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A STUDY ON IMPACT ASSESSMENT OF CORPORATE SOCIAL RESPONSIBILITY WITH RESPECT TO COMMUNITY DEVELOPMENT PROGRAMMES OF INDUSTRIES OF GUJARAT

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PREFACE

This booklet gives a synoptic view of the Ph.D. Thesis on A Study of Impact Assessment of Corporate Social Responsibility with reference to community development programmes Industries of Gujarat.

It covers a brief overview of the Introduction Chapter to give insights into the research problems and the conceptual framework for the subject, followed by the details of Research Methodology .The important findings emerging from the study along with conclusions are presented, followed by researchers suggestions and recommendation in addressing various aspects of the research problem under study.

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<u>CHAPTER - 1</u>

INTRODUCTION

In the Introduction chapter the researcher has made an attempt to present a basic conceptual framework on the research question with a view to develop understanding into the subject in light of its need, significance, growth and development The former section of the chapter discusses in detail the concept nature and evolution of Corporate Social Responsibility (herein after referred as CSR) and concern of the social work profession to explore various aspects of the problem through discussion of a few trends, meanings and definitions in order to understand how and why is corporate social responsibility becoming an important function for business and has assumed a significant place in the corporate world.

The chapter covers a brief understanding on the corporate as industrial organizations, touches on important role of business and society, corporate social responsibility and sustainable development, meaning of socially responsible business organization, contemporary social issues, brief historical origin of CSR, the growing recognition to CSR in the changing global context, Indian and international CSR perspectives, generations of CSR ,objectives of CSR, different phases of CSR, internal and external dimensions, factors accelerating the need for CSR, CSR and the stakeholder concept, strategic community involvement with a social work perspective, role of government and NGOs in CSR, challenges in the field of CSR for a further diffusion, codes, indicators and external standards in CSR, CSR process implementation, tools and guidelines, recent CSR initiatives etc in order to acquire clarity and basis for understanding the intricacies of *definitions of CSR to understand its various dimensions contributed through thinkers ,authors and experts and develop a common understanding to evolve a framework to suit Social Work & HR Objectives and goals.*

DEFINITIONS OF CORPORATE SOCIAL RESPONIBLITY

What is Corporate Social Responsibility?

Corporate Social Responsibility is a strategic issues because it requires companies to examine why they are in business and what they need to do to stay in business. (Chartered Institute of Personnel & **Development Guide 2002)**The term "Corporate Social Responsibility" is used to name the attitude of ethically, right business behavior and to describe a company's actions towards any sort of social

improvement and communal benefit. The "Corporate Social Responsibility" notion is as much abstract as it is concrete. Its existence is revealed in anything from the shared company vision to the direct company action. The broad range of areas in which Corporate Social Responsibility is categorized include

- 1. Involvement in the community
- 2. Internal corporate culture
- 3. Education and leadership development
- 4. Corporate governance and business ethics
- 5. Environmentally friendly business

A variety of terms are used - sometimes interchangeably to talk about Corporate Social Responsibility business ethics, corporate citizenship, corporate accountability, sustainability. Corporate Social Responsibility can be defined as " A concept where by companies decides voluntarily to contribute to a better society and a cleaner environment" (Green paper-Europe). Another way it is defined is that "Corporate Social Responsibility is responsibility to customers, workers, shareholders and the community (International seminar on Social responsibility of business-1965). Corporate Social Responsibility promotes a vision of business accountability to a wide range of stakeholders, besides shareholders and investors. Key areas of concern are environmental protection and the well-being of employees, the community and civil society in general, both now and in the future. There is no universally agreed definition of Corporate Social Responsibility. CSR has been used to counter or complement trade union objectives and is the subject of debate over the relationship of business to society, the outcome of which will affect employees and their representatives.

Companies need to answer to two aspects of their operations.

The quality of their management - both in terms of people and processes The nature of, and quantity of their impact on society in the various areas, in terms of its products and services, in terms of its impact on the environment and on local communities, or in how it treats and develops its workforce. Out of the various stakeholders, it is financial analysts who are predominantly focused as well as past financial performance on quality of management as an indicator of likely future performance

Outside stakeholders are taking an increasing interest in the activity of the company.

Socially responsible companies are expected: (1) to be profitable while providing desired goods and services (fulfill their economic responsibilities), (2) to obey the law (fulfill their legal responsibilities), (3) to follow codes of conduct considered as morally right (meet heir ethical responsibilities), and (4) to contribute actively to the well-being of the communities in which they operate (address their philanthropic responsibilities). Maignan, Ferrell and Hult (1999) add the fact that these responsibilities are imposed on companies by their various stakeholders.

The researcher would like to remark that these broad domains are typical from the US conception of corporate social responsibility and it has been noted that the nature of the actions typifying corporate social responsibility is likely to vary across countries and industries (ARESE, 2001; Maignan and Swaen, 2000).

US and European Focus of Corporate Social Responsibility

Traditionally in the United States, Corporate Social Responsibility has been defined much more in terms of a philanthropic model. Companies make profits, unhindered except by fulfilling their duty to pay taxes. The European model is much more focused on operating the core business in a socially responsible way, complemented by investment in communities for solid business case reasons.

CORPORATE SOCIAL RESPONIBLITY & STAKEHOLDERS INVOLVED

Stakeholders are defined as those who have an effect on and are affected by the operations of corporations. These broadly include suppliers, employees, local community, customers and shareholders. One way of categorizing stakeholder groups is to classify them as primary secondary stakeholders.

PRINCIPLES OF CORPORATE SOCIAL RESPONIBLITY

Each company should follow the principles embedded in CORPORATE SOCIAL RESPONIBLITY and enforced by the UN Global Compact. Un General Secretary, Kofi Annan invited corporate leadership in the world economy to join in a Global Compact in the year 2000 in order to spearhead the multiple and creative forces of private entrepreneurship to address the needs of the disadvantages and the

requirements of future generations. The Global Compact enumerates ten principles of good business, good citizenship as follows.

Human Rights , Labour , Environment, Anti Corruption

OBJECTIVES OF CORPORATE SOCIAL RESPONIBLITY have been covered.

In the United States concepts of Social responsibility have moved from three distinct phases which may be labeled as Phase I, Phase II and Phase III as outlined by (Jadeja J.D, Social responsibilities of Business 1992,)

PHASES OF CORPORATE SOCIAL RESPONSIBILITY

Phase I- Profit Maximizing Management

The Phase I concept was based on the belief that business managers have but one single objective – to maximize profit.

Phase II- Trusteeship Management

Phase II which may be labeled the trusteeship concept emerged in the 1920s and 30s. It resulted from structural changes in both business institutions and in society.

The two structural trends largely responsible for the emergence of this newer view of social responsibility were (1) the increasing diffusion of ownership of the shares of American corporations and (2) the development of a pluralistic society.

Phase III Quality of Life Management

Phase III, which may be called the "the quality of Life concept of social responsibility, has become popular in recent years.

After a brief conceptual orientation the succeeding topics attempted by the researcher are centered around operational aspects of CSR particularly the implementation of CSR and methods of reporting, evaluation and impact assessment.

SOCIAL RESPONSIBILITIES OF INDUSTRIES

Following are few important social responsibilities of Business (Monappa & Saiyyadan 2000)

Responsibility to the Government -

Responsibilities to Shareholders -

Responsibilities to Employees

Responsibilities to Customers / Consumers-

Responsibilities to Public/Community and Society

Responsibilities to Business and industry itself

THE GROWING RECOGNITION OF CORPORATE SOCIAL RESPONIBLITY IN THE GLOBALIZATION CONTEXT

Corporate Social Responsibility has found recognition among enterprises, policy-makers and other stakeholders, as an important element of new and emerging forms of governance, which can help them to respond to the following fundamental changes: Globalization has created new opportunities for enterprises, but it also has increased their organizational complexity and the increasing extension of business activities abroad has led to new responsibilities on a global scale, particularly in developing countries.

CORPORATE SOCIAL RESPONSIBILITY – NEED AND SIGNIFICANCE FROM A SOCIAL WORK PERSPECTIVE.

The concept of Corporate Social Responsibility is now firmly rooted on the global business agenda. But in order to move from theory to concrete action, many obstacles need to be overcome. A key challenge facing business is the need for more reliable indicators of Progress in the field of Corporate Social Responsibility, along with the dissemination of Corporate Social Responsibility strategies.

BENEFITS OF SOCIALLY RESPONSIBLE CORPORATE PERFORMANCE

Improved Financial Performance: , Reduced Operating Costs: Enhanced Brand Image and Reputation: Increased Sales and Customer Loyalty: Increased Productivity and Quality: Increased ability to attract and retain Employees:. Reduced Regulatory Oversight: Access to Capital:

UNDERLYING REASONS FOR CORPORATE SOCIAL RESPONIBLITY

The major arguments for and against Corporate Social Responsibility are shown in Exhibit 1. The "economic" argument against Corporate Social Responsibility is perhaps most closely associated with the American economist Milton Friedman, who has argued that the primary responsibility of business is to make a profit for its owners, albeit while complying with the law.

It is equally important to study the national and international trends in the subject and a detailed summary is presented below

THE GLOBAL DIMENSION OF CORPORATE SOCIAL RESPONIBLITY

Globalization has made corporate social responsibility an issue of international concern. Various countries and regions of the World are practicing corporate social responsibility in various forms, although the motivations and compelling factors may be different. Developed countries promote corporate social responsibility to achieve long term profits and competitive advantage and are driven by strong market pressure and highly aware and demanding shareholder and consumer.

INTERNATIONAL BUSINESS, MNCS AND CORPORATE SOCIAL RESPONIBLITY

International law clearly delineates that companies have human rights responsibilities, although some of the specific responsibilities are ambiguous. The Universal Declaration of Human Rights calls upon all organs of society, whether civic groups, corporations or governments to protect and promote human rights. In 2000 the OECD guidelines for Multinational Enterprises were amended passed by member states which are committed to promote them at a national level.

Corporate Social Responsibility : A Global View

India

In India Corporate Social Responsibility is culture specific : The issue is only that of prioritization" (Shrivastava & Venkateshwaran, 2000), Corporate Social Responsibility measures should focus on benefiting people and communities other than those whom they (the companies) are contractually obliged to " namely those "who are socially and or economically disadvantaged (Shrivastava & Venkateshwaran, 2000),The chapter discusses various trends in UK,USA, Japan,Latin America. and other countries.

SHIFTING PARADIGMS IN NEW GLOBAL TRADING SCENARIO

In the changing paradigm of the political scenario the market has begun to play a crucial role in shaping the priorities and inclinations of the State and society.

THE CURRENT STATE OF SOCIAL RESPONSIBILITY OF MANAGEMENT

The concept of social responsibility has gone through the three distinct phases. Each new phase has not merely replaced the earlier phase but rather has been superimposed on it. Thus, a modern view of social responsibility would to some degree incorporate essential parts of all three phases of the concept.

DIMENSIONS OF CORPORATE SOCIAL RESPONIBLITY:

The Internal Dimension :

Human Resources Management,.

Health and safety at work :

Environment Action Programme:

Corporate Social Responsibility: The External Dimension

Local communities:

DRIVING FACTORS FOR CORPORATE SOCIAL RESPONIBLITY

- The shrinking role of government in the past: Government reliance on legislation and regulation to deliver social and environmental objectives in the business sector.
- Shrinking Government resources, with a distrust of regulations has led to the exploration of voluntary and non-regulatory initiatives
- Increased customer interest:

With ethical conduct of companies exerts a growing influence on the purchasing decisions of customers.

Growing investor Pressure:

Since investors are changing the way they assess companies' performance and are making decisions based on criteria that include ethical concerns.

- Competitive labour market:

Employees are expecting beyond paychecks and benefits and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees companies are being forced to improve working conditions.

Supplier relations

MAJOR DEVELOPMENTS WHICH LED TO EMERGENCE OF CORPORATE SOCIAL RESPONIBLITY (csrntwork/csrwire.com)

Several factors have converged over the last decade to shape the direction of the CORPORATE SOCIAL RESPONIBLITY field. Here are some of the most notable ones:

Increased Stakeholder Activism:

More Sophisticated Stakeholder Engagement:

Proliferation of Codes, Standards, Indicators and Guidelines:.

Accountability Throughout the Value Chain

Transparency and Reporting:.

Convergence of CORPORATE SOCIAL RESPONIBLITY and Governance Agendas:

Growing Investor Pressure and Market-Based Incentives: Advances in Information Technology:

Pressure to Quantify CORPORATE SOCIAL RESPONIBLITY "Return on Investment

The researcher has briefly discussed operational aspects of CSR in light of tools, standards and process of implementation and related issues

CORPORATE SOCIAL RESPONIBLITY IMPLEMENTATION AND TOOLS

Principles and Guidelines (What is the vision and Mission of the Company behind Corporate Social Responsibility)

Some principles, guidelines and codes of conduct that companies can use to develop their statements of commitment include:

- OECD Guidelines for Multinational Enterprises
- OECD Guidelines for Corporate Governance
- United Nations Global Compact
- Caux Round Table
- Keidanren Charter for Good Corporate Behaviour
- Global Sullivan Principles
- Association of British Insurers (Corporate Governance and Investment Guidelines)
- Canadian Council of Chief Executives (Governance, Values and Competitivenes: A Commitment to Leadership) and others.

Management Systems- (How is the Corporate Social Responsibility Function in the Company Managed, Conceptual, Structural and Operational)

The following represent some of the more popular management system tools:

- Quality Management System: ISO 9000
- Environmental Management System: ISO 14000
- Social Accountability System: SA8000
- Health and Safety Management System: OHSA 18000
- Sustainability and CORPORATE SOCIAL RESPONIBLITY Reporting: Global Reporting Initiative (GRI)

Indicators, Measurements Reporting and Benchmarking (How is Corporate Social Responsibility Function performed, monitored, evaluated and assessed)

- Corporate Sustainability Reporting Toolkit
- Global Reporting Initiative

- Dashboard of Sustainability International Institute of Sustainable Development
- Corporate Social Responsibility Assessment Tool Conference Board of Canada in partnership with Imagine
- Good Company Guidelines for Corporate Social Responsibility Canadian Business for Social Responsibility
- Stepping Forward: Corporate Sustainability Reporting in Canada Stratos
- Corporate Social Responsibility Insight TM Five Winds International
- Eco-efficiency Tools for Business Industry Canada

External Standards.

CORPORATE SOCIAL RESPONIBLITY IMPLEMENTATION STEPS

Each company differs in how it implements Corporate Social Responsibility. The differences depend on such factors as the company's size, sector, culture and the commitment of its leadership. Some companies focus on a single area the environment, for example, or community economic development while others aim to integrate a corporate social responsibility vision into all aspects of their operations. Below are some key strategies companies can use when implementing corporate social responsibility policies and practices.

Mission, Vision and Values Statements , Cultural Values:, Corporate Governance:, Management Structures: , Strategic Planning, General Accountability: , Employee Recognition and Rewards: Communications, Education and Training: Corporate Social Responsibility Reporting: Use of Influence: 34

OPERATIONALISING CORPORATE SOCIAL REASONABILITY

Motivated & Forming a Corporate Social Responsibility Core Group :.

Identify the Focus Area : Design and Implement corporate social responsibility action Plan Monitor and evaluate Corporate Social Responsibility action : Report and Communicate Corporate Social Responsibility Initiatives : Corporate Social Responsibility Awards

STAKEHOLDER A CONCEPTUAL FRAME WORK

The stakeholder theory lies at the heart of corporate social responsibility in its emphasis on the rights and significance of groups that had traditionally being neglected by corporations, but whose well being are affected by corporate operations. According to Post, Lawrence, and Weber, stakeholders are individuals and groups that are affected by an organization's policies, procedures, and actions. A "stake" implies that one has an interest or share in the organization and its operations, per Carroll and Buchholtz. develop environmentally friendly policies. All companies, especially large corporations, have multiple stakeholders.

Stakeholder Engagement (Ravi Puranik & Viraf Mehta 2005)

Stakeholders and their engagement is a subject increasingly being talked about in the business domain. In the Indian Situation however documented essays on its practice are few. Partners in Change, a not for profit NGO working on Corporate Social Responsibility with businesses and its stakeholders in the Indian context, has significantly contributed to the concept and practice during the course of its various partnerships with corporate also its involvement in research studies. The term stakeholder has been in vogue for a long time.

As can be seen from above, the term stakeholder has been interpreted in diverse ways. Gradually the term "stakeholder corporation "emerged in business vocabulary. As quoted by some authors, the essence of the stakeholder model was captured by David Wheeler and Maria Sillanpaa (formely with the Body Shop) as follows. **39.** COMMUNITY INVOLVEMENT.

The very fact that we position community involvement as strategic thrusts a responsibility upon us to bring our the strategic connections. Let us define what we mean by communities. To us, communities are residents of society who qualify to be considered as stakeholders to business on one or more of the accountability, management or ethical perspectives.

DEVELOPMENTAL IMPACT OF CORPORATE SOCIAL RESPONIBLITY

Preliminary findings from research currently being conducted by the United Nations Research Institute for Social Development (UNRISD) suggest that an increasing number of large national and transnational corporations are indeed engaging with the CORPORATE SOCIAL RESPONIBLITY agenda, not simply in a reactive sense but more proactively.

LIMITATIONS OF APPROACHES TO CORPORATE SOCIAL RESPONIBLITY

The researcher has mentioned a number of initiatives and actions by the governments and corporations in the developed countries as also how several other developing economies are emphasizing the corporate social responsibility route to economic development. The corporate social responsibility approaches since the 1990s have become inclusive in the sense that multi stakeholder initiatives are being adopted to promote the concept and practices of introducing and managing corporate social responsibility programmes.

CONCLUSION

The researcher would like to conclude this discussion by endorsing several views in a summarized form in that currently there are three concepts in business and academic circles concerning social responsibility of business-profit maximization, trusteeship, and the "quality of life" concepts. The role of business in society is evolving in conjunction with global social and economic forces, constantly changing many aspects of how and where businesses operate. Business must respond to these challenges which are continuing to satisfy customers needs and to provide a reasonable rate of return to shareholders. Globalization the combined processes of faster communications, lower trade barriers ,increased capital flows and greater individual mobility is integrating economies and societies around the world. This has coincided with a global shift towards democratic market based economies to the point where more than ever before , people live under governments of their own choosing. While quality of life has improved for many sustained poverty reduction will require continued global economic integration, which leads to faster and more widespread economic growth.

CORPORATE SOCIAL RESPONSIBILITY AND SOCIAL WORK: RELEVANCE , SCOPE AND LINKAGES

The Social Work profession promotes social change, problem solving in human relationships and the empowerment and liberation of people to enhance well being utilizing theories of human behaviour and social systems, social work intervenes at the points where people interact with their environment. Principles of human rights and social justice are fundamental to social work. (IFSW,2004),Social work is

a professional method of helping people . It improves their social functioning and resolve their social problems, individually or collectively, by effecting adjustments between men and their environments and by providing the resources needed by the people. Social welfare agencies are institutions within which social workers offer professional help to people who are needy disturbed, disadvantaged, distressed, disabled, deviant, defeated or dependent. It deals with planned change in personality and social systems and in their relationship (Siporin, 1975:27) Corporate Social Responsibility and social work have direct relevance due to the interaction of business and society to utilize large resources of the corporate sector and demonstrate expertise to solve problems of the society through planned interventions.

Social Work as a profession has contributed immensely to the field of personnel management labour welfare, industrial relations, Human Resource Management, industrial social work and corporate community involvement. It encompasses the wide gamut of people related issues and problems for addressing individuals needs and aspirations for growth and development at one end and fulfilling organization objective of profit and productivity and also being supportive to the concerns of social environment through community welfare and development initiatives.

As a discipline the unique competencies which the profession of social work has benchmarked are in the form of methods of working with people in all aspects of human life in different settings. These methods are social case work which aims to enable individuals at micro levels to enhance and restore their psycho social functioning ,positive responsibility and accountability, social group work aims at developing the potential of individuals within the groups and groups as a whole for team building and organizations effectiveness through knowledge and skills of working with groups analyzing and understanding group processes, group dynamics and group cohesion for enhancing group functioning, for leadership, clarity of goals coordination and networking amongst members and groups of various units in the organizations and those of communities. Community Organization is another important method that provides a body of knowledge and profound skills of working with communities and ensuring effectiveness community participation through programme planning, resource utilization, community involvement, and identification of felt needs and understanding organizations, organizations theories, structures functions and working of social welfare agencies. Effectively coupling

and running across all these methods is the method of social work research .It aims at building analytical and social diagnosis skills scientific temper and mind in addressing pertinent social issues through various methods described above through professional knowledge and skill in problem identification, various methods of data collection with a thurst on qualitative methods analysis and evaluation needed to assess various social and community programmes, conduct review and devise strategies for action plan for policy action ,advocacy and further research.

CORPORATE SOCIAL RESPONSIBILITY AS PART OF SOCIAL WORK PRACTICE

It is important to note that one very important form of industrial social wok in industrial house is Corporate Social Responsibility. It is based on the fact that business owes its responsibility towards society first as a result of the impact of its own operations and secondly, as the unit of the society in which it operates. The former is related to what the organization does to society by way of its specific operations, whereas the latter deals with what the society demands form it. Nevertheless, regardless of reasons, business organizations need to discharge social responsibilities, even though they may not be directly responsible for social problems (Pandey, S. N. 1991) CSR takes various forms such as community development work in and around the area where the organization is situated responding in times of national disasters partnership with government agencies for policy implementation on social issues, partnership with 'NGOs in support of a cause. However, even to this day, barring small number of organizations, most of them limit their involvement in nation development to tax payment. The task of service delivery to the society lies with the government. It is vital that the business sector is made to shoulder greater responsibilities towards nation building / social work is taking a lead in identifying prospective areas for Corporate Social Responsibility, which has enabled the proper utilization of abundant resources avoiding duplication in efforts and above all providing the most needed professional approach to these ventures.

CHAPTER - 2

RESEARCH METHODOLOGY

BACKGROUND AND RATIONALE OF THE STUDY

The rationale for conducting this study is that there is a genuine need among the business and corporate sector for authoritative information, company examples, technical assistance and advice about corporate social responsibility. Corporate Social Responsibility as a subject is a totally unexplored area of Social Work practice, particularly in India. There have been few studies conducted on Corporate Social Responsibility, though CSR literature is plenty in the form of case studies and reports. However there stands a severe need for developing scientific and systematic body of knowledge through study of the various theories, current field practices and review of literature to generate meaningful and organized understanding around the subject with reference to its growth and development as well as current status for developing a response through contribution of research, inclusion in academia and enhancement of practice through Social Work Education , research and with an aim of developing a response by the profession to the subject and field of CSR.

Since Corporate Social Responsibility aims at positively impacting the society and ensuring business returns through socially responsible investing it is imperative for Social Work professionals to take a lead role in manning CSR functions both at the strategic apex levels and operational levels for closely working with the management for CSR planning and execution .One of the major contribution as perceived by the researcher for undertaking the mandate of CSR by Social Work professionals is to help business organizations meaningfully address the social and environmental issues with a view to improve the human ,social and environment conditions and ensure sustainable growth and development through corporate -community and business -society partnerships and identify training needs of the corporate on CSR concept ,issues , implementation , monitoring and evaluation for managers.

CSR is generally seen as the business contribution to sustainable development which has been defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs", and is generally understood as focusing on how to achieve the integration of economic, environmental, and social imperatives. CSR also overlaps and often is

synonymous with many features of other related concepts such as corporate sustainability, corporate accountability, corporate responsibility, corporate citizenship, corporate stewardship, etc.

The researcher holds special interest in the topic due to experiences and exposure of closely working with the corporate in this area and is keen on understanding the subject of Corporate Social Responsibility and its impact with reference to the CSR philosophy, goals, objectives, process, functions, evaluation, monitoring, effectiveness and impact and several other areas outlined in detail in the methodology for understanding the What, why, and how of CSR so as to evolve a coherent understanding on CSR as an outcome of this research work

Since Social Work research aims at bringing solutions to problems not just by identifying the problems but doing something about it (Mishra P.D) this research aims at generating data base on the impact of corporate social responsibility in light of its objectives, process ,outcome and effectiveness and has motivated the researcher for the present study.

Apart from all other problems like employee stress, poor job satisfaction, employee effectiveness, high employee turnover, workers absenteeism and other peoples problems faced by Industrial organizations some of the significant challenges also facing the industry is the issue of HIV/AIDS since industrial workers are amongst one of the target bridge populations group with high risk behaviour, human rights at workplace, ethics and community relations. Many industries are addressing all these issues and the researcher aims at exploring CSR interventions in these areas.

SCOPE OF THE STUDY

The term Corporate Social Responsibility has been the focus of many studies. The present study on impact of Corporate Social Responsibility with reference to community development programmes of Industries in Gujarat has been undertaken to systematically generate data on CSR and take stock of the Corporate Sector contribution towards Community Development programmes through and examination of dependent variables viz guiding philosophy behind CSR, aims and objectives of CSR, CSR policies and structures, CSR Communication processes, CSR implementation Process , functionaries involved in the CSR function of the company, monitoring , evaluation and reporting, identifying the need and difficulties of corporates in executing CSR function etc so as to find out what actions are most appropriate to promote and support development of Corporate Social Responsibility.

The study aims at coming out with a coherent analysis of corporate social responsibility w.r.t its objectives, functions, process, effectiveness and impact through a study of few industries in Gujarat and will contribute in finding out reasons for CSR initiatives, approaches, structure opinions and issues for future through association between companys response w.r.t to three important independent variables i,e age designations and experience and CSR functions and process. It will be useful in generating important data to comprehensively understand the nature of process and impact of CSR with a view to take adequate steps for offering guidance and technical assistance needed in the field of CSR for business organizations and make recommendation for encouraging necessary response from the academia and research through introduction of CSR concept , functions ,theories and relevance in Social Work and HR curricula .

It shall help to identify need for training and retraining in CSR to ensure managers ,social and development professionals have the skills and competencies needed to develop and promote Corporate Social Responsibility.

OBJECTIVES OF THE STUDY

To study and measure the impact of Corporate Social Responsibility of Industries in Gujarat

To generate data base on current status of Corporate Social Responsibility

To understand the motivational factors for undertaking of CSR by companies

To examine the perceptions and guiding philosophy behind CSR

To study the opinion and views of corporate sector towards CSR issues, imperatives and areas

To study the CSR structure, policies, functions, process, implementation monitoring, reporting and evaluations and identify the gaps in effective implementation of CSR programmes at the structural, technical and operational and reporting level

To find out the relevance and scope of Social work and HR interventions in strengthening CSR practices of the Industrial Organizations.

To explore Corporate Social Responsibility as an area of Social Work & HR practice.

RESEARCH DESIGN

A research design is defined as a set of guidelines and instructions followed in addressing the research problem (Mouton, 1996). The main function of research is to enable the researcher to anticipate and forecast what the appropriate research decisions should be so as to maximize the validity of the emerging findings and results. It is a blue print and master plan of the research project that precedes the actual research project according to which the data is collected and analyzed. A good research design should take careful consideration of the exact needs of the researcher in light of the problem under study and expected outcome of the function of research. The Research design is exploratory and descriptive since it aims at finding out the major reasons why companies engage into CSR , understanding of the concept as perceived by the corporate, , guiding philosophy, extent of financial contribution and commitment towards CSR, type of CSR policies and programmes, implementation and methods of evaluation and reporting etc which have identified and measured with scientifically pretested and standardized tool and brought in relationship by various statistical techniques. It is also to explore corporate social responsibility as an area of social work and HR practice. Description refers to describing the state of affairs, the descriptive research is also often called exploratory research, to some extent both have same focus for organizing and exploring, knowing about some lesser known aspect of an area. The descriptive and exploratory type of researches are therefore referred as pilot studies (Simmonse & Macall 1985).

The study also aims to establish association between the independent and dependent variables under study

Locale of the Study and Research Setting : the study has been carried out in Gujarat covering the following district namely Baroda, Ahmedabad, Bharuch, Jamnagar, Anand, Vapi, Surat, Rajkot, Porbandar, Gandhinagar , Mehsana and Bhuj. The study has been conducted in different regions of vadodara since the concept of CSR in industries particularly in Gujarat has not been comprehensively explored except few studies. The researcher has widely travelled these areas to collect data from few industries and engaged in meaningful interactions which has helped the researcher to interpret the data and draw logical conclusion for evolving a coherent conceptual and practical insights into the debate of CSR.

OPERATIONAL DEFINITION OF THE CONCEPTS USED IN THE STUDY

IMPACT ASSESSMENT: The term Impact Assessment for the purpose of the study means to systematically assess the impact of Corporate Social Responsibility function with respect to policy, structures, programme implementation, monitoring, evaluation and reporting undertaken by the corporate sector with respect to community development programmes.

CORPORATE SOCIAL RESPONSIBILITY: The term Corporate Social Responsibility for the purpose of the study means concept where by companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis, as well as continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families

INDUSTRIAL ORGANISATION : The term Industrial Organization means any organization operating in Gujarat in manufacturing, chemical, pharmaceuticals, service, production or otherwise with a defined structure and functions with specified goals

SOCIAL WORK : The term Social Work for the purpose of the Study means the following. The social work profession promotes social change, problem solving in human relationships and the empowerment and liberation of people to enhance well being utilizing theories of human behaviour and social systems, social work intervenes at the points where people interact with their environment . Principles of human rights and social justice are fundamental to social work.(source IFSW 2004, International Definition of Social Work)

OCCUPATIONAL SOCIAL WORK: the term occupational social work for the purpose of the study means a field of practice in which social workers attend to the human and social needs of the work community by designing and executing appropriate interventions to ensure healthier individuals and environments (Googins and Godfrey 1987)

HUMAN RESOURCE – the term HR for the purpose of the study means a field of practice aimed at developing human resource competencies through acquisition of knowledge, skills and attitude for fulfillment of individual needs and aspirations for personal growth and organizational development

COMMUNITY DEVOPMENT PROGRAMME – the term community development programme refers to programmes undertaken in the health, education, income supplementation and other welfare and development programmes aimed at improving the quality of lives of the people.

The researcher aims to find answers and build coherent analysis around the following Research Questions ?

- 1) How are the CSR principles embedded and translated across the Organization?
- 2) How is CSR Vision/Policy/Perception/definition/deployed across the Organization?
- 3) Which of the CSR constituents have been clearly defined for effective deployment across the organization?
- 4) Are resources a priori earmarked and committed for CSR initiatives?
- 5) Who are the major personnel manning the CSR function in the company and source of CSR leadership and initiative based on business philosophy?
- 6) What are the various initiatives undertaken for each stakeholder?
- 7) How are the interests and concerns of various stakeholders identified?
- 8) What is the Process Implementation?
- 9) What are the Returns on Investment?
- 10) What is the mechanism of CSR Reporting?
- 11) Bottom Line Benefits as perceived by the Company?
- 12) What is the Impact of CSR to Business and Community?
- 13) Major difficulties experienced to initiate, implement and report successful CSR Policies and Functions?

UNIVERSE :

Corporate Social Responsibility is an emerging concept it has been initiated in few select industrial organizations in Gujarat. Since there was absence of a concrete source list giving details of organizations practicing CSR the researcher used information available from Federation of Gujarat

Industries, Data Base of Industries in Gujarat from Industrial Commissioner, Directories of Industries of various districts in Gujarat and data available through the Net. Therefore all organization that have for minimum two years implemented some form of CSR programme or activities have formed the Universe. The

Universe of the research study comprises of senior managers and managerial employees of various public sector , private sector , joint sector industries and MNC's consisting of Engineering, Chemical , Pharmaceuticals, Manufacturing, FMCG, Petrochemical, textiles, services and other Industries located in different regions of Gujarat State.

SAMPLING DESIGN AND METHODOLOGY

The sampling method used was non probability based purposive sampling . Non Probability sampling refers to the sampling where the probability of including each element of the population in a sample is unknown. (Bless and Higson- Smith 1995) The non probability sampling is also known as purposive sampling or deliberate sampling in that the items for the sample are selected deliberately by the researcher, his choice concerning the items remain supreme(Kothari C.R 2005).

In other words under non probability sampling the organizers of the inquiry purposively choose the particular units of the universe for constituting a sample on the basis that the small mass that they so select out of a huge one will be typical or representative of the whole. The sample under study has been chosen with the following criteria

Nature of the Organization : Industry in Public, Private or Joint sector with minimum 100 employees in various categories such as Manufacturing, Chemical ,Pharmaceuticals, engineering etc Organization Practicing Corporate Social Responsibility for a minimum period of two years Organization having policies /programmes in the area of Corporate Social responsibility. Industries located in different geographical locations of Gujarat with a thrust on industrially concentrated areas. All the organization meeting the above criteria and willing to respond.

Sampling Method : A purposive sampling method has been used for data collection

Sample Size : The Sample consists of 103 Industries of Gujarat State and 117 (with few extended plants of some industries) total no of respondents from the Universe. The sample has been selected

from the updated source list available from Federation of Gujarat Industries, Data base of Industries in Gujarat from Industrial Commissioner, Directories of Industries of various districts in Gujarat and data available through the Net.

Unit Of Study : The unit of study is the organization and respondents consists of Sr. VP HR/HR Head/Managers HR who have responded on behalf of the organization

TOOLS OF DATA COLLECTION :

Tools of data collection are of immense significance for any research. Reliability and validity of the data decides the quality and authenticity of conclusions. Mouton (1996) refers to the data collection method as involving applying the measuring instrument to the sample or cases selected for the investigation. Data collection methods include quantitative and qualitative methods. For the purpose of this study both quantitative and qualitative data collection methods are used. The method used by the researcher in this study is a close ended structured Questionnaire ..

Other tools of Data Collection are **structured Personal Interviews** and **Observations**. **Data Collection & Pre testing :** Extensive pre testing was done before the Questionnaire was finalized. The questionnaire has been cross-examined for the content and construct validity and reliability by senior academicians and industrial experts and pre tested on five respondents.

The tool covers the following distinct variables : Concept , Purpose, Values Systems, policy, procedures and structures for CSR Opinion and Perception on CSR Organizational Processes for CSR (Strategy, Structure, Design and Responsiveness, Panning and Implementation, Monitoring, Evaluation & Reporting, Participation, Internal coordination , Communication)

External Linkages (Development agencies/professional and occupational groups/ mass media) Resources Mobilization and Deployment (Human Resources, Physical resources, Financial resources,) CSR Effectiveness and Impact through Response of beneficiaries, response by functionaries, programme accomplishment, image enhancement, Resource Utilization and Accountability and Bottom Line Benefits to the Company.

Data Collection Process: The primary data for the study was collected through mailed structured questionnaires. Since the method used was questionnaire method extensive follow up and reminders

were required to ensure response. It took almost six months to collect the data from various industries. The data was collected from July 2005- Jan2006. However due to nature of respondents selected under study primarily head of the depts., senior managers and managers, a good rapport, telephonic follow up, personal visits ensured adequate response reflecting the acceptance of the respondents to provide genuine data and ensuring authentication through company seal and stamp. In many organizations important and relevant literature containing details of the company, CSR policies, brochures etc were sent for providing meaningful secondary data. Regular interactions with the respondents through emails and telephonic talks provided for cross checking the gaps that exited in the data.

Secondary data was collected from various sources such as Confederation of Indian Industries, federation of Gujarat Industry, ISO consultation on Standards for Corporate Social Responsibility organized by International Institute for Sustainable Development, Development Alternatives and Safety Action Group, Hansa Mehata Library, Baroda and Ahmedabad Management Association Library, Literature from Tata Institute of Social Science Mumbai, Delhi School of Social Work , online subscription of CSR Asia Weekly , a weekly newsletter for CSR issues in Asia Pacific region and important updates from Melcrums CSR journal through the international Melcrums CSR consultancy. There was paucity of literature particularly on Corporate Social Responsibility researches and researcher had to depend on information available through internet sites to gather substantial data. Thus very useful and professional links were developed with different international organizations and institutions which provided access to the latest data on CSR8.7 Reference Period The Data has been collected during the period of June 2005 Jan 2006.

DATA PROCESSING TREATMENT AND ANALYSIS :

Data has been analyzed through use of SPSS package to analyze the data . Various statistical techniques have been used such as

Univariate Analysis using Simple Frequency Distribution to find out average responses as a measure of central tendency

Chi square test for finding out association between independent and dependent variables under the Study

Paired T test - to find out whether the responses to selected questions are differing significantly

Pareto Chart analysis - Chart for classifying the attributes into descending order so as to find the main source, areas of concentration in the response and main weightage

P Chart Analysis – Chart for attributes used for the yes /no questions. It is a chart for attributes which shows percentage of positive responses for yes and no questions through the questionnaire, the excellent ,very good and areas of improvement are highlighted using control limits for better insights into the data.

Coefficient of Variation - to find out the relative measure of dispersion for rank analysis

Graphical Presentations – for frequency and percentage analysis

LIMITATIONS

Availability of Senior Personnels and time taken to respond to the Questionnaire has been the major limitation due to their busy schedule and time constraints.

Since a Human effort has been made error in statistical and descriptive analysis may have occurred.

Since the Unit of study is the organization, collection of data from each Industry was very time consuming and costly and required consistent follow up and reminders.

PRESENTATION OF STUDY

The following Chapterization scheme has been used for the Study Chapter 1- Introduction Part – I Part - II Chapter 2- Research Methodology Chapter 3- Review of Literature Chapter 4- Data analysis & Interpretation Part – I Part – II Chapter 5- Findings & Conclusion Chapter 6- Suggestions, Recommendations & Action Plan Appendix

CHAPTER - 3

FINDINGS & CONCLUSIONS

1. Familiarity with the Term Corporate Social Responsibility

With reference to familiarity of respondents with the term Corporate Social Responsibility it is found that 65 (55.56) are thoroughly aware about corporate social responsibility 47(40.17%) are aware to a little extent and 5 (4.27%) are not aware.

Majority of the respondents believed CSR meant paying legitimate taxes with 85 (72.65%)stating it as very important and 21(17.95%) as important ,refusing to pay bribes with 79 (67.52%), stating it as very important and 19(16.24%) as important ,concept where we integrate social and environmental concerns in business76 (64.96)% stating it as very important and 25 (21.37 %) as important ,keeping good relations with neighbourhood communities with 74(63.25%)stating it as very important and 30 (25.64%)as important ,welfare and development of employees with 76(64.96%)stating it as very important and 28 (23.93%) as important, reducing negative environmental effects with 64 (54.70%),stating it as very important and 29 (24.79%) as important socially responsible interest and about 15(12.82%) did not respond to CSR as socially responsible investing with 70 (59.83%), stating it as very important and 27 (23.08%) as important, donating to charity with 51 (43.59%),stating it as very important and 26 (22.22%) as important. It is striking to note that as many as 17(14.53%) opined donation to charity as less important and 6(5.13%) as not important About 41(35.04%) gave no response for CSR meaning as meeting share holders investing.

Thus it is clearly observed that respondents have given more weight age to areas like corporate ethics and corporate governance, integrating social and environmental concerns in business, community relations, employee welfare and development, reducing environmental impact than areas like donating to charity and meeting shareholders interest. A clear shift from corporate philanthropy to responsible corporate social behaviour is observed.

It can be concluded that respondents have high awareness and familiarity to the term CSR

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2. Terms used for Corporate Social Responsibility

It is found that majority of the respondents 78(66.67) strongly agreed and 27(23.08%)agreed that it is known as Corporate Accountability followed by 73(62.39%) who strongly agreed and 29(24.79%)agreed that it is known as Corporate Citizenship .About 44 (37.61%) strongly agreed and 23(19.66%) agreed that it is known as Business Ethics, With reference to a striking response with 27(23.08%) who disagree to CSR as Business ethics and 7(5.98%)who strongly disagree .About 11(9.40%),7(5.98%)and 6 (5.13%) gave neutral response reflecting mixed views . The no response category varied between 4-5%.

It can be concluded that corporate social responsibility is understood and equated to Corporate Accountability to a greater extent followed by Corporate Citizenship to some extent and Business ethics to a lesser extent

3. Focus of CSR in the company

With reference to the focus of CSR in the company it is founded that the majority 34.18%(40) respondents have focus on environmental aspect ,29.05%(34) have focus on social aspects and 36.75% (43) respondents have focus on both social and environmental aspects revealing companys contribution in addressing the environmental and social issues to positively impact the surrounding environment.

In cab be concluded that in majorities companies focus is both on environmental and social aspects however the environment focus is little higher.

4. Company Contribution to Community & Social Development programmes

It is found that 58(56.31%) companies contribute to community and social development ,38(36.89%) companies contribute to a small extent and almost 21(20.39%) does not contribute to community and social development but other areas like environment ,disaster training ,employee welfare programmes etc. Majority of the industries are contributing in several ways for the welfare and development of the workers as revealed by 69(58.97%) responses to a very great extent and 14 (11.97%) to a moderate extent , followed by planning and undertaking need based community programmes with 62 (52.99%),to a very great extent and 22 (18.0%) to a moderate extent, another area scoring high is working towards

health, education and community development with programmes with 62 (52.99%), to a very great extent and 24 (20.15%) to a moderate extent.

Whereas responses for reducing negative environmental impact are 59(50.43%) to a great extent and 22 (18.0%) to a moderate extent. It was observed that responses are comparatively lower in areas like promoting social equity with 44 (37.61%) to a great extent category and 15(12.82%) in the moderate extent category, however a no response rate was higher in this category with 29(24.79%) not responding. Thus the table gives a fairly clear cut picture of the areas where the companies make their contributions.

It can be concluded that amongst the Major areas of Corporate Social Responsibility majority of the companies contribute to community and social development programmes through supporting one or several areas viz primary health care, infrastructure support, education, vocation training, agricultural practises etc.

6 Need and Emergence

With reference to the time span and total period with the number of years the corporate has contributed to CSR to understand the processes and impact it is found that majority of the industries with 47(40.17%) are into CSR for less than five years but minimum two year, however it is glaring to note that about 21(17.95%) had contributed for more than 15 years with Tata and Birla group amongst the major followed by companies like Alembic, Sarabhai, Cadila, ABB, and others.

It can be concluded the time span of contribution in different areas of CSR varies from company to company however majority of them have contributed for past five years and few of them have significantly contributed for more than 15 years, thus much of the learning and experiences can be drawn from these companies as they have evolved structured approach and mechanism for CSR functions like the development of Tata Index for Sustainable Development in collaboration with UNDP is a unique CSR measuring and reporting framework and guideline.

8 Factors which led to the Emergence of the need for community based programme

It is found that amongst the factors which led to the need and emergence of CSR majority of the respondents opined that it was concern for workers improvement with 78 (66.67%), to a very great

extent and 17 (14.53 %) to a moderate extent ,another major factor has been improving company's image as opined by 73(62.39%) to a very great extent and 14(11.97%) to a moderate extent, global market pressures and companys willingness to support the communities, poverty and issues of health and education are another major factors with 62(52.99%) ,60(51.28%) and 52(44.44%) to a very great extent category in the respective three areas..

A striking feature noted is low response for the corporate philanthropy with only 29(24.97%) to a great extent and as many as 34(29.06%) in the not at all category showing a transition of companies from undertaking CSR activities with charity based or philanthropic approach to a better understanding and response of the social realities and role of business in demonstrating good behaviour as a corporate citizen by being sensitive to the stark social realities around and understanding the need of social performance of the company with rising standards and global market pressures.

It can be concluded that labour and community welfare, improvement and development were the major factors which led to the emergence of community based programmes

9. CSR Initiative of Companies

With respect to the initiative of CSR in various companies it is found that majority of the respondents opined that it is attributed to the top management with 68(58.12%) to a very great extent and 20 (17.09%) to a moderate extent ,followed by the board of directors with 58(49.57%) to a very great extent and 20 (17.09%) to a moderate extent ,initiatives due to professional staff was the third category with 16(13.68%) to a very great extent category and 17(14.53%) to a moderate category ,however about 36(30.77%) opined that it is not attributed to professional staff, similarly CSR initiative due to govt rules and regulations is 15(12.82%) to a very great extent and 8(6.84%) to a moderate extent ,responses for the govt category are more negative than positive with 39(33.33%) in the not at all category and 15(12.82%) to some extent.

It can be concluded that CSR initiative in majority companies is attributed to Top Management

10. Company's guiding philosophy in rendering social services

It is found that the company's guiding philosophy behind CSR is less philanthropic, remedial and protective and more welfare, development and empowerment oriented. The responses clearly depict a

major shift in that majority responded that guiding philosophy behind CSR was welfare with 81(69.23%) to a very great extent category and 18(15.38%) to a moderate category, followed by development with 71(60.68%) to a very great extent category and 27(23.08%) to a moderate extent category and empowerment with 68(58.12%) to a very great extent and 18(15.38%) to a moderate extent category. Another positive response noted is 40(34.19%) have attributed CSR guiding philosophy as business return through socially responsible investing. The no response category has been higher for philanthropy with 44(37.61%) and business returns through socially responsible investing with 24(20.51%) responses. Thus it is clearly observed that majority of the Industries have welfare, development and empowerment perspective while undertaking CSR.

It is concluded that the company's guiding philosophy behind CSR is welfare, development and empowerment oriented than mere charity philanthropy based

11. Company Beliefs and CSR Programmes

It is found that majority of the industries through its CSR programme believe in enhancing quality of life with 40(34.19%), and providing primary and basic infrastructure facilities with 38(32.48%) respondents giving rank one, followed by addressing challenging barriers and care of needy and senior citizen with 22(18.80%) and community capacity building with 21(17.95%) giving rank one.

A mixed response was observed with responses in rank two three and four for various reasons. *It can be concluded that the basic belief through CSR programmes of companies is to enhance quality of lives and improvement in basic infrastructure*.

12. The basic goal of your company in rendering its contribution to society

With reference to different goals of the company it is found that majority of the respondents opined that the basic goal of the company in undertaking CSR activity is compliances with statuary rules with 68(58.12%)responding to a great extent and 17(14.53%) to a moderate extent followed by two major goals of better alignment with corporate goals and building market image with 63(53.85%)to a great extent in the both the categories and 26(22.22%) & 20(17.09%) to a moderate extent respectively. Other goals given equal weight age is enhancing organizational health & positively impacting the surrounding areas with 61(52.14%) to a great extent and 29(24.79%) to a moderate extent ,similarly enhancement of the company profile and leveraging industrial profits are also responded as major goals

with 60(51.28%)responding to a very great extent in both the categories. and 23(19.66%)and 14(11.97%) to a moderate extent respectively. *It can be concluded that majority companies undertake CSR due to compliance with statutory rules as the single most reasons followed by reasons like better alignment of corporate goals and building market image*

13. Corporate Values and CSR Practises

It is found that majority of the respondents gave very high response for upholding values viz Honesty with 97(82.91%) to a very great extent followed by values like Integrity, transparency, commitment, acceptance of people with 96(82.5%),95(81.20%), 93(79.49%)and 90(76.92%)responding to a very great extent respectively. Amongst other values upholded are faith in inherent worth and dignity of people with 82(70.09%)responding to a very great extent, faith in capability of people with 80(68.38%) responding to a very great extent, 74(63.25%)and 73(62.39%) respondents responded to values like peoples participation and self determination and respect for people with diverse background to a very great extent respectively followed by values like empathy and understanding and empowerment with 65(55.56%) and 64(4.70%) It can be concluded majority of the company's uphold values like honesty, integrity, transparency, commitment and acceptance of people as the major values for CSR practises

14. Approach of the Company for CSR

It is found that with respect to the approach of the company majority of them responded that it is modern with 69(8.98%) 30(25.64%) responded that it is traditional about 18(15.38%) gave no response. *It can be concluded that majority of the company's adopted a modern approach towards CSR*

15. Views on CSR function of the Company

With respect to various factors it is found that majority of the companies responded to the statements with 67(57.26%) and 30(25.64%)strongly agreeing and agreeing that the company has a very good image, 65(55.56%)and 37(31.62%) strongly agreeing and agreeing that corporate and community relations over the years strengthened,64(54.70%)and 38(32.48%) strongly agreeing and agreeing that in times of emergencies people look forward for corporate level support ,57(48.72%) and 30(25.64%) strongly agreeing that there are several indirect advantages, almost 50(42.74%)and

20(17.09%) strongly agreed and agreed that people rarely approach our functionaries with their problems revealing poor participation of the people in the programme, about 47(40.17%) strongly agreed that CSR function has played and important role and there is need for training in CSR and about 30(25.64%) and 33(28.21%) agreeing to the respective statements, about 45(38.46%) and 19(16.24%) strongly agreeing and agreeing that the company has clear and strong philosophy for CSR, whereas almost 32(27.35% strongly disagreed to the statement. and about 44(37.61%) and 25(21.37%) strongly agreed and agreed that companies have a well devised management structure for CSR whereas almost 30(25.64%) strongly disagreed. Only 33(28.21%) and 21(17.95%) strongly agreed and agreed that their companies have professional staff to handle CSR functions whereas 30(25.64%) strongly disagreed. *It can be concluded that w.r.t. to company views on CSR majority of the respondents opined that the company has good image and corporate and community relations have strengthened over the years etc and that areas of improvement are in helping companies have clear CSR philosophy and policy, a proper management structure and professional staff to discharge the functions.*

16. Motivational factors for CSR

Amongst the major factors which has motivated the companies to undertake CSR activities are it is found that majority of the respondents opined improving long term company profit positively with 51(43.59%) strongly agreeing and 36(30.77%) agreeing to the statement followed by societal expectation with 49(41.88%)and 51(43.59%) in the strongly agreed and agreed category, other factors included moral reasons with 45(38.46%)and 29(24.79%) in the respective categories, factors like customers interest & pressures, improving attractiveness to investors and understanding and managing business risk have been attributed 36(30.77%)and 29(24.79%),30(25.64%)and 41(35.04%) and 34(29.06%) and 45(38.46%)in the strongly agreed and agreed category of the respective three factors however 24(20.51%)22(18.80%) and 17(14.53%) strongly disagreed to these respective factors. About 25(21.37%)and 47(40.17%) strongly agreed and agreed that it is also to improve /protect business reputation whereas almost 22(18.80%) disagreed. *It can be concluded that the motivational factors for companies to undertake CSR are improving long term profit followed by societal expectation and other moral reasons*

17. Opinion on Factors driving the move towards CSR

With reference to the factors driving the move towards CSR it is found that majority of the respondents i.e63(53.85%) gave 1st rank to transparency of business, followed by new concerns & expectations from citizens, consumers with 25 (21.37%),increase concern on the damage caused to the environment with15(12.82%) giving 1st rank and social criteria influencing the investment decision with 7(5.98%) giving 1st rank A horizontal rank wise analysis reveals that transparency of business and new concerns & expectations from citizens and consumers have been ranked as first 63(53.85%)and second 43(36.75%), factors driving the move towards CSR .However majority of the respondents have given rank three 51(43.59%)to social criteria increasingly influencing business and majority have given rank four 47(40.17%)increased concern over damage caused to the environment and society by industries. *It can concluded that factors driving the move towards CSR are transparency of business and new concerns and expectations from citizens and consumers*.

18. Awareness on External Standards in CSR

It is found that majority of the respondents showed very low awareness on CSR standards with an average of 51.5% not aware about the various standard in CSR about and 40-42% did not respond due to the same. Amongst the various standards majority of the respondents are aware about Social accountability SA 8000 with 11(9.40%)to a great extent and 9(7.69%) to a moderate extent followed by extent of awareness on Principles for Global Corporate behaviour with 9(7.69%) to a great extent and 10(8.55%)to a moderate extent, united nations global compact with 6(5.13%) to a great extent and 15(12.82%) to a moderate extent and asia pacific business code with 6(5.13%) to a great extent and 9(7.69%) to a moderate extent amongst others to follow are global reporting initiative with 4(3.42%) aware to a great extent and 7(5.98%) aware to a moderate extent. Awareness about other standards such as OECD guidelines for Multinational enterprises, Caux round table, global sullivian principles, keidanran charter for good behaviour etc was minimal. *It can be concluded that company's had a low awareness on external standards in CSR , amongst the various standards majority were aware about SA8000 social accountability standard.*

19. Information on ISO Standards

With reference to ISO standards 49(41.88%) industries had obtained ISO standards however almost 60(51.28%) did not respond and only 8(6.8%) did not have ISO standards, the higher rate of no response revealed the company's unwillingness to share the information *It can be concluded that quite a few companies were ISO certified however due to absence of adequate details no major conclusions can be made*

20. Opinion on advantages of ISO Standards

With reference to ISO standards it is found that the respondents have given positive response on the advantages that a company has through adoption of various ISO standards in that majority of the respondents 101(86.32%)opined that it has enabled more efficient manufacturing, followed by boost in exports and domestic sales with 98(83.76%) and 97(82.91%), amongst other important factors are enhancement of company's image 93(79.49%), and indirect business returns with 90(76.92%), the negative responses are to the extent of an average of 4(3.42%), the no response category varied from 11(9.40%) to 23(19.66%).

It can be concluded that majority of the company's have opined very positively about the advantages of ISO standards particularly in enabling more efficient production and manufacturing and boost in exports and domestic sales

21. Company's details on Quality Assurance Standards

It is found that the quality assurance standards adopted by the company are in majority of the companies established Indian standards with 91(77.78%) and international standards 91(77.78%) followed by standards individually agreed with the customers with 89(76.07%) whereas other standards than those mentioned in the table amounted to 34(29.06%). The rate of no response was high. *It can be concluded that quality assurance standards of majority of the Company are established Indian standards followed by international standards.*

22. Opinion on pressure from Buyers in Exports

With reference to what extent the buyers insist or pressurize industries for adoption of various standards , it is found that majority of them insist on special social standards with 53(45.30%)responding yes and

about 46(39.32%)responding no and special environmental standards with 46(39.32%)responding yes and an equal number responding no and others type of standards with 31(26.50%)responding yes and about 50(42.74%)responding no. *It can be concluded that there is insistence on adoption of special social standards on company's through Buyers*.

23. Views on Need to draw a CSR Code (after recent scandals)

With respect to drawing CSR code and the extent of its possibility/feasibility , desirallibility and value whether it is worth it is found that there are mixed responses with almost 10(8.55%) &9(7.69%)responding that it is feasible to a moderate and great extent however majority almost 38(32.48%) responded that it is not feasible and 29(24.79%) responded that it is feasible to some extent ,11(9.40%) gave neutral responses and about 20(17.09%) did not respond.

As far as the desirability is concerned 17(14.53%) &14(11.97%)responded to a moderate and great extent however majority almost 39(33.33%) responded that it is not feasible and 14(11.97%) responded that it is feasible to some extent ,13(11.11%) gave neutral responses and about 20(17.09%) did not respond.

A striking response is noted for the value of CSR code and its worth, with majority 66(56.41%) responding to a great extent and 14(11.97%) responding to a moderate extent ,responses in the other category are very low, and about 21(17.95%) did not respond.

As far as the effect of CSR code on the international and local competitiveness of the industry is concerned majority of them did not respond with 39(33.33%) followed by response in the not at all category with 26(22.22%) ,about 21(17.95%)responded to some extent , 8(6.84%) gave neutral; responses, however 17(14.53%)and 6(5.13%) responded to a moderate and a great extent respectively.

It can be concluded majority of the company have given importance to the value and worth of CSR code however there is a low response as far as possibility and feasibility of such a code is concerned due to different scale and range of activities adopted by company under CSR depending upon its capabilities resources size and market performance and also the social and environmental issues affecting the communities.

24. Views on agency best suited to draw CSR code

With reference to drawing a CSR code the opinion of the respondents with respect to which agency is best suited to draw the CSR code and monitor the CSR code it is found that majority of the respondents opined that International Organization for Standardization (ISO) and Bureau of Indian Standards (BIS) are best suited to draw the standards with 54(46.15%), followed by Indian Govt ministry of commerce and Industries with 45(38.46%) amongst others are United Nations Industrial Development Organization (UNIDO) with 38(32.47%), any Indian and any international organization with 37(31.62%) and 36(30.76%), World Trade Organization with 35(29.91%) and International Labour Organization with 31(26.49%).

With respect to monitoring the standards majority of the respondents opined International Labour Organisation with 37(31.62%) followed by any international organization 31(26.49%) and International Organization for Standardization with 29(24.78%) ,any Indian organization with 26(22.22%) and World Trade Organisation with 18(15.38%) amongst others are United Nations Cooperation for trade and industries (UNCTAD),Bureau of Indian Standards with 15(12.82%),Indian govt min of comm. & ind with 14(11.96%) and others viz. UNEP, UNIDO etc.

It can be concluded ISO (International Organization for Standardization and BIS (Beareau of Indian Standards) have been responded by majority companies as agency to draw the CSR standards and ILO (International Laobur Organization) ISO and other International organizations as agencies to monitor the standards, have Thus a clear difference was observed between the agencies suggested for drawing the standards and those for monitoring the standards.

25. Opinion on Key Developments for growing importance to CSR

With reference to the extent to which the various key developments can be attributed for growing importance to CSR by corporate it is found that majority of the respondents opined Global market and LPG scenario have been given rank one and rank two by majority of the respondents with 64(54.70%) and 22(18.80%), expectations of public and various stakeholders has been given rank two and rank three with 29(24.79%) and 23(19.66%), engagement of corporate with different stakeholders has been given rank three by majority with 31(26.50%), proliferation of codes have been given rank four by majority 30(25.64%) followed by rank with 25(21.37%), expansion of corporate accountability throughout

the value chain has been given rank two with 45(38.46%),followed by rank one with 18(15.38%), however in all global market pressures and LPG scenario have been given the highest rank.

It can be concluded that Global market pressures and LPG scenario are key developments attributed to CSR followed by public and various stakeholder expectations.

26. Rating on Bottom Line Benefits of Socially Responsible Company

With reference to the ratings of respondents on the bottom line benefits of CSR in company it is found that majority have opined increased productivity and increased ability to attract customers with 59(50.43%)responding to a great extent in both the categories & 19(16.24%) and 15(12.82%) in the moderate extent category respectively followed by enhanced brand image with 56(47.86%)to a great extent and almost 31(26.50%) to a moderate extent, reduced regulatory oversights with 50(42.74%) and 19(16.24%) to a moderate extent and increased customer sales with 48(41.03%)in the great extent category and 28(23.93%) in the moderate extent category followed by improved financial performance with 39(33.33%) to a great extent category and 28(23.93%)in the moderate extent category, reduced operating cost with 33(28.21%) and 29(24.79%) and access to capital with 32(27.35%)&(16.24%) in the great and moderate extent respectively. The responses in to some extent category varied from 11(9.40%) as minimum to 19(16.24%) as maximum, the responses in the not at all and no response category.

It can concluded that majority of the companies rated increased productivity and increased ability to attract customers as bottom line benefits of socially responsible company followed by enhanced brand image and reputation

27. Focus of the Company w.r.t. Internal & External Dimensions of CSR

Internal Dimension

Amongst the internal dimension it is found that CSR focus has been on employee welfare and respect with 83(70.94%) responding to a great extent and 19(16.24%) and 8(6.84%) in the moderate and some extent category, followed by health and safety at work with 81(69.23%) responding to a great extent and 22(18.80%) and 7(5.98%) in the moderate and some extent category, adaptation to change with 67(57.26%) responding to a great extent and 26(22.22%) and 11(9.40%) in the moderate and some

extent category management of environmental impact and natural resources with 59(50.43 %) responding to a great extent and 25(21.37%) and 6(5.13%)in the moderate and some extent category and human resource management with 52(44.44 %) responding to a great extent and 28(23.93%) and 24(20.51%)in the moderate and some extent category. Responses in the not at all and no response category are minimal.

External Dimension

As far as the external dimension is concerned it is found that majority of the respondent opined that the focus of CSR in their industries is on global environmental concerns with 47(40.17%)in the great extent category and 12(10.26%) and 8(6.84%)in the moderate and some extent category, followed by focus on local communities with 27(23.08%)in the great extent category and 23(19.66%) and 18(15.38%) in the moderate and some extent category, human rights issues with 20(17.09%)in the great extent category and 17(14.53%) and 19(16.24%) in the moderate and some extent category, social issues and health issues viz de addiction and HIV/AIDS issues with 13(11.11%)in the great extent category and 19(16.24%) in the moderate and some extent category, Business partners, suppliers consumers with 9(7.69%)in the great extent category and 20(17.09%) and 23(19.66%) in the moderate and some extent category.

It can be concluded that w.r.t. internal and external dimensions majority of the companies have a greater focus on internal dimensions such as employee welfare and respect, health and safety at work ,HR etc and comparatively less focus on the external dimensions such as global environmental concerns, local communities and human development.

28. Views on Corporate Social Responsibility

It is found that majority of the respondents strongly agreed and agreed with 43(36.75%) and 48(41.03%) in the respective categories to the statement that when companies look at how to conduct their business and expand it more and more company strategists look beyond shareholders to a broader vision of stakeholders corporation. About 11(9.40%) gave neutral response,9(7.69%) did not respond however a very minor proportion disagreed and strongly disagreed to the statement with 4(3.42%) and 2(1.71%) in the respective categories.

With reference to the response on the statement "The development of CSR goes beyond strict legal obligations that companies have to comply with majority of the respondents strongly agreed and agreed with 45(38.46%) and 48(41.03%) in the respective categories to the statement About 12(10.26%) gave neutral response,7(5.98%) did not respond however a very minor proportion disagreed and strongly disagreed to the statement with 3(2.56%) and 2(1.71%) in the respective categories.

With reference to the response on the statement CSR is increasingly becoming a normal way of doing business and often an asset rather than an exceptional additional constraint majority of the respondents strongly agreed and agreed with 34(29.06%) and 49(41.88%) in the respective categories About 19(16.24%) gave neutral response,8(6.24%) did not respond however a very minor proportion disagreed and strongly disagreed to the statement with 4(3.42%)and 3(2.56%) in the respective categories.

It can concluded that w.r.t. views on CSR majority companies opined that CSR is looking beyond shareholders to a broader vision of stakeholder corporation in conducting and expanding business,

29. Views on Company's Focus for CSR in Future

With reference to the areas company shall focus with respect to CSR it is found that majority of the respondents responded social, economic and educational enhancement with 63(53.85%)to a great extent category,26(22.22%) to a moderate extent category and 10(8.55%) to some extent category, about 8(6.84%) responded in the not at all category ,about 7(5.98%) gave neutral responses and 3(2.46%)did not respond at all. The next category opined by the respondents for future areas of CSR are vocational training for self employment. With 60(51.28%)to a great extent category,28(23.3%) to a moderate extent category and 13(11.11%) to some extent category, about 2(1.71%) responded in the not at all category . about 9(7.69%) gave neutral responses and 5(4.27%)did not respond at al. Entrepreneurship development emerged to be another future areas for CSR in that majority of the respondents with36(30.77%) responded to a great extent category 22(18.80%) to a moderate extent category and 21(17.95%) to some extent category, about 18(15.38%) responded in the not at all category about 9(7.69%) gave neutral responses and 11(9.40%)did not respond at al. Amongst other areas are support to the cause of HIV/AIDS with 21(17.95%) to a great extent category,20(17.09%) to a

moderate extent category and 23(19.66%) to some extent category, however it is striking to note that about 38(32.48%) responded in the not at all category . about 9(7.69%) gave neutral responses and 6(5.13%)did not respond at al.

Working with groups of special needs was another future area for CSR as perceived by the respondents with 14(11.97 %) to a great extent category,24(20.51%) to a moderate extent category and 23(19.66%) to some extent category, however it is striking to note that about 39(33.33%) responded in the not at all category . about 13(11.11%) gave neutral responses and 4(3.42%)did not respond at al.

It can concluded that majority of company opined that the focus area for CSR in the future will be social and educational enhancement followed by economic enhancement and vocational training support and income supplementation

30. Views on Relevance of Social Work and HR Education

With reference to the opinion of respondents with respect to these to relevance of professional social work and HR education for CSR it is found that majority of them responded very positively with 75(64.10 %) to a great extent category,22(18.80%) to a moderate extent category and 6(5.13%) to some extent category, only 3 (2.56%) responded in the not at all category . about 5(4.27%) gave neutral responses and 6(5.13%)did not respond at al.

With respect to what extent social work education and training have the inherent potential to impart the domain knowledge and soft skills needed for development work was responded by majority very positively with 74(63.25 %) to a great extent category,19(16.24 %) to a moderate extent category and 11(9.40%) to some extent category, only 2 (1.71%) responded in the not at all category about 9(7.69%) gave neutral responses and a minor proportion 2(1.71%)did not respond at al.

With respect to what extent are qualities like empathy relating with people, extroversion, understanding of social issues are vital for CSR it was responded by majority very positively with 80(68.38 %) to a great extent category, 16(13.68 %) to a moderate extent category and 7(5.98%) to some extent category, a striking absolutely positive response with 0(0.00%) responded in the not at all category about 12(10.26 %) gave neutral responses and a minor proportion 2(1.71%)did not respond at all.

It is concluded that Social Work and HR profession and education have a great relevance for CSR.

31. Views on CSR Imperatives

With reference to the opinion of respondents on CSR imperatives it is found that majority of the respondents strongly agreed and agreed to the statement that employees should be aware of realities of society and environment with 71(60.68%) and 36(30.77%), about 5(4.27%) gave neutral responses, it is striking to note that absolutely 0(0.00%) in the disagree and 2(1.71%) in the strongly disagree category and no response category with 3(2.56%) with respect to whether CSR initiative bridges the gap between business and society and the factors that support business in that majority of the respondents strongly agreed and agreed to the statement with 63(53.85%) and 30(25.64%), about 14(11.97%) gave neutral responses, 3(2.56%) in the disagree category and the strongly disagree category and no response category with 4(3.42%) with respect to whether CSR instils symbiotic feelings and helps business and society enter into a mutually rewarding relationship in that majority of the respondents strongly agreed and agreed to the statement with 65(55.56%) and 35(29.91%), about 8(6.84%) gave neutral responses, 3(2.56%) in the disagree category and the strongly disagree category and no response category with 3(2.56%) with respect to whether CSR initiative would lend credibility to the face of the organizations and seen as an entity that cares for society at large in that majority of the respondents strongly agreed and agreed to the statement with 65(55.56%) and 34(29.06%), about 9(7.69%) gave neutral responses, 3(2.56%) in the disagree category and 2(1.71%) the strongly disagree category and no response category with 4(3.42%) with respect to CSR is imperative because it is not possible for government to cater to the needs of the vast pool of needy and in that majority of the respondents strongly agreed and agreed to the statement with 44(37.61%) and 17(14.53%), about 24(20.51%) gave neutral responses, 14(11.97%) in the disagree category and 6(5.13%) the strongly disagree category and no response category with 12(10.26%).

It can be concluded that majority of companies felt most important imperatives for CSR are employees should be made more aware of realities of society and environment followed by opining that CSR initiative bridges the gap between business and the factors that support

business and that CSR instils symbiotic feelings and helps business and society enter into a mutually rewarding relationship.

32. Views on Need for CSR Codification in Company

With reference to the need for CSR codification it is found that majority of the respondents strongly agreed and agreed to the statement that CSR needs to be codified in the vision of the company with 39(33.33%) and 52(44.44%), about 17(14.53%) gave neutral responses , 5(4.27%) in the disagree category and 1(0.85%) the strongly disagree category and no response category with 3(2.56%). It can be concluded that majority of the companies opined that CSR needs to be codified in the vision of the company.

With respect to the statement that CSR code should ensure that every employee is sensitive in that majority of the respondents strongly agreed and agreed with 44(37.61%) and 54(46.15%), about 12(10.26%) gave neutral responses, 3(2.56%) in the disagree category and 0(0.0%) the strongly disagree category and no response category with 4(3.42%). It can be concluded that majority of the companies opined that CSR code should ensure every employee is sensitive of societal and environmental concerns and dedicates his efforts to support the same.

With respect to the statement that CSR needs to formalise as a discipline in individuals work life, which offers him weighted benefits in performance review majority of the respondents strongly agreed and agreed with 44(37.61%) and 46(39.32%), about 15(12.82%) gave neutral responses, 7(5.98%) in the disagree category and 2(1.71%) the strongly disagree category and no response category with 3(2.56%). It can be concluded that majority of the companies opined that CSR needs to formalise as a discipline in individuals work life which offer him weighted benefits in performance review

With respect to the statement that there should be a uniform CSR code to be followed by companies mixed responses are seen in that 11(9.40%)strongly agreed and 27(23.08%) agreed ,33(28.21%) gave neutral responses, a majority 32(27.35%) gave responses in the disagree category and 8(6.84%) the strongly disagree category and no response category with 6(5.13%).

It can be concluded that majority of the companies opined that there should not be a uniform CSR code for companies.

33. Years of Company's Contribution in CSR

With reference to the company's contribution in CSR that is founded that majority of the industries with 47(40.17%)were into CSR for less than five years but minimum one year, however it is glaring to note that about 21(17.95%) had contributed for more than 15 years with Tata and Birla group amongst the major followed by companies like Alembic, Sarabhai, Cadila, ABB, and others.

It can be concluded that majority of the companies have been contributing for a period of 2-5 years, followed by contributions in CSR as per needs in the past five years i,e during natural calamities, genuine needs of the community, sponsoring programmes, offering vocational training and guidance etc

34. Status of Community scenario in Pre Intervention Stage

With reference to the community scenario in the pre intervention stage w.r.t. to various areas such as housing, health status and health infrastructure, education status and education infrastructure, economic status and employment opportunities, public infrastructure ,extent of social problems, quality of life ,gender development and environmental conditions in that it is found that housing conditions are opined by majority in the very poor category with 52(44.44%), 23(19.66%) in the poor category, about 8(6.84%)responded as fair, 14(11.97%) as good and 5(4.27%) as excellent, about 15(12.82%)did not respond at all.

Similarly as far as the health status is concerned responses in very poor category are 20(17.09%), 8(6.84%) in the poor category, about 22(18.80%) responded as fair, 33(28.21%) as good and 21(17.95%) as excellent, about 13(11.11%)did not respond at all.

Similarly in the education status responses in very poor category are 17(14.53%), 37(31.62%) in the poor category, about 29(24.79%) responded as fair, 11(9.40%) as good and 11(9.40%) as excellent, about 14(11.97%)did not respond at all

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Other areas like extent of social problems, status of public infrastructure & employment conditions are rated as very poor with 16(13.68%) 13(11.11%) and 10(8.55%) respectively followed by status of gender development, environmental conditions and quality of life. The no response category has been higher since many industries are not directly working with communities ranging from 13(11.11%) to 21(17.95%).

It can be concluded that majority of the companies opined that the community scenario in the pre intervention stage w.r.t. to housing, health, education and economic and public infrastructure was very poor.

35. Extent of Base Line Surveys conducted prior to Interventions

With reference to the responses with reference to base line survey undertaken by the companies prior to interventions it is found that majority of the respondents 32(52.99%) opined that they did not undertake any type of base line survey and identification of communities was on the basis of felt needs, demands, dialogue and interactions with the community, however 32(27.35%) had undertaken a base line survey reflecting scientific approach and organized community involvement for better outcome as many as 23(19.65%) did not respond. *It can be concluded that majority of the companies did not conduct base line surveys prior to community interventions.*

36. Agencies hired for assistance in CSR

With reference to the agency hire for assistance in CSR it was founded majority of the companies have hired assistance from academics with 24(75.00%), others have carried out the studies internally by the company with 5 (15.63%) and amongst others were NGO and research organizations but to a very minimal extent.

37. It can be concluded that amongst the agencies hired for assistance in CSR and conducting Base Line surveys majority of the companies opined academics followed by internal assistance from companies and NGOs.

38. Focus areas of Corporate Social Responsibility

With reference to major focus areas of the company it was founded that majority of the respondents opined education and school support as the major area with 10.53%(30) respondents, followed by

health with 9.47%(27) respondents, vocational training and guidance /capacity building with 8.77%(25) respondents ,environment protection and conservation with 8.42%(24) respondents, basic need fulfilment with 5.96%(17) respondents ,infrastructure with 5.61%(16) respondents , charity with 4.91%(14) respondents as the major areas followed by other areas such as sponsored programmes with academia/NGOs, watershed development, women rights and awareness, equipment assistance to the needy and disabled, veterinary care and animal husbandry, technical assistance, social welfare, safety training and disaster management and rehabilitation amongst others.

It can be concluded that amongst the various areas of CSR majority of the company's were working in the field of education, training and awareness, health awareness, medical camps and health education, Vocational training and capacity building and environment protections and conservation as the major focus areas.

39. Adoption of CSR Tools and Guidelines by Companies

With reference to data regarding specific CSR tools and guidelines adopted by companies for implementation it is found that only 11(9.40%) adopted specific CSR tools and guidelines, about 42(35.89%) did not adopt any such tools and guidelines and 64(54.70%) did not respond at all.

It can be concluded that majority of the companies did not adopt specific tools and guidelines for CSR implementation

40. Rating on Impact of Community Programmes

With reference to the impact of community programmes in various areas viz. fulfilment of basic needs, provision of and improved infrastructure, improvement in health, solving community problems, creation of self sufficiency, providing opportunities, changing environment, improvement in overall human development, quality of life improvement, bringing change in social system, providing socio legal aid, returns on social responsibility, distinct business advantages, receiving corporate awards etc.

It is found that major impact is observed in improvement in health with 63(53.85%) responding to a great extent and 25(21.37%)responding to a moderate extent, followed by improvement in overall human development with 60(51.28%) responding to great extent and 33(28.21%)responding to a moderate extent, changing environment with 54(46.15%) responding to a great extent and 33(28.21%)

responding to a moderate extent, followed by provision of new and improved infrastructure with 51(43.59%)responding to a great extent and 32(27.35%) responding to a moderate extent provision of new opportunities and quality of life improvement revealed the same rate of impact wit 49(41.88%)responding to a great extent in both the categories and 35(29.91%) and 37(31.62%) responding to a moderate extent in the respective categories followed by fulfilment of basic needs wit 47(40.17%) to a great extent and 24(20.51%) to a moderate extent followed by other areas like brining change in the social system with 26(22.22%)responding to a great extent ,30(25.64%) to a moderate extent ,solving community problems with 22(8.80%)responding to a great extent ,30(25.64%) to a moderate extent and 31(26.50%) responding to some extent ,followed by direct business advantages with 16(13.68%)responding to a great extent ,28(23.93%) to a moderate extent, returns on social responsibility with 13(11.11%)responding to a great extent ,37(31.62%) to a moderate extent and 12(10.26%) responding to a great extent and 12(10.26%) responding to a great extent and 12(10.26%) responding to a moderate extent and 12(10.26%) responding to a great extent and 12(10.26%) responding to a moderate extent and 12(10.26%) responding to a moderate extent.

It can be concluded that majority of the company's made a major impact in the areas of improvement in health services and health status, improvement in human development status, improvement in environmental issues and provision of new opportunities, infrastructure and quality of lives.

41. Major Difficulties encountered in Process of CSR

With reference to the major difficulties encountered it is found that majority of the respondents opined rigidity in thinking of community to be one of the major difficulties with 37(31.62%)responding to a great extent ,10(8.55%)responding to a moderate extent and 25(21.37%) to some extent ,community resistance for cooperation was another major area where difficulties are faced with 24(20.51%) to great extent ,17(14.53%)to a moderate extent and 28(23.93%) to some extent ,followed by poor participation of beneficiaries with 22(18.80%)to a great extent,18(15.38%)to a moderate extent,23(19.66%) to some extent ,other major difficulties encountered are community resistance for economic contribution & poor skills in managing CSR function by staff with 16(13.68%) responding to a great extent in both the categories ,29(24.79%) & 7(5.98%) responding to a moderate extent and 24(11.97%) & 22(18.80%)responding to some extent in the respective categories. CSR function seen as an ancillary

and not a core business function was another major difficulty with almost the same i.e 16(13.68%) responding to a great extent, 15(12.82%) responding to a moderate extent ,21(17.95%) responding to some extent , followed by lack of orientation and training in CSR with 15(12.82%) responding to a great extent,8(6.84%) responding to a moderate extent and 28(23.93%) responding to some extent. Amongst other reasons are lack of technical expertise in CSR, ability to learn and adapt by the community, lack of faith and trust of community and lack of faith and trust of functionaries.

It can be concluded that majority of the companies faced difficulty of working with communities due to rigidity in thinking and communities resistance for cooperation followed by poor participation of the beneficiaries.

42. CSR stages where major difficulties are faced

With reference to different CSR stages where major difficulties were faced as far as CSR planning is concerned it is found that majority of the respondents 52(44.44%) opined that there are no difficulties however 26(22.22%) responded difficulties in planning stage to some extent, about 8(6.84%) responded to a moderate extent and 4(3.42%) responded to a great extent, about 20(17.09%) did not respond. With respect to CSR communication to management staff is concerned majority 64(54.70%) did not face any difficulty, 19(16.24%) faced difficulty to some extent, 9(7.69%) &5(4.27%) faced difficulties to a moderate and great extent .As far as CSR communication to community is concerned majority i.e 57(48.72%) did not face difficulties about 19(16.24%),10(8.55%) and 6(5.13%) faced difficulties to some, moderate and great extent and 18(15.38%) did not respond. About 44(37.61%) did not face difficulties in CSR implementation however nearly 26(22.22%) faced difficulties to some extent about 15(12.82%) to a moderate extent and 5(4.27%) to a moderate extent whereas about 18(15.38%) did not respond. In CSR monitoring about 40(34.19 %) did not face difficulties however nearly 30(25.64%) faced difficulties to some extent about 11(9.40%) to a moderate extent and 9(7.69%) to a great extent whereas about 19(16.24%) did not respond . Difficulties in the area of CSR evaluation reveals 28(23.93%) did not face any difficulties about 25(21.37%) faced difficulties to some extent, 15(12.82%) and almost 20(17.09%) to a moderate and great extent and 21(17.95%)did not respond. As far as Benchmarking of CSR practises is concerned it was found that not many companies are working for benchmarking as almost

28(23.93%)did not respond and , about 24(20.51%)faced difficulties to some extent ,15(12.82%)to a moderate extent and 20(17.09%) to a great extent.

It can be concluded w.r.t. to CSR stages where major difficulties are faced majority of the companies opined that difficulties were faced in CSR implementation, CSR monitoring, CSR evaluation, reporting and benchmarking as compared to CSR planning and communication.

43. Areas of Indirect Positive Impact through CSR

With respect to the areas of indirect positive impact it is found that majority of the respondents opined community response and workers attitude with 53(45.30%) to a great extent in both categories,28(2.93%)and 23(19.66%)to a moderate extent and 11(9.40%)and 16(13.68%) to some extent in the respective categories. Workers motivation and workers productivity are other areas of indirect positive impact with 52(44.44%) and 49(41.88%) responding to a great extent, 27(23.08%) and 30(25.64%) responding to a moderate extent, 16(13.68%) and 15(12.82%) responding to some extent, work culture, response from shareholders, investors, govt, customers, market competition, workers morale are areas of indirect positive impact with 49(41.88%), 49(41.88%) & 48(41.03%) in the great extent category and 32(27.35%), 26(22.22%), 33(28.21%) to a moderate extent in the respective categories. Amongst areas of indirect positive impact are organization culture (shop floor) with 35(29.91%) to a moderate extent and 41(35.04%) to a great extent, corporate image with 40(34.19%) in the moderate and followed by business performance great extent category, with 32(27.35%)&34(29.06%) in the moderate and great extent category and lastly recognition and awards in CSR with 24(20.51%) and 25(21.37%) in the moderate and great extent category .

It can be concluded that majority of the companies opined community response, workers attitude, workers motivation and productivity as areas of indirect positive impact through CSR

44. Suggestions for Support in Areas of CSR

As far as suggestions of the respondents to the extent of support which could be provided it is found that majority of the respondents have responded positively to all the areas. In that companies are primarily interested in supporting education through technological assistance with 83(70.94%) responses in the yes category ,enhancing CSR function with 81(69.23%) in the yes category, supporting

entrepreneurship training with 81(69.23%)in the yes category, community capacity building with 80(68.38%) in the yes category ,followed by other important areas such as promoting research and development ,benchmarking CSR practises, preparing for achieving excellence in the area of CSR, instituting a professor chair for community and social development with 78(66.67%),69(58.97%) ,69(58.97%) & 64(54.70%),in the yes category in the respective areas, other areas included improving agricultural productivity with 50(42.74%) and least support for provision of transport service and conveyance in the rural areas.

It can be concluded that majority of the companies have agreed to suggestions viz .supporting education through technical assistance, enhancing CSR function, supporting entrepreneurship training and community capacity building as the major areas for extending CSR support

45. CSR Planning and Implementation by Companies

With reference to the company's planning and implementation in the area of CSR it is found that majority of the respondents opined that CSR planning and implementation is done through overview of the situation and general understanding with 67(57.26%) responding yes and only 27(23.08%) responding no .As far as planning and implementation on the basis of a scientific need assessment is concerned majority of the respondents 66(56.41%) responded yes and 32(27.35%) responded no. About 14(11.97%) responded the compliances to CSR as specified in the CSR tool kit whereas majority 70(59.83%) responded negatively. In all 23(19.66%),19(16.24%) and 33(28.21%) are the no response answers in the respective three categories.

It can be concluded that majority of the respondents opined CSR planning w.r.t. Community development is done through overview of the situation and general understanding as well as scientific need assessment

46. Use of CSR Indicators, performance standards, strategies ,training, reporting guidelines by Companies

With reference to whether the company evolved CSR objectives, goals, indicators, performance standards, vision, mission and policy statements, CSR strategies, trainings, reporting criteria, use of external standards, incorporation of CSR as a business agenda. It is found that, majority of the

companies has defined short term and long term goals with 94(80.34%)responding yes and only 6(5.13 %)responding no. majority of the companies has defined input output outcome and impact indicators with 91(77.78%)responding yes and only 10(8.55%)responding no. Majority of the companies had also defined performance standards to evaluate work with 88(75.21%) responding yes and only 12(10.26%) responding no. Majority of the companies had also defined major objectives to be fulfilled with 91(77.78%) responding yes and only 10(8.55%) responding no. Almost 63(53.85%) responded yes to having CSR strategy for implementation and 37(31.62%)responded no. About 59(50.43%) responded yes to having CSR trainings, orientation and communication (internally and externally)and 40(34.19%) responded no, followed by CSR reporting with only 41(35.04%)responding yes and majority 58(49.57%)responding no. About 37(31.62%) responded yes to the use of external standards in CSR and incorporation of CSR as a business agenda and 57(48.72%) and 51(43.59%)responded negatively in the respective categories. The no responses varied from 16(13.68%)minimum to 29(24.79%)in the various categories above.

It can be concluded that majority of the companies had evolved CSR objectives, short term and long term goals, indicators, performance standards to a greater extent but extent of CSR policies, strategies for implementation, CSR training, reporting, use of external standards and incorporation of CSR as a business agenda was done by comparatively few companies.

48. Processes used in CSR by Companies

With reference to the extent to which various above mentioned processes are used it is found that majority of the respondents opined that profiling and scoping of community needs and issues are used to a greater extent with 44(37.61%) to a great extent ,12(10.26%) to a moderate extent and 21(17.94%)to some extent. followed by community interaction and acceptance of interventions plans with 42(35.90%) responding to a great extent, 13(11.11%)and 9(7.69%)responding to a moderate extent and 22(18.80%)and 18(15.38%)responding to some extent. Other process used are development of faith, trust and positive attitude in people for programme intervention ,transparency and clarity in communication and process, consultative meet for mobilization of peoples support & close participation of the people with 39(33.33%), 38(32.48%), 38(32.48%) & 38(32.48%) responding to a great extent, and 12(10.26%), 11(9.40%) 13(11.11%) and 12(10.26%) responding to a moderate extent, and

17(14.52%),23(19.65%) 23(19.65%) and 21(17.94%) responding to some extent. Amongst other less used processes are policy implementation with peoples initiative and management, involvement and onus of the project by people and policy communication with 31(26.50%), 20(17.09%), & 19(16.24%%) responding to a great extent, 15(12.82%), 14(11.97%) and 13(11.11%) responding to a moderate extent, and 16(13.67%),24(20.51% and 21(17.94%) responding to some extent. Those minimally used are conducting stakeholder need analysis, ensuring stakeholder involvement and information dissemination as observed from the responses in the great extent and moderate extent category.

It can be concluded that majority of the companies used various processes viz profiling and scoping of community needs and issues, holding community interactions and meetings, acceptance of intervention plans by the people, organizing consultative meets for mobilization of peoples support, development of faith, trust and positive attitude in people for programme interventions and transparency and clarity in communication process

49. Major areas of CSR Impact by Companies

With reference to the major impact of CSR by companies it is founded that there multiple responses in the major areas where company has made an impact in that majority of the respondents opined education and school support as the major area with 10.29%(28) respondents, followed by health & community development with 9.19%(25) respondents, environment protection and conservation with 8.08%(22) vocational training and guidance /capacity building with 8.08%(22), basic need fulfilment with 5.96%(17)& infrastructure & Public utilities with 5.51(15) respondents, charity with 5.14% (14) respondents, as the major areas followed by other areas such as sponsored programmes with academia / NGOs, watershed development, women rights and awareness, equipment assistance to the needy and disabled, veterinary care and animal husbandry, technical assistance, social welfare, safety training and disaster management and rehabilitation amongst other major areas of Impact.

It can be concluded that amongst the various areas of CSR major areas of company's impact was in the field of education, training and awareness, health awareness, medical camps and health education, Vocational training and capacity building and environment protections and conservation. Sector wise analysis reveal that engineering companies made more impact in different areas like need based community programmes, health interventions, assistance in

employment /job opportunities ,enhancement of it is, multiskilling of workers ,training education etc. whereas chemical and pharmaceutical companies made a major impact in providing assistance for employment opportunities, provision of clean drinking water, medical camps, HIV AIDS awareness, equipment distribution ,social and cultural programmes and disaster management and rehabilitation. Areas where petrochemical industries made a major impact were almost similar to chemical and pharmaceutical companies with additional areas viz. welfare of women, community interactions and public infrastructure. The areas where the service industries made a major impact were fire training, disaster management, health and posture training etc. Amongst the manufacturing and other industries major areas of impact were education, community development, collaborative programmes with NGO/ academics for welfare and awareness, environment, supporting village economy, employment assistance and vocational training, distribution of equipments, health and medical interventions etc.

50. CSR Evaluation and Impact by Companies

With reference to whether the impact can be quantified and measured it is found that (32.5%) responded yes and 52(44.4%) responded no . With reference to evaluating the impact of CSR by the company it is observed that majority i.e 51(43.6%) did not evaluate the impact and about 39(33.3%) evaluated the impact , about 27(23.1%) gave no responses in the above categories.

Another major area is with reference to whether CSR function has impacted the bottom line performance of the company it is found that majority i.e 74(63.2%)responded yes and 13(11.1%)responded no, and about 30(25.6%) did not respond.

It can be concluded that majority of the company have not evaluated the impact of CSR programmes and only few companies opined that the impact can be quantified and measured. One major positive conclusion drawn is that majority of the companies responded that CSR function has impacted the bottom line performance of their companies.

51. Areas of CSR Impact in Quantitative and Qualitative Areas

With reference to what extent can the impact in various quantitative areas be measured it is found that majority of the respondents opined that impact can be measured to a great extent in employment status

and skill development with 65(55.56%) and 63(53.85%) responding to a great extent and 17(14.53%) and 20(17.09%) responding to a moderate extent and 10(8.55%) responding to some extent in both the categories, followed by improvement in economic status through assistance in income generation, micro credits schemes, formation of self help groups etc and improvement in the education status through better enrolment rate, attendance in schools, dropout rate, educational infrastructure, quality of education etc ,with 47(40.17%) & 46(39.32%) responding to a great extent , 25 (21.37%) & 26 (22.22%) responding to a moderate extent and 13 (11.11%)&15(12.82%) responding to some extent .Amongst other quantitative areas where impact could be measured are improvement in health status including infant mortality rate , maternal mortality rate, morbidity, immunization, disability etc & improvement in community facilities and public infrastructure with 37(31.62%) & 32(27.35%) responding to a great extent ,31(26.50%)&28(23.93%) responding to a moderate extent and 20 (17.09%) & 18 (15.38%) responding to some extent.

It can be concluded that majority companies opined that there was a significant impact in the quantitative areas particularly improvement in economic status, health status and community infrastructure.

51. Qualitative

With reference to what extent can the impact in various qualitative areas be measured it is found that majority of the respondents opined that impact can be measured to a great extent in almost all the areas as revealed through the table with major areas showing improvement are decision making skills with 39(33.33%),29(24.79%),&23(19.66%) quality of life with 36(30.77%), 31(26.50%), 20(17.09%)standard of living with 34 (29.06%), 34(29.06%) & 22(18.80%), behaviour modification with 34(29.06%)&32(27.35%), 18(15.38%), followed by change in thinking and attitude with 31 (26.50%), 34(29.06%) , 22(18.80%) self awareness with 31 (26.50%), 35(29.91%)& 22(18.80%)in the great, moderate and some extent category respectively. A very minimal response was seen as far as the measurement of impact in improvement in family functioning is concerned with only 7(5.98%) responding to a great extent and 12(10.26%)responding to a moderate extent ,and 8(6.84%)responding to some extent. *It can be concluded that majority companies opined that there was a significant*

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extent of impact in the qualitative areas viz decision making skills, quality of life, standard of living and behaviour modification of people of communities.

52. Incidence of Decline in Social Problems

With reference to what extent a decline is observed with respect to above mentioned problems it is found that majority of the respondents opined in the not at all category since the companies are not directly addressing these problems, however a decline in economic& social exploitation is observed with 22(18.80%) & 18(15.38%) responding to a great extent ,5(4.27%)&8(6.84%)responding to a moderate extent and 16(13.68%)& 12(10.26%)responding to some extent. With respect to other social problems a decline in status was observed to some extent as revealed by the table however majority of them did not respond followed by response in the not at all category revealing minimum interventions and impact in these areas. *It is concluded that majority of the companies opined that a decline in the incidence of social problems is observed but to a very low extent.*

53. CSR Constitution

With reference to details about the constitution it is found that 30(25.64%)have CSR policy about 58(49.57%)do not have CSR policy organizations have a CSR policy and about 29(24.78%) did not respond, it can be clearly observed that though many organizations are undertaking a variety of programmes in CSR not all organizations have a CSR policy as the programmes are undertaken as and when need arises or on demands of the community or special projects undertaken by the company to address social issues in the form of campaign or drives. *It can be concluded that majority of the companies are undertaking CSR programme though many companies do not have a clear CSR policy.*

54. CSR Policy

As far as a written policy on CSR is concerned it is found that only 19(16.23%) opined having a written policy on CSR whereas about 11(9.40%) opined no however a large number 80(74.35%)did not respond revealing gaps in information or non disclosure of information on the part of the company. *It is concluded that majority of the companies do not have a written CSR Policy*

55. CSR Programme Execution

With respect to the implementation of CSR it is found that 61(52.13%)perform CSR activities directly by the company, about 25(21.36%) by corporate NGOs which is observed as a low response and 29(24.78%) in partnership with voluntary organization, here multiple response are observed since many companies are found working directly, through their corporate NGOs and many a times in collaboration with voluntary trust. *It can be concluded that majority of the companies execute CSR programmes directly by the company.*

56. CSR Structure & Functions

With reference to data on CSR structure in that it is found that 32(31.07%)organizations have CSR structures, about 51(49.51%)organizations do not have CSR structures whereas almost 34(33.01%)did not respond. It can be concluded that majority of the organizations do not have a CSR structure however functionaries from various depts are in charge of this function however few organizations do have a clear CSR structure

With reference to the data whether the company has an ethic /social responsibility committee on their boards it is found that 66(56.41%) organizations have ethic /social responsibility committee, about 21(17.95%) organizations do not have whereas almost 23(19.66%) did not respond

The findings further reveals that the committee reviews strategic plans ,assesses progress and offers guidance about emerging CSR issues with 66(56.41 %) , 64(54.70 %)&61(52.14 %) responding yes in the above mentioned categories, about 21(17.95%),25(21.37%) , 24(20.51%) responding no. About 23(19.66%), 23(19.66%),26(22.22%) did not respond and a minimal response was observed in the not applicable category. It can be concluded that majority of the organizations have an ethic/social responsibility committee on their boards to review plans and assess progress.

With reference to identification of the code to be used by companies it is found that 48(41.03%)responded yes,35(29.91%)responded no, about 29(24.79%)did not respond and about 5(4.27%) are not applicable. It can be concluded that majority of the companies had identified CSR code of conduct

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To the question are CSR indicators an integral part of running Business Operations it is found about 40(34.19%) responded yes, 45(38.46%) responded no, about 26(22.22%) did not respond and about 6(5.13%) are not applicable. It can be concluded that majority of the companies had CSR indicator as an integral part of running Business Operations.

To the question is the company consistent in the implementation of principles of ethical conduct it is found about 48(41.03%) responded yes, 42(35.90%) responded no, about 27(23.07%) did not respond. It can be concluded that majority of the companies responded positively w.r.t. consistent implementation of principles of ethical conduct.

To the question have a few vital indicators been identified to ensure that CSR goals are met it is found 41(35.04%) responded yes, 38(32.48%) responded no, about 29(24.79%) did not respond about 9(7.69%) are not applicable. It can be concluded that majority of the companies responded had identified few vital indicators to ensure that CSR goals are met.

With reference to what extent the indicators are based on the needs of stakeholders interest it is found that 36(30.77%)responded yes ,47(40.17 %)responded no, about 27(23.08 %) did not respond about 7(5.98%) are not applicable .It can be concluded that majority of the companies opined that CSR indicators are based on the needs of stakeholders interest to a low extent.

To the question are stakeholders representatives for the business which the company operates about 30(25.64%) responded yes,43(36.75%) responded no, a large no i.e 38(32.48%) did not respond and 6(5.13%) answered in the not applicable category.

It is concluded that majority of the companies opined that stakeholders are representative for the business the company operates to a very small extent.

57. Department /organizational arrangement for CSR Function

With reference to data through which dept in the organization is CSR function coordinated it is found majority of the respondents opined that CSR is coordinated through HR dept with 72(61.54%)responding yes and about 19(16.24%)responded no ,and 22(18.80%)did not respond about 30(25.64%)responded that it is coordinated by the personnel dept and about 43(36.75%)responded no , 40(34.19 %)did not respond about 38(32.48%)responded that it is coordinated by the corporate

communications dept and about 35(29.91%)responded no 38(32.48 %)did not respond. About 12(10.26%)responded that it is coordinated by the personnel dept and about 43(36.75%)responded no, and a large majority 54(46.15 %)did not respond.

It can be concluded that majority of the companies opined that CSR function is managed and coordinated by the HR dept in the Organisation.

58. Annual Budget on CSR

With reference to the annual budget on CSR it was founded that majority of the companies allocate budget to the extent of 1-3 lacs with 24(20.51%) followed by allocation of budget on need basis ,9(7.69%) , 5(4.27%)did not have fixed budget and 43(36.75%) did not respond due to the confidential nature of information .

It can be concluded that majority of the company did not adequately respond to the question however amongst those who responded majority opined annual budget is between 1-3 lacs, and .5-one lacs ,some opined .6-1% of total profit few responded it is need based ,There was a distinct response from company's like Tata and Birla where the annual budget is around one crore.

60. Annual Financial Expenditure on CSR

With reference to the Annual Financial Expenditure on CSR it was founded that majority of the companies 25(21.36%)spent 1-3 lacs as expenditure on CSR activities , 18(15.38%) with a budget of 0.5 to 1 lacs ,and 10(8.54%) stating that the budget on CSR activities is not fixed. It is striking to note that two big companies as revealed from the table The Tatas and Birlas spend round 1 crore which is a significant contribution in the field of CSR.

It can be concluded that majority of the company did not adequately respond to the question however amongst those who responded majority opined financial expenditure is between 1-3 lacs, and .5-one lacs ,some opined ...75-..85% of total profit few responded it is not fixed, Table :here was a distinct response from company's like Tata and Birla where the financial expenditure is around one crore.

61. Details on CSR Structure

With reference to the CSR structure. It is found that to a certain extent the CSR structures had been audited with 41(35.04%)responding yes and 49(41.88%)responding no, about 18(15.38%)did not respond and 9(7.69%)responses are in the not applicable category.

It can be concluded that majority of the companies did not have the CSR structure audited however few companies had.

62. Management Buy in for CSR

The findings reveals there has been management buy in with regard to the structure to some extent with 36(30.77%) responding yes and 46(39.32%) responding no, about 25(21.37%) did not respond and 10(8.55%) responses are in the not applicable category.

It can be concluded that majority of the companies did not have a management buy in for CSR.

63. Presentation of Business case for CSR

With reference to presenting a business case it is clearly found that very few respondents opined positively with 24(20.51%) responding yes and 60(51.28%) responding no, about 23(19.66%) did not respond and 10(8.55%) responses are in the not applicable category.

It can be concluded that majority of the companies did not have business case prepared /presented for CSR.

64. Formal Documentation of CSR Process

Further with reference to having a formal documentation of the business case it is observed that about 29(24.79%)responded yes, majority of the respondents opined no with 55(47.01%)about 23(19.66%)did not respond and about 10(8.55%) gave responses in the not applicable category.

It can be concluded that majority of the companies did not have a formal documentation of CSR process.

65. Management of CSR Function in Company

The management of CSR function in the company reveals multiple responses and it is found that majority of the respondents opined that it is managed by general body with 45(38.46%) responding yes, followed by executive committee with 32(27.35%) responding yes, other bodies managing CSR function included finance committee with 30(25.64%) trustees with 26(22.22%) and the least opined for advisory group with 13(11.11%). A higher rate of no response was also observed in the above category due to confidential nature and non disclosure of information.

It can be concluded that w.r.t. management of CSR function majority of the companies opined that it is through general body, executive committee etc.

66. Action Plan adopted

The findings reveal important developments and related information in the area of CSR in that it is found that majority of the organizations have an action plan been adopted /approved for creating a CSR structure which is extremely positive with 57(48.72%)responding yes and about 33(28.21%)responding no.

It can be concluded that majority of the companies have an action plan adopted /approved for CSR structure which is a very positive sign of growth and positioning of CSR function in the organisation.

67. Cross reference with Strategic Plans

It is found that with reference to the CSR Plan being cross referenced to the corporate/strategic plan majority opined positively with 55(47.01%)responding yes about 31(26.50%)responding no and about 22(18.80)did not respond.

It can be concluded that majority of companies had CSR plans cross referenced with strategic plans.

68. Setting Targets

It is found that majority of the organizations have set targets with a majority 60(51.28%) responding yes and only 25(21.37%) responding no and about 28(23.93%) not responding.

It can be concluded that majority of the companies had set CSR targets which is again a positive indication

69. CSR Monitoring

It is found that with reference to monitoring or plan to monitor performance against these targets is concerned it is observed that majority of the respondents responded positively with 67(57.26%) in the yes category and about 19(16.24%) in the no category about 24(20.51%) did not respond.

It can be concluded that majority of the companies had CSR monitoring mechanisms /plan to monitor performance against the set targets.

70. Development of CSR Policies

It is found that with reference to development of policies 34(29.06%)responded yes and 49(41.88%)responded no and about 21(17.95%)did not respond.

It can be concluded that majority of the companies opined that CSR policies had not been development an area which needs to be immediately addressed.

71. Review of CSR Policies and Overall responsibility of CSR in Companies

With reference to the review of policy and over all responsibility of CSR in the organization it is revel that majority of the responsibility lies with HR 22 (18.80%) department followed by P& A dept with 10 (8.55%) responses and top management and others.

It can be concluded that in majority companies overall responsibility of CSR lies with HR dept followed y P& A dept and Top management further followed by CSR cell in organizations.

72. Training in CSR

With reference to training received by management on CSR issues it is found that 59(50.43%) responded that management had received the training, about 25(21.37%)responded negatively and about 24(20.51%)did not respond

It is found that reference to the type of training majority of the respondents opined that training was inhouse with 50(42.74%) whereas by an outside specialist are about 22(18.80%) however about 31(26.50%)did not respond.

It can be concluded that majority of the companies had received training and orientation to CSR and most of the training were in-house training programmes.

73. Frequency of training

It can be concluded that majority of the companies opined that training programmes have been organized frequently.

74. Perception and Understanding of Managers/management on CSR

The above column reveals data on extent of understanding of management regarding CSR in that an extremely positive response is observed with 79(67.52%)responding yes and a very minor no. of respondents saying no with (7.69%).

It can be concluded that there is extremely positive and high extent of response w.r.t. management /managers perception and understanding on CSR.

75. CSR Reporting

With reference to the type of reports published by the company in that about 28(23.93%) responded that special reports on CSR are published however 43(36.75%) responded they are not published and about 33(28.21%) did not respond.

It can be concluded that majority of the companies did not have proper/adequate CSR reporting which is another area of improvement and significantly important for corporate image and societal response.

76. Special Activities

With reference to data on whether the organization has undertaken any type of activity that has aided the community or protected the environment in that only 24 (20.51%)responded yes and only 4(3.42%) responded no, majority of them i.e84(71.79%)did not respond.

It can be concluded that majority of the organizations had not undertaken any special activities for community or environment. However it is important to note that though a small number undertook such special activities these companies had significant impact such as HIV/AIDS support activities of GACL and organization of more than 100 surgeries for cleft palate problems in rural communities through companies like Birla Cellulosic.

77. Adoption of any National / International CSR guidelines for CSR reporting

With reference to the company following any international /national standard or guideline for CSR reporting it is found that only 15(12.82%)responded yes and about 61(52.14%)responded no , as many as 30(25.64%) did not respond

78. Reviews undertaken by the Organization

Further with reference to undertaking a review on how this may have impacted upon their reputation it is found that majority of the organizations have undertaken a review with 77 (65.81%) responded yes and only 12(10.26%) responded no also about 20(17.09%) did not respond. *It can be concluded that majority of the companies had undertaken review exercises by the organization in the area of CSR.*

79. Areas of Preferred Need of Community

With reference to the preferred needs of the people of the community it is found that majority of them opined education and training, vocational training and guidance and self development with 55 (47.01%),%400(42.74%) and 40(42.74%) responding to a great extent 19 (16.24%), 20 (17.09%) and 14(11.97%) responding to a moderate extent and 4(3.42%), 8(6.84%) and 11(9.40%) responding to some extent. Other preferred needs included awareness development &,raw materials and physical facilities with47(40.17%) and 43(36.75%)responding to а great extent 18(15.38%)and 13(11.11%) responding to a moderate extent 9(7.69%) and 20(17.09%) responding to some extent followed by least preferred needs such as guidance during project formulation and/or implementation ,developing cohesion between different sections of the community and financial assistance with 25(21.37%),%25 (21.37%) and 15(12.82%) responding to a great extent 21(17.95%), 11(9.40%) and

25(21.37%) responding to a moderate extent and 19(16.24%), 29(24.79%) and 29(24.79%) responding to some extent.

It can be concluded that majority of the companies opined education and training, vocational training and guidance and self development followed by awareness development, raw materials and physical facilities as areas of preferred needs of community.

80. Capabilities of the Company to meet preferred needs

With reference to the capabilities of the company to meet the preferred needs it is found that majority of the respondents opined in the not at all with 19(16.24%)category opining that capabilities of the company are not restricted ,about 11(9.40%) opining that capabilities are restricted to some extent about 12(10.26%)are neutral,2(1.71%)opined it was to a moderate extent and aobut7(5.98%) responded to a great extent, however a majority i.e 66(56.41%) did not respond. About 10(8.55%) responded that capabilities of the company to meet the preferred are adequate through response in the great extent category,9(7.69%)to moderate extent category, about 10(8.55%)being neutral and 12(10.26%)responding to some extent , about 10(8.55%)responded negatively. With reference to additional capabilities developed 10(8.55%)responded to a great extent,9(7.69%)responded to a moderate extent about 17(14.53%)are neutral and about 10(8.55%)responded to some extent. The higher rate of no response is due to confidential nature or non disclosure of information on the part of respondents.

It can be concluded that majority of the companies opined that the capabilities of the company to meet the preferred needs are adequate and not restricted.

81. CSR Constituents defined for effective Deployment in Organization

With reference to which CSR constituents have been clearly defined for effective deployment across the organization it is found that majority of the respondents opined health and safety, environment, compliance with regulations, employee welfare as the major constituents of CSR deployed in the company with 66 (56.41%), 62(52.99%), 61(52.14%), 61(52.14%) responding to a great extent, 10(8.55%), 8(6.84%) 12(10.26%) and 15 (12.82%) responding to a moderate extent, and 14(11.97%), 12(10.26%), 13(11.11%) and 14(11.97%)responding to some extent. Other constituents

effectively deployed are labour practices, customer relations, sustainable development and corporate volunteering with 49 (41.88%), 48(41.03%),41(35.04%) and 38(32.48%) responding to a great extent, 12 (10.26%), 11(9.40%), 14(11.97%) and 13(11.11%) responding to a moderate extent and , 16 (13.68%),12 (10.26%), 21(17.94%) and 18(15.38%) responding to some extent. Other constituents in order of decreasing response are non discrimination/equal opportunity, charitable contributions, relationship with business partners, ethics, community/human rights, protection of stakeholders interests ,economic impact of organization operations with 31(26.50%), 29(24.79%), 28(23.93%), 27(23.08%) 16(13.68%) and 12(10.26%) responding to a great extent, 14(11.97%), 12(10.26%),14(11.97%), 9(7.69%) 3(2.56%) and 4(3.42%) responding to a moderate extent and, 14(11.97%), 16(13.68%), 18(15.38%) 23(19.65%) and 23(19.65%) responding to some extent followed by constituents viz investors rights, employment of disabled persons, socio economic disparities, requirement of international conventions, HIV/AIDS and gender rights. The no response rate has been higher.

It can be concluded that majority of the companies opined health and safety, environment, compliance with regulations, employee welfare as the major constituents of CSR deployed in the company and other as mentioned above.

82. Performance Indicators practised by Company

With reference to data on performance indicators as practised by various companies it is found that majority of the respondents have opined, industrial relations, training and professional development, sustainability and waste management, green activities, working conditions /health and safety/pay and benefits and research and development to be the major performance indicators with 88(75.21%), 87(74.36%) 84(71.79%), 83(70.94%), 83(70.94%) and 80 (68.38%) responding to a great extent , 11 (9.40%), 11(9.40%) 15(12.82%), 15(12.82%), 16(13.68%) and 11 (9.40%) responding to a moderate extent and 8(6.84%), 9(7.69%)4(3.42%), 4 (3.42%), 9(7.69%) and 6 (5.13%) responding to some extent in the respective indicators. Followed by indicators viz. equal opportunities at workplace, product stewardship, supply chain relations, community giving and partnerships , and ethical policies and conduct with 76(64.96%), 74 (63.25%), 74(63.25%),59(50.43%)and 52(44.44%)responding to a great extent, 22 (18.80%), 14 (11.97%), 15(12.82%),24(20.51%)and 25(21.37%) responding to a moderate extent, and 5 (4.27%), 5(4.27%),9(7.69%),13(11.11%)and 17(14.53%) responding to some extent.

Other succeeding performance indicators practised to a lesser extent included employee involvement in community activities, entrepreneurship and employability, and human rights with 47(40.17%), 42(35.90%) and 28 (23.93%) responding to a great extent, 31(26.50%),31(26.50%) and 35 (29.91%) responding to a moderate extent and 21(17.95%),21(17.95%) and 22 (18.80%) responding to some extent.

It can be concluded that majority of the companies opined, industrial relations, training and professional development, sustainability and waste management, green activities, working conditions /health and safety/pay and benefits and research and development to be the major performance indicators of CSR as practised by the company.

83. Stakeholders bearing interest in Company's CSR performance

With reference to which stakeholder process/groups have an interests in the corporations CSR performance it is found that majority of the respondents did not respond since the importance attached, approach of the company and integration of CSR function with business varied from company to company, another reason being CSR function is gaining increasing significance and being slowly structured in the organization with better understanding and professional approach however business returns through CSR and understanding the triple bottom line approach for CSR performance is observed in very few companies in that majority of the respondents opined community panels as important stakeholder group having an interests in corporations CSR performance due to a philanthropic approach with 35(29.91%) responding to a great extent, 9(7.69%) responding to a moderate extent and 8(6.84%)responding to some extent. followed by annual general meeting group/process with 31(26.50%) responding to a great extent, 9(7.69%) responding to a moderate extent and 5(4.27%) responding to some extent, followed by process of stakeholder engagement & employee grievance redressal mechanism & Unions/freedom of association with 11(9.40%) & 9(7.69%) , responding to a great extent, 10(8.55%), 10(8.55%) and 9(7.69%) responding to a moderate extent and 5(4.27%), 5(4.27%) and 8(6.84%) responding to some extent in the respective categories. Other stakeholder process/groups having and interests in corporations CSR performance are employee satisfaction surveys, investors grievance redressal mechanisms, customer feedback mechanism with almost 8(6.84%) responding to a great extent in the respective areas. Other groups are customer

meets, corporate advisory panel on CSR followed by supplier complaint register, supplier meets, customer complaints and investors survey among important stakeholder process /groups.

It can be concluded that majority of the companies opined community panels, annual general meeting groups etc as stakeholder groups having an interest in company's CSR performance.

84. Consideration of Stakeholder issues into Investment Decisions.

With reference to responses with references to factors influencing investment decisions it is found that majority of the respondents did not respond as observed in the table , amongst those who responded majority 33(28.21%)opined transparency as an important factor with response in the great extent category, followed by social reputation with 29(24.79%)in the great extent,14(11.97%) in the moderate extent and 5(4.27%) in the some extent, followed by employee working conditions with 28(23.93%)in the great extent,11(9.40%) in the moderate extent and 5(4.27%) in the some extent and 5(4.27%) in the moderate extent and 5(4.27%) in the some extent, followed by employee working conditions with 28(23.93%)in the great extent,11(9.40%) in the moderate extent and 5(4.27%) in the some extent followed by likely impact on the environment with 23(19.66%)in the great extent,13(11.11%) in the moderate extent and 7(5.98%) in the some extent and business ethics with 19(16.24%)in the great extent,11(9.40%) in the moderate extent followed by other important factors such as location of the site, strategic partnership with communities local community opposition , amongst factors opined as important to some extent only and not moderate and great extent are NGO activists opposition, charitable contributions, strategic investments in causes, National community opposition, human rights condition in the firm, and global community opposition .

It can be concluded that a low response was generated from majority of the companies as far as consideration of stakeholder issues into investment decision is concerned.

85. Collaboration of Professionals /Specialists with Company

With reference to whether professionals /specialist /experts collaborate with corporate it is found majority of the respondents opined negatively with 11 (9.40%) responding no and only 23(19.66%)responded yes and a majority did not respond 83(70.94%) amongst those who did not respond and opined negatively major reasons cited are professionals/experts have not been identified and approached

Amongst those who did not respond and opined negatively major reasons cited are professionals/experts have not been identified and approached. *It can be concluded that majority of the company's had poor collaboration with professional/specialists groups.*

86. Use of Mass Media

With reference to data on mass media generally used by the company it is found that the response in the not at all is higher pointing low extent of usage of mass media or other sources of information dissemination for CSR in that news magazines/news letters are used to a great extent with 30(25.64%) responding to a great extent, 11(9.40%)responding to moderate extent, 16(13.68%)responding to some extent followed by corporate newsletters and business magazines 23(19.66%)responding to a great extent. *It can be concluded that majority of the company's opined use of mass media to a very low extent*.

87. Reasons for Use of Mass Media

With reference to reasons why companies are using support of mass media it is found that majority of the respondents responded that it is to enhance company's image with 39(33.33%), 22 (18.80%), 14(11.97%)in the great. moderate and some extent category followed by spreading awareness of activities , 34(29.06%), 23(19.66%), 15(12.82%) followed by projecting its utility and attracting support from public and beneficiaries with 33(28.21%),23(19.66%),13(11.11%)in the respective categories. *It can be concluded that amongst those companies that used the support of mass media majority opined that it is to enhance image followed by spreading awareness of activities.*

88. Strategies employed to deal with Pressure Groups

With reference to strategies employed to deal with pressure group it is found that majority of the respondents opined giving a patient hearing as a strategy to deal with the pressure group with 52(44.44%)responding to a great extent, 11(9.40%)to moderate extent and 10(8.55%)to some extent followed by strategies like negotiating with them with 51(44.44%)responding to a great extent, 11(9.40%)to moderate extent and 10(8.55%)to some extent, 11(9.40%)to moderate extent and 10(8.55%)to some extent, 11(9.40%)to moderate extent and 10(8.55%)to some extent, another major strategy highlighted is avoid confrontation with 32(27.35%)responding to great extent, 18(15.38%)responding to a moderate extent and 21 (17.95%) to some extent.

It can be concluded that majority of the companies employed different strategies to deal with pressure groups most common strategies are giving a patient hearing and negotiating.

89. Trends in Employee Strength in CSR over past years

With reference employee strength in CSR over the years in that it is very positive to note that majority of the respondents have opined that it is increasing with 26(22.22%)responding to a great extent ,9(7.69%)responding to a moderate extent, and 8(6.84%)responding to some extent , an equal number of respondents have opined that it is almost stable with 26(22.22%)responding to a great extent,4(3.42%)responding to a moderate extent and 3(2.56%)responding to some extent. Thus a positive trend of employee involvement in CSR is clearly seen.

It can be concluded that employee strength in CSR over the past few years have been increasing which is a positive indicator.

90. Determination of Training Needs of Functionaries

With reference to determination of CSR training needs and nature of training strategies for staff and functionaries it is found that did not respond when asked about the criteria for determining the capabilities, interests and training needs of functionaries with 98(8376%)not responding, about 15(12.82%)positively responding in the yes category and 4(3.42%) responding negatively in the no category.

Thus it can be concluded that a poor response is generated by majority of the companies as far as determination of training needs of functionaries are concerned.

91. Nature of Training Strategies for Staff and Functionaries

With respect to the nature of training strategies provided it is found that majority of the respondents opined that multiple modes of training like on the job, courses field training, orientation etc) are employed with 62(52.99%) responding to a great extent, 11(9.40%) responding to a moderate extent, and 10(8.55%)responding to some extent, followed by 61(52.14%),16(13.68%) and 9(7.69%) stating that training should be provided for both technical and social skills development in CSR in the great, moderate and some extent respectively. Another major response is towards arranging special orientation sessions experts CSR with 58(49.57%)responding by in to а great

extent,14(11.97%)responding to a moderate extent and 11(9.40%)responding to some extent followed by inputs like proper development of staff after training is a crucial follow up activity.

It can be concluded that majority of the companies provide multiple modes and nature of training programmes and strategies revealing a positive response.

92. Problems associated with training of Staff and Functionaries

With reference problems associated with training staff and functionaries of CSR it is found that a higher number of respondents responded in the not at all and no response category revealing positive response, major problems highlighted are follow up after training is neglected with 20(17.09%) responding to a great extent, 12(10.26%) responding to a moderate extent and 21(17.95%)responding to some extent, followed by training attached low priority with 20(17.09%)responding to great extent, 6(5.13%) responding to moderate extent and 21(17.95%) responding to some extent other major reasons included inadequate time given for training programmes and lack of technical expertise with 18(15.38%),16(13.68%)in the great extent, 7(5.98%),5(4.27%) in the moderate extent and 21(17.95%)and 21(17.95%)to some extent in the respective categories.

It can be concluded that majority of the companies opined problems associated with the training are less to lack of resources or lack of technical expertise but more due to reasons like poor follow up, low priority to training function and involvement of the staff.

93. Need for Improving mobilization Strategies in CSR for Community Support

The data on whether it is necessary to use or improve the mobilization strategies in CSR for community support it is found that 77(74.76%) responded yes and only 5(4.85%) responded no, about 35(33.98%) did not respond.

It can be concluded that majority of the companies opined that there is an intense need for improving mobilization strategies in CSR for community support which is again pointing to the input required by social work and HR practitioners.

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94. Preferences of Company Functionaries w.r.t. CSR Programmes and Services

With reference to the preferences of the company functionaries with regards to CSR programmes is concerned it is found that majority of the respondents responded it is for protection of environment with 66(56.41%)to a great extent ,17(14.53%)to a moderate extent and 8(6.84) to some extent followed by self employment income generation programme and vocational training with 65(55.56%)and 60(51.28%)to a great extent, 11(9.40%)and 17(14.53%)to a moderate extent and 8(6.84%) 11(9.40%) responding to some extent in the respective categories. Other preferences of the functionaries are in areas of cultural activities, sports, community infrastructure health and hygiene improvement followed by education literacy and social action.

It can be concluded that majority of companies opined that w.r.t. preferences of the company functionaries towards CSR programmes and services is concerned it is protection of environment followed by income generation and vocational training.

95. CSR Process Details

With reference to CSR planning and implementation of services and programmes it is found that majority of the respondents responded in the not at all and no response category with respect to various categories revealing low importance attached to CSR programme and service. Majority of the respondents opined plan formulated include annual plan which integrate all on going and new programmes and services in CSR with 21(17.95%) responding to a great extent, 14(11.97%) responding to a moderate extent and 4(3.42 %) responding to some extent.

It can be concluded that majority of the companies responded to a very low extent and details about CSR process yielded a poor response.

96. Details of CSR Planning

With reference of CSR planning it is found that majority of the respondents opined that CSR planning is done by involving the community at large with 49(41.88%) responding to a great extent, 10(8.55%) responding to a moderate extent and 6(5.13%) responding to some extent, followed by involvement of the beneficiaries with 48(41.03%) responding to a great extent, 13(11.11%) responding to a moderate extent. The extent of involvement of

functionaries has been as responded by the respondents 45(38.46%),15(12.82%) and 9(7.69%) in the great, moderate and some extent followed by involvement of members of the implementing group, corporate office, executive committee, certain experts in planning and advisory group.

It can be concluded that majority of the companies opined that CSR planning is done by involving the community at large, beneficiaries etc.

97. CSR Communication

With reference to the communication plan it is found majority of the respondents opined that plans are communicated through holding 54(46.15%)responding meeting with to а great extent,20(17.09%)responding to a moderate extent and 10(8.55%)responding to some extent ,followed by communication methods conducting workshops in which details are shared with 36(30.77%) responding to a great extent, 14(11.97%) responding to a moderate extent and 5(4.27%)responding to some extent, another ways of communicating plans are asking leader of the implementing group to share information with employees with 23(19.66%) responding to a great extent, 15(12.82%)responding to a moderate extent and 12(10.26%)responding to some extent.

The table also reveals amongst which cadre of employees is CSR communication widespread in that it is observed that it is widespread amongst the top management as responded by majority of the respondents with 64(54.70%)responding to a great extent ,11(9.40%)responding to a moderate extent and 3(2.56%) responding to some extent .

It be concluded that majority of the companies opined positively with respect to CSR communication across the organization

98. Modes of communication for facilitating CSR function

With reference to different modes of communication for facilitating CSR function in that it is found that meetings and discussions are the main sources of CSR communication as responded by 70(59.83%) responding to a great extent,20(17.09%)responding to a moderate extent and 11(9.40%) responding to some extent, another major mode of communication is informal meetings with 28(23.93%) responding to a great extent,23(19.66%)responding to a moderate extent and 13(11.11%) responding to some extent.

Other major modes of communication are suggestion boxes, followed by newsletters, documents, handouts, circulars, memo and letters.

It can be concluded that majority of the companies opined meetings and discussions as the main source of CSR communication.

99. CSR Monitoring and Follow Up

With reference to the monitoring of implementation (or follow up)in that majority of the respondents responded it include actions like comparing actual progress with plans with majority of the respondents i.e 50(42.74%)responding to a great extent 24(20.51%) responding to a moderate extent and 11(9.40%)responding to some extent followed by determining causes and corresponding remedies for major deviations with 43(36.75%) responding to a great extent,28(23.93%)responding to a moderate extent and 10(8.55%) responding to some extent Followed by checking whether suggested remedies for pas delays have been appropriately implemented and noting whether resource supplies are timely and adequate and resource utilization is proper with 39(33.33%) & 31(26.50%)responding to a great extent,18(15.38%)&9(7.69%)responding to a moderate extent and 11(9.40%) & 18(15.38%) responding to some extent.

It can be concluded that majority of the respondents provided details about activities and task during CSR monitoring and follow up however the CSR monitoring function in many companies is found to be poor.

100. External Linkages with Development Agencies

With reference to external linkages with development agencies it is found that a very poor response is observed with majority of the respondents responding in the no response and not at all category highlighting low extent of linkages with Development agencies in that amongst those who responded majority opined that there exists a need to strengthen linkages with professionals and professional groups with 16(13.68%)responding to a great extent ,10(8.55%)responding to a moderate extent, and 11(9.40%)responding to some extent, about 13(11.11%)opined need to strengthen linkages with NGOs working in the development field with 13(11.11%)responding to a great extent, 14(11.97%)responding to a moderate and also to some extent ,others opined linkages with govt agencies dealing with youth,

women, children and community work agencies rendering specialized services, with 12(10.26%)responding to a great extent in both the categories,8(6.84%)and 12(10.26%)in the moderate extent category and 13(11.11%)responding to some extent in both the category.

It can be concluded that majority of the companies had poor external linkages with development agencies which needs to be significantly strengthened.

101. Reasons for Poor Linkages

With reference to reasons on why the linkages with significant external agencies are weak it is found that majority of the respondents 47(40.17%)opined that it is because it requires new and innovative approaches with 47(40.17%) responding to a great extent, 6(5.13%)responding to a moderate extent and 11(9.40%)responding to some extent, followed by reasons like these agencies are not easy accessible with 12(10.26%) responding to a great extent , 6(5.13%) responding to a moderate extent and 7(5.98%) responding to some extent. Other reasons with responses in the moderate and some extent are that interaction mechanism and interface are weak, problems of collaboration and interaction have remained unresolved, lack of authority to strengthen linkages and other reasons.

It is concluded that majority companies had poor linkages since new and innovative approaches were required and other reasons like agencies not being accessible, interaction mechanism and interface being weak

102. Professional and occupational groups involved in programmes and projects

With reference to professional and occupational groups involved in the project it is found that majority of the respondents responded social workers with 58(49.57%) responding to a great extent , 9(7.69%)responding to a moderate extent and 8(6.84%) responding to some extent followed by technical experts/specialists with 51(43.59%) responding to a great extent, 10(8.55%)responding to a moderate extent and 21(17.95%) responding to some extent followed by trainers, persons with rich past experience and managers with 47(40.17%), 44(37.61%) and 43(36.75%) in the great extent, 8(6.84%), 11(9.40%) and 12(10.26%) in the moderate extent and 5(4.27%) 4(3.42%), and 18(15.38%) and 43(36.75%) in the some extent.

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It can be concluded that majority of the companies opined that amongst the professional and occupational groups involved majority of them are social workers followed by technical experts / specialists.

103. Response On Beneficiaries

With reference to the information of the beneficiaries to CSR programmes and services it is found that majority of the respondents strongly agreed that they have periodic meetings and feedback with 64(54.70%) strongly agreed, 22(18.80%) agree followed by regular contact with the beneficiaries with 54(46.15%)strongly agreeing and 19(16.24%)agreeing, followed by special evaluation studies with 48(41.03%)strongly agreeing and 15(13.68%) agreeing ,followed by records/statistics with 19(16.24%) agreeing and reports from field units with 17(14.53%)strongly agreeing and 18(15.38%) agreeing however as many as 21(17.95%) gave neutral and response in the disagree category.

It can be concluded that there is an extremely positive response of companies w.r.t. feedback and response of beneficiaries as perceived by the functionaries on the community and welfare programmes undertaken by the companies.

104. Degree of Response of Beneficiaries (as perceived by Functionaries)

With reference to the response of the beneficiaries as perceived by the respondents in various aspects of the programme it is found that majority of the respondents have given positive feedback in that as far as ensuring need identification 86(73.50%)responded high and 10(8.55%)responded low, beneficiary identification with 80(68.38%)responding high and 15(12.82%) responding low.78(66.67%)responded high and 17(14.53%) responded low for design of the strategies. about 84(71.79%)responded high and 12(10.26%)responded low for planning. A strikingly positive response is observed for implementation with 85(72.65%)responding high and 10(8.55%)responding low .A comparatively low response is observed with reference to review of the work of the corporate with 50(42.74%)responding high and 39(33.33%)responding low. As far as influencing other beneficiaries is concerned 34(29.06%)responded high and 49(41.88%)responded low.

It can be concluded that majority of the beneficiaries response as perceived by the functionaries is high w.r.t. to need identification, design of strategies, implementation and review of work of corporate .

105. Reasons for Poor Beneficiary Response

With reference to the main causes of poor beneficiary response it is found that majority opined lack of involvement of beneficiaries as a major reason with 25(21.37%) strongly agreeing. 29(24.79%) agreeing however overall a mixed response can be seen with almost 17(14.53%)neutral responses,18(15.38%)& 15(12.82%) responses in the disagree category, followed by reasons like ,lack of openness of the beneficiaries not considered by the agency with 21(17.95%)strongly agreeing,23(19.66%)agreeing however about 24(20.51%) gave neutral responses ,about 20(17.09%)disagreed and 11(9.40%) strongly disagreed, deficiencies in needs-services match with 14(11.97%)responding as strongly agree,22(18.80%)responding as agree however almost 26(22.22%)disagreed and 13(11.11%)strongly disagreed. Other causes are lack of openness of the beneficiaries with 21(17.95%) strongly agreeing, 23(19.66%)agreeing however about 20(17.09%)disagreeing and 11(9.40%) strongly disagreeing however about 20(17.09%)disagreeing and 13(11.11%)strongly disagreed. Other causes are lack of openness of the beneficiaries with 21(17.95%) strongly agreeing, 23(19.66%)agreeing however about 20(17.09%)disagreeing and 11(9.40%)strongly disagreeing other causes are competition from another development agency, local prejudice, local politics and progress of the programme being too slow.

It can be concluded that majority of the companies opined lack of involvement of beneficiaries as a major reason for poor beneficiary response and lack of openness of the beneficiaries competition from another development agency, local prejudice, local politics and progress of the programme being too slow as other few reasons.

106. Areas of Beneficiary Gains

With reference to the opinion of respondents with respect to beneficiary gain it is found that majority of the respondents have responded positively as opined by the respondents beneficiary gain is noticed by beneficiaries expressing satisfaction openly with 67(57.26%)responses in the strongly agree category and 25(21.37%)response in the agree category and extremely low response in the disagree and strongly disagree category. followed by change in the way of life of beneficiaries wit 57(48.72%)responses in the strongly agree category and 27(23.08%)in the agree category, other gains noted are requests for new projects, beneficiaries willing to be associated even after the withdrawal of the agency from the project, etc.

It can be concluded that majority of the companies gave an extremely positive response w.r.t. areas of beneficiary gains as cited above which is a very positive indicator.

107. Response on Functionaries

With reference details of sources through which the response of the beneficiaries to various programmes and activities is determined it is found that majority of the respondents opined self appraisal and analysis with 54(46.15%)strongly agreeing ,21(17.95%)agreeing and a minimal response in the disagree category, followed by records and documents with 41(35.04%)strongly agreeing and 28(23.93%)agreeing , followed by response from beneficiaries with 34(29.06%)responding in the strongly agree category ,23(19.66%)in the agree category other sources are information from other functionaries and heads of divisions.

It is concluded that majority of companies use a variety of methods to gather details on beneficiaries and response of functionaries through cross checks ,self appraisals records and document referrals etc.

108. Reasons for Poor Beneficiary Response

With reference to reasons for poor response by functionaries it is found that majority of them have opined poor programme and strategy selection with 13(11.11%)response in the strongly agree category and 24(20.51%)in the agree category, followed by reasons viz. very limited programmes mix and scope for functionary involvement with 13(11.11%) strongly agreeing, 10(8.55%)agreeing, other reasons are functionaries views not respected, lack of role clarity, poor leadership and communication, poor match between functionaries expectations and companys programmes.

It can be concluded that majority of the companies responded that reasons for poor beneficiary response are poor programme and strategy selection and very limited programme and service mix and scope for functionary involvement

109. Programme Accomplishment

With reference to highlights details on programme accomplishment it is found that majority of the respondents opined that evaluation of the programmes and services is based on visible changes and

development with 37(31.62%)strongly agreeing, 48(41.03%) agreeing community and beneficiary participation with 36(30.77%) responding strongly agree and 42(35.90%)agreeing ,continued gain even after completion of programme and feedback from beneficiaries with 34(29.06%)strongly agreeing and 43(36.75%) and 48(41.03%)agreeing in the respective categories, the extent to which programme objectives are accomplished and requests for similar programmes with32(27.35%)strongly agreeing and 55(47.01%) and 38(32.48%)agreeing in the respective categories. Followed by requests from other agencies seeking collaborative ventures, data generated via studies, resources deployed, unanticipated gains and losses, evaluation of the programmes and feedback form the functionaries.

It can be concluded that majority of the companies have responded positively w.r.t. programme accomplishment which is based on evaluation of services and programmes , community and beneficiary participation, extent of which programme objectives are accomplished and others as mentioned above

110. Evaluation of Nature of Training Strategies

With reference to the nature of training strategies for staff and functionaries it is found that majority of the respondents strongly agreed that it is to develop ideas for future improvement with 47(40.17%)strongly agreeing and 39(33.33%) agreeing, 44(37.61%) strongly agreed that it is for evolving more effective strategies and better beneficiary need identification and 40(34.19%)and 35(29.91%)in the agree category followed by effectiveness of linkage with collaborating agencies with 42(35.90%)strongly agreeing and 41(35.04%)agreeing and other areas being improving corporate climate, reviewing resources deployment, performance appraisal of functionaries, improving and benchmarking CSR planning, improving beneficiary selection, determining appropriate programmes and service mix, modifying agencies operative goals etc.

It is concluded that majority of the companies critically evaluated the nature of training strategies and highlighted its need for development of future programmes

111. Evaluation of CSR Programmes

With reference to the process of evaluation of programmes it is found that majority of the respondents opined positively with 44(37.61%)strongly agreeing and 17(14.53%)agreeing that evaluation is done by

a group of people from within the agency followed by evaluation by a group of people from agencies with 38(32.48%)strongly agreeing and 25(21.37%) agreeing, 30(25.64%)strongly agreed and 17(14.53%)agreed that it is done trough executive or group of representatives other process of evaluation includes social auditing, evaluation of external agency, evaluation by a specially appointed committee and external standards employed for CSR.

It is concluded that majority of the companies s opined positively with reference to Evaluation of CSR programmes by giving response to the various details

112. Specific Gains from Beneficiaries groups

With reference to the specific gains obtained by beneficiaries group from programmes and services of the agency it is found that majority opined it is enhancement in self reliance with 56(47.86%)strongly agreeing and 29(24.79%) agreeing, increased awareness and understanding of social realities & better communication abilities with 51(43.59%) strongly agreeing and 40(34.19%)& 34(29.06%) agreeing in the respective categories ,greater confidence and greater participation in community development with 50(42.74%)responses in the strongly agree category and 36(30.77%) and 33(28.21%)in the agree category. Amongst other beneficiary gains are development of technical /vocational skills and cooperation and cooperative ventures with 45(38.46%)response in the strongly agree category and 30(25.64%) in the agree category, other gains are in the form of problem solving skills, obtaining direct economic benefits etc.

It is concluded that majority of the companies responded very positively w.r.t. to specific gains noticed in the beneficiaries group w.r.t. awareness understanding exposure and chances for growth and development.

113. Strategies employed for image enhancement

With reference to highlights the strategies employed for image enhancement in that majority of the respondents opined very positively in that public relations as a strategy received 58(49.57%) and 23(19.66%) in the strongly agree and agree category, followed by sharing of experiences with related agencies with 51(43.59%) and 28(23.93%) in the strongly agree and agree category and strategies like

using word of mouth of beneficiaries and ensuring programme and service relevance received 44(37.61%) in the strongly agree and 35(29.91%) and 26(22.22%) in the respective categories.

It is concluded that majority of the companies employ variety of strategies for image enhancement as cited above.

114. Resource Utilization

With reference to the extent of resource utilization it is found that 58(49.57%) responded positively in the yes category and a minimal 5(4.85%) responded negatively however almost 49(%) did not respond due to non disclosure, confidentiality and other reasons.

It can be concluded that majority of the companies responded very positively w.r.t. utilization of resources for CSR.

115. Accountability

With reference to the accountability of CSR functions it is found that majority of the respondent opined that it is through sharing of CSR activities in annual general body meeting with 49(41.88%)in the strongly agree category and 27(23.08%)in the agree category, followed by reporting to appropriate authorities and general circulation of reports with 22(18.80%)strongly agreeing and 17(14.53%)and 34(29.06%)agreeing in the respective categories, other areas included arranging fact finding visits to project site for selected persons , sending audits reports ,and providing agencies with copies of reports and asking for comments.

It can be concluded that majority of the companies take good initiatives for greater accountability of CSR functions through circulation of reports, holding annual general meeting, field visits etc which is again a very positive indicator.

CHAPTER - 6 SUGGESTIONS AND RECOMMENDATIONS

About the Chapter

Every research endeavour has a pertinent problem which has been deeply delved by the person in personal and professional capacity, by a close involvement or exposure concerning vital objectives and goals of the profession , has been continuously bothering him/her, and in order to fulfill the intellectual curiosity the researcher sets out to re-search it again through a specifically tailored design .

The present chapter on suggestions and recommendation is of immense importance since the researcher makes an effort to draw logical inferences on the basis of findings and conclusions and deliberates on efforts required to address the various facets of the problem under study by recommending suggestions and strategies for effective interventions at various policy and programme levels.

In this Chapter the researcher has attempted to provide suggestions and recommendations as well as action plans and guidelines for academicians, thinkers, researchers, CSR experts, social work and HR professionals through intensive insights gathered into the subject.

The researcher proposes the following points of suggestions and recommendations based on the findings and conclusion .

The Govt rules and regulations and laws have conferred and assigned a special status to the companies, which is not available to other forms of associations. It expects the companies to contribute for the growth and development of the nation. The companies are expected to perform their "Social responsibilities" so that people can enjoy a decent and qualitative life. The role of the companies is so important that we can see provisions touching and regulating their functioning in almost all the spheres of life. This is particularly so in a country like India which is a "Welfare State" by nature. The State formulates various laws and regulations keeping in mind its welfare state role. Thus, a balance is to be maintained between social responsibilities of the company on the one hand and conferment of absolute autonomy and freedom from interference upon the company on the other. In the present scenario companies play a very important role in the growth and development of the nation.

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Thus, they should be encouraged and motivated to contribute more. This can be achieved by providing them additional benefits, concessions and privileges. Their functioning and operations should not be made complicated by forcing them to comply with unnecessary and technical formalities. Perhaps, the various technical and procedural formalities governing them should be made more liberal and simplified so that the "corporate governance" can become a real and effective governing force In the ultimate analysis one can say that CSR is not a myth but an emerging functions of business organizations.

The researcher considers corporate social responsibility to be only one aspect of a comprehensive multi-party effort to improve environmental and social conditions and prevent harm; the complementary actions of governments, nongovernmental organizations, citizens and others are also necessary. It is also important that firms that choose to implement a corporate social responsibility approach should note that this will involves a dynamic learning process ,for which this research work is merely one source of information and assistance. Corporate social responsibility is a moving target that cannot be fully "achieved" by one-time activities and decisions. Thus, businesses should approach corporate social responsibility with a view to continual improvement, being alert to new issues and considerations. It is very possible that a firm could adopt the approaches described in the suggestions and recommendations of this thesis and find itself facing new corporate social responsibility challenges tomorrow.

Based on the findings of this study the researcher has identified few obstacles to developing CSR,

Insufficient knowledge of the relationship between CSR and business performance; Insufficient knowledge of the CSR concept on the part of functionaries A low consensus concerning the general CSR concept Poor resources for actions to promote CSR in small and medium-sized enterprises Poor commitment of the Top management towards CSR function F Poor commitment of employees and poor communication and acceptance of CSR across the organization F Poor planning and approach for long term socially responsible investing Poor structural and operational framework for CSR and professionals to manage CSR activities except few companies Poor instruments to communicate and administer CSR activities Poor awareness about CSR standards and codes , guidelines for reporting Poor clarity and poor positioning of CSR in companies Poor doption of CSR code, guidelines and standards for effective implementation of CSR

However findings also reveals that there is a fair level of awareness on the following issues

Globalization has made the organization more complex since the increasing extension of business activities abroad has led to new responsibilities at global level, particularly in relation to developing countries; The image, reputation and consequently the success of enterprises depends on their commitment to consumers and industries are taking keen interest in CSR functions and performance to allow them to better calculate the success and the risk factors inherent in a company, the financial institutions ask for the disclosure of information going beyond traditional financial reporting; It is clearly in the interest of enterprises to contribute to knowledge-development and innovation if they wish to enjoy the advantages of a skilled workforce; Developing practices which take account of environmental and social considerations helps to modernize business activities and thereby increases their long-term competitiveness. There is need for developing understanding of the potential benefits of CSR for the competitiveness of individual companies and for national economies can help encourage the spread of CSR practice. While CSR remains voluntary in its implementation, there is a wide scope for policy makers to encourage its use for the enhancement of sustainable economic, social and environmental development, particularly in deprived rural and urban areas.

Critical suggestions for the success of the CSR initiatives are

A strong level of commitment from key people from the public and private sector Active Role of the Govt, NGO and civil Society A shared vision of the values and benefits of CSR and their integration into the business and its culture. The incorporation of CSR considerations in the core business, management Employee Participation and Employee Volunteering for Social Initiatives Mechanisms and operational process as well as policies Communication is a key element for the success of CSR, in enhancing the visibility of CSR but also encouraging greater involvement of businesses.

Based on the findings of this study it is clearly revealed that at present reporting on social performance is unstructured, ad hoc and occurs infrequently and it is also inconsistent across organisatons.

Following recommendations for companies are made to enhance CSR performance and impact of companies and spread the movement of CSR

Companies should be continuously motivated to contribute to society by organizing seminars, conferences, stakeholder consultations and workshops inviting diverse stakeholders on subjects of social concern and role of corporate sector, such workshops have been organized by the researcher

and her team through the Centre for Industrial Relations and Social Development on one of the very serious social issue of HIV/AIDS and role of corporate sector which invited a lot of support and initiative from business organizations and industrial associates through their concern, willingness and initiative to provide support in several issues of education prevention, treatment and rehabilitation.

It is important to integrate and synergize the work done by various organizations NGOs. Corporate Sector, Governemtnal and International Agencies

There is a need for academics and research organizations in social work to participate in the developmental programmes by conceiving, implementing and monitoring various projects and programmes for instance the Integrated Community Development Project initiated the researcher and her team to support health, disability, education, income supplementation and infrastructure support and capacity building in five villages of Baroda District through support and assistance of major Public sector unit GAIL (India) Ltd under the CSR Policy is a unique model of university-community-industry and NGO interface which aims at effectively partnering with corporates for improving the quality of lives of the remote rural areas through CSR planning , implementation, monitoring and evaluation of impact .

It is also recommended that individuals and institutions be encouraged to participate in social development through offering recognition, awards and acknowledgment of their contribution.

There should be local, state and regional chapters of CSR to organize, proliferate and ensure growth of development of CSR through professional expertise, support and working groups

Each company should aim at having a coherent strategy based on integrity sound values and long term approach, which offers returns on investment to companies and a tangible and measurable contribution to the well being of society

Social Work and HR Professionals both in education and practice need to take the lead from academics, business organizations and NGOs for developing the science and art of CSR for carving out clear guidelines to companies and ensuring that social work and HR goals are being fulfilled through human growth and sustainable development of communities.

It is important to note that a CSR strategy provides the business an opportunity to demonstrate the human face of business and social work and HR professionals have a key role to foster internal(workplace, market place, corporate governance, environment, employee and labour pactises) and external dimensions (Human rights, social and community initiatives, social issues etc) of CSR

There should be a mandatory appointment of a Social worker in the corporate sector to effectively plan and implement rural/need based development programmes

Since there cannot be universal and standard guidelines for adoption of CSR standards due to nature and size of the companies it is important that while implementing CSR strategies companies evolve local specific initiatives, thus companies should recognize and respect local and cultural differences and also adhere to high and consistent global standards and policies.

In companies where CSR is integrated within the core business strategy it is likely to remain strong, whereas CSR as a philanthropic add on is vulnerable to cost cutting. The long term success of CSR will be based on its ability to be positioned within the core of business strategy and development in order to be a usual part of business.

The modern business corporation should play a vital role in providing useful feedback and new ideas to government for public policy formulation and for making CSR as the national programme of action.t should also contribute in terms of promoting partnership between the private and public institutions civil society and forming alliances with nonprofit organizations, this has become and ongoing requirement for strengthening CSR movement.

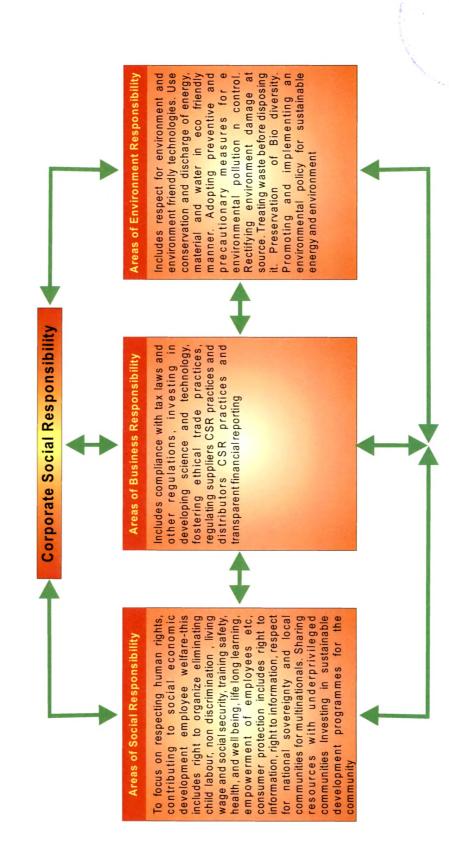
It is also important that the educational system particularly business schools and schools of social work should take a lead role in promoting CSR practices. This is necessary due to the relative absence of curriculum and indigenous literature of CSR. Thus it is very important to impart knowledge, skill and methods for competence in CSR conceptual and operational framework and prepare empathetic and sensitive managers of business to respond to the social issues through corporate sector initiatives. An initiative in this line should be made through a close dialogue with the corporate sector for undertaking various field projects, researches and developing case studies.

Sustainable CSR is truly stakeholder oriented and not just philanthropy. For sustainable CSR companies should relate to fundamental principles of business ethics

On the basis of theories of CSR and overview of relevant literature in CSR the researcher proposes the following model for Corporate Social Responsibility

There are several emerging areas of corporate social responsibility --social responsibility, business responsibility, environmental responsibility and stakeholder involvement





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ACTION PLAN FOR CORPORATE SOCIAL RESPONSIBILITY

There are two action plans suggested by Researcher

Action Plan I

HOW TO SET UP A CSR PROGRAMME (Guidelines for Industries, CSR Managers, Social Workers,

NGOs, CSR Consultants and Experts and Students of MSW & HRM Programmes)

ACTION	PLAN FOR CORPORATE SOCIAL RESPONSIBILITY
Step 1	: Identify the Top Management Philosophy and Company Values
Step 2	: Analyze What the Company has being doing in the past
Step 3	: Study the Structure and Positioning of the CSR Function in the Industry
Step 4	: Identify levels of Employee Participation
Step 5	: Analyze the capabilities and resources of the Industry
Step 6	: Consider Outside Help for external expertise
Step 8	: Identify key stakeholders for whom the company aims to work
Step9	: Assess the situation & conduct need assessment
Step10	: Prepare a Strong Business case for CSR in light of Socia Issues and Step I: Problems confronted by Communities.
Step 11	: Identify the Process and Outcome Indicators and Techniques for measuring results
Step 12	: Conduct Before and After Impact Evaluations particularly
Step 13	: Engage in Review Discussion and Plan for future with Top Step I: Step I: Management through Annual /Half yearly CSR Presentations
Step 14	: Closely Monitor Programmes
Step 15	: Mandata CSR Reporting for disclosure of Social Performance of Companies (to continuously respond to the adverse effect of the Industry on Environment and Local Communities) through Environmental Impact Assessment (EIA)

ACTION PLAN 2

For enhancing the CSR Performance of the Industries/Corporate Sector the following CSR Checklist is suggessted

CSR CHECKLIST

1. Environment and Ecology

Reduce consumption of energy, water and other natural resources and emission of hazardous substances >establish environment management system. Use recycled and recyclable products Increase durability of precuts and minimize packaging. Train staff in environmental issues

2. Health and Well Being

Establish policies to ensure the health and safety of all employees which are known to employees Involve employees in business decisions that affect them Operate Open Book Policies Consult employees on how to handle a down turn in the business, if layoffs are avoidable, offer outplacement services, retraining and severance benefits, provide training opportunities, extend training to life management, retirement planning and dependents care.

3. Diversity and Human Rights

Work with charities, Job centers to redesign jobs to make them accessible to disadvantaged Set the tone in not tolerating sexist, racist, homophobic jokes Support organizations that promote fair trade and human rights compliance Make sure that staff members is aware that there are explicit policies against discrimination in hiring, salary, promotion, training or termination of any employee on basis of gender, race age ethnicity, disability.

4. Community

Encourage employee volunteering in the community Pay roll giving and back with financial contributions and help in kind F Make some of business products or services available free or at cost to charitable products Look for opportunities to develop communities by undertaking welfare and development projects in health, education and income supplementation Look for opportunities to make surplus product and redundant equipment available to local schools, charities and community organizations Offer quality work experience for school children and students by taking the activity of business the subject of school project. Use business experience to help local school of charity Use marketing budget to associate business with social cause.

GUIDELINES ON CSR FOR DEVELOPING CSR CHECK LIST

Company CSR management Involvement

Does the company have a separate department /cell for CSR initiative ? Does the company produce an annual sustainable CSR report ? how does the vision of the Company integrate CSR issues ? How does the Organization propose to meet future economic , environmental and social challenges

Marketplace: Products/Services/ Business Operations

Give the unique selling features of products highlighting following points-innovative issues, ensuring safety, health issues Has the company conducted a feedback survey to gauge public perception /customer satisfaction of its products/services/business operations to assess social environmental impact of its activities Does the company have management system that addresses customer redressals / grievances Does the company adhere to any specific ethical standards for its advertising campaigns?

Workplace CSR Practices

Does the company have a CSR policy/policies Does the company have a policy on any of the following HIV/AIDS, Child Labour, Employment of disabled, business ethics environment, Quality What active steps are taken to increase awareness of company policies amongst employees, Is your company an equal opportunity organizations Have any special measures been taken to improve gender representation in the organizations, What are the indicators used in monitoring the implementation of Policies.

Governance and Legal Issues

What steps are undertaken by the company to enhance corporate governance in the organization Are the issues like transparency integral to fulfillment of CSR policy Has the company been involved in litigation involving breach of corporate law in past five years Have any managers been convicted of illegal activities Has any demand been pending against the company from any tax and or any reveneue authorities Has the company complied with SEBI corporate governance guidelines

Employee Welfare /Human Resource Practices

Does the company have clear employee guidelines concerning recruitment, termination, career development and performance appraisals. What are the motivational incentives provided by the company to its employees, What are the mechanisms installed to identify training needs of employees?

Labour Relations/Health and Safety Measures

Has the company faced labour disputes(strikes, dharanas, lockouts)and what are the average number of work days lost, Does the company report on labour practices, What are the steps taken to monitor the implementation of fair labour practices, What employee welfare programmes are organized by the company

Social and Community Initiatives

Is there an established trust/foundation /NGO set up by the company to implement social activities, What are the key positive impacts provided by the companies which benefit the community, What strategies has the company adopted to undertake developmental activities for marginalized /underprivileged /poor communities, What percentage of annual profits is allocated as funds or community development works, What are the kinds of partnerships that are created with civil society/NGOs for social development health, education, literacy promotion, improving rural infrastructure, income supplementation and vocational training, community development, Does the company encourage employee giving for imparting skills to local community, secondments and time off for employees, How are the social projects monitored and reported.

There is a distinct need amongst academics and business schools particularly schools of social work to explain the term Corporate Social Responsibility from an intuitive level to a real one so as to make clear what exactly Corporate Social Responsibility means, what we are discussing and looking for, give it a concrete content for inclusion in social work and HR curricula so that professional working in the field of social work and HR can claim a distinct body of knowledge ,code of conduct and sanction of the community to practice CSR function in business organizations from an intuitive level to a real one so as to make clear what exactly Corporate Social Responsibility means, what we are discussing and looking for show concrete examples of socially responsible company activities (show how CSR actually works) communicate the benefit of socially responsible behaviour to companies as well as the strategic character of CSR clarify to the public, media, as well as to the companies the difference between PR,

marketing and CSR and interpret CSR in a broader context enhance the external involvement of companies in the future, this could also help reinforce their transparency, enhance the prestige of nonprofit sector as a partner for realization of Corporate Social Responsibility, disseminate information about the possibilities of cooperation and create a motivating tax setting for it communicate more the topic of cross-sector partnership and work on building a transparent setting for these initiatives promote the CSR topic in media and involve media constructively point at irresponsible as well as responsible companies find clear and understandable ways and tools for customer orientation, that will be considered trustworthy by the customer In principle, adopting CSR is clearly a matter for enterprises themselves, which is dynamically shaped in interaction between them and their stakeholders. Nevertheless, as there is evidence suggesting that CSR creates value for society by contributing to a more sustainable development, there is a role for public authorities in promoting socially and environmentally responsible practices by enterprises.

Social Work professionals have a distinct role in CSR

Community action in the field of CSR has to build on the core principles laid down in international agreements and should be developed in full respect of subsidiary principles. Within this scope, there are at least two reasons pointing to the Opportunity and the need for Community Action in the field of CSR. CSR practices and instruments will be more effective if they are part of a concerted effort by all those concerned towards shared objectives. They should be transparent and based on clear and verifiable

criteria or benchmarks. Public policy can contribute to the development of an action framework with a view to promote transparency and thus credibility for CSR practices.

Consumer confidence can be improved through CSR can be a major contributor to economic growth. More specifically, through CSR practices, enterprises can play an important role in preventing and combating corruption and bribery, and in helping preventing the use of enterprises for money laundering and criminal activities financing.

CSR policies can also boost the societal benefit that enterprises create with regard to innovation. Innovative practices aiming at better jobs, safer and employee-friendly workplaces, gender mainstreaming and the innovation or technology transfer to local communities and developing countries, leading to a more equitable economic and social development, are further examples of societal benefits created by innovative enterprises. Indeed, CSR may play a positive role in fostering development in third countries by helping to establish a dialogue between the countries, their public authorities, social partners and civil society and foreign companies.

Developing the exchange of experience and good practices on CSR

Developing CSR management skills

Future Implications for the Field

There is a need to recognize socially responsible companies by designing a Certification Program to reward the companies that best embody the CSR concept; Develop a strategic CSR plan that provides a structure to implement CSR; There is a need to publicly disseminate a list of private and public enterprises that have implemented CSR; There is a need to include the private and public sectors, as well as other NGOs, in the implementation of CSR long term sustainability of modern corporations get strong foundation when the guiding principles of CSR are integrated with Business.

It is also important that the educational system particularly business schools and schools of social work should take a lead role in promoting CSR practices through initiatives in developing a curricula for CSR Dialoguing closely with corporate sector for expected response Encourage action research and community outreach programmes with business partnerships Designing Manuals, Training Modules and Guidelines for Business managers and Functionaries

This is necessary due to the relative absence of curriculum and indigenous literature of CSR. Thus it is very important to impart knowledge, skill and methods for competence in CSR conceptual and operational framework and prepare empathetic and sensitive managers of business to respond to the social issues through corporate sector initiatives.

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