liberalization, corporate India has increasingly played a vital role and this has been through both their innovation and responsible business practices as well as conscientious CSR initiatives (Chatterjee, 2013). The private sector which is considered as a driving wheel of an economy and which has also done pioneering work in CSR (Times Foundation, 2008) is expected to shoulder responsibility with the estate in erasing all the evils from the society by bridging the gaps between 'haves' and 'have not's'. In today's scenario rather than poverty, greed of power is the cause of all social evils because of which all are in the rat race and the corporates cannot be left out. In Indian context, it is very unusual to see that we have few millionaires featuring amongst the top 10 millionaires in the world and we are also featuring in the hunger index and many are below poverty line. These strange standards found at the extremes are to be brought into equilibrium to minimize the disparities which is very much evident in Indian situation. In a world where the richest 5% earn in 48 hours as

much as the poorest in a year, the need to reconcile growth with equity is clearly evident (Perch, 2012).

The extant literature review shows that CSR has gained significant importance in the late 20<sup>th</sup> century/ in last few decades and moreover there are citations of across the industry sector studies(Fernando S. J., 2013; Isaksson, 2012; Tilakasiri, 2012) as well as industry specific study like pharmaceutical(Khan S. , 2008); apparel (Gupta, 2012); sports (Forester, 2009); mining and agricultural industries(Mzembe, 2012); cosmetics sector (Vazquez-Burguete, Pinto, & Carrizo, 2017). The thesis contributes to industry specific sector study in the context of developing country. The practice of CSR has been of tropical interest in the wake of environmental threats all over the world at one hand, and the other threats came into limelight when corporate scandals in the race of acquiring top positions were not following the ‘rules of the game’ as appropriately said by Milton Friedman who was criticized for his statement that ‘the business of business is business’ neglecting his stance on ‘within the rules of the game’ which actually meant legitimate requirements to be followed in terms of labour standards, human standards and environmental standards while doing business. And this is where the social responsibility came into picture that businesses need to be held responsible for their actions and must take care of planet, people and profit where profits cannot be incurred at the cost of people and planet.

The businesses promote development through its contribution to economic growth and employment generation(Reed & Reed, 2010), wherein corporate social responsibility initiatives is one of the avenues which has emerged out of societal pressures to contribute for development. In this study the focus is on community development programmes and CSR is a dedicated, professional endeavor by a corporate to assess the needs of the community.

The phase I analysis is primarily a descriptive study from industry specific (Engineering industry) point in the context of a developing country (India). There are logical reasons for having industry specific study, like less possibility of uniform one-size-fits-all CSR across all industries in relation to the degree of stakeholder orientation (Jain, Aguilera, & Jamali, 2017); the externalities are also industry-specific(Andrews, 2013) which differs for example between say oil companies, IT companies and engineering companies; and the stakeholder orientation as espoused by environmental regulation standards, international trade agreement rules, the pressure groups like NGOs etc. is also industry-specific.

As a subject matter the emphasis is on exploring the facts pertaining to CSR practices presented in process form beginning with policy on CSR, adoption of CSR model, benefits perceived by doing CSR, decision making of focus areas of CSR, the mechanism embraced for executing CSR initiatives, and communication done by organizations of the work done under CSR. This construct of CSR in process form will gauge the formal approach towards CSR entailing professionalism.

The first and foremost contribution of this study is that it examined into the professional and formal approach towards CSR in Indian private engineering organizations. With the mandatory clause 135 in the Companies Act, 2013, India has entered into the group of countries like Bulgaria, Cyprus, Denmark, Finland, France, Germany, Portugal and Sweden wherein CSR is integrated in different national public policies with certain pre-requisites and is not a voluntary affair for the organizations. The situation has changed with countries going for a more formal or mandatory approach towards CSR, though there was lot of controversies for making it compulsory. The literature review shows that CSR policy formation was not discussed in earlier studies and has come up recently in last two to three decades, may be because CSR phenomena was more of voluntary initiative. The combination of regulatory as well as societal pressure has meant that companies have to pursue their CSR activities more professionally (Confederation of Indian Industries, 2013).

To confirm with the professionalism or formalization of CSR the thesis investigated into the adoption of CSR policy and the results show most of the organizations started forming of their CSR policy since the year 2000 by displaying it on the website as well as in their annual report, though initiations of CSR activities was far much in earlier period.

The formalization of CSR within the organization in the form of separate department (40%) to do CSR activity is found to be in nascent stage here, as against 58% in KPMG study (2008). The study revealed that there is increase in the number of separate trusts or foundations of the organizations (46%) for carrying out CSR, as against 37% found in KPMG study (2008). It is mandatory for the organizations falling in the purview of The Companies Act, 2013 to spend 2% of profit after tax (PAT) on CSR. It is seen that majority i.e., 46 percent are spending on CSR between 1.5% and 2%. About 16% of the total number of organizations are spending the prescribed limit of 2% and above for CSR initiatives, as against 32 percent found in a

recent survey of top Indian companies sustainability & CSR 2016 report (Majmudar, Rana, & Sanan, 2016).

The CSR practice in India is still believed to be strongly linked to philanthropy (KPMG & ASSOCHAM, 2008) and moreover in developing (Reed & Reed, 2010; Forget, 2012) countries irrespective of type and size of firm as the earlier researches have displayed (Chaudhri, 2011; Naik, et al., 2016). Large number of companies is involved in writing checks toward fulfillment of their CSR responsibilities, rather than using their core competencies to benefit society, or incorporating CSR as part of their business for sustainable development. This has been ruled out in this study though not fully, as the data indicated that only 40% of the organizations are giving donations under CSR and maximum number of organizations (60%) are themselves involved in carrying out CSR. It is to be noted that the results of this study observed paradigm shift from philanthropic CSR to localized strategic CSR as the amount of donations and charity have reduced and taken the form of professionalize CSR or may be business case for CSR (Dahiwal, Li, Tsang, & Yang, 2011; Carroll & Karreem, 2010), since the organizations incorporate CSR as part of their business strategy for sustainable development (Sharma S. G., 2009).

The earlier empirical evidences (EY & PHD CHAMBERS, 2013) show that CSR initiatives are managed within the organizations, either by a dedicated CSR department or the responsibility is entrusted to the HR department or Corporate Communications department. Moreover, in consonant with earlier studies, the present research study identified the institutional framework adopted by the organizations to carry out their CSR initiatives in fifteen areas and found that it is invariably the CSR/HR department itself. This suggests that these organizations are adopting a professional and formal approach towards CSR and onus is taken by the organizations. It is to be noted here that though the select organizations were doing CSR informally long back regardless of the formal structure, but in due course they have developed a professional approach and has ingrained CSR in the DNA of their organizations. As other functions in any organization, CSR must be the DNA of an organization, with proper executing team embedded in the organizational structure itself. On the contrary, CSR is presented as a comprehensive business strategy arising mainly from performance considerations and stakeholder pressures (Gautam & Singh, 2010) and not as one of the important functional department in the organization.

The second important area which this study dealt with is the basis or foundations which prompted these organizations to get into the whole gamut of CSR. Previous literature cited multiple reasons for adoption of CSR models from country specific context, like depending on country's social, economic, legal, political, cultural environment, or due to pressure of NGOs, or may be under obligation to align with the global standards (Koleva, Nathalie, David, Patricia, & Marasova, 2011), and all this has resulted in complex and 'hybrid CSR' (Jamali & Nevelli, 2011), which forms the basis for the organizations to adopt a particular CSR model or there may be cases of espousing two CSR models simultaneously. The four CSR models prevalent in India as per the landmark TERI study (Kumar, Murphy, & Balsari, 2004) are Liberal, Ethical, Statist and Stakeholder model. The present study witnessed the organizations giving priority to ethical model, followed by stakeholder model, and the further t-test statistical analysis recorded a significant difference as the older organizations still believe in the ethical CSR model when compared with younger organizations. May be that older organizations see to it as their moral responsibility as many Indian organizations' philosophy is influenced by the Gandhian philosophy of trusteeship entrenched from a cultural and political perspective. However, a statistical analysis as per the turnover of organization as a variable shows no significant difference for adopting a particular CSR model.

In the present study the organizations have disclosed stakeholder orientation towards CSR, as the organizations were seen adopting two CSR models viz., ethical model and stakeholder model simultaneously, and the adoption of widely used stakeholder CSR model encapsulates that the organizations are getting more professional by expanding their horizon with the approval from maximum stakeholders. This affects the number of internal and external stakeholders who are influenced by the level of corporate social responsibility of the company when making decisions about using their products or services is constantly increasing (Barić, 2017). Industry specificities such as the degree of competitive dynamics, nature of products and services, extent of negative externalities and social activism, exposure to international markets are some of the aspects which affects the extent of institutional pressures on organization to carry out CSR.

The benefits of CSR has become multi-dimensional in nature and is dependent on the permutation and combination of the CSR strategy, the internal and external stakeholder, the primary or secondary stakeholder and the salience based on

stakeholders possessing one or more of three relationship attributes: power, legitimacy, and urgency nature of stakeholder (Mishra & Suar, 2010; Mitchell, Agle, & Wood, 1997).

The third issue raised here is to find out the intention or motive or benefits the organizations foresee in carrying out CSR initiatives. A proactive strategy towards a particular stakeholder group indicates a firm's genuine interest towards that stakeholder group and reactive strategy will demand only the legally minimum efforts, hence the corresponding CSR will also be less (Mishra & Suar, 2010), the former being done may be to enhance businesses and the latter being done in response to external forces or pressures. These institutional pressures could be local, national or international institutional pressures (Jamali & Nevelli, 2011). The study explored into the reasons/benefits derived out of CSR as perceived by the organizations and found that, majority of the organizations had agreed that the CSR benefits the organization in terms of giving them opportunity to align with ethical business partners, attaining corporate image and securing corporate credibility. These aspects are accommodated in 'proactive CSR' which as per earlier research findings indicate that the companies which postures its CSR practices proactively tends to have higher social performance than a company that postures its CSR practices less proactively or at a reactive posture (Srichatsuwan, 2014). This helps to draw the conclusion that the organisations demonstrating 'proactive CSR' are likely to display higher social performances. A further statistical analysis on CSR benefits done for 'proactive CSR' and 'reactive CSR' established that there is no significant difference in accruing benefit out of CSR by the organizations when compared for two independent variables, that is age and turnover of the organizations.

The fourth issue dealt in this study pointed out the 'top-down' approach in CSR i.e., the CSR decisions are mainly taken by the top management (Mishra & Suar, 2010) which is less of tailor-made initiatives attributed to community needs. In a study of CSR in oil company the 'top-down' non-participatory approaches to CSR extend the access to basic capabilities for some privileged socio-economic groups, while 'bottom-up' participatory approaches positively impact collective capabilities of the whole community (Andrews, 2013; Lompo & Francois, 2013) and has the potential to facilitate the development of social capital in host communities and this approach has more positive impact on host community development (Idemudia, 2015). This is connoted as 'social sustainability' by Trebeck (2011) which is the



capacity of communities to determine, or at least influence decisions regarding any trade-offs that may affect them—for example, between economic development and environmental conservation or between meeting the needs of current generations and the capacity of future generations to meet their needs. Here it may be argued that the rural community people are not educated and aware of the consequences of the industrial development and may get swayed by the short-term benefits and hence the onus lies on the corporates to see from a long-term perspective. And the state proves itself a poor mediator between company behaviour and the desires of local communities (Trebeck, 2008). It seems that the corporate are managing the businesses with may be local authorities or such other sanctioning authorities and the CSR/HR department are left with taking care or compensating for the after effects of the operations. Here there is a need of integrated approach between all these stakeholders for long-term sustainability. The context of implementation of CSR practices is lax failing to secure the integration of these practices in firms' everyday activities (Iatridis, 2011).

The fifth area of this study pertains to the thematic areas of CSR activities. The issues addressed as CSR initiatives may vary depending upon the nature of their industry and restricted to the area where the firm was located (Bansal & Rai, 2014). Different social issues are of varying concerns to business depending on the industries (Kunpatarawong & Ros, 2013). The public sector organizations have to compulsorily carry out CSR as per the guidelines given by the State whereas for private sector it may be voluntary and for the SMEs and medium enterprises the focus area may be more on 'internal CSR' connoted as lowest level CSR (Cornelius, Todres, Janjuha-Jivraj, Woods, & Wallace, 2008) which amounts to mostly labour standards. The second level CSR is done for the neighbouring community which is getting affected by the organizations operation and the highest level of CSR is done with a broader scope encompassing the general public i.e. society at large which make different choices in the CSR activities. This study had investigated into the second level CSR particularly. A study of CSR statements given by head of the companies listed in FTSE and BSE S&P 100 index from the period between 2007 and 2012, the result of which implies that managers of large firms in India often perceive shareholder interests as opposed to non-shareholder interests, and that prioritizing the former implies ignoring the latter. It highlights the classic shareholder versus non-shareholder dilemma among managers particularly in relation to community and environment

stakeholders, the prime beneficiaries of apro-CSR legislation (Jain, Aguilera, & Jamali, 2017).

The community stakeholder accord special attention may be because of earlier experiences in the past of Enron, Shell Oil Company, Singur's Nano car project of Tata, wherein the community had stood against irresponsible behaviour or intentions of the corporates. The engineering firms do create environmental damage and hence organizations are moreover working with the community stakeholder as CSR may act as one mode of compensating to those getting affected. The industrial firms have better performance in sharing social responsibilities than service firms as the latter relatively exert less negative environmental impact than the former (Gao, 2011). Hence, these engineering organizations are seen assuming CSR as a business case and not as a discretionary effort.

Though corporates are investing highly for community under CSR but the results in respect of the benefit of CSR in getting a robust 'social license to operate' in the community got a mix response of the corporate for agreement as well as disagreement, may be the corporates are not disclosing that CSR is done to manage the business-community relations. In contrast to this the earlier evidences pointed out that the corporates invest in CSR initiatives where community-business relations can jeopardize the production/operations (Lompo & Francois, 2013). The firms allocation for CSR is positively related with mutually-benefitting CSR wherein both firm and society benefits (Kunpatarawong & Ros, 2013). This study has established that institutional pressure is not significantly correlated with either firm-benefit CSR or mutually-benefitting CSR but found positive associations between CSR attitude of managers and both types of CSR (Kunpatarawong & Ros, 2013).

The results of this study yield support to earlier findings of KPMG 2008 survey, India outlook Survey 2016-17 wherein the most preferred areas addressed by these organizations are 'education' and 'health'. The third area identified by the organizations is 'skill development', might be because of the Indian government's Skill development initiative and the majority of these organizations have expressed their consent to have a concerted efforts towards this area. To gauge the scope of CSR focus area which is categorized into neighbouring community and other than neighbouring community in respect of age of the organization as an independent variable a t-test statistical analysis is done. The results have proved that the older organizations are demonstrating highest level of CSR in the area of education and

have gone beyond the local/neighbouring area of the organization and extended it to other areas. However, no significant difference is found between the older and younger organizations pertaining to location of CSR initiatives in the remaining CSR focus areas under this study. CSR initiatives create corporate value only if they conform to the pro-social attitudes of local residents (Attig & Brockman, 2017). The engineering organizations have more harmful effects and have less visibility in general consumers than any service organizations and may be it is compensated by engaging in CSR initiatives in local areas where the organizations are operating and then extending it beyond local as found in this study pertaining to education which was extended to other community.

The sixth point, this study offered is a different perspective by investigating the employee volunteering in CSR initiatives. The earlier studies stress the key roles of employees as ambassadors for and enactors of corporate social responsibility (Roza, 2016; Collier & Estaban, 2007). Employees represent a powerful channel through which to convey positive messages about the company (Dawkins & Lewis, 2003). However, the ability of organizations to benefit from these outcomes, however, depends on their individual employees and their intentions to participate (Collier & Estaban, 2007) in CSR. It was found that identification with organization CSR and creating its impact on customers by frontline officers depends on self-interest of the employees towards affairs of CSR (Korchun, Bhattacharya, & Swain, 2014). Employee volunteering for community development is taken as one of the variable to assess the community level CSR initiatives (Krishnan, 2012). The UN in partnerships with private sector through United Nations Volunteers (UNV) has promoted volunteerism for development initiatives and many businesses are becoming interested in supporting development through volunteer initiatives rooted in a sense of global solidarity (Murphy & Shah, 2004).

The organizational benefits out of employee volunteering could be employee commitment, employee engagement, employee retention or less employee turnover, attracting new employees, improve team building, public/customer loyalty, develops leadership skills in employees, positive attitude towards work, improve business-community relations, helps in image building of organizations as employee acts as brand ambassadors, (Vlachos, Panagapoulos, Bachrach, & Morgeson, 2017; Roza, 2016; Leevanthal, Roza, & Meijis, 2015; Cycyota, Ferrante, & Schroeder, 2016; Volunteer Ireland, 2014; Gupta, 2012; Walker & Dharmalingam, 2011), increases

employee satisfaction and productivity, and also improves employee skills (Mukherjee, Economic Times, July, 2010) and helps to widen scope of CSR.

CSR communications should start with employees acting as goodwill ambassadors to enhance firm reputation (Vlachos et.al, 2017) with long-term employee engagement and achieve additional positive outcomes (Leeventhal, et.al, 2015). McNarma (2017) in cross countries study revealed that there is positive relationship between organizations CSR activities and employee affective commitment, employee engagement and especially to externally focused CSR and similar significant impact results are found in Indian organizations (Buddha, 2016). Gupta (2012), found the organizations believe that employee volunteering aids in improving business-community relations and image building of organization.

The present study found that about more than half of the organizations are practicing employee volunteering indicating growing awareness amongst organizations about CSR, which is being created through internal communication in employees enduring benefits at various level, say at individual level to the employees, at organizational level and at institutional level. This practice will imbibe a culture of ethical behaviour in employees and facilitate culture building of ethical behaviour at all levels in the organizations. The present study shows evidence of employee volunteering in organizations community initiatives at implementation stage, which helps to widen the scope of CSR and they are not coerced to participate as it is voluntary in nature. As against the earlier findings that most of private sector employees are compelled to participate in the CSR activities by their management and majority of them do it because of external forces (Manjula R, 2015).

The form of employee contribution observed no difference between monetary and non-monetary terms as the contribution by donating a part of salary by the employees or devoting man-hours both stood substantially high. This study reveals that employee volunteering are advantageous for the organization in terms of employee commitment, employee engagement, team building, development of leadership skills, develops positive attitude towards their work which ultimately leads to employee's satisfaction at work place and though not accepted openly it may help to retain the employees. Baric (2017), identified that CSR operations positively affect the company's reputation, employee motivation, consumer loyalty, protection from bad managerial decisions and long-term profitability.

The seventh aspect of this study refers to the CSR reporting for which the motivation could be the perceived legitimacy towards shareholders and to manage strong stakeholders by being transparent and accountable to the stakeholders. In this study the EMAS and OHSAS featured preferred reporting format which refers the aspects of environment management and employees safety & health, and similar results were obtained in KPMG survey (2011). The most widely used GRI which was done by near to quarter (23.7%) of the total organizations in the present study and this results closely match the earlier studies (28%) found in KPMG survey (2011); 24% by Birth, Illia et.al (2008); 25% in IIMU and Economic Times Report (2016) indicating that systems related to management of organization were top priority as compared to social reporting. This lends support to the notion that such disclosures are considered necessary in demonstrating compliance and thus contributing to the organizational legitimacy (Adams, 2011) than the social reporting.

Though not much distinction was found between the various domain areas viz., community, environment, health and safety, management systems and employees as the domain area as per the preference in descending order for reporting. It is seen that there is difference what is being perceived by the respondents of the select organizations as the reporting format and in what area of CSR is being reported as per the reporting formats. The reporting format pertaining to management system i.e., EMAS is more focused, whereas community is the most preferred domain areas of reporting which further explains the limited attention of the organizations in terms of social aspect of corporate disclosures. On the contrary the results of earlier studies show corporate disclosures being highest in community (Kasnal & Singh, 2012) and greater focus on the social aspect of corporate social responsibility particularly the employee and community aspect which has a positive effect on the financial performance of an organization. The CSR reporting potentially has a competitive advantage in the highly knowledge intensive high technology industry which in the long-term can lead to an increased overall corporate performance (Lawal, May, & Stahl, 2017). In case of Australian companies besides financial reporting the social reporting is acknowledged as complementary system of all organizational functions with employees as important stakeholder and the local communities around the organization's activities were considered influential stakeholders (Adams, 2011) whereas in US it amounts to less regulation and more incentive from business opportunity point of view (Jamali & Nevelli, 2011). The larger companies are likely

to have corporate disclosures as they have sufficient fund for CSR and they do conduct CSR so that they can disclose it to public for their public welfare initiatives (Lawal et.al, 2017). The latest KPMG 2017 report revealed that around three quarter of quarters of the 4,900 companies studied in this survey issue Corporate Responsibility reports.

Strategic CSR is done only when the CSR activity is with the salient stakeholders (Bhattacharyya, 2008), and it is observed that hereafter the organizations need to disparagingly design the CSR activity not limited by the prerogative of the management of the organizations as shown in the results of this study. In Indian context, though the guidelines have been already provided under schedule VII of the Companies Act, 2013, a careful integration and re-engineering of the CSR approach must be taken to make it viable as well as sustainable. If the CSR activity with a salient stakeholder goes wrong then the salient stakeholder might harm or cause damage to the firm (Bhattacharyya, 2008). Business-society relationships can be fruitful if the businesses take the responsibility of community development since the former is more dependent on the latter for its resources.

The last but an important issue dealt in this study is the outcome of community initiatives under CSR – a study of women beneficiaries. A significant finding of this study is related to the type of occupation taken up by the beneficiaries after CSR training and the resultant outcome in terms of level of empowerment amongst them. The findings hint that livelihood training under CSR has resulted in the high level of empowerment for women in the lower rung of the society and those who are occupied in low paid jobs like gardening and preparing food than in liquid soap making or tailoring. The results of this study revealed that there is medium increase in financial status of the women due to the CSR training through livelihood programmes as against the earlier studies which revealed that economic empowerment is high due to economic independence or participation (Augustine & Michael, 2015; Bushra & Wajiha, 2014). However, it can be thus be concluded that though the income activities have not contributed to high increase in financial status but it had served the purpose of empowerment of women. During the interviews most of the women mentioned that their income helped them to manage pity spending for household needs and for which they need not ask to their husband or others at home which depicted their satisfaction.

The second aspect which contributed to the available literature is the role of CSR training vice-versa the role of SHGs as a determinant of women empowerment.

The earlier evidences found that the participation of women in Self Help Groups (SHGs) made a significant impact on their empowerment (Brody, et al., 2016; Evans & Nambiar, 2013; Mao & Skagerlind, 2011; Sudan, 2007) both in social and economic aspects (Kabeer, Mahmud, & Tasneem, 2011) and not merely to get just credit, it is an empowerment process (Lakshmi R & Vadivalagan G, 2012). The joining of a group say SHGs or NGOs is connoted as 'collective action' (Assaad, Nazier, & Ramadan, 2014; Evans & Nambiar, 2013) and there are excellent examples of social movements and collective action empowering women, especially in South Asia—e.g., the anti-liquor movement, SEWA in India.

As mentioned above the literature review shows that SHGs was a vital determinant in the process of women empowerment. However, findings of this study do not confirm this and the null hypothesis is rejected which stated that there is no significant difference in the level of empowerment of women irrespective of whether they are members of SHGs or not members of SHGs. Hence one can say that CSR training might have been instrumental in creating positive impact on women beneficiaries as there is high level of empowerment found in both the groups i.e., a) members of SHGs and b) not members of SHGs. This can be substantiated by Carinne Brody (2016) meta-analysis which indicated that a higher level of group-based support in the form of training might contribute more to women's economic empowerment than the microfinance services of self-help groups.

There is evidence of benefits of CSR not reaching the targeted group as in case of in a study of CSR in oil company the 'top-down' non-participatory approaches to CSR extend the access to basic capabilities for some privileged socio-economic groups, while 'bottom-up' participatory approaches positively impact collective capabilities of the whole community (Lompo & Francois, 2013). A closer look at the data of JSW Steel Works obtained in phase I shows that the decision of CSR initiatives involve maximum stakeholders and modes, like there is involvement of top management, need assessment survey is done, organization involves community leaders and community leaders themselves take initiatives in deciding the CSR initiatives for the community people. There is a separate appropriately staffed CSR department catering to all the community initiatives. The positive outcome in respect of empowerment of women beneficiaries of this phase II supports the data gathered in phase I that the 'bottom up approach' towards CSR has resulted into benefits reaching the intended targeted group. For that matter the organizations must involve maximum

stakeholders in this CSR drive irrespective of whether it is internal or external stakeholder.

This thesis emphasizes the importance of social work practice by the industry in the form of CSR. The present study advocates that CSR will become more professional in coming years. Social work professionals would be more in demand to carry out CSR activities. The latest amendment in The Companies Act, 2013 makes it mandatory for companies falling in the criteria of – i) having 5% profit ii) having net worth of Rs.500crores and iii) having Rs.1000crores turnover to spend 2% of the profit (Profit After Tax) on CSR activities. This would invite more companies in the purview of this mandatory compliance and social work practice will gain significance importance. The CSR efforts are in the area of community development, education, public health which is the domain area of social work. Social workers can help in organization's CSR activities with the community organization skills in networking, need assessment survey, developing programs as per needs of the community and so on.

This thesis will contribute to the literature in respect of

- Industry-specific study from a developing country perspective.
- Empirical study giving a holistic view of CSR initiatives
- contributes to the CSR models adopted by Indian organizations which were predominantly influenced by ethical model and is seen gearing up with the stakeholder model
- a special feature of this study is the phenomenon of employee volunteering in CSR which has benefits to employees and organizations
- provides an insight into the outcome results of CSR initiatives by an organization



## **CHAPTER - 8**

### **CONCLUSION**

#### **8.1 Concluding comments**

The results of the study make it crystal clear that in engineering organizations there is a paradigm shift from the ethical model to the stakeholder CSR model wherein focus is on community as a salient stakeholder since the CSR budget allocation is substantially high on community as compared to other stakeholders and especially in neighbouring community, may be to minimize the harmful effects it is creating by its operations. This confirms that the salience of stakeholder group enhances the corporate social responsibility strategy. It gives an insight that unlike customers as a salient stakeholder in case of banking industry, for engineering industry the salient stakeholder is the community and hence the CSR strategy needs to be tailor-made as per the type of industry for its effectiveness and not as per self-interest of the owner or the top management. The industries can be proactive in CSR approach to the extent that before setting up an industry the CSR activities should be initiated so that it becomes palatable for the community. It can be thus concluded that the CSR facilitates the firm- benefits as it helps them to manage salient stakeholder.

The pragmatic CSR approach seems to be leading/getting shaped in Engineering organizations as they tend to adopt professional mechanism to the whole affairs of CSR be it CSR policy, stakeholder CSR approach, setting up institutional framework within the organization and involvement of employee in CSR, but found lagging in bottom up approach in decision making of CSR or community initiatives and the other grey area is corporate disclosures which needs to be geared up. The case of impact on targeted group is an impetus for other organizations to follow such CSR intervention which can be scaled up with collective efforts.

The organizations are progressively trying to build up an approach by drawing out common aspects to create uniformity leading to greater impact which can be measured and help in scaling up the program of intervention.

## 8.2 Recommendations

1. In the light of recent amendment in The Companies Act, 2013 it is mandatory for the companies to shell out for CSR. It is seen that if the companies are incurring losses for three years consecutively then it may not conduct CSR activities. This means that some long-term activities initiated by the companies may get affected and question of sustainability may arise as the targeted group/activity will not be attended. Hence it is recommended that industries must pull in together for CSR initiatives; either through a cluster approach or by forming a CSR hub as it is done for public sector undertakings of oil companies under Department of Public enterprises. An industry specific approach will help to handle common environmental issues and other CSR dimensions so that CSR potentiality can be improved.
2. The need is for an integrated approach that leads towards a CSR hub with a major involvement of the private sector. This should be further taken to industry specific CSR initiatives like education, health, skill development and other activities. The engineering industries can focus on skill development and align with Government of India's skill development programme adopting Public-Private-Partnership model.
3. CSR initiatives should not be donor-driven, rather it should be need-based. The integrated approach will avoid duplication and enhance overall development. The 'bottom-up' approach in respect of CSR decisions would be more effective and the organizations must seek community involvement while deciding CSR activities.
4. The CSR as discussed in the process form entails that, a systematic procedure needs to be adopted and hence a separate functional department with adequate staff and expertise in community development like social workers will necessitate effective implementation.
5. Employee volunteering can act as a business tool which ascertains several benefits not only to the organizations, but also to the employees and to the communities as well.
6. The organizations need to have a holistic approach encompassing as many stakeholders as possible and have proper monitoring and impact evaluation of various initiatives under CSR.

7. There are number of studies supporting women empowerment through SHGs. The study encourages women to find more self-reliance. They should be pushed to become members of SHGs while being trained in skills that help them earn livelihood. These steps can be a future investment for the economy with a profit yielding outcome in the long term. Another alternative could be to convert this self-employment to paid employment, for example the skills of tailoring could be utilized into garment industry and the uniform of employees could be stitched in this industry.

### **8.3 Limitations of the study**

1. As the sample was small for engineering organizations in phase I, it has limitation of generalization of the findings.
2. The Companies Act, 2013 has made CSR mandatory for the organizations which may tend to bias the opinion of respondents to give responses which are having legal implications.
3. The study uses interview method to collect data which has got limitations of reaching large sample.
4. Limited in triangulation research methods, this study was worked upon in two time consuming phases.

### **8.4 Areas of future research**

1. There is a scope for doing similar research on CSR in other industries as here the focus was on the Engineering Industries.
2. The future research could be done on internal CSR verses external CSR as this will bring out the fact that how far they have internalized CSR so that they can claim to have total commitment towards CSR.
3. This study focused on social initiatives by the organizations and there is scope of including environmental initiatives which is industry specific to meet the Triple Bottom Line standards.

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## **APPENDICES**

### **Appendix I**

#### **Consent letter**

Dear \_\_\_\_\_,

I invite you to participate in a research study titled “Community initiatives under Corporate Social Responsibility (CSR) by Engineering Industries in Mumbai with specific reference to women beneficiaries”. I am doing PhD from Department of social work, SNDT Women’s University under the guidance of Dr. Vandana Chakrabarti, Pro-Vice Chancellor of the university.

The purpose of the study in phase-I is to have understanding of CSR by engineering industries and in what way it is contributing to the community. In phase-II it will deal with women beneficiaries under CSR. The outcome of study will be helpful for engineering industries to make a concerted effort to create an impact on society.

As with any professional social science research of this type, only general findings will be reported. Individual anonymity is completely guaranteed. No other than researcher will ever see any of your individual responses. This instrument is for phase - I. The survey should take only 45 minutes to complete.

If you have any questions, please don’t hesitate to contact me or my thesis guide at the numbers below.

I thank you immensely for your time and cooperation in this research project.

Sincerely,

Researcher:

Mrs. Asha D Kori

Phone- 9820284663

ashayash@yahoo.co.in

Guide:

Dr. Vandana Chakrabarti,

Phone - 022 -22033313,

pvc@sndt.ac.in

dr.vandana@yahoo.com

Name of the respondent: \_\_\_\_\_

Designation: \_\_\_\_\_

Department of the organization: \_\_\_\_\_

Years of experience : \_\_\_\_\_

Telephone number : \_\_\_\_\_

Mobile no. : \_\_\_\_\_

E-mail : \_\_\_\_\_

Name of the interviewer : \_\_\_\_\_

Signature of the interviewer: \_\_\_\_\_

## Appendix II

### Interview schedule of Phase I

1. Name of the organisation :  
\_\_\_\_\_
  
2. Address of the organisation : \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
3. NIC Code of the organisation: \_\_\_\_\_
  
4. Year of establishment : \_\_\_\_\_
  
5. Annual turnover of the organisation : \_\_\_\_\_
  
6. Total Number of employees in the organisation: \_\_\_\_\_
  
7. Sex- Total Male - \_\_\_\_\_ Total Female - \_\_\_\_\_
  
8. Does your organisation have a publicly displayed CSR policy?  
(Please tick mark in the box)  
a) Yes                       b) No

9. Where is the CSR policy displayed?

- a) In annual report
- b) On website
- c) Separately published policy made available for public view
- d) Others, please specify\_\_\_\_\_

10. In which year the CSR policy was formulated? \_\_\_\_\_

11. In which year your organisation has started CSR activities? \_\_\_\_\_

12. Does your organisation have a separate CSR department?

- a) Yes
- b) No

13. If yes, what the year of establishment? \_\_\_\_\_

14. How many people are there in CSR department? \_\_\_\_\_

15. If the organisation has trust or foundation, in which year was it started?

\_\_\_\_\_

16. In your view, while carrying out CSR, which of the following aspects are important? (5=very high, 4=high, 3=average, 2=low, 1=very low)

Sr.No.	Reasons for carrying out CSR	Level of importance				
		Very high	High	Average	Low	Very low
1.	The organisation believes that the purpose of business is business and gives priority to profits					
2.	CSR is not a responsibility of industry.					
3.	The organisation works simultaneously for all its stakeholders					
4.	Charitable organizations should					



	carry out philanthropic work					
5.	CSR is majorly the State responsibility					
6.	Business entity is a trust held in the interest of society(Gandhiji's trusteeship Model)					
7.	The organisation should follow the legitimate requirements in respect of CSR					
8.	The organisation needs to give back to the society.					
9.	Industry conducts CSR in the larger interest of society					
10.	CSR forms an integrated part of sustainable business strategy(i.e., the organisation carries out CSR in the area related to their core business)					
11.	CSR is carried out to get tax benefits under legislation					
12.	It believes that carrying out CSR is their moral/ethical responsibility					
13.	The organisation has got responsibility towards its shareholders alone					
14.	The organisation has got responsibility towards its all stakeholders					
15.	Carrying out responsibilities towards workers as per various legislation amounts to CSR					
16.	The organisation prefers that all the links in supply chain would adhere					

	to CSR policy					
17.	The industry should fulfil its economic, legal, social and environmental responsibility through CSR					

17. Which of the following benefits does the organisation derive by conducting CSR? (5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree)

Sr.No.	Benefits for the organization	Degree of agreement				
		Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
1.	Tax benefits under legislation					
2.	Gaining visibility in the market(social marketing)					
3.	Attaining competitive edge					
4.	Withholding the public pressure					
5.	Achieving corporate image					
6.	Securing corporate credibility					
7.	Guaranteed return on investment					
8.	Market access at international level					
9.	A robust “social license” to operate in the community					
10.	Safeguarding smooth					

	liaison with govt.					
11.	Improving risk management(social, environ-mental, legal, economic and other risks					
12.	Opportunity to align with ethical business partner					
13.	Enhancing shareholder value					

18. Does your organization budget for CSR activities on yearly basis?(to be shifted towards the

a) Yes  b) No

19. Please specify the percent of average net profits spent on CSR- (to be shifted towards the

a) less than 0.2%  b) 0.2% - 0.5%  c) 0.5% - 1%  d) 1% - 1.5%

e) 1.5% - 2%  f) 2% and above

20. Does your organisation have monitoring mechanism to ensure that allocation of fund for CSR is *spent* for intended purpose only? (Please tick mark in the box)

a) Yes  b) No

21. Indicate the importance the organisation attaches to each of the following stakeholders in respect of the budget.

Sr.No.	Stakeholders	Level of importance				
		Very high	High	Average	Low	Not at all
1.	Shareholders					
2.	Customers					
3.	Suppliers					
4.	Employees					
5.	Investors					
6.	Community					
7.	Government					
8.	Others(please mention it)					

**Note: The following questions need to be answered by those respondents whose companies are carrying out CSR activities for the community.**

22. How do you rate the investment of the organisation in community initiatives in the past three years in the following areas? (5=very high, 4=high, 3 =average, 2=low, 1=very low)

Sr.No.	Areas of investment	Very high	High	Average	Low	Not at all
1.	Education					
2.	Health					
3.	Infrastructural support/services to local communities'					
4.	Youth development					
5.	Skill development					

6.	Providing employment to local people					
7.	Local heritage					
8.	Underprivileged					
9.	Poverty alleviation					
10.	Affirmative action					
11.	Conservation					
12.	Sports					
13.	Culture					
14.	Women					
15.	Use of renewable resources					
16.	Other (please specify)					

23. In which of the following way your organisation is executing the community initiatives?

Sr. No.	Area of CSR activity	Community		Mode of Execution									Remarks (10)
		Neighboring community	Other than neighboring community	Working through organisation's own HR/ CSR dept. (1)	Working through Trust/Foundation (2)	Activities contracted to NGOs (3)	Partnering with Govt. (PPP) (4)	Advisor /consultant (5)	Giving donations (6)	Partnering with other companies or institutions (7)	Partnering with local authorities in the community (8)	Any other pl. specify (9)	
1.	Education												
2.	Health												
3.	Infrastructural support/services to local communities'												
4.	Youth development												
5.	Skill development												
6.	Providing employment to local people												
7.	Local heritage												
8.	Underprivileged												
9.	Poverty												

	alleviation												
10.	Affirmative action												
11.	Conservation												
12.	Sports												
13.	Culture												
14.	Women												
15.	Use of renewable resources												
16.	Other (please specify)												

24. Do you publicly record the total amount of the organisation's community investment in terms of a percent of average net profits? (Please  $\checkmark$  tick mark in the box)

a) Yes       b) No       c) Don't Know

25. Does your organisation spend more for donations (philanthropic CSR activity) than on conducting CSR activities by itself?

a) Yes       b) No

26. If yes, then by what percentage \_\_\_\_\_

27. In which document the record of Community initiatives carried out under CSR is published?

\_\_\_\_\_

\_\_\_\_\_

28. Please state the average number of women benefitted under CSR program carried out by the organisation in the past three years?

\_\_\_\_\_

29. What type of activities are carried out in your organization for women under CSR in the past three years?

Sr.No.	Area of CSR activity	Yes	No
1.	Education		
2.	Health		
3.	Skill development		
4.	Providing employment to local people		
5.	Underprivileged		
6.	Disability/Affirmative action		
7.	Other (please specify)		



30. What kind of challenges does the organisation face in carrying out community initiatives? (5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree)

Sr.No.	Obstacles/Challenges	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Remarks
1.	Lack of awareness about what constitute CSR						
2.	Lack of clear statutory CSR guidelines						
3.	Lack of organizational commitment on CSR issues						
4.	Lack of professionalism to carry out CSR activities						
5.	Lack of community participation in CSR activities						
6.	Lack of employee support for CSR						
7.	Non-availability of well-organized non-governmental organizations						
8.	Lack of transparency in case of CSR implementing agencies in terms of audit issues & utilization of funds						
9.	Lack of communication						

	amongst implementing agencies						
10.	Lack of link between CSR activities and organizational core operations						
11.	CSR initiatives are more donor-driven than local in approach						
12.	Lack of finance to carry out CSR						

31. Does the organisation carry out the evaluation of community initiatives under CSR activities?

- a) Yes                       b) No

32. If yes, in what way the organisation carries out evaluation of community initiatives under CSR activities?

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33. How does the organisation decide which community initiative will be taken up under CSR? (Please  $\surd$  tick mark in the box)

- a) The top management decides the CSR initiatives for the community
- b) The CSR implementing agency suggests the initiative
- c) Organisation conducts a need assessment survey
- d) Organisation in consultation with community leaders
- e) The community leaders decide the community initiatives
- f) The employees of the organization

34. When has the organisation introduced employee volunteering under CSR?

(Note: If not applicable go to Q.No.48)

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35. Who decides the program in which the employee volunteers?

- a) Organisation
- b) Employee
- c) Employee in consultation with the organisation
- d) Organisation in consultation with the employee

36. In what manner does the employee volunteering (under CSR) take place?

- a) Employees work on organisation's community initiatives
- b) Employees participate in ongoing community initiatives by other agency
- c) Employees volunteer as per their self-interest

37. Does the organisation raise awareness of the employees about CSR issues through any of the following?

- a) Training and awareness programs
- b) Internal communications (e.g. bulletin boards, intranet, blog etc.)
- c) Management briefings
- d) Through meetings

Other (please include below): \_\_\_\_\_

38. To what extent the employees are involved in community initiatives under CSR?

(5=very high, 4=high, 3=average, 2=low, 1=very low)

Sr. no.	Employee involvement	Very high	High	Average	Low	Very low
1.	In planning of Community initiatives					
2.	In doing need assessment survey for deciding area of community initiatives					
3.	While carrying out community initiatives					
4.	In monitoring of community initiatives					
5.	In evaluation of community Initiatives					

39. In what way the employees contribute to CSR initiatives (Please tick mark in the box)

- a) Man-hours voluntarily
- b) Man-hours as prescribed by the organisation but voluntarily
- c) Donating part of salary as per individual's wish
- d) Donating part of salary fixed by the organisation (e.g. natural calamity)
- e) Donating items like clothes, toys, books etc.
- f) Any other, please specify \_\_\_\_\_

40. If man-hours, then how many hours in a year?

- a) Occasionally - \_\_\_\_\_Hours
- b) Fixed hours - \_\_\_\_\_Hours

41. Does employee volunteering happen in groups or as individuals?

- a) Groups
- b) Individuals

42. How much is the employee volunteering in the following community initiatives?

Sr.No	Area of community initiatives	Employee volunteering				
		Very high	High	Average	Low	Not at all
1.	Education					
2.	Health					
3.	Infrastructural support/services to local communities'					
4.	Youth development					
5.	Skill development					
6.	Providing employment to local people					
7.	Local heritage					
8.	Underprivileged					
9.	Poverty alleviation					
10.	Disability/Affirmative action					
11.	Conservation					
12.	Sports					
13.	Culture					
14.	Women					
15.	Use of renewable resources					
16.	Other (please specify)					

43. Do you agree that the involvement of employees in CSR activities create positive impact on the following aspects? (5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree)

Sr.No.	Impact of employee involvement	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
1.	Employee commitment					
2.	Employee engagement					
3.	Retention of employee					
4.	Attracting new employees					
5.	Improve team building					
6.	Public/customer loyalty					
7.	Develops leadership skills in employees					
8.	Positive attitude towards their work					
9.	Improves Business-community relations					
10.	Image building of the organisation as employees act as brand ambassador					
11.	Widens scope of CSR					

44. State the number of employees involved in CSR as a part of total employees in the companies since last three years.

Year	No. of employees volunteered CSR
2013-14	
2012-13	
2011-12	

45. Do spouses or family members volunteer for CSR programs?  
 a) Yes                       b) No
46. Do Retired employees volunteer for CSR programs?  
 a) Yes                       b) No
47. What is the extent of such volunteering?  
 a) To large extent    b) To some extent    c) To low extent                      d) Not at all
48. Does the organisation publicly report on CSR issues ?  
 a) Yes                       b) No
49. In which year the organisation has started CSR reporting? \_\_\_\_\_
50. In which of the following document reporting of CSR is done?  
 a) Organisation annual report                        
 b) Sustainability Report                        
 c) Corporate Citizenship Report                        
 d) Global Reporting Initiative                        
 e) Triple Bottom Line Report                        
 f) Stakeholder Engagement Report                        
 g) Organisation reports on its website                        
 h) Any other similar type of reporting, please  
 specify\_\_\_\_\_
51. If the organisation does not currently report on CSR issues, are there any plans  
 to issue a report in the next 12 months?  
 a) Yes                       b) No                       c) Don't know
52. Which Reporting standard does the organisation follows?  
 a) GRI                        
 b) SA8000                        
 c) AA1000

- d) ISO26000
- e) EMAS
- f) OSHAS 18001
- g) Any other, please specify \_\_\_\_\_

53. Which are the CSR domains in which reporting is being done?

- a) Management systems
- b) Environment
- c) Employees
- d) Supply chain
- e) health & safety
- f) Community
- g) Any other, please specify \_\_\_\_\_

54. Why is CSR reporting necessary? (5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree)

Sr.N o.	Reasons for reporting	Degree of agreement				
		Strongly Agree	Agree	Neutral	Disa gree	Strongly Disagree
1.	To measure the work done under CSR					
2.	To bring about transparency in their work done under CSR					
3.	To bring about the improvement in the work done under CSR					
4.	To give an insight to all the stakeholders about CSR performance					
5.	It is necessary if you compete in international market					
6.	To attract customers					



7.	CSR reporting is more of impression management exercise					
8.	To showcase the government the active role played by the private companies					
9.	To enhance corporate credibility and reputation					

55. Do you agree that engineering organizations should work together for CSR initiatives?

a) Strongly Agree  b) Agree  c) Neutral  d) Disagree  e) Strongly Disagree

56. If yes, state the areas the engineering industry should have concerted efforts under CSR on priority basis? ( 1 being highest priority)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

\*\*\*\*\*

**Appendix III**  
**Interview Schedule of Phase II**

- 1. Name of the respondent:**
- 2. Year of participation in the livelihood training program under CSR:**
- 3. No. of days of training program and type of training received:**
- 4. Year of joining self-help-group**
  
- 5. Age (in years)**
  - a) Below 25
  - b) 25-34
  - c) 35-44
  - d) 45 & above
  
- 6. Religion**
  - a) Muslim
  - b) Christian
  - c) Hindu
  - d) Buddhist
  - e) Others
  
- 7. Community**
  - a) General
  - b) BC
  - c) OBC
  - d) SC
  - e) ST
  - f) Others
  
- 8. Education**
  - a) Illiterate
  - b) 1st-5<sup>th</sup> Standard
  - c) 6-10<sup>th</sup> Standard
  - d) Up to 12<sup>th</sup> Standard
  - e) Graduate
  - f) Post Graduate and above
  
- 9. Marital status**
  - a) Unmarried
  - b) Married
  - c) Widow
  - d) Divorced
  
- 10. Type of family**
  - a) Joint
  - b) Nuclear
  
- 11. Family size**
  - a) Less than 3 members
  - b) 3-5 members
  - c) 6-8 members
  - d) More than 8 members
  
- 12. i. Occupation**
  - i) **Type of Primary occupation**
    - a) Self - employed
    - b) Farming
    - c) Salaried employee
    - d) Others
  - ii) **Occupation additional to primary occupation** – Yes / No

**iii) Type of occupation additional to primary occupation**

Is the employment opportunity a result of livelihood training under CSR programme of the organization? **Yes/ No**

**13. Individual income (in Rupees):**

- i) Less than Rs.2000      ii) Rs.2000-3000      iii)Rs.3000-4000  
iv)Rs.4000 and above

**14. Family income (in Rupees):**

- i)Less than Rs.10000      ii) Rs.10000-15000      iii) Rs.15000-20000  
iv)Rs.20000-25000      v) Rs.25000 and above

**15. Number of earners**

- a) One      b) Two      c) Three      d) Four and above

**16. Monthly savings**

- i) Less than Rs.500      ii) Rs.500-1000      iii) Rs.1000-2000      iv)Rs.2000  
and above      v) No savings

**17. Your income has increased the financial status of your family**

- a) Very high      b) high      c) moderate      d) low      e) not at all

**18. Do you take decision regarding spending your earned income?**

- a) Self      b) husband      c) self & husband      d) Others

**19. Are you able to balance work and life?**

- a) Yes      b) No

**20. Your earned income is utilized for which of the purpose (give ranking)**

- a. Household purpose
- b. Paying debts/ Clearing of old debts
- c. Spending on rituals
- d. Entertainment
- e. Agriculture
- f. Others

\

## 21. Impact of CSR training on women beneficiaries

Sr. No.	Decision making by women beneficiaries	Self – 4	Self & husband- 3		
		Husband – 2	Others - 1		
1.	Decision making regarding how husband's money will be spent	4	3	2	1
2.	Decision making regarding major household purchases	4	3	2	1
3.	Decision making regarding small household purchases	4	3	2	1
4.	Decision making regarding spending own money	4	3	2	1
5.	Decision making regarding spending own savings	4	3	2	1
6.	Decision making for buying gifts in social functions	4	3	2	1
7.	Decision making regarding own health	4	3	2	1
8.	Decision making regarding family planning	4	3	2	1
9.	Decision making related to children (education, health, marriage etc.)?	4	3	2	1
10.	Decision about food to be cooked each day	4	3	2	1
11.	Decision about supporting natal home	4	3	2	1
12.	Decision about visit to their family/relatives	4	3	2	1
13.	Access to market	4	3	2	1
14.	Access to health facility centre	4	3	2	1
15.	Access to outside community	4	3	2	1
16.	Participation in village electoral (voting, election campaign)	4	3	2	1
17.	Participation in village level developmental activities	4	3	2	1
18.	Member of any village local body or	3	3	2	1

	institution ( Bachat gat, women's organization)	
--	--	--

22. Are you able to operate in bank?

- a) Yes      b) No

\*\*\*\*\*

## Appendix IV

### List of organizations

Serial No.	Name of the Organization
1.	CROMPTON GREAVES
2.	VE Commercial Vehicles
3.	VOLTAS LTD.
4.	PORTSCAPE
5.	EMCO
6.	EMERSON
7.	M&M(Automotive division)
8.	SIEMENS LTD
9.	L&T
10.	JSW
11.	VIRAJ PROFILES
12.	GODREJ & BOYCE
13.	M&M(tractor division)
14.	MAHARASHTRA SEAMLESS
15.	MAHINDRA SANYO
16.	PRADEEP METALS
17.	TECHNOVA
18.	POSCO
19.	BHUSHAN STEELS
20.	TATA STEEL
21.	PRATIBHA PIPES & STRUCTURES
22.	MUKUND LTD.
23.	SHRI VAISHNAV
24.	NIRMAL
25.	KILLBURN
26.	HINDALCO
27.	ANCHOR
28.	PRECISION GEARS
29.	IMP
30.	BLUE STAR

# **Aarhat Multidisciplinary International Education Research Journal (AMIERJ) ISSN 2278-5655**

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To

Dr.Vandana

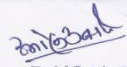
Chakrabarti &

Mrs. Asha D Kori

**Subject: Acceptance of Paper publication on AMIERJ Journal**

Respected Sir,

Your paper title “EMPLOYEE VOLUNTEERING under Corporate Social Responsibility in Indian Private Organizations” is selected for “Aarhat Multidisciplinary International Education Research Journal (AMIERJ) ISSN 2278-5655” OCT – NOV 2017 Issues Vol VI Special Issues I (Published in 10<sup>th</sup> Dec 2017) .I request to you submit copyright form as early as possible without copyright form paper not be considered as a published. For further details you have to see the Journal website.

  
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**Final Synopsis towards the partial fulfilment of the PhD degree**

**On**

**“Community initiatives of Corporate Social Responsibility in engineering industries in Mumbai - a study of women beneficiaries”**

**Submitted by**

**Asha Kori**

**Under the Guidance of:**

**Prof. Vandana Chakrabarti, PhD  
Director, Lifelong Learning and Extension  
SNDT Women’s University, Mumbai**

**Submitted to SNDT University**

**For**

**The Degree of Doctor of Philosophy in Social Work**

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## **SYNOPSIS**

# **COMMUNITY INITIATIVES OF CORPORATE SOCIAL RESPONSIBILITY IN ENGINEERING INDUSTRIES - A STUDY OF WOMEN BENEFICIARIES**

### **1. Introduction**

Corporate Social Responsibility has become one of the key business trends in the past few decades. Though the relation between business and society is of inter-dependence, the latter has always felt motive dominance by the former which called for a move to redefine and revisit this relationship from a holistic perspective. Responsible organizations specifically in this global era have now broadened their sphere of work from attaining economic goals to environmental and social goals as well. The broad rationale for a new set of ethics for corporate decision making, which clearly constructs and upholds an organization's social responsibility, arises from the fact that a business enterprise derives several benefits from society. It must, therefore, give back to the society as well. This clearly establishes the stake of a business organization in the well-being of a society of which it is a part (Khanna & Gupta, 2011).

There are different ways in which the businesses have responded in respect to Corporate Social Responsibility (CSR) which could be broadly categorized as being 'proactive' or being 'reactive'. The voluntarism is related to proactive strategic CSR initiatives that should anticipate the dynamics of stakeholder expectations to capture the changed socio-environmental, political and technological situations and trends (Bhattacharyya, 2008). CSR as a social initiative is more of a proactive approach which helps the companies to build strategies so that the communities grow qualitatively along with businesses in short and long terms (Chaudhri, 2011).

The topic of Corporate Social Responsibility (CSR) has become highly discernible in the present scenario as most of the corporates in the race of attaining the top positions have neglected the path followed for means to end; there is a need to evaluate their responsible behaviour. The corporate scandals all over the world have appealed for a relook into their functioning and integrate their goals towards attaining good not for a few, but for the masses.

In the words of C K Prahalad, “The CSR should hit the ‘Bottom Of the Pyramid’ (BOP).” There is a proliferation of lot of institutions in the name of taking up issues of CSR as an agency for guidance. There has been observed a recent mushrooming of NGOs for assistance in CSR projects. And also different agencies have come up in establishing standards to be followed for CSR. Much is being said and discussed on various forums at national and international level than the actual work done. CSR interventions are often weak in the sense that there is a considerable gap between stated intentions and actual implementation. CSR should not be taken as a philosophy, but as a business need (Agrawal, 2008), a mode of social construction (Sharma, 2011).

After economic liberalization, corporate India has increasingly played a vital role through both, innovative and responsible business practices as well as conscientious CSR initiatives (Business India, 2013). The private sector in India has done pioneering work in CSR (Times Foundation, 2008). Considered as a driving wheel of an economy, it is expected to shoulder responsibility with the estate in erasing all the evils from the society by bridging the gaps between ‘haves’ and ‘have not’s’. Today, rather than poverty, it is the greed of power that is the cause of a maniac rat race and the corporates cannot be left out from taking the onus of failing social morals. Gandhiji has rightly remarked, “The world has enough for people’s need, not for people’s greed”.

In Indian context, it is quite interesting to see a few of our names featured in the top ten millionaires list in the world along with an alarming mention on the world hunger index. India ranked 100<sup>th</sup> out of 119 countries on Global Hunger Index (GHI) 2017 report released by Washington-based International Food Policy Research Institute (IFPRI) well behind North Korea and Bangladesh. These standards at the two extremes need to be brought to equilibrium to minimize the disparities which are very much evident in Indian context. In a world where the richest 5% earn in 48 hours as much as the poorest in a year, the need to reconcile growth with equity is a vital call (Perch, 2012).

There are numerous reasons for organizations to engage in CSR from contextual viewpoint, especially at country level, as it is a more localized issue. Often driven by their owners’ broader interests, Indian businesses have a long tradition of social spending (Cantegreil, Chanana, & Kattumuri, 2013). There is a strong cultural heritage that is to become engaged in CSR (Lee, 2010). CSR is a field in which practice is ahead of theory and research (Reddy, 2004) which is very much true in case of Indian history and is well demonstrated by

Indian companies like TATA & BIRLA though in a philanthropic form. The Indian government is at the forefront and has come out with CSR guidelines to move beyond a philanthropic model to a more expansive view of CSR that envisions the integration of social and environmental issues into business decisions, goals, and operations, and in interactions between corporations and their stakeholders (Afsharipour, 2011). All these aspects have culminated into India becoming first country to come up with a regulatory framework for CSR by introducing provisions under section 135 of The Companies Act, 2013.

This modified regulation has impacted the policy modulation of corporates and the resultant outcome is revisiting the ‘business and society’ relationship having a ‘shared value’ (Porter & Kramer, 2006). This also compelled the organizations to shift the focus of CSR in the following manner –

- i) Moving from philanthropic CSR to formalized strategic CSR
- ii) Involvement of all the stakeholders and building alliances for a sustainable institutional framework for its execution, monitoring and impact assessment
- iii) Making a difference in the life of intended beneficiaries

## **2. Rationale for the study**

CSR is multi-disciplinary and multi-dimensional in approach. With more companies getting covered under the ambit of law due to the latest development in The Companies Act, 2013 this study will not only give an insight for other companies to follow, but would contribute to the CSR discipline from an organizational perspective of CSR in Indian context.

To know, whether the organizations are moving from philanthropic giving to formalized and structured CSR approach, Peter Drucker, 2001 wrote that unrelated CSR activities undertaken by firms could be ineffective and inefficient (Agrawal, 2008).

There is a dearth of industry specific studies being conducted in India. In addition, Moore (2001) provides a number of reasons for focusing on a single industry. These include the uniqueness of internal capabilities and external pressures, the level of public visibility and the diverse stakeholder configurations inherent in an industry (Barker, Ingersoll, & Teal, 2013). The industry specific focus will help in understanding the common issues addressed by the companies which will explore whether the CSR focus emanates from the core of business activities. Many industry associations and international organizations have adopted CSR guidelines and created industry specific CSR activities (Sagebein & Whellams, 2010).

There is a strong rationale that private sector was more involved in CSR activities than the public and government sectors (Khanna & Gupta, 2011) and can provide financial support, technical know-how and have influence on stakeholders (Gao, 2011).

The study provides a step by step approach towards CSR carried out in an organization by empirically testing process developed on the basis of literature review.

Further, the study entails a holistic perspective as it evaluates the impact of CSR on the intended beneficiaries which necessitates the outcomes of CSR as the earlier studies were carried in terms of outputs rather than outcomes.

The lack of consensus often results in duplication of activities by corporate houses in areas of their intervention. This results in a competitive spirit between implementing agencies rather than building collaborative approaches on issues. This factor limits company's abilities to undertake impact assessment of their initiatives from time to time (Berad, 2011). Therefore, this study will also be of significant importance for private companies in engineering sector to observe convergence of various CSR initiatives and bring consensus for its implementation to have effective impact.

The findings of this study will help other industries of private sector in general, and engineering industries in specific. The recommendations here will be helpful for the academicians, practitioners and policy makers.

### **3. Literature Review**

The extant literature review shows that CSR has gained significant importance since the late 20<sup>th</sup> century. There are citations available to track the same across the industry sector studies (Fernando S. J., 2013; Isaksson, 2012; Tilakasiri, 2012; Adams, 2011) as well as industry specific study like pharmaceutical (Khan, 2008); apparel (Gupta, 2012); sports (Forester, 2009); mining and agricultural industries (Mzembe, 2012); cosmetics sector ( Vázquez-Burguete, Pinto, & Carrizo, 2017) so on and so forth. This thesis will contribute to industry specific sector study in the context of a developing country.

For obvious reasons, the consequences of CSR on financial performances has attracted much interest (Reddy, 2004) as well as has helped establish a relation between social performance and financial performance (Makkar & Pahuja, 2013; Tilakasiri, 2012; Kaufmann & Olaru, 2012; Harjoto & Jo, 2011; Rahmawati & Dianita , 2011) so as to get returns in the wake of business benefits, and has at times were not able to establish statistically significant relationship (Vasal, 2009). It is also observed that studies have focused on analysis of CSR reports (Sharma, 2011; Adams, 2011; Tewari, 2010; Hakhu, 2010). Businesses have shown

rigour for their financial performances and were embracing CSR as one of the tools to achieve its goals. But now, CSR decisions need to be subject to same rigour as other business important, prioritized decisions.

## **Evolution of CSR**

Bowen (1953) was a pioneer in delineating the social responsibilities of ‘businessmen,’ stating that Corporate Social Responsibility “refers to the obligations of businessmen to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society.” This was a landmark initiative to define the concept, and earned Bowen the designation of the “Father of Corporate Social Responsibility” (Carroll, 1999).

Milton Friedman (1962) stated the ethical paradigm for business, eloquently and succinctly in *Capitalism and Freedom*: “There is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of its games, which is to say, engages in open and free competition without deception or fraud.”

Archie Carroll (1977) has brought together some of the leading thinkers and writers in the area in a collection of essays entitled *Managing Corporate Social Responsibility*, published in 1977. Keith Davis in his 1975 paper in the Carroll collection, ‘Five Propositions for Social Responsibility’, argued strongly that social responsibility arises from social power (Davis, 1997).

Dr. R Edward Freeman’s (1984), “*Strategic Management: A Stakeholder Approach*” propagated theory of stakeholders in business. This book by Dr Edward, a US-based Professor in Business Administration, changed the way scholars and business practitioners think about business ethics. He introduced sentiments of ‘business first’ while articulating this theory and called upon leaders to serve their stakeholders because it is them who hold the key to the firm’s survival.

In 90’s there was emergence of ‘Triple Bottom Line’ (TBL) coined by Sustainability Limited, an international business consultancy, founded in 1987. At its broadest, the term is used to capture the whole set of values, issues and processes. John Elinkgton, in his *Cannibals with Forks*, “*The Triple Bottom Line of Twentieth Century Business*”, develops the concept of the TBL in terms of economic prosperity, environmental quality and social justice (Reddy, 2004).

## **Corporate Social Responsibility**

To some extent an attempt has been made by Alexander Dahlsrud (2006) in his content analysis of 37 definitions, majorly categorized into five dimensions – economic, social, legal, ethical and philanthropic dimension. CSR is comprehended differently by different people. Some perceive it to be a commitment of a company to manage its various roles in society, as producer, employer, customer and citizen in a responsible manner while for others it is synonymous to Corporate Responsibility (CR) or Corporate Citizenship wherein the organizations act as citizen bearing certain social responsibility or Social Action Programme (SAP). Corporate social responsiveness captured the social phenomenon of CSR focusing on management of social issues and subsequently its measurement being connoted as Corporate Social Performance (CSP). Of late, the term has also been started to link up with Triple Bottom Line (TBL) reporting which essentially measures an enterprise's performance against economic, social and environmental indicators in a sustainable manner (KPMG & ASSOCHAM, 2008). Corporate citizenship, Corporate Social Responsibility and now sustainability and the 'Triple Bottom Line' address a common theme: the relationship between business and society (Jonker & Witte, 2006). And lately, in India it has been termed as Responsible Business prescribed in the guidelines given by Ministry of Corporate Affairs, Government of India in 2012. Thus CSR is understood in myriad ways.

The CSR dimensions being addressed largely depends upon the socio-economic and political context which varies as per the country, industry, type of firm and the philosophy of the organization and so on. CSR can be described as "chameleon concept" as its definition and nature seems to change over time and even within and across countries different sectors have developed distinctive CSR trajectories, often reflecting respective balances of risk and opportunity, or market structure and ownership (Moon & Gond, 2011).

A key issue about CSR is brought forth by Windsor (2006) through a generalization that "Corporate Social Responsibility is, regardless of specific labelling, any concept concerning how managers should handle public policy and social issues." Hopkins (2004) on the other hand from a different viewpoint argues that CSR is "the ethical behaviour of business towards its constituencies or stakeholders". The former definition suggests CSR to be an issue which has to be "handled" just like any corporate activity, whereas the later brings forth the moral aspect. Both definitions are, as one may observe, in a way same, but differ significantly in their perspective on CSR (Bhave, 2009).



The most widely referred definition is by World Business Council for Sustainable Development (WBCSD) in its publication “Making Good Business Sense” by Lord Holmes and Richard Watts, “Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large (Sarkar, 2005).”

Wood (1991) definition of Corporate Social Performance is more comprehensive which integrated both managerial and measurement aspects and is stated below –

“Corporate Social Performance (CSP) as a concept refers to business organization’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programmes, and observable outcomes as they relate to the firm’s societal relationships”.

Principles of social responsibility are framed at the institutional, organizational, and individual levels; processes of social responsiveness are shown to be environmental assessment, stakeholder management, and issues management; and outcomes of CSP are posed as social impacts, programs, and policies. Therefore, to rethink CSP in this manner points to vital research questions that have not yet been addressed.

This study encompasses the above definition of CSR and is investigating into both managerial and measurement aspects that is principles, processes, policies, programmes of CSR in private engineering organizations and outcomes in terms of benefits derived by the beneficiaries under CSR programmes. Carroll in his article on “evolution of concept of CSR”, remarked that Wood’s definitional construct of CSR is broader and not a stand-alone definition and explicitly takes in account the outcomes or performance of the corporates.

### **Models of CSR**

According to “Altered Images: the 2001 State of Corporate Responsibility in India Poll”, a survey conducted by Tata Energy Research Institute (TERI), the evolution of CSR in India has followed a chronological evolution of four thinking approaches (CSR, KPMG Report, 2008):

- 1) Ethical Model (1930-1950s)
- 2) Statist Model (1950-1970s)
- 3) Liberal Model (1970s –1990s)

#### 4) Stakeholder Model (1990s – Present)

The reason for emergence of CSR is country specific as the evolution might have been due to multiple influences like social, economic, political situations between then and now, for example, a study of Central Eastern European Countries referred ‘hybrid CSR’ which is the result of a complex combination of old and new institutions within the context of an interactive process between different models (Koleva, Nathalie, David, Patricia, & Marasova, 2011) and a similar basis of institutional pressures was laid down in the study of Lebanese firms from a developing context found ‘crossvergence’, whereby global convergence and local divergence forces are interacting synergistically resulting in complex hybridized CSR (Jamali & Nevelli, 2011). Eimandi (2001) argued that none of the CSR models are applied in real life in pure form, but rather various combinations of them are put into practice in the host countries, depending on the national culture, the legal environment, the pressure of non-governmental organizations and the global standards.

#### **Institutional framework for execution of CSR**

Issakson (2012), in his study on Swedish companies which is ranked high in CSR performance found that the firms that engage in CSR with an intention to gain from it logically have some implementation or alignment structure for operations of CSR.

A study on trusts and foundation as implementing mechanisms for CSR revealed that out of 300 companies about 143 companies have 153 foundations and 100 of them were constituted post-liberalization (Mukherjee, Poduwal, & Mehta, 2015). An in-depth interview with 32 foundations revealed that foundations are more preferred as they have appropriate infrastructure and established links for funds and there is a growing trend of involving employees in CSR. In a study conducted for companies in Sweden, investigation was done into the operationalization of CSR i.e. how firms structure their CSR activities (making them operative) and found firms that engage in CSR with an intention to gain from it logically have some implementation or alignment structure (Isaksson, 2012).

Most foundations linked to corporations have thus taken upon themselves the task of execution – be it strategic implementation (as in the Azim Premji Foundation) or implementation of programmes (as in Dr Reddy’s Foundation and the Bharti Foundation). The Azim Premji Foundation, which has partnered with government to create effective and scalable models that significantly improve the quality of learning in schools and ensure satisfactory ownership by the community in their management. A recent example is Pankaj Patel, Chairman

of Zydus Healthcare, who contributed INR 10crore (USD 1.86 million) towards setting up a medical college and hospital, in collaboration with the state government and the public, Gujarat Cancer and Research Institute (Cantegrill, et.al., 2013). Sir Ratan Tata Trust, one of India's oldest grants bestowing foundations, is an illustration in point which has engaged with 32 implementation or execution partners since 1995 (Cantegrill, et.al., 2013). There are also some who place their trust in their peers. For instance, Kalpana Morparia, Chief Executive Officer of J P Morgan India, has chosen to outsource her philanthropic initiatives to the Bharti Foundation, giving INR 1.5crore (USD 0.272 million) to set up and operate a school in Haryana (Cantegrill, et.al., 2013).

The Gold Fields Ghana Ltd. in partnership with Opportunities Industrialization Centres International (OICI), Ghana through its own Foundation has executed community development initiatives ( Afrane & Adjei-Poku, 2013).

### **Benefits of CSR**

The business benefits, which can be associated with CSR in the Indian context, are listed below. While some of them demonstrate a direct link with business benefits, some others can only be felt. The following are the benefits of CSR for the companies (CII-PWC, 2013; Makkar & Pahuja, 2013; Agrawal, 2008):

- (a) CSR improves financial performance and reduces operating costs
- (b) Enhances brand image and reputation
- (c) CSR increases customer loyalty and Sales
- (d) CSR increases the ability to attract and retain employees and thus reduction in turnover and associated recruitment and training costs
- (e) Developing organizational capacity-knowledge, skills and attitudes
- (f) Better environment for business
- (g) Improve moral responsibility of employees
- (h) Demonstrate transparency and accountability for good corporates
- (i) Reduces regulatory/activists oversight
- (j) Reduces risk thereby facilitating easier finance or access to capital or attracting investors
- (k) Better risk management tool for ever-expanding spectrum of risk (social, environmental, legal, economic and other risks)
- (l) Better crisis management

- (m) Increased worker commitment
- (n) Good relations with government and communities
- (o) Long-term sustainability for organization and society
- (p) Long-term return on investments
- (q) Increased productivity and quality
- (r) A license to operate
- (s) Differentiating from competitors

### **Areas of community initiatives under CSR**

There are different ways in which corporates conduct CSR activities and Peter Drucker in 2001, has appropriately said that CSR activities need to be efficient and effective to create an impact, more CSR initiatives should be designed and implemented targeting socially-excluded groups (Werner, 2009) and unrelated CSR activities (Porter & Kramer, 2006) would not make any progress in alleviating social situations.

The increased competition in the market place in an increasingly globalized world in the last few decades forced business executives to re-examine the nature, extent and direction of the firms' CSR activities. The discontent with the traditional philanthropic (charity type) CSR led to the development of strategic CSR (Bhattacharyya, 2008).

Corporate Social Responsibility must not be defined by tax planning strategies alone; rather it should be defined within the framework of a corporate philosophy which factors the needs of the community and the regions in which a corporate entity functions (Lee D. Y., 2013). A different reflection pertaining to CSR activities is the corporate assumption that because of the relatively high levels of corporate taxation and more developed welfare states of Europe the funding of education or arts remains a government responsibility (Matten & Moon, 2008).

A study on current practices of CSR in Ireland gave indicative list of the activities which are industry specific (Sweeney, 2009). It argued that strategic decisions for CSR have to be industry specific to make the activity relevant to the firm and the resulting benefits could be for long term (Baxi & Prasad, 2005). It is found that perceptions of importance, drivers and reasons of CSR are also industry specific, and this narrower focus on a single industry would also reduce the volume of (anecdotal) data collected from various industries, and help to identify behavioural patterns better (Khan, 2008).

CSR is a deep and intense engagement with communities in and around the companies' sites of operation (Dhanesh, 2013) based on the felt-need of the local people so that their participation in the programme can be enhanced (Pradhan & Ranjan, 2010), or decided majorly by the founders of the company (Jamali & Mirshak, 2007), for social and economic development of the surrounding community (Mzembe, 2012; Mishra & Suar, 2010).

The ways in which they invest in the community are "Donation of products or services", "Cash Donations", "Employment / Internship of disadvantaged / marginalized", and "Employee volunteering" (Warnakulasooriya., 2010), may be in the form of volunteer hours and money for community efforts, projects in local communities, developing skills of local people and educating and developing young generations (Adams, 2011).

### **Employee volunteering under CSR**

Employee volunteering is referred as non-cashing giving (Joshi, 2007) such as managerial talent provided to non-profit organizations, which is not quantifiable. Some businesses keep an option of regular charitable donations which are deducted 'at source' from their pay (Makkar & Pahuja, 2013).

In a study of Fortune 500 companies, over 90 percent employee run volunteering programs, formally sponsoring and subsidizing employees' efforts to perform community service and outreach activities on company time (Grant, 2012).

The companies also agree that when an acceptable level of internal commitment is reached concerning internal CSR issues then the next step is to engage employees in CSR in the local communities which may include issues on social programs as well as environmental protection and may imply dialogue with politicians as well as local interest groups (Morsinga, Schultz, & Nielsen, 2008). Next a more encompassing CSR approach towards the national and international levels may develop. The 'inside-out approach' to CSR activities means that initially, employees are the key stakeholders of concern for CSR activities. The main point is that employees are involved 'all the way' and contribute their skills (Khanna & Gupta, 2011).

Employees become the backbone of these initiatives and volunteer their time, for example: In Wipro Infotech, Wipro care volunteers devote 2 hours every Saturday to make learning fun for underprivileged children (Arora & Gupta, 2010) and some businesses encourage employee to volunteer for community initiatives and give them paid time off for this (Makkar & Pahuja, 2013), to implement these. GE's association with the NGO began when 15

of its employees started mentoring school children CSR (Confederation of Indian Industries, 2013).

Hitachi has introduced an International Volunteer Day worldwide on December 5 in the year 2012 and during November and December, every year at all of its locations, the company encourages its employees to organize and take part in broad range of volunteer activities to contribute to their communities. The Confederation of Indian Industries (CII), of which Hitachi Data Systems Ltd is a pivotal member, launched an Employability Training Programme for affirmative action in 2014 for students of scheduled caste and tribes communities in India's Karnataka State.

Porter and Kramer (2004) gave a totally different viewpoint that employees derive justifiable pride from their company's involvement in the community. For example, GE has adopted underperforming public schools near several of its major U.S. facilities and has contributed \$25,000 to \$1million for each school over a period of five years and makes in kind donations as well. The four of five schools have made improvements in their ratings from average 30% to 60%. GE managers and employees take an active role in school administration to assess needs and mentor or tutor students. Joshi (2007) pointed out that the companies fail to include contributions that are not dollar example means not in the form of cash like employee volunteers, managerial talent lent to non-profit organizations, use of facilities, reduced income from below market loans, gifts of the company's products, and donations of used equipment. The CSR activities in some organizations are employee driven as is the case of HCL Tech and an Indian paper MNC has a written policy for employee volunteering (Chaudhri, 2011).

### **CSR reporting**

In the last few years, CSR communication has become a topic of broader and global interest in academia, business, and government (Jonker & Witte, 2006). The mechanism adopted by the companies to report its CSR activities is referred as CSR reporting or disclosures. There are various ways in which companies have adopted like, annual reports, Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), Social audit, SA 8000, ISO 26000, AA1000 etc.

Singh (2010) reported that trend is increasingly towards UNGC's GRI framework for corporate disclosures in Indian firms. Though there are efforts and initiatives to do CSR reporting but there is lack of uniform and coordinated CSR regulation and legislation with a set of requirements serving as guidelines for such reporting (Adams, 2011).

A different version of not reporting the CSR is that the companies do not want to get stigmatized for the CSR programs as they were unable to show the impact of their CSR programs and want to avoid controversies. This is termed as silent CSR (Jamali & Mirshak, 2007). It is argued that companies in crisis communication should not do reporting of CSR activities especially when company's involvement in CSR activities has been relatively short. CSR communication is important, even critical and categorize it in terms of 'internal' and 'external' communication (Chaudhri, 2011; Jonker & Witte, 2006). A study of three countries UK, US and Australia on reporting disclosure on the basis of secondary sources of data found that government drives external reporting and also pointed out that this reporting is found more in CSR reports than in companies' annual reports and even higher on websites (Grosser, Adams, & Moon, 2008).

As part of law in 2007, the Sweden government began to require that all state-owned companies report on social issues using the Global Reporting Initiative as a framework (Ascoli & Benzaken, 2009)

A study of both Multinational companies and Indian IT companies on CSR communication has found out that maximum disclosure is about human resources followed by customers, environment and society (Tewari, 2010). Another exploratory study in Indian Oil & Gas Sector followed the four platforms for their reporting on CSR initiatives – ethical, legal, philanthropic and economic platforms has revealed that from consumers perspective ethical and legal concerns are more important for Indian stakeholders than the philanthropic and economic concerns (Planken, Sahu, & Nickerson, 2010). The reports include companies' environment protection activities and with respect to other aspects, CSR reports are predominantly restricted to charitable or other type of donations, community projects and, research into sustainable and alternative energy sources (Adams, 2011). This shows that there is no uniformity in content of reporting and they vary tremendously.

In addition to this, another dimension is for whom the CSR reporting is done. In a study it was found that the main recipients of current CSR communication are employees, followed by customers and the public (Sweeney, 2009). A study of top 500 Australian companies' perceptions of stakeholder group influence on CSR reporting has shown that employees are the important stakeholders that determine reporting of social information and further about community, it is the local community that is more important (Adams, 2011).

The organizations report their CSR activities through official documents, such as an annual corporate responsibility report or press release, and dedicate a section of its official

corporate website to CSR; it can also use TV commercials, magazines or billboard advertisements, products packaging and even employees of the organization by a word of mouth to communicate its CSR initiatives ( (Du , Bhattacharya, & Sen, 2010; Morsinga, Schultz, & Nielsen, 2008; Birth, Illia, Lurati, & Zamparini, 2008; Jonker & Witte, 2006). The single most internal channel of communication used is intranet and may use multiple forums like meetings, newsletters, house organs such as journals (Chaudhri, 2011). A study of CSR in an Irish context (differentiating between small and large firms) finds that the most common methods of communication include intranet/ internal notices and email/ postal letters (Sweeney, 2009). A study of 50 companies listed in the Colombo Stock Exchange in Sri Lanka discloses CSR practices and Corporate Performance (CP) data in either their annual reports, sustainability reports or on their company website (Tilakasiri, 2012). Corporate Social Responsibility campaigns enhance people's perceptions of sponsors' image, reputation and credibility. Campaigns are also one of the channels of CSR communication.

A study by content analysis of listed companies in China shows that the CSR reporting has risen exponentially from 2002 to 2007 (i.e., 81 listed companies) and prior to that there was no reporting. Several companies have now turned their environmental disclosures into Corporate Social Responsibility Reports (CSRRs) or Corporate Sustainability Reports (CSRs) or Corporate Citizenship Reports (CCRs), integrating accounting on environmental, social and economic issues into so-called "TBL (Triple Bottom Line)" accounting (Gao, 2011).

### **Studies on impact of CSR**

Datta & Panda (2014) in an empirical study of National Mineral Development Corporation (NMDC) Limited has launched various schemes & programmes under CSR in the Bastar region of Chhattisgarh. Self Help Groups (SHGs) was one of its interventions to eradicate poverty and improve socio-economic conditions in the region by training tribal women and empowering them. The findings of this study revealed that women perceived changes in work identity collectively which lead to improve their socio-economic status in the interior villages.

Mzembe (2012) investigated into the relationship between CSR and community development, and proposed that further research is needed to investigate the impact of CSR initiatives on the development outcomes within the host communities.



## **CSR in India**

The moral motive, followed by the strategic or profit motive, are important drivers for Indian firms to pursue CSR (Aravind & Arevalo, 2011) whereas performance considerations and stakeholder pressure (Gautam & Singh, 2010) are also drivers of CSR as a comprehensive business strategy. The other drivers pushing business towards CSR like the shrinking role of govt., demands for greater disclosure, increased customer interest, growing investor pressure, competitive labour markets and supplier relations (Prabhakar & Mishra, 2013).

Mitra (2011) cited that aim of Indian CSR is community and national uplift, what persists is the drive to further profits, tap new markets, and reduce expenditure. It is also noted that an unintended consequence of mandated annual CSR expenditure would enable the cumulative build-up of social welfare programs (Haris & Kannappan, 2018). The results presented provide that implications for social responsibility would concentrate on the better performance of the corporates and improvised business ethics.

Ramani & Mukherjee (2014), in their study builds up innovation for penetrating ‘Bottom of the Pyramid’ as a CSR case which will give intangible returns like reputational gains to the firms resulting in enhancement of market value and further result increase the market share. This innovating firms would provide gains not only to the firm but also to all others in the ecosystem.

Three essential elements of the western conceptualization of CSR – stakeholder pressure, environmental concerns and integration into core business are not prominently present in India (Khan, 2008). Dr. Anita Singh posed challenges such as growing environmental pressure, corruption, population demographics, global health, role of technology, food & energy and governance in the path of Indian corporate (Makkar & Pahuja, 2013).

CSR in Indian organizations have people-centric approach (Lee S. , 2010) and advocated country-specific and culture-centered approach towards CSR. Bhattacharya (2010) developed a CSR STRATEGY- FRAMEWORK which guides CSR managers so that they can decide which CSR initiatives makes strategic sense to the firm by screening strategic CSR activities (that help social and environmental causes as well as benefit the business) from the non-strategic CSR activities.

Desai & Desai (2016) studied five big healthcare and found no strong relationship exists between Socially Responsible Investment and Age, Turnover, Capital Employed & Return on Investment.

## **Research Gap**

The extant literature review shows that much attention is paid on one of the dimensions out of the whole gamut of CSR and not much emphasis is given on holistic perspective of CSR accommodating a wider reach. This research gap is identified as a problem statement.

There are studies all across the industries, as well industry specific context, but there is dearth of study on the Engineering Industries. This study will explore into CSR practices in the Engineering Industries with special attention to employee volunteering, as a suggested feature in of future research (Chaudhri, 2011).

This study will also encompass the outcomes of CSR initiatives for the intended beneficiaries where a case of women beneficiaries is evaluated to see the impact.

## **4. Statement of the problem**

The term Corporate Social Responsibility (CSR) is connoted and addressed in different forms by different people like CSR as a practice by practitioners, CSR as a phenomenon by academicians and mandatory CSR by policymakers. It has gained vital importance all over the world. There is a steep rise that can be observed in number of companies engaged and reporting on CSR from 6% to 67% (Sarkar & Sarkar, 2015) in large BSE 500 companies of India from 2003 to 2011. According to Indian Institute of Corporate Affairs, a minimum of 6,000 Indian companies will be required to undertake CSR projects in order to comply with the provisions of the Companies Act, 2013 with many companies undertaking these initiatives for the first time. Further, some estimates indicate that CSR commitments from companies can amount to as much as INR 20,000crores (Confederation of Indian Industries, 2013).The Engineering sector is the largest contributor amongst all industrial sectors to India's Gross Domestic Product (GDP) and employs a large number of workforces. Therefore, the Engineering sector is chosen for this study.

The businesses have responsibilities of all the stakeholders whether they are internal or external. The internal stakeholders for businesses are investors, shareholders and employees and external stakeholders are communities, civil society groups, other companies and institutions. The companies are carrying out responsibilities for their internal stakeholders which are either in the interest of the businesses or mandated by the laws to run it, making it account for their mandatory responsibilities resulting in Corporate Accountability Programmes (CAPs). It focusses on two primary concerns, namely labour rights and environment especially

related to core business activities (Reed & Reed, 2010). Usually, corporations mandate laws to disclose how the technical aspects of environment have a well-defined set of parameters on reporting, so it is a matter of sheer compliance. But this is only a partial understanding of the issue; corporations that undertake social activities in addition to the mandated environmental performance need to decide on the scope and content of reporting. This becomes the grey area because the social activities are a voluntary exercise while the environmental activities are mandated by the law of land.

This thesis would include both outputs and outcomes. The problem under investigation is titled as below –

“Community initiatives of Corporate Social Responsibility by engineering industries – a study of women beneficiaries”

## **5. Conceptual framework of the study**

The subject matter of CSR is wide, and has depth in terms of its applicability. It has a holistic approach acting as a stepping stone for a proactive role in producing effective results as outcomes benefitting the desired stakeholders. This requires a systematic approach towards the whole process of carrying out CSR initiatives from beginning to its implementation and evaluation of results.

The present study examines CSR as a process and outcome. This thesis will explore the practices in organizations as per the CSR processes, especially in private sector and its outcome in terms of benefits derived by the intended beneficiaries. Based on the literature review, a conceptual framework has been developed to map the practices which are followed by the select organizations. This is in attempt to answer the research question about the way in which the organizations are carrying out CSR (see the figure).

Although the philosophy that engages organizations in CSR practices is not brought about clearly, as can be seen in literature review, but a landmark survey undertaken by TERI (Kumar, Murphy, & Balsari, 2004), more than a decade ago found that in Indian context there are four operational models of CSR – The Liberal Model, The Ethical Model, The Statist Model and The Stakeholder Model. The ethical model draws on religious values and Gandhian thought; the Statist model (education and healthcare) emphasizes the postcolonial Indian State’s economic policies; the liberal model (ecological and resource oriented concerns) is centred on profit-motives; and the stakeholder model (long term commitment in social change projects like education and livelihood) is based on Freeman’s (1984) conceptualization of

stakeholder responsibility(the description in the bracket shows the example in areas of CSR activities focused, Mitra, 2011).

The current researchers need to observe from a holistic perspective to be able to accommodate this multi-faceted, multi-dimensional phenomenon of CSR beginning, i.e., from formulating CSR policy to its implementation. Therefore, an attempt is made through this study to investigate this subject empirically in its entirety. A structured approach in this study, with a holistic view of CSR performance not in terms of facilitating financial performance, but in terms of operationalization of process of CSR function is taken into account. The Plan-Do-Check-Act (PDCA) trajectory of CSR aids to determine the consequences of the organization's efforts towards society well-being.

This study will also explore into select organizations to view the preferences in respect to the above mentioned CSR models. After an approach is decided, the policies are framed mostly by the top management authorities who give guidelines to the respective departments to conduct various CSR activities. The 'Plan' will include the CSR model, decision making of CSR policy and areas of CSR activities. It is the most important element in the whole gamut of CSR process, which if not monitored, will end up in an unrelated and sporadic CSR creating less impact.

Further, the 'Do' step involves a proper institutional framework to execute what of CSR is being decided with fixed responsibilities. There is a growing phenomenon of employee/corporate volunteering for carrying out the CSR activities.

The next step is to 'Check' which is demonstrated through CSR disclosures or CSR reporting to show their social performances which may be a mandate as in case of India being the first country to do so. Though there are numerous studies and surveys being done on corporate disclosures or CSR reporting nationally as well as internationally but all the aspects of CSR are not studied in its entirety to get a holistic perspective. In most of the disclosures in the last two decades in India, there is more focus on CSR outputs rather than CSR outcomes. CSR output refers to the various schemes adopted by the organizations. The CSR outcome refers to the number of beneficiaries of different projects and to what extent the CSR schemes have been successful in the development of local communities (Baxi & Ray, 2012).

This latter stage is the 'Act' step which will focus on CSR impact in terms of outcomes which refers to the intended positive changes brought about CSR initiatives in the lives of the

targeted group. The Figure 3.1 displays the flowchart of all the steps in the CSR process in sync with the PDCA cycle.

The conceptual framework of the process of CSR was developed to collect the information to meet the principal objective as depicted in the figure 1 given below.

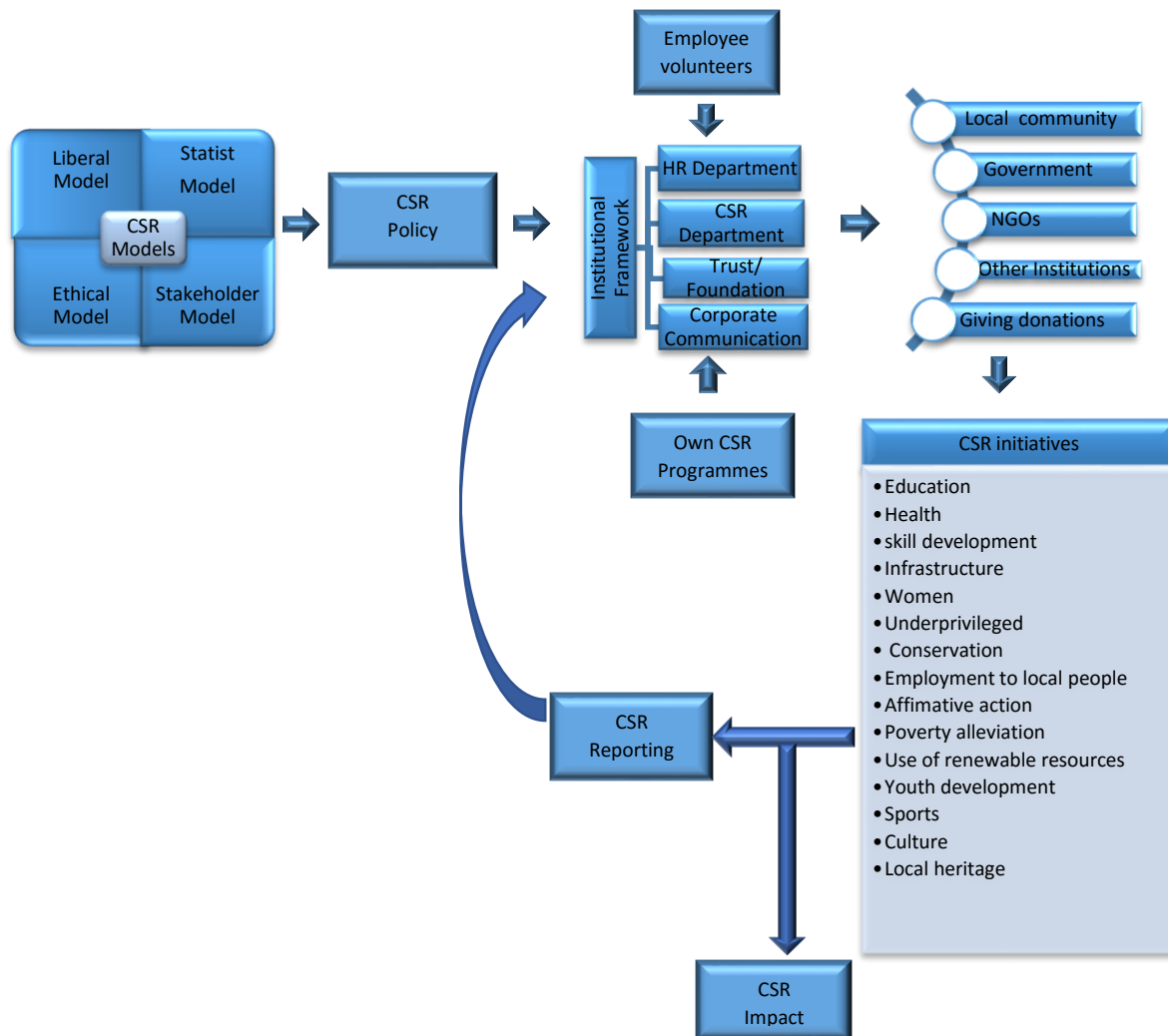


FIGURE 1: CONCEPTUAL FRAMEWORK OF CSR IN THE ORGANIZATION

This study will also investigate into intangible benefits of CSR rather than its relation to financial performance which will give insights and help the practitioners and other industries to replicate it.

## 6. Objectives of the research

The conceptual framework of process of CSR leads to the objectives as stated below –

- 1) To understand the CSR models, CSR policy and the institutional framework adopted by the organizations to conduct CSR activities

- 2) To study the various areas of CSR activities conducted by select engineering organizations for society at large
- 3) To ascertain how employee volunteering is carried out under CSR activities
- 4) To understand the reporting/disclosure practices of CSR activities
- 5) To study the impact of CSR initiatives on empowerment of women beneficiaries

## **7. Hypotheses**

### **Phase I**

The literature review displays that CSR practices varies accordingly. This can be observed from the changing numbers in respect to age, organizational turnover etc. Considering these independent variables, the statement of hypotheses in Phase- I is tested viz., adoption of CSR models, 'reactive' and 'proactive' CSR, location of community initiatives and internal as well as external CSR challenges. The null Hypotheses H11<sub>0</sub> and H12<sub>0</sub> are based on adoption of CSR models by the organizations. The null Hypotheses H13<sub>0</sub> and H14<sub>0</sub> are framed on CSR benefits for 'proactive CSR' and 'reactive CSR'. The null Hypothesis H15<sub>0</sub> is based on location of conducting CSR activities. The null Hypotheses H16<sub>0</sub> is based on internal and external CSR challenges.

### **Hypotheses on adoption of CSR Models**

The four CSR models prevalent in India as per the landmark Tata Energy Research Institute study (Kumar, Murphy, & Balsari, 2004) are Liberal, Ethical, Statist and Stakeholder model. The present study investigated into the adoption of CSR models by the sample organizations in general, and as per age as well as the turnover of the organizations in specific. The two null hypotheses are stated as given below:

**H11<sub>0</sub>:** There is no significant difference in the adoption of CSR models in respect to the age of the organization i.e., between the younger organizations and older organizations.

**H12<sub>0</sub>:** There is no significant difference in the adoption of CSR models in respect to the turnover of the organization i.e., (a) Up to Rs.1500crores and (b) More than Rs.1500crores.

### **Benefits of CSR**

An investigation was done to examine the benefits which organizations foresee in carrying out CSR initiatives. The benefits the company seeks while carrying out a CSR plan

gives an insight into whether it is a 'proactive CSR' or a 'reactive CSR'. If it is proactive CSR, a firm's genuine interest towards the stakeholder group comes to the fore, if it is a reactive CSR, what will become the centre is the demand for only minimum legal efforts that withstand external pressures. The following two hypotheses for 'proactive CSR' or a 'reactive CSR' were tested for age and turnover of the organization:

**H13o:** There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of age of the organization i.e., between older organizations and younger organizations.

**H14o:** There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect with the turnover of the organization i.e., (a) Up to Rs.1500crores and (b) More than Rs.1500crores.

### **Location of conducting CSR activities**

The literature review reveals that CSR initiatives in various areas are carried out in the neighbouring community where the plant is located. A test was conducted by framing the following hypothesis to get an insight into this:

**H15o:** There is no significant difference in respect of location of conducting CSR activities as per age of the organizations.

### **CSR Challenges**

The organizations while conducting CSR face challenges both from within and outside the organizations. The hypothesis stated below proposes the difference in CSR challenges as per the age of the organizations:

**H16o:** There is no significant difference in the 'internal CSR challenges' and 'external CSR challenges' as per age of the organizations.

### **Phase II**

In the second Phase the study attempts to see the impact of CSR activities on the women beneficiaries and framed hypothesis to test women empowerment. The null Hypothesis were based on the various determinants of women empowerment such as age, education, type of family, monthly income, family income, savings, member of SHGs, and type of occupation.

**H21:** There is no significant difference in the level of empowerment of women in respect to age.

**H22:** There is no significant difference in the level of empowerment of women in respect to education.

**H23:** There is no significant difference in the level of empowerment of women in respect to year of CSR training.

**H24:** There is no significant difference in the level of empowerment of women in respect to individual income of the respondent.

**H25:** There is no significant difference in the level of empowerment of women in respect to family income.

**H26:** There is no significant difference in the level of empowerment of women in respect to monthly savings of the women.

**H27:** There is no significant difference in the level of empowerment of women in respect to whether they are member of SHGs or not a member of SHGs.

**H28:** There is no significant difference in the level of empowerment of women in respect to type of the family that is whether they belong to nuclear family or joint family.

**H29:** There is no significant difference in the level of empowerment of women and the type of primary occupation of the women.

## **8. Research methodology**

The study is carried out in two phases- Phase I deals with the study of CSR practices by the Engineering Organizations beginning from CSR policy formulation to CSR reporting and Phase II deals with the outcome of CSR initiatives in terms of the benefits reached to the targeted group.

### **Research design**

This study uses descriptive design so as to gauge what are the practices adopted in engineering organizations pertaining to corporate social responsibilities and how it benefits the organizations and the community as an important stakeholder. The literature review shows that CSR studies done so far using quantitative analysis predominantly have size, revenue or turnover and type of firm as independent variable for analysis. The analysis majorly used descriptive statistics with few hypothesis framed for statistical inferences. This research study is positive in approach as it uses quantitative data by framing hypothesis which are tested applying statistical tools for analysis.



## **Data collection**

The present study collects data through interview schedule. The questions for the phase I were based on the profile of organizations, CSR profile, CSR models adopted, benefits of CSR, areas of community initiatives, CSR challenges, employee volunteering under CSR, and CSR reporting. The questions in phase II are broadly classified into socio-demographic profile of the women beneficiaries and the level of women empowerment.

## **Sampling method**

The sampling method of any research would depend upon the main objectives and this study will look into the CSR initiatives of the larger organizations which are likely to practice CSR, and have corporate disclosures as they have sufficient fund for CSR. They do conduct CSR so that they can disclose it to public for their public welfare initiatives (Lawal, May, & Stahl, 2017).

### **Phase I**

The sampling method of any research would depend upon the main objectives. This study would look into the CSR initiatives of larger organizations which are likely to practice CSR and have corporate disclosures as they have sufficient fund for CSR, and conduct CSR to disclose it to the public for their public welfare initiatives (Lawal, May, & Stahl, 2017).

A large number of industries are conducting CSR in India. The study uses multi-stage sampling method. Maharashtra is a very progressive industrial state having highest number of corporate offices (Ministry of Corporate Offices Statement 2013-14, Government of India) followed by Delhi with large number of factories. The India CSR Outlook Report 2017 surveyed 300 large companies which accounted for 2/3rd of total CSR spending in India. It revealed that Maharashtra has topped all states on basis of CSR expenditure.

The researcher approached various offices to get a list of industries in Maharashtra, including Directorate of Industries, Government of Maharashtra which were having a listing, as per the permission was given to set-up companies and have Industrial Enterprise Memorandum (IEM) but is not as per industrial sector. Other agencies included employers' associations such as Confederation of Indian Industries (CII), Bombay Chambers of Commerce and Industries (BCCI), Federation of Indian Chambers of Commerce and Industries (FICCI), where the listing is available as per membership of the organizations across pan India and not separated industry-wise or state-wise. The researcher visited the Registrar of Companies offices (Mumbai office) which organized the database of all the companies in Maharashtra but

do not give access to the researchers. Thereafter the office of Directorate of Industrial Safety and Health (Mumbai) was approached which listed all the factories in Maharashtra pertaining to four criteria viz., the division of factories as per the type of factory (public or private), nature of industry as per National Industries Classification (NIC) code, the number of workers and division as per revenue region. The six divisions in Maharashtra state are Konkan, Pune, Nagpur, Aurangabad, Kolhapur, and Nasik. The Konkan division (includes Mumbai, Thane, Kalyan, Raigad, Vasai), has the largest number of factories as well as large number of corporate offices.

The list of industries of this region was acquired for the purpose of this study. The list constituted of organisations of different types such as public sector, private sector, small and medium enterprises. Among these, private sector organizations have done pioneering work in CSR and hence were chosen for the study.

Engineering organizations in the private sector were selected as it is seen that there are numerous studies carried out across industries pertaining to the listing of industries as per top companies in Fortune 500 companies, National Stock Exchange listing, Bombay Stock Exchange listing or case studies were done. But very few industry specific studies were carried out. Hence in this study basic engineering industries were selected as they have less visibility unlike FMCGs or banking sectors and hence less possibility of social marketing.

The basic engineering organizations pertaining to manufacturing process as per NIC code 2008 were listed as per the number of workers in descending order as organizations having larger number of employees (Sen K. , 2013) are likely to comply with the statutory compliances in respect of employees and thus carrying out the responsibility of internal stakeholders . A sampling frame was constructed with 126 organisations having above 250 employees. From this 30 organisations were randomly selected. These organisations were approached and whenever any organisation could not be included the next one in the random table was picked up. The researcher approached 43 organizations to get a sample size of 30 engineering organisations. Some had to be dropped for varied reasons such as permanent closure, loss making and reluctance of their management to share the required information. Some were not doing CSR at all.

It could be observed from the table 1 that the respondents representing select organizations belong to the middle and upper level management.

TABLE 1: AUTHORITIES RESPONSIBLE FOR CSR IN SURVEYED ORGANIZATIONS

Sr. No.	Department responsible for CSR activities	Authorities responsible for CSR activities
1.	Human Resources(HR) department	2Director- HR, VP-HR, 2Head-HR, Head learning development & Development, Sr.GM Corporate HR/IR, GM-HR, Deputy manager-HR, 2Senior manager HR, 2Manager-HR, Manager HR & Admn., HR Medical Officer.
2.	CSR department	CSR Consultant, Head CSR, GM CSR, Deputy GM CSR,2Sr. manager CSR, Sr. Manager Corporate citizenship, Manager CSR
3.	Others	Sr. VP Commercial, Plant Head, Executive Director (Operations), Chief Corporate Communication, Director (operations), Director, Deputy GM (Finance & Accounts)

## Phase II

In Phase II the data was collected regarding the CSR activities conducted for women by the select sample organizations. It was found in Phase I that of the total organizations, 66.67% are conducting CSR activities for women.

From amongst these an organization which is doing extensive work for women under CSR programmes and is having maximum number of women beneficiaries was chosen. It was found that Jindal Steel Works (JSW) has the highest number of women beneficiaries under their CSR programme at their Dolvi plant, Raigad District. Details of CSR programmes included both short-term or one-time benefit programme as well as long-term benefit programmes. Women beneficiaries under livelihood training programme were purposefully selected as it entails economic independence which is an important determinant for women empowerment and also helps from a long-term perspective (Details of other CSR initiatives is given in Chapter 5). The target group for this study was trained women under the livelihood training program of CSR and who are able to earn a livelihood out of their learned skills. There are two community volunteers designated by the organization in four villages, working as a

contact point for rolling out all CSR activities of the JSW Steel Works (Dolvi plant). These volunteers identified such women beneficiaries in the four nearby village viz. Dolvi village, Shahbaz village, Vadhkhal village and Gadab village, who were given training to earn a livelihood. A total of 104 women who were earning their livelihood after taking CSR training were found. This was the total population at the time of data collection. Some had got married, some migrated and some were unavailable even after repeated visit. From the population of 104, 4 were administered for pre-test and as such were not included in the main study.

### **Data analysis**

The data for Phase I is analysed as per the theoretical framework of the process of CSR and the responses were solicited from the managers for further analysis. A 5-point Likert's scale at appropriate places was used. The descriptive statistics was used to analyse the data presented in the form of percentages, frequencies, mean, standard deviation and chi-square. To test the hypothesis t-test statistics is used.

Similarly in Phase II, the descriptive statistics was used to present the socio-demographic profile of the women beneficiaries. The study adopted the women empowerment scale used by Pal J et.al, (2015) having social, economic and mobility dimensions, with an addition of the community dimension to see the impact of CSR training and subsequently earning livelihood out of it. The Cronbach alpha is 0.775. The statements were measured on a scale with decision making by 'Self'=4; 'self and husband'=3; 'husband'=2; 'others'=1. The hypothesis on women empowerment was tested using t-test and ANOVA.

This study is majorly a descriptive study and the hypothesis framed in both the phases helped to have quantitative analysis. The analysis is done using Standard Statistical Package for Social Sciences (SPSS) version 20 which is useful software that provides descriptive analysis for each variable on the scale and inferential statistics.

### **Limitations of study**

1. As the sample was small for engineering organizations in phase I, it has limitation of generalization of the findings.
2. The Companies Act, 2013 has made CSR mandatory for the organizations which may tend to bias the opinion of respondents to give responses which are having legal implications.
3. The study uses interview method to collect data which has got limitations of reaching large sample.

## **9. Major Findings**

### **Phase I**

The phase I analysis is primarily an exploratory study which is descriptive in nature from industry specific (Engineering industry) point in the context of a developing country (India). There are logical reasons for having industry specific study, like less possibility of uniform one-size-fits-all CSR across all industries in relation to the degree of stakeholder orientation (Jain et.al, 2016); the externalities are also industry specific (Andrews, 2013) which differs for example between say oil companies, IT companies and engineering companies; and the stakeholder orientation as espoused by environmental regulation standards, international trade agreement rules, the pressure groups like NGOs etc. is also industry specific.

### **Formalization of CSR in engineering organizations**

The first and foremost contribution of this study is that it examined into the professional and formal approach towards CSR in Indian private Engineering Organizations. With the mandatory clause 135 in the Companies Act, 2013, India has entered into the group of countries like Bulgaria, Cyprus, Denmark, Finland, France, Germany, Portugal and Sweden wherein CSR is integrated in different national public policies with certain pre-requisites and is not a voluntary affair for the organizations.

- The results show majority of the organizations started forming CSR policy since the year 2000 by displaying it on the website as well as in their annual reports, though initiations of CSR activities were far more in earlier period.
- The formalization of CSR within the organization in the form of separate department (40%) to do CSR activity is found to be in its nascent stage, but there is an increase in the number of separate trusts or foundations of the organizations (46%) for carrying out CSR. Further, only 16% of the total number of organizations is spending the prescribed limit of 2% and above for CSR initiatives wherein, 40% of the organizations are giving donations under CSR and maximum number of organizations (60%) are themselves involved in carrying out CSR.
- It is to be noted that the results of this study observed paradigm shift from philanthropic CSR to localized strategic CSR as the amount of donations and charity have reduced and taken the form of professionalize CSR or may be business case for CSR.

## Adoption of CSR Models

The four CSR models prevalent in India as per the landmark TERI study (Kumar, 2004) are Liberal, Ethical, Statist and Stakeholder model. The present study investigates into the adoption of CSR models by the sample organizations in general, and as per age as well as the turnover of the organizations in specific.

TABLE 2: MEAN SCORE OF THE ORGANIZATIONS AS PER THE PREFERENCE OF THE CSR MODEL

Sr. No	CSR Model	Mean Score
1.	Liberal Model	2.45
2.	Statist Model	2.72
3.	Ethical Model	3.95
4.	Stakeholder Model	3.86

The above table 2 as per the mean score of the organizations and as per preference of the CSR model reveals that the organizations are giving priority to ethical model followed by stakeholder model. Hence it can be ascertained that the organizations are following ethical and stakeholder models simultaneously.

## Benefits of CSR

An investigation was done to examine the benefits which organizations foresee in carrying out CSR initiatives. A 'proactive' strategy towards a particular stakeholder group indicates a firm's genuine interest towards that stakeholder group and 'reactive' strategy will demand only the legally minimum efforts, hence the corresponding CSR will also be less (Mishra & Suar, 2010), the former being done may be to enhance businesses and the latter being done in response to external forces or pressures. These institutional pressures could be local, national or international institutional pressures (Jamali & Neville, 2011).

CSR clearly has the potential to benefit the firm in myriad ways, like 'increase in shareholder value', 'image building', 'tax benefits', 'securing corporate credibility', 'gaining visibility in the market', 'access to international market', and 'opportunity to align with ethical business partner', which can be termed as '*proactive CSR*' and sometimes it may be a response

to ‘public pressure’, ‘social license to operate’, ‘smooth liaison with government’, ‘compete at international level’, ‘risk- management’, and ‘guaranteed return on investment’ which can be termed as ‘*reactive CSR*’. Hence, the present study investigates for these two variables i.e., ‘proactive CSR’ and ‘reactive CSR’ with the age and turnover of the organizations. The following results were obtained in respect of agreement to the benefits received by doing CSR which was rated on a 5-point Likert scale –

- The benefits derived out of CSR as perceived by the majority of the organizations is that it ‘gives them opportunity to align with ethical business partners’, ‘in attaining corporate image’ and ‘securing corporate credibility’, which attributes to ‘proactive CSR’. These aspects are accommodated in ‘proactive CSR’ which as per earlier research findings indicate a company that postures its CSR practices proactively tends to have higher social performance than a company that postures its CSR practices less proactively or at a reactive posture (Srichatsuwan,2014). This helps to draw the conclusion that the organizations demonstrating ‘proactive CSR’ are likely to display higher social performances.

### **Community initiatives under CSR**

The community initiatives under CSR is actually the action part of an organization which covers the aspects of the decision making of CSR, the focus areas of CSR in terms of rate of investment, the location of community initiatives.

- The study reveals that the organizations follow a ‘top-down’ approach for the CSR decision which may not take into account the need based community requirements and may not benefit the intended beneficiaries and it is likely that those who are relatively highly placed in the society are benefitted rather than the needy.
- The institutional framework adopted by the organizations was mostly by the CSR/HR department of the organizations which are further seen coordinating with the NGOs.
- The stakeholders addressed under CSR initiatives may vary with the type of industry. The engineering firms do create environmental damage and the present study shows that the organizations are seen giving importance to community stakeholder, as CSR initiatives may act as one mode of compensating to those getting affected. The community stakeholder accord special attention may be because of earlier experiences in the past of Enron, Shell Oil Company, Singur Nano car project of Tata, wherein the community had stood against irresponsible behaviour or intentions of the corporates.

- The most thematic areas addressed by the engineering organizations are ‘education’, ‘health’ and ‘skill development’ under their CSR activities in terms of rate of investment as shown in table 3 which is in consonant with the earlier findings of TNS Survey, KPMG 2008 survey, India outlook Survey 2016-17.

TABLE 3: RATE OF INVESTMENT AS PER AREAS OF COMMUNITY INITIATIVES REPRESENTED BY THE MEAN SCORE

Sr.No.	Area of community /CSR initiatives	Mean	Standard Deviation
1.	Education	4.20	1.031
2.	Health	3.77	1.305
3.	Skill development	3.37	1.608
4.	Infrastructural support/services to local communities’	2.80	1.448
5.	Women	2.73	1.388
6.	Underprivileged	2.67	1.516
7.	Conservation	2.63	1.474
8.	Providing employment to local people	2.57	1.406
9.	Affirmative action	2.40	1.567
10.	Poverty alleviation	2.17	1.315
11.	Use of renewable resources	2.10	1.185
12.	Youth development	2.00	1.390
13.	Sports	1.97	1.245
14.	Culture	1.93	1.230
15.	Local heritage	1.73	1.172

However, there is lot of variation in terms of rate of investment in other areas of CSR by the organizations as the mean score is low and the standard deviation is high. The underwhelming implementation of CSR could be a major factor for such numbers. Organisations cover more and more spaces while the rate of investment is not notable.

### **Internal and external CSR challenges**

The following are the parameters of internal and external CSR challenges faced by the organizations while carrying out CSR initiatives.



**Parameters of internal and external CSR challenges**

- | <b>Internal CSR challenges</b>   | <b>External CSR challenges</b>  |
|--|---|
| - lack of awareness about what constitutes CSR                           | - lack of clear statutory CSR guidelines  |
| - lack of organizational commitment on CSR issues                        | - lack of community participation in CSR activities   |
| - lack of professionalism to carry out CSR activities                    | - lack of community participation in CSR activities   |
| - lack of link between CSR activities and organizational core operations | - lack of transparency in case of CSR implementing agencies in terms of audit issues & utilization of funds |
| - CSR initiatives are more donor-driven than local in approach           | - non-availability of proper implementing organizations   |
| - lack of employee support for CSR                                       |   |
| - lack of finance to carry out   |   |

The responses were solicited on a 5-point Likert’s scale with *strongly agree*=5, *agree*=4, *neutral*=3, *disagree*=2, *strongly disagree*=1 for both internal and external challenges.

TABLE 4: EXTERNAL CSR CHALLENGES AND INTERNAL CSR CHALLENGES

**T-test Paired sample statistics**

<b>CSR challenges</b>	Mean	N	Std. Deviation	Std. Error Mean
<b>External challenges</b>	2.2933	30	1.16824	.21329
<b>Internal challenges</b>	2.2095	30	.98313	.17949

**Paired Sample Test**

<b>External and Internal CSR challenges</b>	<b>T</b>	<b>Df</b>	<b>Sig. (2-tailed)</b>
	.799	29	.431

The t-test analysis as shown in table 4 reveals that there is no significant difference in external and internal CSR challenges as t=0.799 and p-value is 0.431 at significance level of

0.05. Hence the hypothesis is accepted and further it can be concluded that the organizations disagree that they face the CSR challenges, irrespective of whether it is an internal or an external challenge.

### **Employee volunteering under CSR**

- Employee volunteering with a rate of 56.7% has observed 69.6% participation in organization's CSR initiatives and other modes of participation are found to be weak. The employee volunteering in groups is 57.1% and as an individual 42.9%.
- The employees contribute to organizations CSR activities by way of donating part of fixed salary by the organization (76.5%), voluntary man-hours (70.6%), man-hours as prescribed by the organizations (64.7%) and donating items (41.2%).
- The present study shows evidence of employee volunteering in organization's community initiatives under CSR at implementation stage, which helps to widen the scope of CSR and employees are not coerced to participate as it is voluntary in nature.
- This study reveals that the organizations agreed that employee volunteering has several advantages in terms of widens scope of CSR (Mean=4.24; SD=0.13); team building (Mean=4.18; SD=0.71); development of leadership skills (Mean=4.06; SD=0.54); image building as employees act as brand ambassador (Mean= 4.05; SD=0.87); employee engagement (Mean=4.00; SD=0.97); employee commitment (Mean=3.94; SD=0.87) and develops positive attitude towards their work (Mean=3.94; SD=0.87).

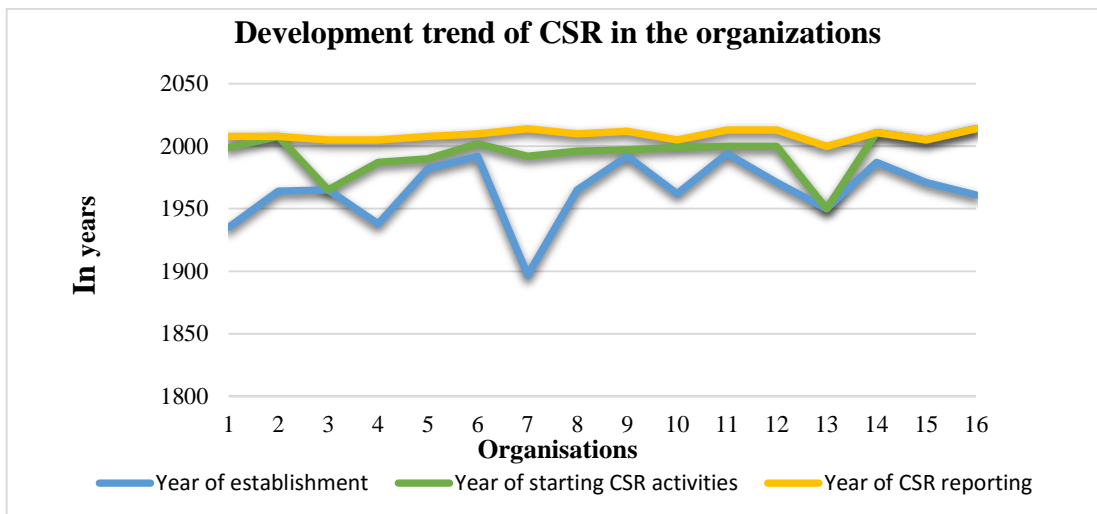
### **CSR Reporting**

- The seventh aspect refers to the CSR reporting and in this study the Environment Management Audit System (EMAS), ISO 14001 and OSHAS (Occupational Help and Safety Assessment Series) featured preferred reporting format, which refers to the aspects of environment management and employee safety & health. Imperative disclosures such as these help demonstrate compliance that establishes organizational legitimacy (Russell, 2011) and distances social reporting.
- There is difference as per the various domain areas of reporting viz., community, environment, health and safety, management systems and employees as per the preference in descending order for reporting. It is seen that there is difference in what is being reported as per the reporting formats and what is being perceived by the respondents of the select organizations with respect to domain area of CSR reporting. The conclusion to such an understanding stems from the bent focus of the format

towards management systems beside community as their preferred domain. A matter of attention is that no standard format is being undertaken by organizations for social reporting.

- The figure 2 on CSR reporting from the date of establishment of organizations and the starting of CSR activities is shown below:

FIGURE 2: CSR REPORTING AS PER THE DEVELOPMENT TREND OF CSR IN ORGANIZATIONS



It is seen that the year of CSR reporting by the organizations is as late as 2000, though initiation of CSR activities is found to be earlier. It is only since the last two decades, that the reporting of CSR activities has found a gradual growth. It has been observed that very few organizations are seen practicing CSR for more than twenty years.

### Testing of hypotheses for Phase I and the results

<b>H11<sub>0</sub></b>	There is no significant difference in the adoption of CSR models in respect of age of the organization	t-test	Null hypothesis <b>rejected</b>
<b>H12<sub>0</sub></b>	There is no significant difference in the adoption of CSR models in respect of turnover of the organization	t-test	Null hypothesis <b>Accepted</b>

<b>H13<sub>0</sub></b>	There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of turnover of the organization	t-test	Null hypothesis <b>Accepted</b>
<b>H14<sub>0</sub></b>	There is no significant difference in the 'reactive CSR' and 'proactive CSR' in respect of turnover of the organization	t-test	Null hypothesis <b>Accepted</b>
<b>H15<sub>0</sub></b>	There is no significant difference as per location of CSR activities in respect of age of the organizations.	Chi-square test	Null hypothesis <b>Rejected</b>
<b>H16<sub>0</sub></b>	There is no significant difference in respect of 'internal CSR challenges' and 'external CSR challenges' as per the age of the organizations.	t-test	Null hypothesis <b>Accepted</b>

## Phase II

### Demographic profile of women beneficiaries

- This study shows that the highest number of beneficiaries is within the age bracket of 18 to 44 years which represents the economically active population.
- The four areas of occupation in which the women are making their livelihood are tailoring (64%); liquid soap and detergent making (20%); gardening (11%); and catering (6 %).
- The family status of the women is married (94%), unmarried (3%) and widow (2%) in which about 57% live in nuclear family as against 43% in joint family.
- The social class to which almost 90 % of the women belonged is the OBC Category and that too from a particular community known as 'aagari' and only 9% of the total respondents belong to SC/ST and only 1% to open category.
- The representation of the sample population in terms of education status has been divided under different levels. These indicate the up to percentages: 10<sup>th</sup> standard (57%), 12<sup>th</sup> standard (16%), primary (11%), graduate (11%) and illiterate (4%).

- It is found that larger number of women (60%) fall in the lowest income category of Rs.2000 and thus it shows that there is not much raise in the economic well-being of the women may be because most of the women are self-employed in low paid jobs like tailoring, gardening and catering.
- The family income of majority (56%) of the women respondents is below Rs.10,000 and in 80% of the families there are two earning members which included the women respondents. Hence it can be derived at that the income of these women is to some extent supplementing the total household income.
- The earnings of women have led to savings by 86% of the women though majority (52%) of them save below Rs.500 and the researcher observed that most of them could save some amount as they are member of SHGs (73%). Further about 81% of them are able to operate bank.
- One of the major factors that affected the increased savings is because 73% of women are members of SHGs.
- Majority of the women beneficiaries (61%) have agreed that there is medium improvement in their financial status due to their earnings.
- It was during the interview, the researcher figured that 84% women were able to maintain a work life balance along with household responsibilities when self employed, their first priority being the household.
- 83 % of the respondents are utilizing their income for household chores and remaining respondents are utilizing for other purposes like paying off loans, traditional reasons, education, entertainment and any other such purposes.

## Level of women empowerment

The analysis of level of women empowerment for each was done by adopting the scale used in a cross-sectional study of women in slums of Kolkata (Pal J et.al, 2015) and dimension of community was added from earlier studies (Mason & Smith, 2003). The results in the table 5 show the level of women empowerment for all items of total empowerment and the table 6 shows aggregate mean score of each dimension of women empowerment.

TABLE 5: LEVEL OF EMPOWERMENT AS PER DIMENSIONS OF WOMEN EMPOWERMENT

Sr. No.	Empowerment of women	Level of empowerment
1.	Decision making regarding how to spend earnings of house	Medium
2.	Decision making for major household purchases	Medium
3.	Decision making for small household purchases	Medium
4.	*Decision making regarding spending own money	High
5.	*Decision making regarding spending own savings	High
6.	Decision making for buying gifts in social functions	Medium
7.	Decision about their own health	Medium
8.	Decision about family planning	High
9.	Decision about children (health, education, marriage etc.)	Medium
10.	Decision about food to be cooked each day	High
11.	Decision about supporting natal home	High
12.	Decision about visit to family/relatives	Medium
13.	Access to market	High
14.	Access to outside community	High
15.	Access to health facility	High
16.	*Decision to campaign for election	High
17.	*Decision to participate in community development work	High
18.	*Decision to be member of any group	High

\*Items added in this study

TABLE 6: AGGREGATE MEAN SCORE DEPICTING THE LEVEL OF EMPOWERMENT AS PER DIMENSIONS OF WOMEN EMPOWERMENT

Sr.No.	Dimensions of women empowerment	Aggregate mean score	Level of empowerment
1.	Economic empowerment	2.81	Moderate
2.	Household empowerment	3.17	High
3.	Mobility empowerment	3.14	High
4.	Community empowerment	3.37	High
5.	Total empowerment	3.12	High

The results of the aggregate mean score of the dimensions of women empowerment recorded moderate level of empowerment for economic dimension, whereas for other three- social, mobility and community the mean scores indicated high level of empowerment. The dimension of community was found to be highest amongst all.

#### Results of the hypotheses

Null Hypotheses	Statements	Statistical test	Results
<b>H21<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of age.	t-test	Null hypothesis <b>Accepted</b>
<b>H22<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of education.	t-test	Null hypothesis <b>Accepted</b>
<b>H23<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of year of CSR training.	t-test	Null hypothesis <b>Accepted</b>

<b>H24<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of individual income of the respondent.	t-test	Null hypothesis <b>Accepted</b>
<b>H25<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of family income.	t-test	Null hypothesis <b>Rejected</b>
<b>H26<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of monthly savings of the women.	t-test	Null hypothesis <b>Accepted</b>
<b>H27<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of whether they are member of SHGs or not a member of SHGs.	t-test	Null hypothesis <b>Accepted</b>
<b>H28<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of the type of family.	t-test	Null hypothesis <b>Accepted</b>
<b>H29<sub>0</sub></b>	There is no significant difference in the level of empowerment of women in respect of the type of occupation.	One way ANOVA analysis	Null hypothesis <b>Rejected</b>

## 10. Conclusions

- The formalization of CSR is found to be in nascent stage as the formulation of CSR policy, setting up of separate department and CSR spending as per mandatory requirement has started lately. On a positive note there is a shift from philanthropic CSR i.e., CSR in the form of donation to actually carrying out community initiatives under CSR. It is found that very few organizations are spending as per mandatory 2% and above on CSR.



- The organizations are seen adopting ethical and stakeholder model simultaneously but further analysis revealed that the older organizations have predominance of ethical model.
- The benefits of CSR as expressed by the responding managers was found to be more from ‘proactive CSR’ point of view as against from ‘reactive CSR’ approach irrespective of the age and turnover of the organizations. The CSR is done to benefit business like aligning with ethical business partner, building corporate image and securing credibility.
- There is “top-down” approach when it comes to actually decision making regarding carrying out CSR initiatives. The community emerged out as an important stakeholder for CSR initiatives having education, health and skill development as the top three priority-wise focus areas in terms of rate of investment. The organizations are likely to move from local community and extend CSR initiatives to other community as it was found in case of CSR activities pertaining to education by the older organizations. The institutional framework for CSR execution is CSR/HR department in majority of the organizations displaying the onus of CSR by the organizations themselves. The organizations as such do not face external or internal CSR challenges.
- There is a growing phenomenon of employee volunteering for conducting CSR initiatives and there are numerous intangible benefits to the organizations as it improves employee commitment, employee engagement, team building, leadership skills, and positive attitude towards work.
- The CSR reporting is yet to be focused rigorously by the organizations. The organizations are found focusing more on management and environmental reporting than social reporting. The widely used GRI format is found to be used by a few organizations. Further, in CSR reporting which is done in annual reports or on website there is no prominent domain area which is focused by the organizations. The organizations agree that CSR reporting helps to measure the work done and brings transparency by giving insight to all stakeholders of CSR performance. It largely helps in improving CSR performance.
- The outcome assessed in terms of women empowerment due to CSR training revealed that out of four dimensions of women empowerment viz., economic, social, mobility and community, the level of empowerment is found to be highest for the dimension of community. This necessitates the fact that the women are prone to be empowered for collective action though they have shown less empowerment in economic dimension of

empowerment. The opportunity of earning a livelihood might have helped the women to get an exposure to the outside world which made them participate in community related activities with wider interest and understanding.

- The determinants of women empowerment such as age, education, year of CSR training, income, savings, member of SHGs, type of family showed no significant difference in level of empowerment of women. Here in this study, we conclude that women in families with lower incomes have higher percentage of empowerment observed.
- The study established that SHGs may not be a determinant of women empowerment always and hence the livelihood training and subsequently earning their livelihood out of it might be a reason for women empowerment in this case.

## **11. Recommendations**

1. In the light of recent amendment in The Companies Act, 2013 it is mandatory for the companies to shell out for CSR. It is seen that if the companies are incurring losses for three years consecutively then it may not conduct CSR activities. This means that some long-term activities initiated by the companies may get affected and question of sustainability may arise as the targeted group/ activity will not be attended. Hence it is recommended that industries must pull in together for CSR initiatives; either through a cluster approach or by forming a CSR hub as it is done for public sector undertakings of oil companies under Department of Public enterprises. An industry specific approach will help to handle common environmental issues and other CSR dimensions so that CSR potentiality can be improved.
2. The need is for an integrated approach that leads towards a CSR hub with a major involvement of the private sector. This should be further taken to industry specific CSR initiatives like education, health, skill development and other activities. The engineering industries can focus on skill development and align with Government of India's skill development programme adopting Public-Private-Partnership model.
3. CSR initiatives should not be donor-driven, rather it should be need-based. The integrated approach will avoid duplication and enhance overall development. The

‘bottom-up’ approach in respect of CSR decisions would be more effective and the organizations must seek community involvement while deciding CSR activities.

4. The CSR as discussed in the process form entails that, a systematic procedure needs to be adopted and hence a separate functional department with adequate staff and expertise in community development like social workers will necessitate effective implementation.
5. Employee volunteering can act as a business tool which ascertains several benefits not only to the organizations, but also to the employees and to the communities as well.
6. The organizations need to have a holistic approach encompassing as many stakeholders as possible and have proper monitoring and impact evaluation of various initiatives under CSR.
7. There are number of studies supporting women empowerment through SHGs. The study encourages women to find more self-reliance. They should be pushed to become members of SHGs while being trained in skills that help them earn livelihood. These steps can be a future investment for the economy with a profit yielding outcome in the long term.
8. This thesis emphasizes the importance of social work practice by the industry in the form of CSR. The present study advocates that CSR will become more professional in coming years. Social work professionals would be more in demand to carry out CSR activities

## **12. Areas of future research**

1. There is a scope for doing similar research on CSR in other industries as here the focus was on the Engineering Industries.
2. The future research could be done on internal CSR verses external CSR as this will bring out the fact that how far they have internalized CSR so that they can claim to have total commitment towards CSR.
3. This study focused on social initiatives by the organizations and there is scope of including environmental initiatives which is industry specific to meet the Triple Bottom Line standards.

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