

CHAPTER - 5

DATA ANALYSIS AND INTERPRETATION

Achieving success in fulfilling commitment to corporate social responsibility involves many processes in the overall business operations. The process starts at policy planning goes through implementation and ends at reporting. We come across many published corporate social responsibility reports on environmental or health and safety issues by multinational companies, but they mention nothing about the processes involved that can give some idea about the intensity or commitment which corporate social responsibility is being undertaken and adhered to. Hence, the data presented and interpreted here will help to assess the present corporate social responsibility profile of multinational companies, their practices for contributing in development cause, various CSR processes undertaken and adherence to Regulations under CSR global guidelines.

The data is analysed using percentage analysis, chi-square and t-tests. The analysed data is tabulated and presented using simple frequency tables and bi-variant tables.

I. Following information is presented with percentage analysis.

1. Organisation Profile (Table-1 to Table -7) contents characteristics/ information about the 18 Multinational Companies from which data is collected.
2. CSR Profile of the Organisation (Table-8 to Table- 28) contents information about the physical aspects of companies' CSR characteristics that are present.
3. Respondents' Profile (Table-29 to Table-37) contents characteristics/ information about 105 respondents/employees from 18 Multinational companies.
4. CSR Practice Profile (Table- 38 to Table- 46) reflects the Perceptions of the Respondents on CSR Practices of their company.

5. CSR Process Performance Profile from Table-47 to Table-59 presents distribution of respondents by their Perception on thirteen Corporate Social Responsibility Processes undertaken at their respective companies.
6. CSR Regulations Adherence Profile from Table-60 to Table- 71 presents distribution of respondents by their perceptions on twelve regulation aspects of CSR International Guidelines for MNEs in general.
7. International Social Responsibility Profile (Table-72 to Table- 74) presents distribution of respondents by their opinion on three aspects of CSR with reference to MNCs.

II. Association between two variables have been established by using Chi-Square Test (Non-Parametric) and presented in Table-75 to Table-79 and table 80 presents scores on five CSR Indices drawn for measuring CSR Undertakings.

III. 'T-Tests'(Parametric) is applied to understand if the two means of the uncorrelated variable vary significantly in relation to independent variable and these independent and dependent variables are:

- Organisation Variables and Perception Indices -Table-81 to Table-100
- Respondents' Variables and Perception Indices -Table 101 to Table-120
- CSR Profile of Organisation and Perception Indices -Table 101 to Table-120
- Comprehensive Data and its Presentation- Table 121 to Table-128

IV.Product Moment Coefficient of Correlations between the Respondents' Perception Indices

1. Organisation Profile.

Table-1 Distribution of the industries by their location

Sr. No.	<u>Location</u>	Frequency	Percentage
1	Urban	9	50 %
2	Rural	9	50 %
	Total	18	100 %

Among the responding 18 MNCs, 9 (50%) are located in urban and another 9 (50%) are located in rural areas.

Table-2 Distribution of the industries by their presence in India

Sr. No.	<u>Establishment</u>	Frequency	Percentage
1	Before 2000 (OLD)	13	72.22%
2	After 2000 (NEW)	05	27.78%
	Total	18	100%

As per the above table, there are 13 (72.22%) industries whose presence as MNCs in India is not quite recent as compared to 05 (27.78%) industries that are comparatively newer.

Table-3 Distribution of the industries by their investment pattern

Sr. No.	<u>Investment Pattern</u>	Frequency	Percentage
1	100 % Subsidiary	10	55.56%
2	More than 50 % FDI Investment	08	44.44%
	Total	18	100%

As per the sample taken for the present study, only those companies were selected in which, more than 50% shares of the company are with foreign industries, groups or individuals. So, the above table shows all 18 (100%) Industries have more than 50% FDI. Among them 10 (55.56) are 100%- (voting shares) owned subsidiary of the parent company and 08 (44.44%) have above 50% FDI. Thus, these industries are owned by the companies that are not originated in India.

Table-4 Distribution of the industries by their mode of entry in India

Sr. No.	<u>Mode of Entry</u>	Frequency	Percentage
1	Joint Ventures	09	50.00%
2	Acquisition & Mergers	05	27.78%
3	Greenfield Project	04	22.22%
	Total	18	100 %

Out of 18 Industries, 09 (50%) have entered Indian market through Joint Ventures, 05 (27.78%) through M & A and 04 (22.22%) are Greenfield projects.

Table- 5 Distribution of the industries by their size.

Sr. No.	<u>Number of Employees</u>	Frequency	Percentage
1	Less than 500(Big)	11	61.11%
2	501 and above(Small)	07	38.89 %
	Total	18	100%

The table above indicates, the size of the company based on its total number of employees. In 11 (61.11%) industries, less than 500 employees are there and in 07 (38.89%) industries the number of employees is above 500.

The total number of employees represents that group's total strength of employees in their multi-location operations within Gujarat.

Table-6 Distribution of the industries by their nature of business

Sr. No.	<u>Nature of Business</u>	Frequency	Percentage
1	Engineering	08	44.44%
2	Others	10	55.56%
	Total	18	100%

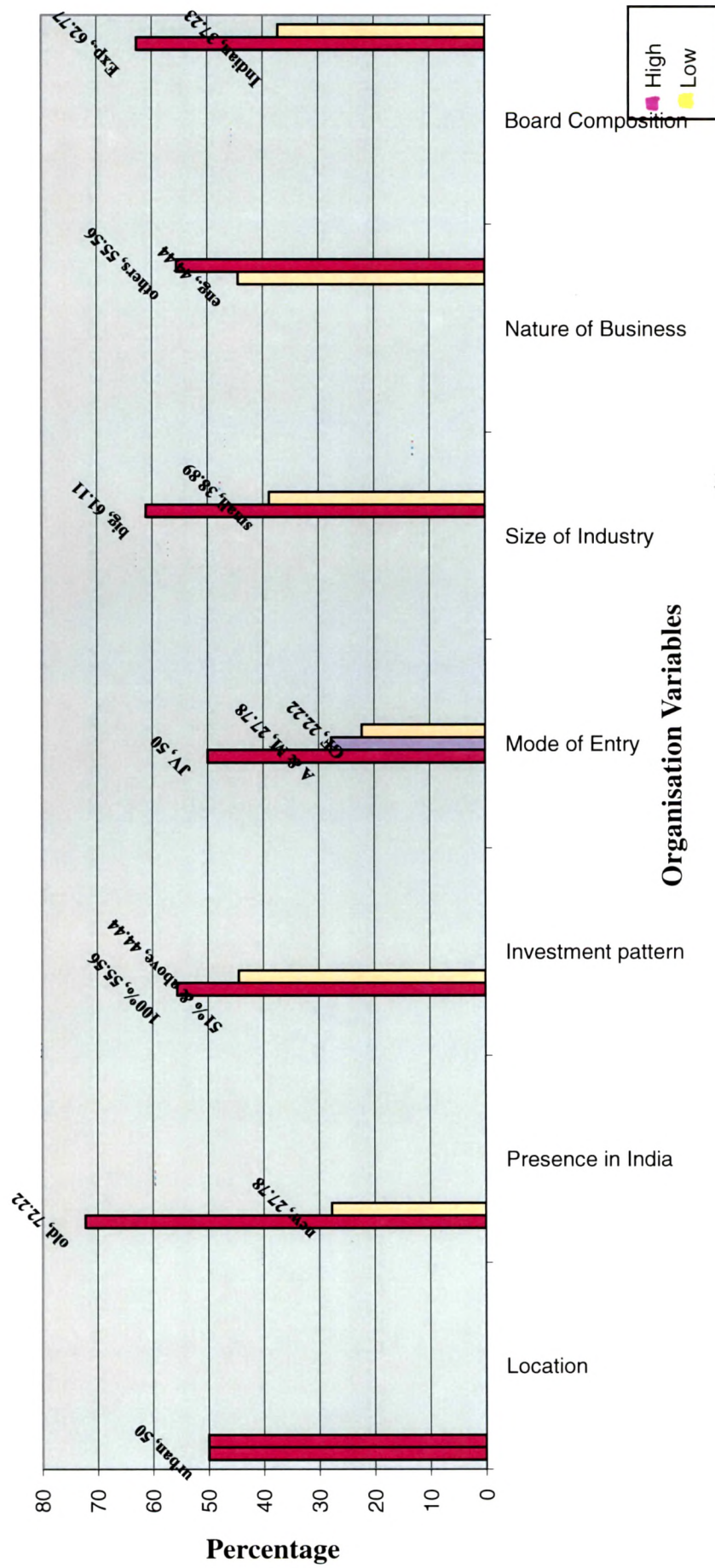
Out of total 18 industries, 08 (44.44%) industries are engineering industries and 10 (55.56%) of industries are from other industries which includes pharma., chemical, gas and petroleum, I.T. and logistics.

Table-7 Composition of the board of governance.

Sr. No.	<u>Composition</u>	Frequency	Percentage
1	Expatriates	118	62.77%
2	Indians	27	37.23%
	Total	188	100%

Out of total 188 members in the board of governance across the 18 industries, 118 (62.77%) are expatriate, that is not of Indian origin, where as 27 (37.23%) are of Indian origin.

ORGANISATION PROFILE



2. Corporate Social Responsibility Profile of the Organisations

Table-8 Distribution of industries by their CSR management structure

Sr. No.	<u>CSR Board / Committee</u>	Frequency	Percentage
1	At international level only	04	22.22%
2	At national level	02	11.11%
3	Do not have separate Board / Committee	12	66.67%
	Total	18	100%

Out of 18 industries, majority, that is 12 (66.67%) do not have any separate CSR Board or Committee either at international or national level. Among those having separate structure to discuss CSR 04 (22.22%) have at international level and only 02 (11.11%) have it at individual country level.

Table-9 Distribution of industries by frequency of CSR discussions

Sr. No.	<u>Meetings/year</u>	Frequency	Percentage
1	Once	04	22.22%
2	Twice	02	11.11%
3	None (CSR Discussion)	12	66.67%
	Total	18	100%

Out of 18 industries, majority, that is 12 (66.67%) do not have any special /separate meetings called only to discuss CSR agenda. Among those having special/separate meetings for CSR discussion 04 (22.22%) have it once in a year and only 02 (11.11%) have the CSR meetings twice in a year.

Table-10 Distribution of industries by employment on CSR

Sr. No.	<u>CSR Employees</u>	Frequency	Percentage
1	Employed for CSR	00	00.00%
2	Not employed for CSR	18	100%
	Total	18	100%

As per the above table, none (00.00%) of the industry has employed a single employee to carry out specifically CSR function.

Table-11 Distribution of industries by CSR Co-ordination

Sr. No.	<u>Co-ordination Through</u>	Frequency	Percentage
1	Human Resource Department	14	77.78%
2	Admin./PR. Dept.	01	05.55%
3	A cross-functional Team	03	16.67%
4	Through outside NGO	00	00%
	Total	18	100%

As per the above table, CSR Activities are coordinated by Human Resource Dept. in 14 (77.78%) out of 18 (100%) MNCs under this study. 3 (16.67%) MNCs have identified a cross- functional team across the organization for CSR, and only 1 (05.55%) MNC has made its Administration / PR Department undertake the CSR .None of the MNC has given their CSR to be handled directly by any outside NGO.

Table-12 Distribution of industries by patterns of employees' involvement in CSR

Sr. No.	<u>Employees' Involved in CSR</u>	Frequency	Percentage
1	Shoulder Dual Responsibility	16	88.89%
2	Willingly rotated on CSR Job	02	11.11%
3	Exclusively work on CSR	00	00%
	Total	18	100%

There are 16 (88.89%) industries where employees shoulder CSR over and above their regular duties. In few that is, 02 (11.11%) industries, employees are involved on their willingness to work on CSR for a stipulated period or on special project of their interest. None of the industry under the study has specially appointed staff to work only on CSR.

Table-13 Distribution of industries by CSR training of employees

Sr. No.	<u>CSR Training</u>	Frequency	Percentage
1	Professionally Qualified	08	44.45%
2	Self learning expected	06	33.33%
3	On the Job Training	04	22.22%
	Total	18	100%

In 08 (44.45%) industries, the employees involved in CSR possess some professional qualification relevant to work on CSR, in 06 (33.33%) industries, employees learn while working on CSR whenever needed. When the employees are not professionally qualified, and are involved in CSR related functions, in 04 (22.22%) industries, some guidance or formal training is provided to equip the employees carry out CSR work smoothly.

Table-14 Distribution of the Industries by Assistance on Employees' Exit

Multiple Response

Sr. No.	<u>Assistance on Exit</u>	Frequency	Percentage
1	Financial Security	18	100%
2	Training to equip for other job	01	0.05%
3	Counseling for personal adjustment	01	05.5%
4	Counseling/assistance to family members	01	05.5%

The figures on the table reveals that all 18 (100%) MNCs under the study extend help in terms of financial security at the time of an employees exit (in unnatural

conditions e.g. VRS) but extending help beyond that is minimal, there is only 1 (05.5%) industry which undertakes extra responsibilities as mentioned in other three categories of helping the employees at the time of exit.

Table-15 Distribution of the industries on stakeholders identified by them

Multiple Response

Sr. No.	<u>Stakeholders</u>	Frequency	Percentage
1	Employees	14	77.77%
2	Customers	11	61.11%
3	Suppliers	09	50.00%
4	Communities	09	50.00%
5	Shareholders	09	50.00%
6	Environment	08	44.44%
7	Government	03	16.66%
8	Competitors	02	11.11%

The table above gives a list of major stakeholders as identified by the responding industries.

Out of 18 (100%) industries, majority, that is, 14 (77.77%) have identified Employees as stakeholders, 11 (61.11%) have identified Customers as stakeholders. 09 (50.00%) have identified Suppliers, Communities and Company's Shareholders as stakeholders. Environment as a stakeholder is identified by 08 (44.44%) of the industries, Government by 03 (16.66%), and Competitors by 02 (11.11%) of the industries.

Table-16 Distribution of the industries by their CSR benchmarks

Sr. No.	<u>CSR Benchmark</u>	Frequency	Percentage
1	Reporting	08	44.45%
2	Stakeholder Engagement	04	22.22%
3	Wider accessibility	04	22.22%
4	Management System	02	11.11%
	Total	18	100%

Out of 18 (100%) total industries 08(44.45%) have their CSR benchmarked on Reporting, 04(22.22%) on Stakeholder Engagement and Wider accessibility and, 02(11.11%) on Management Systems.

Table-17 Distribution of the Industries on Basis for Designing CSR.

Sr. No.	<u>Designing CSR</u>	Frequency	Percentage
1	Stakeholders' needs	14	77.78%
2	Government Guidelines (host country)	04	22.22%
3	Company's global CSR Framework	03	16.67%
	Total	18	100%

From 18 (100%) MNCs, the responses received for their considerations while designing CSR in the host country, are seen in the above table. Majority of the

industries, that is 14 (77.77%) refer to their company's CSR designing as per the stakeholders' needs. Other 04 (22.22%) industries refer to the CSR designing in reference to the host country's government guidelines. (These 04 industries are not included in the 14 industries who are included in category one). In the 03 (16.76%) industries, along with community needs of the host country the company's global CSR Frame work is also considered for designing CSR.

Table-18 Distribution of the Industries by Adaptation of Code for CSR Conduct

Sr. No.	<u>Codes of Conduct</u>	Frequency	Percentage
1	Company Code	12	66.67%
2	Intergovernmental Codes	03	16.67%
3	Multi Stakeholder Code	02	11.11%
4	Model Codes	01	05.55%
5	Trade Association Code	00	00.00%
	Total	18	100%

Out of the 18 (100%) MNCs under the study, 12 (66.67%) have devised their own company's Code of Conduct, 03 (16.67%) industries have adopted Intergovernmental Codes and their CSR conduct is adapted from it, 02 (11.11%) have Multi Stakeholder Code as the source of CSR conduct, and 01 (05.55%) has its Code of Conduct based on the Model Code and that is the source of their CSR conduct. None of the industries has adapted Trade Association Code.

**Table-19 Distribution of the Industries by Adaptation of CSR Regulation
Guidelines**

Sr. No.	<u>CSR Standards</u>	Frequency	Percentage
1	The Global Compact-1999	05	27.78%
2	The ILO Tripartite Declaration	03	16.76%
3	The Global Sullivan Principles	01	05.55%
4	The OECD Declaration	02	11.11%
5	Not aware of this.	07	38.89%
	Total	18	100%

There are various International CSR Standards or Guidelines to regulate CSR conduct of MNCs in the host countries. Among them, Out of total 18 MNCs, majority that is 07 (38.89%) industries, respondents were not aware about their company's adherence to any such standards. 05 (27.78%) industries adhere to the Global Compact-1999 declared by United Nations, 03 (16.76%) adhere to the ILO Declaration, 02 (11.11%) adhere to the OECD Declaration and 01 (05.55%) adhere to the Global Sullivan Principles.

Table-20 Distribution of the Industries by CSR Linkages

Multiple Response

Sr. No.	<u>Linkages between</u>	Frequency	Percentage
1	CSR & Business Performance	14	77.77%
2	CSR & 'Feel Good' factor	09	50.00%
3	CSR & Community Support	04	22.22%
4	CSR & Customer Loyalty	02	11.11%
5	CSR & Employee Retention	00	00.00%

The above table refers to the 18 (100%) industries' in terms of their company's linkages with CSR. There are 14 (77.77%) industries, which say that CSR has linkages with the performance of Business. Then for 09 (50%) industries, CSR is a Feel Good factor, whereas 04 (22.22%) and 02 (11.11%) industries respectively feel that CSR has its linkages with receiving community support and customer loyalty. None of the industry could see the linkages between CSR and employee retention.

CSR Undertakings through Social Sector Investment

1. Economic Function Area

**Table-21 Distribution of the Industries by their CSR Undertakings in.
Economic Function Area**

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Paying Fair Wages	14	77.77%
2	Ensuring Employees' Safety	14	77.77%
3	Producing goods and services that people need	06	33.33%
4	Employment for Disadvantaged groups	06	33.33%
5	Vocational /Entrepreneur training	02	11.11%
6	Assistance for Capacity building	00	0.00 %
7	Measures for Poverty Eradication	00	0.00 %

In the above table, the contributions in various economic aspects by 18 MNCs undertaking is seen.

Paying fair wages and Ensuring Employees' safety are most common direct measures that are undertaken by 14 (77.77%) industries. The second best responded contributions are towards Producing goods and services that people need and Employment for Disadvantaged groups by 06 (33.33%), (all the 06 responses for Employment for Disadvantaged groups come from rural based industries). Contributing towards Vocational /Entrepreneur training to the people of the nearby communities is 02 (11.11%) industries and there is no contribution made by these MNCs in the areas of Assistance for Capacity building of poor people in the communities and any other direct Measures for Poverty Eradication in the host country.

2. Social Investment Area

**Table- 22 Distribution of the Industries by their Investment on
Education**

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	School Enrollment	03	16.67%
2	Sponsorship to needy	03	16.67%
3	Merit awards	03	16.67%
4	Creating own educational institution	01	05.55%

The above table reveals 18 (100%) MNCs' contributions made in its various forms. The table shows that 03 (16.67%) industries have undertaken the tasks of School Enrollment, Sponsorship to needy students and Merit awards to good students (among the two groups of stakeholders, those are employees' children and children of local nearby communities). Only 01(05.55%) industry has built up its own educational institution that is a school in the rural area.

Table-23 Distribution of the Industries by their Investment on Health

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Maternal and child health care program	04	22.22%
2	Providing lifesaving drugs to needy	04	22.22%
3	HIV / AIDS Control Program	02	11.11%
4	Family welfare/Population control program	01	05.55%
5	Training to healthcare providers	01	05.55%
6	Any particular disease control (Leprosy)	01	05.55%
7	Building and running own hospitals	00	00.00%
8	Rehabilitation of disabled	00	0.00%

The above table reveals the fact about 18 (100%) MNCs contribution in another area of Social Development through CSR Undertakings, that is Health. In a multiple response table, there are only thirteen responses over all. The number of industries contributing in the areas of Maternal and child health care program and Providing lifesaving drugs to needy are 04 (22.22%). working for the cause for HIV/ AIDS is by 02 (11.11%) industries. The other three areas, Family welfare/Population control program, Training to healthcare providers and any particular disease control areas undertaken by 01 (05.55%) each. None of the industry presently contributes in the other two areas, namely, building and running own hospitals and rehabilitation of disabled.

**Table-24 Distribution of the Industries by their Investment on
Infrastructure**

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Safe drinking water	04	22.22%
2	Provision of housing facilities	01	5.55%
3	Building transportation facilities	01	5.55%
4	Other civic amenities (Community latrines)	01	5.55%
5	Creating communication services	00	00.00%

The table reveals more or less similar facts about contributions towards infrastructure development for the benefit of stakeholders of the company. From the 18 (100%) industries, 04 (22.22%) have looked into safe drinking water facilities in (other than their employees within the factory premises) the local/nearby communities. Provision of housing facilities, Building transportation facilities and providing any other civic amenities in form of community latrines are the three other areas where 01 (05.55%) industry have made direct contributions. Creating communication services is the most neglected area among the 18 MNCs under this study. 07 (38.88%) have not made any contributions in the development of infrastructure.

**Table-25 Distribution of the Industries by their Investment on
Constructive leisure time.**

Multiple Response

Sr. No	<u>CSR Undertakings</u>	Frequency	Percentage
1	Creating / maintaining recreation services	02	11.11%
2	Supporting sports/ cultural events	02	11.11%
3	Entertainment facilities	01	05.55%
4	Arranging self development activities	01	05.55%

The above table tells about another area of social development, that is constructive leisure time. Most of these recreation facilities are for the internal stakeholder i.e. employees. From the 18 (100%) MNCs, 02 (11.11%) industries have created and maintained recreation services within the factory and 02(11.11%) industries support sports/ cultural events of the employees and their families. Entertainment facilities in the form of group picnics and self-development activities occasionally by 01(05.55%) industry are undertaken.

Table-26 Distribution of the Industries by their Investment in Polity

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Support to human right perspective	02	11.11%
2	Participation in civic activities	01	05.55%
3	Citizenship training	01	05.55%
4	Generating political awareness	01	05.55%
5	Encouraging volunteerism/volunteers' training	01	05.55%

The above table tells about Polity, one of the indicators of social development. This again is strictly in reference to the activities within the factory and with the employees on occasional basis only. Most of these categories mentioned in the above table were prepared to bring more clarity to the term Polity. From the 18 MNCs, 02 (11.11%) industries agreed that they support human right perspective. Participation in civic activities, Citizenship training, Generating political awareness and Encouraging volunteerism/volunteers' training are responses given by only 01(05.55%) industry.

Table- 27 Distribution of the Industries by their Investment for Problem Solving

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Problems of neighbourhood community	06	33.33%
2	Gender equality	03	16.67%
3	Work for vulnerable groups and their abuse	01	05.55%
4	Awareness campaigns on relevant issues	01	05.55%
5	Rehabilitation of socially stigmatized	01	05.55%
6	Substance Abuse	00	00.00%

The table above indicates some of the typical problems in the existing social milieu where these 18 MNCs operate. Here 06 (33.33%) industries contribute by addressing Problems of neighbourhood community, issues of gender equality is addressed by 03 (16.67%) industries. 01 (05.55%) industries are working in the area of the needs of the vulnerable groups and their abuse, awareness campaigns on relevant issues and rehabilitation of socially stigmatized. Substance abuse is a much neglected area and is not addressed by any of these MNCs.

Table-28 Distribution of the Industries by their Investment in Quality Of Life Area

Multiple Response

Sr. No.	<u>CSR Undertakings</u>	Frequency	Percentage
1	Dealing fairly with employees and customers	10	55.56%
2	Producing high quality of goods	08	44.45%
3	Helping in natural disaster	08	44.45%
4	Efforts to preserve the natural environment	06	33.33%
5	Hardcore business ethics	02	11.11%
6	Undertaking family based interventions	01	05.55%
7	Supporting local commy .in agricultural devt.	01	05.55%

The above table reveals data regarding 18 (100%) MNCs undertakings in the area of Quality of life. From the total responding industries 10 (55.56%) deals fairly with employees and customers, 08 (44.45%) each believes helping in natural disaster and producing high quality of goods, 06 (33.33%) are for protection of environment, 02 (11.11%) practices hard core ethics in their business operations and lastly, 01 (05.55%) is for family based interventions and supporting local communities for agricultural development at the time of need.

3. Respondents' Profile

The consolidated data of total 105 respondents across the 18 MNCs of Gujarat is presented below.

Table-29 Distribution of the Respondents by their Age

Sr. No.	<u>Age Groups</u> Mean = 38.12	Frequency	Percentage
1	Young	60	57.14%
2	Old	45	42.86%
	Total	105	100%

The age range of the 105 respondents is from 26 to 55 years and the mean age comes to 38.12. On the basis of this mean age 60 (57.14%) respondents fall in the category of Young group and 45 (42.86%) belong to the Old group.

Table-30 Distribution of the Respondents by their Education Background

Sr. No	Qualification	Frequency	Percentage
1	Technical.	41	39.04%
2	Non-Technical	64	60.96%
	Total	105	100%

Here the post graduate degrees of the respondents are considered. From total 105 (100%) respondents, 41 (39.04%) possess technical qualifications and 64 (60.96%) are having non-technical qualifications that includes degrees in social sciences and management.

Table-31 Distribution of the Respondents by their Years of Work Experience.

Sr. No.	<u>Work Experience</u> Mean-14.41	Frequency	Percentage
1	Less	53	50.47%
2	More	52	49.53%
	Total	105	100%

From total 105 (100%) respondents, 53(50.47%) of respondents' total years of work experience ranges is below its mean and consists a group of respondents with less experience and 52 (49.53%) respondents work experience ranges higher than the mean and are considered as the group with more work experience.

Table-32 Distribution of the Respondents by Management Levels.

Sr. No	<u>Management Levels.</u>	Frequency	Percentage
1	Middle management	79	75.23 %
2	Top management	26	24.77 %
	Total	105	100 %

The employees are from two management levels. From total 105 (100%) respondents 79 (75.23%) belong to middle management and 26 (24.77%) belong to the top management.

Table-33 Distribution of the Respondents by their areas of Function.

Sr. No.	<u>Departments</u>	Frequency	Percentage
1	Production/Operation	37	35.24%
2	Commercial	37	35.24%
3	Human resource	31	29.52%
	Total	105	100%

From total 105 (100%) respondents 37 (35.24 %) are from several departments of production/operation related function, 35 (33.33%) respondents are from departments concerned with commercial function and 31 (31.43%) are from the department of Human Resources.

**Table-34 Distribution of the Respondents by their Past Experience on
CSR**

Sr. No.	<u>Past Experience</u>	Frequency	Percentage
1	Have not worked	65	61.91%
2	Have worked	40	38.09%
	Total	105	100%

From total 105 (100%) respondents 65 (61.91%) have not worked on CSR related functions in the past whereas 40 (38.09%) have experience of working with CSR related function in the past.

**Table-35 Distribution of the Respondents by their Present association
with CSR**

Sr. No.	<u>Present Association</u>	Frequency	Percentage
1	Not Associated with CSR	82	78.10%
2	Associated with CSR	23	21.90%
	Total	105	100%

From total 105 (100%) respondents 82 (78.10%) are presently not associated with CSR related work, and 23 (21.90%) are presently associated with CSR related work.

**Table-36 Distribution of the Respondents by their Strategic
Position/Status**

Sr. No.	Status of Respondents	Frequency	Percentage
1	Planner/Advisor/ Evaluator	16	15.23%
2	Implementer / functionary	7	6.67%
3	Not applicable	82	78.10%
	Total	105	100%

From total 105 (100%) respondents 82 (78.10%) do not have any association with CSR but from remaining, 16 (15.23%) are working on CSR in the capacity of Planner, Advisor or Evaluator and 7 (6.67%) of respondents are actual implementers.

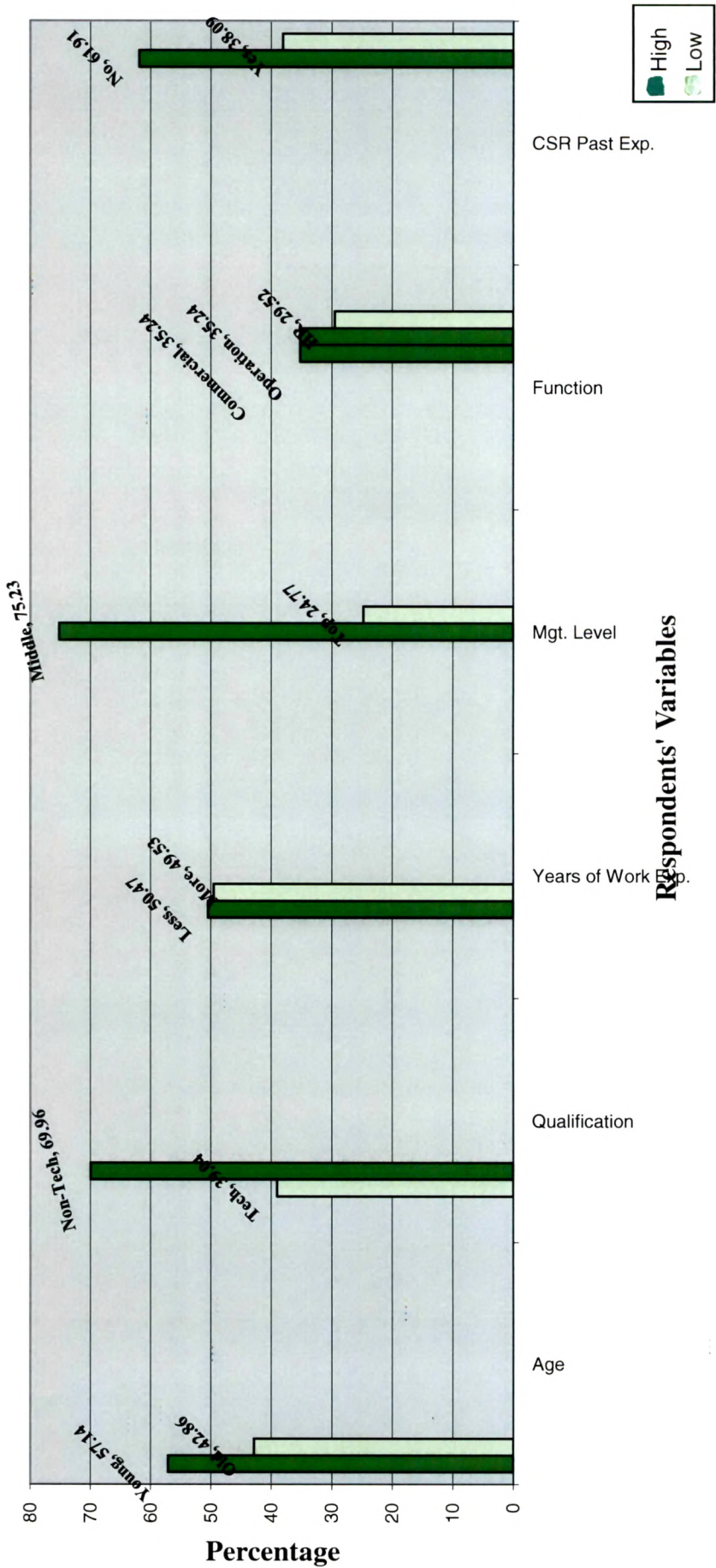
Table- 37 Distribution of the Respondents by Reception of CSR incentive.

Sr. No.	<u>CSR Incentive:</u>	Frequency	Percentage
1	Monetary *	1	0.95%
2	Award	1	0.95%
3	No Incentive	103	98.10%
	Total	105	100%

It is assumed that the respondents may be receiving some incentive to work on CSR when for most of them it is an 'add-on' responsibility. From total 105 (100%) respondents only 01(0.95%) has received monetary incentive, and 01(0.95%) received award for community development work. Other 103 (98.10%) have not received/ heard of any such incentive.

* Rs.35000 only once as an exemplary work on developing Pollution control measure.

RESPONDENTS' PROFILE



4. CSR Practice Profile

**Table-38 Distribution of Respondents by their perception on CSR
Management**

Sr. No.	<u>CSR Treated as</u>	Frequency	Percentage
1	An investment	61	58.10%
2	Charity	33	31.43%
3	A cost	11	10.47%
	Total	105	100%

From total 105 (100%) respondents 61 (58.10%) perceived their companies treating CSR as an investment, 33 (31.43%) perceived it as charity and 11 (10.47%) perceived it as a cost.

Table-39 Methods involved for CSR Undertaking.

Multiple Response

Sr. No.	<u>Methods</u>	Frequency	Percentage
1	Volunteerism of employees	39	37.14%
2	Utilization of organizational resources for development. Work	38	36.19%
3	Direct financial contributions for civic projects	26	24.76%
4	Raising funds for social cause	14	13.33%

From total 105 (100%) respondents, 39 (37.14%) perceived that their company contributes in CSR through volunteerism of its employees' involvement and 38 (36.19%) perceived that the company undertakes CSR by utilizing organizational resources for development work. Then 26 (24.76%) perceived that their company makes financial contributions for charitable and civic projects, and 14 (13.33%) perceived that the company engages in raising funds in the difficult times like natural disasters.

Table-40 Drivers of CSR

Multiple Response

Sr. No.	<u>CSR Drivers</u>	Frequency	Percentage
1	A deep sense of social responsibility	60	57.14%
2	Congruence between economics and ethics	33	31.43%
3	Stakeholder's awareness	27	25.71%
4	Direct pressure from the stakeholder	8	7.61%

From total 105 (100%) respondents 60 (57.14%) perceived that the company has undertaken CSR due to a deep sense of social responsibility, 33 (31.43%) perceived it to be a Congruence between economics and ethics, 27 (25.71%) perceived the compliance due to increasing awareness among stakeholders and, 8 (7.61%) perceived it only as a direct pressure from the stakeholders.

Table-41 Barriers to CSR

Multiple Response

Sr. No.	<u>CSR Barriers</u>	Frequency	Percentage
1	Lack of visible results	33	31.43%
2	Long gestation period	33	31.43%
3	Willingness of leadership	27	25.71%
4	National policy regulation	18	17.14%
5	Community's resistance	15	14.28%
6	NGO's/Media attention	09	08.57%

From total 105 (100%) respondents 33 (31.43%) perceived lack of visible results and long gestation period as major barriers in motivating company to undertake CSR, 27 (25.71%) perceived willingness of the leaders as a barrier to CSR, 18 (17.14%) perceived host country's policy regulations as a barrier. 15 (14.28%) perceived resistance of local communities as a barrier and 09 (8.57%) perceived undue media attention as a barrier.

Table -42 Outcome of CSR policy

Multiple Response

Sr. No.	<u>CSR Policy Outcomes</u>	Frequency	Per cent
1	A feeling of volunteerism among employees	56	53.33%
2	More employment opportunities for the locals	26	24.76%
3	Loyalty among stakeholders	25	23.80%
4	Positive shifts in ethics paradigm of company.	21	20.00%

Out of total 105 (100%) respondents, 56 (53.33%) respondents perceived that the company's CSR Policy has been able to create a feeling of volunteerism among its employees. 26 (24.76%) respondents perceived that, CSR Policy has been able to generate more jobs for the locals, 25 (23.80%) respondents perceived its impact as stimulated stakeholders' loyalty, and 21(20.0%) perceived that the CSR Policy has been able to shift company's ethics levels over a period.

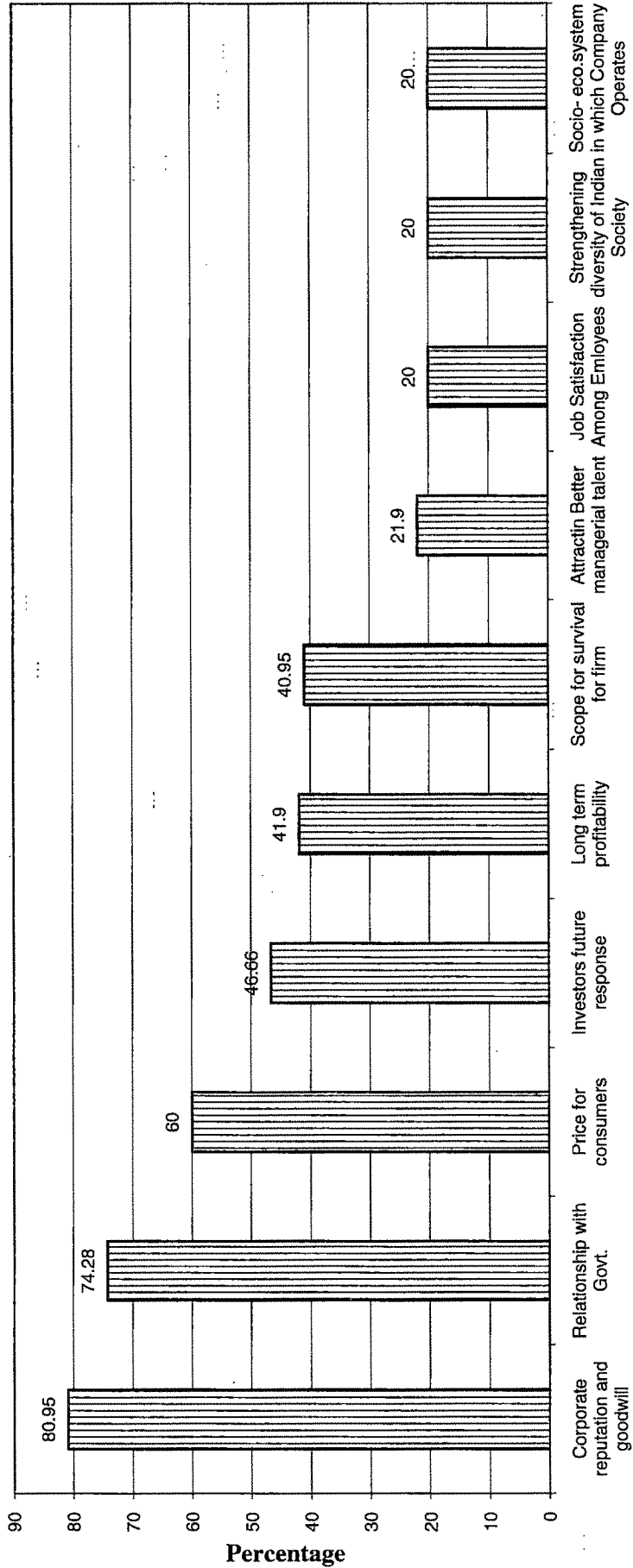
Table-43 CSR and Corporate Governance

Multiple Response

Sr. No.	<u>Factors of Corporate Governance</u>	Frequency	Percentage
1	Corporate reputation and goodwill	85	80.95%
9	Relationship with Government	78	74.28%
7	Price for consumers	63	60.0%
8	Stockholders'/ Future investors' response	49	46.66%
5	Long term profitability	44	41.90%
3	Scope for survival for the firm	43	40.95%
4	Attracting better managerial talent	23	21.90%
2	Job satisfaction among all employees	21	20.0%
6	Strengthening diversity of Indian society	21	20.0%
10	Socio economic system in which company operates	21	20.0%

In the above table ten factors of Corporate Governance are mentioned. Whether the company undertakes or does not undertake CSR it has its impact on these factors. According to majority i.e.85 (80.95%) of the respondents, company's reputation and goodwill is affected the most by their company's present state of CSR, and 78 (74.28%) feel company's relations with Government is affected. 63 (60.0%) perceived, it affects price for the consumers whereas 49 (46.66%) feel the state of CSR affairs affects stockholders' future response. 44 (41.90%) perceived that CSR will have effect on long term profitability and 43(40.95%) feels it influences the scope for survival of the company. Only 23 (21.90%) perceive that the state of CSR affect their company's ability to attract better managerial talent. And 21 (20.0%) equally perceived that CSR has something to do with job satisfaction among the employees and the socio economic system in which company operates.

CORPORATE SOCIAL RESPONSIBILITY



Factors of Corporate Governance

Table-44 Stages of CSR (P. Sethi. Model of CSR)

Sr. No.	<u>CSR Stages</u>	Frequency	Percentage
1	Fulfills all the statutory and legal obligations	48	45.71%
2	Meets some of social issues	20	19.05%
3	Proactive approach towards development of society.	37	35.24%
	Total	105	100%

From total 105 (100%) respondents, 48 (45.71%) perceived their company at the first stage of CSR, that is, fulfilling all the statutory and legal obligations. 20 (19.05%) respondents perceived their company has grown from this first stage and meets some of social issues and is at the second stage, and lastly, 37 (35.24%) respondents perceived their company has grown from this first and second stages and has adapted to a proactive approach towards development of the society in which it operates.

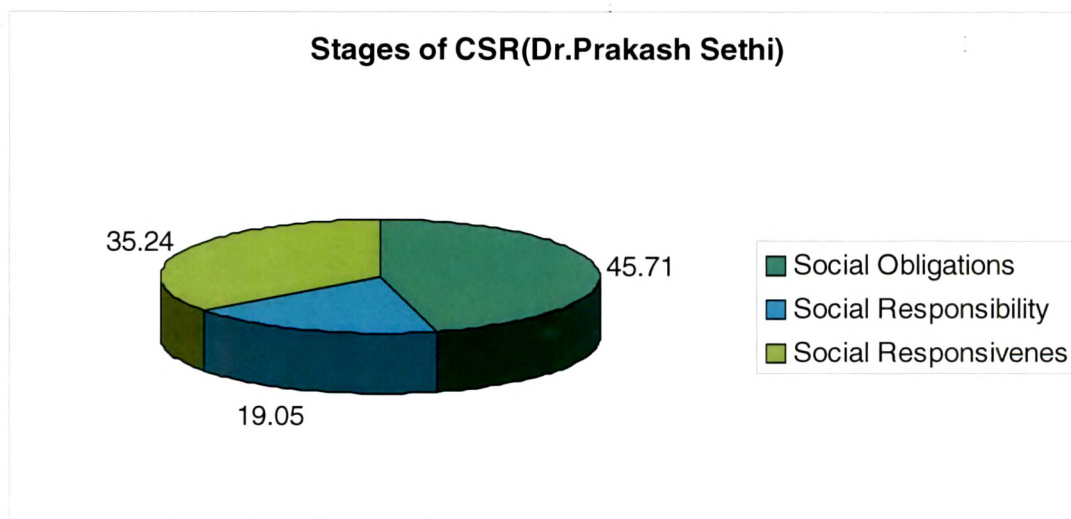


Table-45 CSR and Stages of Social Responsibility

The stages of Social Responsibility are devised from various readings on International Social Responsibility. They are in ascending order from 1 to 7.

Sr. No.	<u>CSR is directed to achieve</u>	Frequency	Percentage
1	Empowerment of individuals and various groups	34	32.38%
2	Resolving conflict in existing social structure	23	21.90%
3	Building stronger social institutions	10	9.52%
4	Community building	16	15.23%
5	Nation building	09	8.57%
6	Region building	05	4.76%
7	World building	08	7.61%
	Total	105	100%

From total 105 (100%) respondents, 34 (32.38%) of respondents perceived that their company's CSR is directed towards the first stage of social responsibility, that is, empowerment of individuals and various groups, 23 (21.90%) respondents perceived that their company makes efforts at the second stage of social responsibility, that is, resolving conflict in existing social structure, 10 (9.52%) perceived that their company is able to build stronger social institutions through its CSR, 16 (15.23%) perceived that their company has undertaken community building through its CSR, 09 (8.57%) perceived that their company's CSR is able to contribute in nation building, 05 (4.76%) perceived that their CSR is able to contribute in region building, 08 (7.61%) perceived that their company's CSR is for World building, that is, the seventh and the last stage of Social Responsibility.

Table-46 Present state of CSR

Sr. No.	<u>State of CSR</u>	Frequency	Percentage
1	Most satisfying	47	44.77%
2	Inadequate to stakeholders' needs	18	17.14%
3	Inadequate to business goals	10	09.52%
4	Doesn't matter personally	30	28.57%
	Total	105	100%

From total 105 (100%) respondents, to 47(44.47%) respondents find present state of CSR of their company most satisfying, 18 (17.14%) of respondents find the present state of CSR inadequate to stakeholders' needs and 10 (9.52%) find it to be inadequate to meet the long -term business goals, whereas 30 (28.57%) of respondents are indifferent to company's CSR activities.

5. The Respondents' Perception on Their Companies' Commitment to CSR Processes.

Table-47 Distribution of Respondents by their Perception on CSR Philosophy/Social Policy

CSR Philosophy here means inbuilt attitudes and considerations a company projects for undertaking 'socially responsible' business operations. In other words, a business policy that takes care of generating social benefits and does not focus pure profit maximisation only.

Multiple Response

Sr. No	CSR Philosophy/Social Policy	Agree	Undecided	Disagree	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Industries are powerful agents of positive social change.	99 94.28%	05 4.77%	01 0.95%	105 100%
2	Responsibilities & Respect for the dignity & interest of stake holders	93 88.58%	04 3.81%	08 7.61%	105 100%
3	Support to government's policies and programs that promise human devt.	89 84.77%	10 9.52%	06 5.71%	105 100%
4	A will to contribute to the prosperity and social cohesion of communities.	77 73.34%	08 7.61%	20 19.05%	105 100%
5	Law and market forces are not sufficient to guide orgn.'s social conduct	69 65.72%	15 14.28%	21 20.0%	105 100%

The statements of the above table contain major aspects covered within Social Responsibility/Social Policy statements mentioned (in their reports or web sites) by the MNCs approached for this study. Majority of the respondents have been

able to perceive the presence of these philosophical aspects in their respective companies' day to day conduct. Out of 105 total respondents 99 (94.28%) perceived that their companies' conduct reflect industries as agents of social change, 93 (88.58%) perceived that the companies' conduct reflects respect and dignity for the stakeholders, 89 (84.77%) and 77(73.33%) respectively perceived that the companies support governments agenda of human development, prosperity and social cohesion of the local communities. 69 (65.72%) perceived that their companies social conduct do not get guided only by laws and market forces.

Compared to the majority, less number of respondents that is 04(3.81%) to 15(14.28%) could not decide on their companies' conduct on the above aspects whereas 01(0.95%) to 21(%) of respondents perceived absence of these aspects in their companies' day to day conduct.

**Table – 48 Distribution of Respondents by their Perception on
Business Ethics**

Business Ethics is adapting 'fair' business practices for the 'good' of the respective stakeholder group. Through various procedures and processes, the companies reflect its social values in business operations.

Multiple Response

Sr. No	Business Ethics	Agree	Undecided	Disagree	Total
		Freq Perct	Freq Perct.	Freq Perct	Freq Perct
1	Fair and competitive returns on the investors investment- <u>Shareholders</u>	102 97.14%	00 00%	03 02.86 %	105 100%
2	Assisting employees in developing transferable and relevant skills and knowledge. <u>Employees</u>	102 97.14%	03 02.86%	00 00%	105 100%
3	Highest quality products and consistent services <u>customers</u>	95 90.47%	03 02.86%	07 6.66%	105 100%
4	Effective and prudent use of resources, <u>Environment</u>	88 83.81%	09 8.57%	08 07.61%	105 100%
5	Ethical practices of the suppliers are preferred in their selection. <u>Suppliers</u>	86 81.91%	04 3.80%	15 14.28%	105 100%
6	Fairness and truthfulness activities like pricing, licensing and right to sell <u>Competitors</u>	85 80.96%	09 08.57%	11 10.47%	105 100%

Business Ethics at operational level concerns different stakeholders. Through various procedures and processes, the companies reflect its social values in business operations. The respondents perceive this in the above table.

Highest number of respondents that is 102 (97.14%) perceived that, their respective companies' apply professional and diligent management to secure fair and competitive returns on the investors' investment. Similarly 102 (97.14%) respondents perceived their companies being most ethical with employees, as they encourage and assist employees in developing transferable and relevant skills and knowledge that they require. Then in the descending order, 95 (90.47%) perceived business ethics get reflected in the issues concerning customers as the company thrives to produce highest quality products and give consistent services. 88 (83.81%), perceived environmental issues are dealt ethically by effective and prudent use of resources, 86 (81.91%) respondents perceived that ethical practices of the suppliers are preferred over the business motives in their selection and lastly, 85 (88.58%) respondents perceived their companies being ethical with competitors by seeking fairness and truthfulness in all the activities like pricing, licensing and right to sell etc.

Compared to the above majority who agreed, less number of respondents that is 0 to 09 (8.57%) could not decide on their companies' ethical conduct with various stakeholders whereas 0 to 15(14.28%) of respondents perceived absence of ethical aspects in their companies' conduct with stakeholders.

**Table-49 Distribution of Respondents by their Perception on Corporate
Citizenship**

Corporate citizenship is shouldering and sharing of responsibilities of a common citizen in other social institutions in the course of business activities.

Multiple Response

Sr. No	Corporate Citizenship	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Protects and improve environment	101 96.19%	04 3.81%	00 00.0%	105 100%
2	Employment of differently able.	86 81.91%	00 00%	19 18.09%	105 100%
3	Eliminate corruption, crimes etc.	83 79.04%	10 9.53%	12 11.43%	105 100%
4	Business activities free from coercion and litigation.	81 77.14%	09 8.58%	15 14.28%	105 100%
5	National policy objectives in the company's corporate planning.	74 70.47%	10 9.53%	21 20.0%	105 100%

Within the five Corporate Citizenship aspects as mentioned in the above table, majority of the respondents have perceived that their companies' perform as 'Corporate Citizen'. Out of total 105 respondents, 101(96.19%) agreed to witness their company's efforts to protect and improve environment for sustainable development, 86 (81.91%) agreed that the company does support employment of differently able people where they can be genuinely useful, 83 (79.04%) agreed to that the company seeks cooperation with other stakeholders to eliminate corruption, corporate crimes etc, 81 (77.14%) agreed to witness their company's business activities free from coercion and avoidable litigation and, 74 (70.47%) witnessed incorporated national policy objectives in the company's corporate planning and, its implementation.

Compared to the majority, less number of respondents that is 0 to 10(9.53%) could not decide on their companies' conduct on corporate citizenship issues whereas 0 to

21(20%) of respondents perceive absence of these aspects in their companies' conduct.

Table-50 Distribution of Respondents by their Perception on CSR Communications

CSR Communication is about making a conscious effort to keep the employees and the other stakeholders well informed about company's commitment and functioning above and beyond government regulation minimums and standard business ethics.

Multiple Response

Sr. No.	CSR Communication	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Honest and open in sharing rightful information	97 92.38%	03 2.86%	05 4.76%	105 100%
2	Discloses relevant and true information to its investors	94 89.53%	03 2.86%	08 7.62%	105 100%
3	Pro-active, transparent communication to stakeholders.	90 85.72%	09 8.57%	06 5.71%	105 100%
4	Direct Communication with the key audiences about products.	82 78.09%	15 14.28%	08 7.62%	105 100%
5	Acquiring commercial information by unethical means is irresponsible business practice	37 35.24%	14 13.33%	54 51.43%	105 100%

The table reveals that 97(92.38%) respondents perceived their companies being honest and open in sharing rightful information with employees, 94 (89.53%) respondents perceived that the companies discloses relevant and true information to its owners / investors, 90 (85.72%) perceived the communication as transparent and proactive to all its stakeholders, 82(78.09%) perceived their company holds direct communication with the key audiences to influence their decision for the company and its products, whereas only 37(35.23%) perceived

their companies consider it irresponsible business practice when commercial information is acquired through unethical means.

The presence or absence of above aspects of Communication process in their companies could not be decided by 03(2.86%) 15 to (14.28%) respondents whereas 05(4.76%) to 54(51.43%) of respondents perceived absence of these aspects in their companies.

Table – 51 Distribution of Respondents by their Perception on CSR Knowledge

CSR Knowledge, is the planning and implementing CSR Strategies through conscious efforts among management and various stakeholders.

Multiple Response

Sr. No	CSR Knowledge	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Stakeholders are informed about the ethical issues in the business.	86 81.91%	10 9.52%	09 8.57%	105 100%
2	Integrate stakeholders through revelation of CSR strategies	74 70.47%	13 12.38%	18 17.14%	105 100%
3	Educate and train managers, and other actors on CSR.	72 68.58%	15 14.29%	18 17.14%	105 100%
4	Guidance from local communities to identify 'key communities and their needs'	69 65.72%	13 12.38%	23 21.90%	105 100%
5	Scientific inquiry to suit particular region and community	66 62.86%	19 18.09%	20 19.05%	105 100%

Among 105 respondents, 86 (81.91%) agreed that the companies keep stakeholders informed about the ethical issues in the business operation, 74(70.47%) perceived that the companies integrate various stakeholders through

informing them about companies' CSR strategies, 72 (68.58%) perceived that the companies educate and train managers, workers and others on CSR. 69 (65.72%) perceived that the companies seek guidance and support from local communities to identify 'key communities and their needs' and, 66 (62.86%) perceived that the companies make scientific inquiry to plan and implement specific CSR model for particular region and community. Compared to the majority, less number of respondents that is 10(9.52%) to 19(18.09%) could not decide on their companies' conduct on CSR Knowledge whereas 09(08.57%) to 23 (21.90%) of respondents perceive absence of these aspects of CSR Knowledge in their companies.

**Table – 52 distribution of Respondents by their Perception on
Stakeholder Dialogue**

Periodical interaction between business and its stakeholders for social responsibility issues is an important CSR Process to strengthen CSR outputs.

Multiple Response

Sr. No	Stakeholder Dialogue	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Holds regular meetings with stakeholders at different stages.	72 68.58%	11 10.48%	22 20.95%	105 100%
2	Articulates the CSR more at the mgt. level than community level.	72 68.58%	11 10.48%	22 31.43%	105 100%
3	Collaborates with Govt, NGO for endorsement of CSR programs	69 65.72%	12 11.43%	24 22.86%	105 100%
4	Interacts to understand the culture of customers, integrates it into marketing and products.	68 64.77%	17 16.19%	20 19.05%	105 100%
5	The stakeholders' suggestions are invited and acted upon.	66 62.86%	00 00%	39 37.14%	105 100%

The respondents' perceptions on this interaction process as taking place in their companies are reflected in the above table.

Out of total 105 respondents, 72 (68.58%) perceived that their company's CSR strategies are expressed more at management level, and also that, their company holds regular meetings with various stakeholders at different stages of business, 69(65.72%) perceived their companies working in collaborations with government and NGOS for the endorsement of CSR programs, 68 (64.77%) perceived their companies interact with stakeholders to understand the culture of the customers and then integrate it into marketing and products offered. 66 (62.86%) perceived their companies invite stakeholders, suggestions and act upon it.

Compared to the majority, less number of respondents that is 0 to 17(16.19%) could not decide on their companies' conduct on the above aspects of Stakeholder Dialogue whereas 20(19.05%) to 39(37.14%) of respondents perceived absence of these aspects in their companies.

**Table – 53 Distribution of Respondents by their Perception on
Corporate's Gains**

Corporate's Gain is undertaking CSR with a fundamental motive to help 'business' in different ways.

Multiple Response

Sr. No	Corporate's Gain	Agree	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.
1	CSR helps in building brand equity and corporate reputation in the market.	76 72.38%	29 27.62%	105 100%
2	CSR helps public acceptance and support of the local communities.	74 70.47%	31 29.53%	105 100%
3	CSR strengthens management – stakeholder (labor) relationship	73 69.52%	32 30.47%	105 100%
4	CSR helps in profit maximization in the long run	71 67.62%	34 32.38%	105 100%
5	CSR attracts and retains key employees for the company.	62 59.05%	43 40.95%	105 100%

At times a company undertakes CSR to gain certain benefits from it. From the above table it is interpreted that out of 105 total respondents, highest number of respondents that is, 76 (72.38%) perceived that their companies have undertaken CSR as it helps to gain reputation and brand equity in the market. 74 (70.47%) perceived CSR to gain public acceptance and community support. 73 (69.52%)

perceived that it is to gain strong management-stakeholder relations. 71(67.62%) perceived CSR as a means to profit maximization in the long run and, 62 (59.05%) respondents perceived that their companies undertakes CSR to attract and retain its employees on the name of CSR.

There are no respondents who could not decide the purpose of their companies' CSR undertakings but 29(27.62%) to 43(40.95%) of respondents perceived that their companies do not undertake CSR for Corporate Gain.

Table – 54 Distribution of Respondents by their Perception on Stakeholders' Gains

Stakeholders' Gain is undertaking CSR with a fundamental motive to help 'society' at large.

Multiple Response

Sr. No	Stakeholders' Gain	Agree	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.
1	CSR builds human and social capital	78 74.28%	27 25.72%	105 100%
2	CSR improves quality of life of people	69 65.72%	36 34.28%	105 100%
3	CSR safeguards larger societal interests	65 61.90%	40 38.10%	105 100%
4	CSR restores people's faith in industrial development	60 57.14%	45 42.86%	105 100%
5	CSR tackles issues like alleviation of poverty	58 55.23%	47 44.77%	105 100%

From a company's CSR undertakings, stakeholders/society at large benefit from it. The purpose of their company to undertake CSR are perceived by 105 total respondents in the above table. Majority, 78 (74.28.%) of respondents perceived that the company undertakes CSR to build human and social capital, 69 (65.72%)

perceived that CSR is to improve quality of life of people through an organized effort, 65 (61.90%) perceived that CSR is to safeguard larger societal interests through ethical business operation, 60 (57.14%) perceived that CSR restores people's faith in industrial development and business operations and, CSR for dealing with some of the national developmental issues like alleviation of poverty is least perceived by 58 (55.23%) respondents.

On the issues of Stakeholders' Gain no respondents were unable to decide whereas 27(25.72%) to 47(44.77%) of respondents perceived that their companies' CSR is not undertaken with the purpose of Stakeholders' Gain.

**Table-55 Distribution of Respondents by their Perception on
Conflict Management**

Conflicting situations are bound to arise in any organization where there are competing interests of management and stakeholders. Socially responsible companies manage conflicts proactively to its various stakeholders' satisfaction. These situations are managed/avoided through different approaches.

Multiple Response

Sr. No	Conflict Management	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Proactively providing working conditions that respect each employee's health and dignity.	88 83.81%	10 9.52%	07 6.66%	105 100%
2	Avoiding discriminatory practices at all the levels of business operations.	84 80.00%	02 1.90%	19 18.09%	105 100%
3	Listening and acting on the stakeholders suggestions and ideas to their satisfaction	79 75.23%	03 2.85%	23 21.90%	105 100%
4	Reflecting institutional concern for social and ethical issues and working responsibly towards it.	76 72.38%	08 7.61%	21 20.0%	105 100%
5	Engaging in good faith negotiations with respective stakeholder	67 63.81%	30 28.57%	08 7.61%	105 100%

The above table reflects 105 respondents' perception about the management of conflicts in their respective companies.

Highest number of respondents, 88 (83.81%) perceive that their company proactively provides working conditions that respect each employee's health and dignity, 84 (80%) perceive their company manages conflict by avoiding

discriminatory practices at all levels of business operations, 79 (75.23%) of respondents perceive that their company listens and acts on stakeholders' suggestions/ ideas to their satisfaction, help management of conflict, 76(72.38%) perceive that their company reflects institutional concern for social and ethical issues and works responsibly towards it to manage conflict. Lastly 67 (63.81%) perceive that the company engages itself in truthful negotiation with stakeholders in their interest helps managing conflict.

Compared to the majority, less number of respondents that is 02(1.90%) to 30(28.57%) could not decide on their companies' conduct on the above aspects of Conflict management whereas 07(6.66%) to 23(21.90%) of respondents perceived absence of these aspects in their companies.

**Table – 56 Distribution of Respondents by their Perception on
CSR Decision Making**

The process of decision making is crucial for appropriateness and effectiveness of CSR Undertakings. It reflects genuinity of that company towards CSR.

Multiple Response

Sr. No	CSR Decision Making	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Regular Participatory appraisal with stakeholders	66 62.86%	30 28.57%	09 8.57%	105 100%
2	Corporate board undertakes all the decisions concerning CSR.	60 57.14%	15 14.28%	30 28.57%	105 100%
3	CSR decisions taken on the available extra, deployable resources of the company.	57 54.28%	12 11.42%	36 34.28%	105 100%
4	CSR is based on the successful model in some other country.	48 45.72%	20 19.04%	27 25.71%	105 100%
5	The national and local teams are deployed to strategies CSR	40 38.10%	11 10.47%	54 51.42%	105 100%

The table reflects some of the approaches through which CSR Decisions are made.

CSR Decisions taken by Participatory appraisal in their companies is perceived by 66 (62.86%) of the respondents. CSR Decisions taken only by corporate board (without consulting stakeholders) by their companies is perceived by 60 (57.14%) of respondents. Decisions taken based on available extra deployable resources is perceived by 57 (54.28%) of respondents. Decisions taken based on its success story in some other country rather than its relevance in local context is perceived by 48 (45.72%) of the respondents. National/local people's involvement to make decisions on CSR is perceived by 40 (38.10%) of respondents.

11(10.47%) to 30(28.57%) of respondents could not decide on their companies' conduct on the above aspects Of Decision Making process whereas 09(8.57%) to 54(51.42%) of respondents perceived absence of these aspects in their companies.

**Table – 57 Distribution of Respondents by their Perception on
CSR Review**

Reviewing CSR has to be an important feature for its continuity and effectiveness. Reviewing exercise can be undertaken with varied purposes.

Multiple Response

Sr. No.	CSR Review	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Periodical reviewing of CSR is a regular feature.	74 70.47%	03 2.85%	28 26.66%	105 100%
2	CSR review to measure impact on financial performance.	69 65.71%	06 5.71%	30 28.57%	105 100%
3	Reviewing exercise is for monitoring & strengthening CSR	63 60.00%	11 10.47%	31 29.52%	105 100%
4	Impact assessment of CSR to expand its social benefits.	60 57.14%	04 3.81%	41 39.05%	105 100%
5	Reviews suggest local communities' influence on future CSR strategies	60 57.14%	09 8.57%	36 34.29%	105 100%

With the help of above table it is interpreted that out of 105 respondents, 74 (70.47%) perceived that their companies do undertake reviewing of CSR regularly.,69 (65.71%) perceived that CSR Review is for measuring its impact on the companies' financial performance, 63 (60%) perceived that systematic reviewing exercise is for monitoring and strengthening CSR and, 60 (57.14%)

perceived that the impact assessment of CSR is undertaken to expand its social benefits. Lastly, 60 (57.14%) of respondents perceived that reviewing gave scope to act upon suggestions made by stakeholders.

Compared to this majority, less number of respondents that is 03(2.85%) to 11(10.47%) could not decide on their companies' conduct on the above aspects of CSR Reviewing, whereas 28(26.66%) to 41(39.05%) of respondents perceived absence of these aspects in their companies.

**Table – 58 Distribution of Respondents by their Perception on
CSR Audit**

CSR Audit helps a company recognize the importance of managing CSR performance between commitments made and social responsibility objectives set. A company undertakes it to suit their requirements.

Multiple Response

Sr. No	CSR Audit	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	CSR Audit builds corporate accountability.	82 78.10%	04 3.81%	19 18.09%	105 100%
2	Improve the strategic planning by identifying potential problems.	81 77.14%	03 2.86%	21 20.0%	105 100%
3	Reporting of achievements based on verified evidence..	78 74.28%	01 0.95%	26 24.76%	105 100%
4	Permits to judge achievements for the social cause	62 59.04%	03 2.86%	42 40%	105 100%
5	The third party certification of voluntary actions is a better tool.	60 57.14%	20 19.05%	25 23.81%	105 100%

In the above table out of total 105 respondents, 82 (78.10%) of respondents perceived that CSR Audit is undertaken by their companies for building image of accountability, 81 (77.14%) perceived, as it helps improve the strategic planning by identifying potential problems, 78 (74.28%) perceived that their companies

undertake it as it allows reporting on achievements based on verified evidence, rather than an unsubstantiated claims. 62 (59.04%) perceived that CSR Audit permits the investors and stakeholders to judge its social performance, 60 (57.14%) respondents perceived that their companies undertake CSR Audit as the third party certification of voluntary actions is a better tool to judge company's CSR Performance.

01(0.95%) to 20(19.05%) of respondents could not decide whereas 19(18.09%) to 42(20%) of respondents do not agree with these aspects in undertaking CSR Audit in their companies.

**Table – 59 Distribution of Respondents by their Perception on
CSR Reporting**

Through CSR Reporting an organization discloses information in the public domain. In doing so, stakeholders can track an organization's impact of economic function on the state of environmental and social conditions of the local land. CSR reporting promotes transparency and accountability.

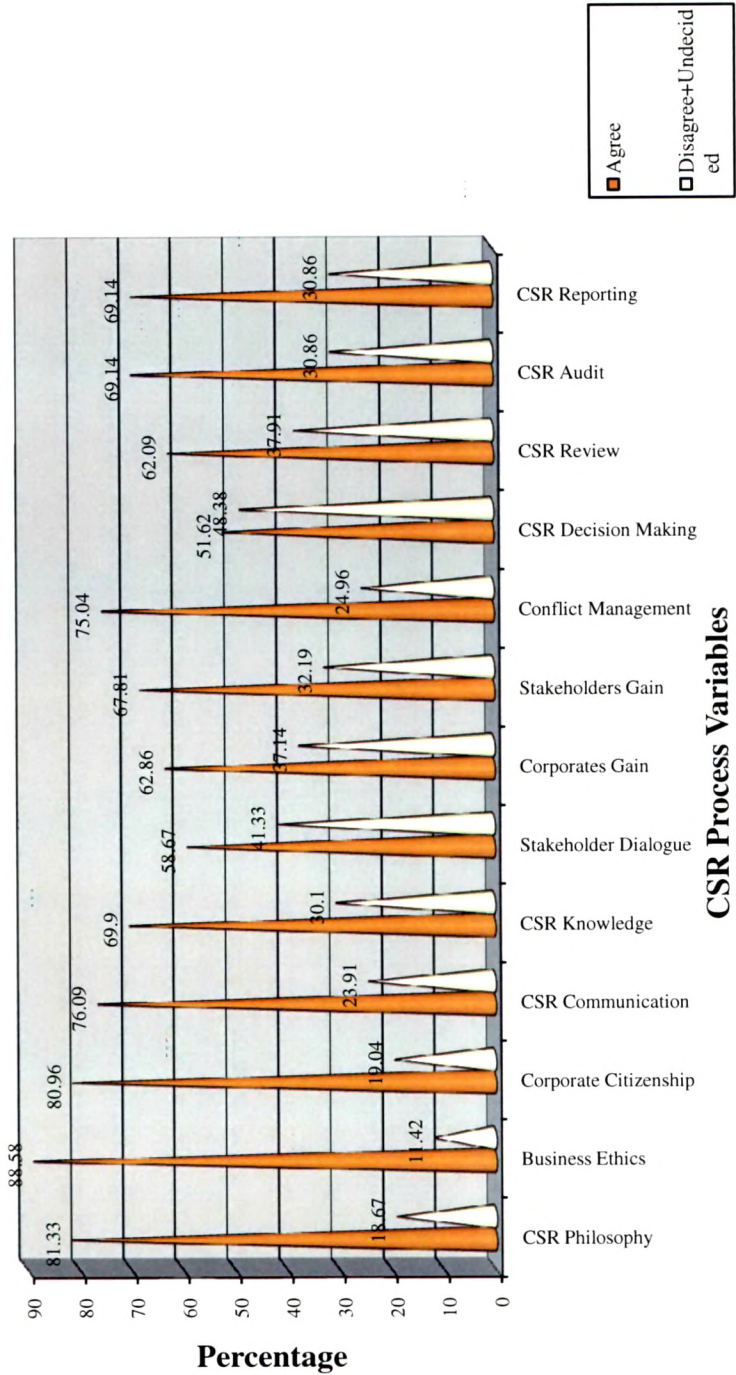
Multiple Response

Sr. No	CSR Reporting	Agree	Undecided	Disagree	Total
		Freq. Perct.	Freq. Perct.	Freq. Perct.	Freq. Perct.
1	Reporting used as a management tool to build corporate image among business associates.	89 84.77%	06 5.71%	10 9.52%	105 100%
2	Reporting to raise creditability among stakeholders	79 75.23%	05 4.76%	21 20.0%	105 100%
3	Reporting avoids speculations on the company's intentions.	71 67.62%	08 7.62%	26 24.76%	105 100%
4	CSR reporting is a responsible corporate activity.	69 65.72%	10 9.52%	26 24.76%	105 100%
5	CSR reporting along with financial reporting as a routine.	55 52.38%	40 38.09%	10 9.52%	105 100%

From the 105 respondents from the MNCs under this study, 89 (84.77%) perceived that their company uses CSR reporting as a management tool to build corporate image among business associates, 79 (75.23%) perceived that CSR reporting raises creditability among various groups of stakeholders, 71 (67.62%) perceived that CSR reporting is used to avoid (media's)speculations on the company's intentions., 69 (65.72%) perceived that in their companies CSR Reporting is a genuine responsible corporate activity, 55 (69.14%) of the respondents perceived that their companies undertake CSR Reporting along with financial reporting as a routine activity.

Compared to these, 05(04.76%) to 40(38.09%) number of respondents could not decide on their companies' conduct on CSR Reporting whereas 10(9.52%) to 26(24.76%) of respondents did not agree to these aspects of CSR Reporting.

COMMITMENTS TO CSR PROCESSES



6. Corporate Social Responsibility Regulations Adherence Profile

There are some common aspects covered under all the International Regulatory CSR Standards especially drafted to guide MNCs' conduct while undertaking business operations in the host countries. The following tables show the respondents' perceptions of their respective company's level of adherence to these regulatory aspects of global guidelines on the scale of low, moderate and high level. The perceptions are based on the employees' observations of their company's day-to-day practices.

Table-60 Distribution of Respondents by their Perception on Adherence to General Policy Regulations

Multiple Response

Sr. No.	General Policy Regulations	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	National laws and regulations	72 68.57%	31 29.52%	02 1.90%	105 100%
2	Sovereign rights of the state.	71 67.62%	30 28.57%	04 3.81%	105 100%
3	Commitments made to various stakeholders	56 53.33%	46 43.81%	03 02.86%	105 100%
4	Development priorities, social aim & structure of the host country.	56 53.33%	43 40.95%	06 05.71%	105 100%
5	Local practices	54 51.43%	45 42.86%	06 5.71%	105 100%
6	Relevant international standards.	52 49.52%	49 46.67%	04 3.81%	105 100%

MNCs' practices are to be based on the above mentioned aspects under the General Policy Framework. In all the six categories given in the table, from 105

total number of respondents majority perceived, their companies compliance at high and moderate levels, that is,

Obedience to national laws and regulations, 72(68.57%) perceived it to be high, 31 (29.52%) at moderate level.

Respect for Sovereign rights of the state in which their company operates, 71 (67.62%) perceived it to be high, 30 (28.57%) at moderate level.

Honoring commitments made to various stakeholders, 56 (53.33%) perceived it to be high, 46 (43.81%) at moderate level.

Undertaking activities in harmony with development priorities, social aim and structure of the host country, 56 (53.33%) perceived it to be high, 43 (40.95%) at moderate level.

Giving due considerations to local practices, 54 (51.43%) perceived it to be high, 45 (42.86%) at moderate level.

Respecting relevant international standards, 52 (49.52%) perceived it to be high, 49 (46.67%) at moderate level.

Only 1.90% to 05.71% of the respondents perceive it at lower level.

**Table-61 Distribution of Respondents by their Perception on Adherence
to Regulations on Quality of work life**

Multiple Response

Sr. No.	Regulations on Quality of work life	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Highest standard of health & safety at work place.	71 67.62%	31 29.52%	03 2.86%	105 100%
2	Comparable wages, benefits and conditions of work.	63 60.0%	40 38.10%	02 1.90%	105 100%
3	Equal remuneration for equal work to men and women.	61 58.10%	40 38.10%	04 3.81%	105 100%
4	Procedures in collective lay offs/dismissals from merges/takeover.	38 36.19%	51 48.57%	16 15.24%	105 100%
5	Ensuring benefits to poorest of poor as much as possible.	35 33.33%	41 39.05%	29 27.62%	105 100%
6	Income protection to when employment has been terminated.	32 30.48%	57 54.29%	16 15.24%	105 100%

The above table shows six aspects of Quality of work life the companies are expected to adhere to, wherein, Out of 105 respondents, majority, 71(67.62%) perceived that the company is providing highest standard of health & safety at work place and 31(29.52%) perceived it at moderate level.

63 (60 %) of respondents perceived adherence to comparable wages, benefits and conditions of work observed in the host country to be high and 40 (38.10%) at moderate level. Equal remuneration for equal work to men and women, 61(58.10%) of respondents perceived it to be high, 40 (38.10%) at moderate level.

Procedures in collective lay offs/dismissals from merges/takeover, 38 (36.19%) of respondents perceived it to be high, 51 48.57(%) at moderate level.

Ensuring benefits to poorest of poor/lower income group as much as possible, 35 (33.33%) of respondents perceived it to be high, 41 (39.05%) at moderate level, Income protection to workers whose employment has been terminated, 32 (30.48%) of respondents perceived it to be high, 57(54.39%) at moderate level Here the respondents who perceive adherence to given aspects of quality of work life at lower level ranges between 1.90% to 27.62 %.

**Table-62 Distribution of Respondents by their Perception on Adherence
to Regulations on Employment Conditions**

Multiple Response

Sr. No.	Employment Conditions	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Effective abolition of child labour	85 80.95%	18 17.14%	02 1.90%	105 100%
2	Elimination of all forms of forced & compulsory labour.	65 61.90%	34 32.38%	06 5.71%	105 100%
3	Manpower planning in harmony with national employment policy.	58 55.24%	38 36.19%	09 8.57%	105 100%
4	Non Discrimination in employment/occupation in terms of opportunities & practices	53 50.48%	45 42.86%	07 6.67%	105 100%
5	Empowering Employment stability & social security.	51 48.57%	50 47.62%	04 3.81%	105 100%
6	Using technologies that generate employment.	46 43.81%	48 45.71%	11 10.48%	105 100%

Conditions of Employment applies to all employers and workers and regulates employment conditions. The companies conscious of its social responsibility undertake to enhance its CSR Policy as per the needs of the host country's national policies. The above table shows six aspects of Employment Conditions, wherein, Out of 105 respondents, majority perceived, their companies' adherence at high and moderate levels, that is,

Effective abolition of child labour 85 (80.95%) of respondents perceived it to be high, 18 (17.14%) at moderate level,

Elimination of all forms of forced & compulsory labour.65 (61.90%) of respondents perceived it to be high, 34 (32.38%) at moderate level,

Manpower planning in harmony with national social development policies

58 (55.24%) of respondents perceived it to be high, 38 (36.19%) at moderate level,

Non Discrimination in employment and occupation in terms of opportunities & practices 53(50.48%) of respondents perceived it to be high, 45 (42.86%) at moderate level,

Empowering Employment stability & social security, 51(48.57%) of respondents perceived it to be high, 50 (47.62%) at moderate level,

Using technologies which generate employment.46 (43.81%) of respondents perceived it to be high, 48 (45.71%) at moderate level

Adherence to Employment Conditions is perceived at lower level by only 1.90 % to 10.48 % of the respondents.

**Table-63 Distribution of Respondents by their Perception on Adherence
to Regulations on Industrial Relations**

Multiple Response

Sr. No.	Regulations on Industrial Relations	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Harmonious, co-existence of trade union and Mgt.	58 55.24%	47 44.76%	00 0.00%	105 100%
2	Comparable standards of Industrial relations.	46 43.81%	56 53.33%	03 2.86%	105 100%
3	Right to submit Grievances without suffering prejudices.	45 42.86%	38 36.19%	22 20.95%	105 100%
4	Support to Representative employer's organization.	42 40.00%	59 56.19%	04 3.81%	105 100%
5	Objectivity in examining grievances.	40 38.10%	52 49.52%	13 12.38%	105 100%
6	Freedom of Associations & Right to organization.	38 36.19%	65 61.90%	02 1.90%	105 100%
7	Right to collective bargaining.	37 35.24%	56 53.33%	12 11.43%	105 100%
8	Freedom to consultation with national and international organization.	33 31.43%	57 54.29%	15 14.29%	105 100%

Employers proactively need to implement measures to eliminate the risk of discrimination and harassment occurring due to several aspects of Industrial Relations. The above table shows six aspects of Industrial Relations, wherein, Out of 105 respondents, majority perceived, their companies' adherence at high and moderate levels, that is,

Attempting, harmonious, co-existence of trade union and management 58 (55.24%) of respondents perceived it to be high, 47(44.76%) at moderate level,

Observing comparable standards of Industrial relations.46 (43.81%) of respondents perceived it to be high, 56 53.33(%) at moderate level,

Right to Submit Grievances without suffering prejudices, 45(42.86%) of respondents perceived it to be high, 38(36.19%) at moderate level,

Support to Representative employer's organization, 42(40%) of respondents perceived it to be high, 59(56.19%) at moderate level,

Objectivity in examining grievances 40(38.10%) of respondents perceived it to be high, 52(49.52%) at moderate level,

Freedom of Associations & Right to organization, 38(36.19%) perceived it to be high, 65(61.90%) at moderate level,

Right to collective bargaining, 37(35.24%) perceived it to be high, 56(53.33%) at moderate level,

Freedom to consultation with national and international organization by employer 33(31.43%) of respondents perceived it to be high, 57(54.29%) at moderate level

Here, 2.86%to 20.95 % of the respondents perceive it at lower level.

**Table-64 Distribution of Respondents by their Perception on Adherence
to Regulations on Human Rights**

Multiple Response

Sr. No.	Regulations on Human Rights	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Human right language and sprit.	65 61.90%	40 38.10%	00 0.00%	105 100%
2	Making sure that company is not complicit in human right abuses.	60 57.14%	42 40.00%	03 2.86%	105 100%
3	The internationally proclaimed human rights.	56 53.33%	38 36.19%	11 10.48%	105 100%
4	Consideration for employment rights of the disabled.	56 53.33%	38 36.19%	11 10.48%	105 100%

Articulating standards of corporate responsibility and accountability, focusing on international human rights and humanitarian law, principles, and best practices is obligatory on the part of MNCs.

The above table shows four aspects of Human Right issues, wherein, Out of 105 respondents, majority perceived, their companies' adherence at high and moderate levels, that is,

Communication of all types includes human right language and sprit 65(61.90%) of respondents perceived it to be high, 40 (38.10%) at moderate level,

Making sure that company is not complicit in human right abuses 60(57.14%) of respondents perceived it to be high, 42(40%) at moderate level,

Supporting & respecting the internationally proclaimed human rights 56(53.33%) of respondents perceived it to be high, 38(36.19%) at moderate level,

Consideration for employment rights of the disabled, 56(53.33%) of respondents perceived it to be high, 38(26.19%) at moderate level

Only 2.86% to 10.48 % of the respondents perceived it at lower level.

**Table-65 Distribution of Respondents by their Perception on Adherence
to Environment Regulations**

Multiple Response

Sr. No.	Regulations on Environment	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Regular monitoring of environmental safety & controlling objectives/targets.	68 64.76%	37 35.24%	00 0.00%	105 100%
2	Contingency plans for environmental and health damages.	67 63.81%	29 27.62%	09 8.57%	105 100%
3	Environmental impact of the product accounting human health & safety.	61 58.10%	42 40.00%	02 1.90%	105 100%
4	Environmentally friendly & meaningful public policy	60 57.14%	45 42.86%	00 0.00%	105 100%
5	Company's actual environmental performance.	58 55.24%	45 42.86%	02 1.90%	105 100%
6	A precautionary approach to environmental challenge.	54 51.43%	50 47.62%	01 0.95%	105 100%

CSR highlights that economic growth cannot be at the expense of the environment and society. There is a need for balance and harmony between economic, social and environmental needs of the host country. To address some of these environmental concerns, how their companies are performing is known through 105 respondents, perceptions as,

Regular monitoring and verification of progress toward environmental safety & controlling objectives or targets is perceived at high level by 68(64.76%) of respondents and (35.24%) of respondents perceived at moderate level,

Maintain contingency plans for serious environmental and health damages in emergencies i.e. accidents etc. 67 (63.81%) of respondents perceived it to be high, 29(27.62%) at moderate level,

Reflecting greater understanding of the environmental impact of the product accounting human health & safety. 61 (58.10%) of respondents perceived it to be high, 42(40%) at moderate level,

Encouraging the development & diffusion of environmentally friendly & meaningful public policy 60(57.14%) of respondents perceived it to be high, 45(42.86%) at moderate level,

Their company's actual environmental performance 58(55.24%) of respondents perceived it to be high, 45 (42.86%) at moderate level,

Adapting a precautionary approach to environmental challenge, 54(%)of respondents perceived it to be high, 50(47.62%) at moderate level

Only 0.95% to 8.57 % of the respondents perceive it at lower level.

Table-66 Distribution of Respondents by their Perception on Adherence to Regulations on Consumer Interest

Multiple Response

Sr. No.	Regulations on Consumer Interest	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Accurate & Clear Information regarding content, safe use, storage etc.	78 74.29%	27 25.71%	00 0.00%	105 100%
2	Product ensures all legally required standards for health & Safety of Consumers.	72 68.57%	32 30.48%	01 0.95%	105 100%
3	Effective & Transparent procedure to address & resolve consumers' complaints without cost or under burden.	66 62.86%	29 27.62%	10 9.52%	105 100%
4	Not Engaging in any unfair, misleading or fraudulent practices against consumers' interest.	56 53.33%	36 34.29%	13 12.38%	105 100%

The above table shows four aspects of protecting Consumer interest, wherein, Out of 105 respondents, majority perceive, their companies' adherence at high and moderate levels, that is,

Accurate & Clear Information regarding content safe use, storage etc. 78(74.29%) of respondents perceived it to be high, 27 (25.71%) at moderate level,

Product Ensure all legally required standards far health & Safety of Consumers. 72(68.57%) of respondents perceived it to be high, 32(30.48%) at moderate level, Effective & Transparent procedure to address & resolve consumers complaints without under cost or burden 66(62.86%) of respondents perceived it to be high, 29(27.62%) at moderate level, Not Engaging in any unfair, misleading or fraudulent practices which an against consumers interest 56 (53.33%) perceived it to be high, 36(34.29%) at moderate level

Only 0.95% to12.38 % of the respondents perceives it at lower level.

Table-67 Distribution of Respondents by their Perception on Adherence to Regulations on Direct Contribution to local Communities

Multiple Response

Sr. No.	Regulations on Direct Contribution to local Communities	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Community investment for social development.	39 37.14%	46 43.81%	20 19.05%	105 100%
2	Liasioning with local governance.	36 34.29%	51 48.57%	18 17.14%	105 100%
3	Has Developed mechanism for community partnership.	35 33.33%	48 45.71%	22 20.95%	105 100%
4	Community involvement for capacity building of the needy.	32 30.48%	43 40.95%	30 28.57%	105 100%
5	Supporting and Handling community issues.	31 29.52%	52 49.52%	22 20.96%	105 100%

Direct Contribution to local Communities for development input acts as a major means of improving quality of life of communities. The above table shows five aspects of direct contribution to local communities, wherein, out of 105 respondents, majority perceive, their companies' adherence at high and moderate levels, that is,

Community investment for social development. 39(37.14%) of respondents perceived it to be high, 46(43.81%) at moderate level

Liasioning with local governance.36 34.29(%)of respondents perceived it to be high, 51(48.57%) at moderate level

Developed mechanism for community partnership, 35(33.33%) of respondents perceived it to be high, 48 (45.71%) at moderate level,

Community involvement for capacity building of the needy, 32(30.48%) of respondents perceived it to be high, 43(40.95%) at moderate level,

Supporting and Handling community issues, 31(29.52%) perceived it to be high, 52(49.52%) at moderate level

Compared to previous aspects, there is a substantial rise, that is, 17.14% to 28.57 % of the respondents perceived it at lower level.

Table-68 Distribution of Respondents by their Perception on Adherence to Regulations on Training

Multiple Response

Sr. No.	Regulations on Training	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Imparting relevant training appropriate to company's needs and national employment policy.	57 54.29%	39 37.14%	09 8.57%	105 100%
2	Training for self-employment & entrepreneurship.	49 46.67%	35 33.33%	21 20.00%	105 100%
3	Adequate Education & training in environment health and safety matters.	42 40.00%	51 48.57%	12 11.43%	105 100%
4	Leadership Training for stakeholders	42 40.00%	43 40.95%	20 19.05%	105 100%
5	Citizenship training to concerned stakeholders.	28 26.67%	49 46.67%	28 26.67%	105 100%

Several groups within and outside an organization have a stake in training conducted to suit their development needs. Training needs differ according to various groups.

Imparting relevant training appropriate to company's needs and national development policy 57(54.29%) of respondents perceived it to be high, 39 (37.14%) at moderate level,

Training for self employment & entrepreneurship 49(46.67%) of respondents of respondents perceived it to be high, 35(33.33%) at moderate level,

Adequate Education & training in environment health and safety matters, 42(40%) perceived it to be high, 51 (48.57%) at moderate level,

Leadership Training, 42(40%) of respondents perceived it to be high, 43(40.95%) at moderate level,

Citizenship training to concerned stakeholders 28(26.67%) of respondents perceived it to be high, 49 (46.67%) at moderate level

Only 8.57% to 26.67 % of the respondents perceived it at lower level.

**Table-69 Distribution of Respondents by their Perception on
Adherence to Regulations on Disclosure**

Multiple Response

Sr. No.	Regulations on Disclosure	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Clear & Complete information on operations to appropriate stakeholders	27 25.71%	70 66.67%	08 7.62%	105 100%
2	Social, Environmental & Risk reporting.	38 36.19%	63 60.00%	04 3.81%	105 100%
3	Communicating of activities influencing sustainable development outcomes.	39 37.14%	64 60.95%	02 1.90%	105 100%
4	Transparency & effectiveness of non financial disclosure for independent verification.	40 38.10%	61 58.10%	04 3.81%	105 100%

Company's annual reporting of social impact of their business operation lacks any agreed framework. The four aspects of disclosure considered under CSR Global Guidelines are seen in the above table. The 105 respondents' perception on their companies level of adherence to these regulations are,

Clear & Complete information an enterprises operations to appropriate stakeholders 27(25.71%) of respondents perceived it to be high, 70(66.67%) at moderate level., Social, Environmental & Risk reporting 38(36.19%) of respondents perceived it to be high, 63 (60%) at moderate level,

Communicating of their activities' influence on sustainable development outcomes 39(37.14%) of respondents perceived it to be high, 64 (60.95%) at moderate level, Transparency & effectiveness of non financial disclosure for independent verification 40(38.10%) of respondents perceived it to be high, 61(58.10%) at moderate level

Only 1.90% to 7.62 % of the respondents perceived it at lower level.

Table-70 Distribution of Respondents by their Perception on Adherence to Regulations on Corruption

Multiple Response

Sr. No.	Regulations on Corruption	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Abstaining from improper involvement in local political activities.	54 51.43%	39 37.14%	12 11.43%	105 100%
2	Enhancing public awareness of problems of corruption, bribery.	48 45.71%	36 34.29%	21 20.00%	105 100%
3	Combating extortion and bribery and making employees aware about company policy.	43 40.95%	50 47.62%	12 11.43%	105 100%
4	Controlling flow of bribe for retaining business.	36 34.29%	40 38.10%	29 27.62%	105 100%
5	Fostering a culture of ethics within the enterprise.	32 30.48%	64 60.95%	09 8.57%	105 100%

Corruption can take many different forms as mentioned in CSR Global Guidelines and seen in the above table. The 105 respondents' perceptions on their companies adherence to it are,

Abstaining from improper involvement in local political activities 54(51.41%) of respondents perceived it to be high, 39 (37.14%) at moderate level,

Enhancing public awareness of the problems of corruptions & bribery 48(45.71%) of respondents perceived it to be high, 36(34.29%) at moderate level,

Combating extortion and bribery and making employees aware about company policy 43(40.95%) perceived it to be high, 50(47.62%) at moderate level,

Flow of bribe for retaining business 36(34.29%) of respondents perceived it to be high, 40(38.10%) at moderate level,

Fostering a culture of ethics within the enterprise.32(30.48%) of respondents perceived it to be high, 64(60.95%) at moderate level

Only 8.57% to 27.62% of the respondents perceive it at lower level.

Table-71 Distribution of Respondents by their Perception on Adherence to Regulations on CSR Governance

Multiple Response

Sr. No.	Regulations on CSR Governance	High	Moderate	Low	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Social & Sustainable development dialogue with stakeholders.	38 36.19%	41 39.05%	26 24.76%	105 100%
2	Corporate partnership for national development.	37 35.24%	40 38.10%	28 26.67%	105 100%
3	Overall ethics in business conduct.	36 34.29%	54 51.43%	15 14.29%	105 100%
4	Emphasizing corporate citizenship.	32 30.48%	48 45.71%	25 23.81%	105 100%
5	Social Auditing and Reporting	31 29.52%	58 55.24%	16 15.24%	105 100%
6	Accountability in non-financial issues.	30 28.57%	61 58.10%	14 13.33%	105 100%
7	Cross cultural stakeholders engagement	29 27.62%	53 50.48%	23 21.90%	105 100%
8	Participation in Humanitarian Relief.	29 27.62%	55 52.38%	21 20.00%	105 100%

Corporate Governance is indirectly a trusteeship principle that suggests the need to protect the interest of all stakeholders and addressing issues of accountability. The perceptions of 105 respondents on adherence to regulations of Corporate Governance in the above table are,

The company's engagement in Social & Sustainable development dialogue with stakeholders, 38(36.19%) of respondents perceived it to be high, 41(39.05%) at moderate level,

Corporate partnership for national development 37 (35.24%) of respondents perceived it to be high, 40 (38.10%) at moderate level,

Overall ethical practices in business conduct, 36 (34.29%) of respondents perceived it to be high, 54 (51.43%) at moderate level,

Emphasizing corporate citizenship values, 32 (30.48%) of respondents perceived it to be high, 4(45.71%) at moderate level,

Giving importance to Social Auditing and Reporting 31(29.52%) of respondents perceived it to be high, 58(55.24%) at moderate level,

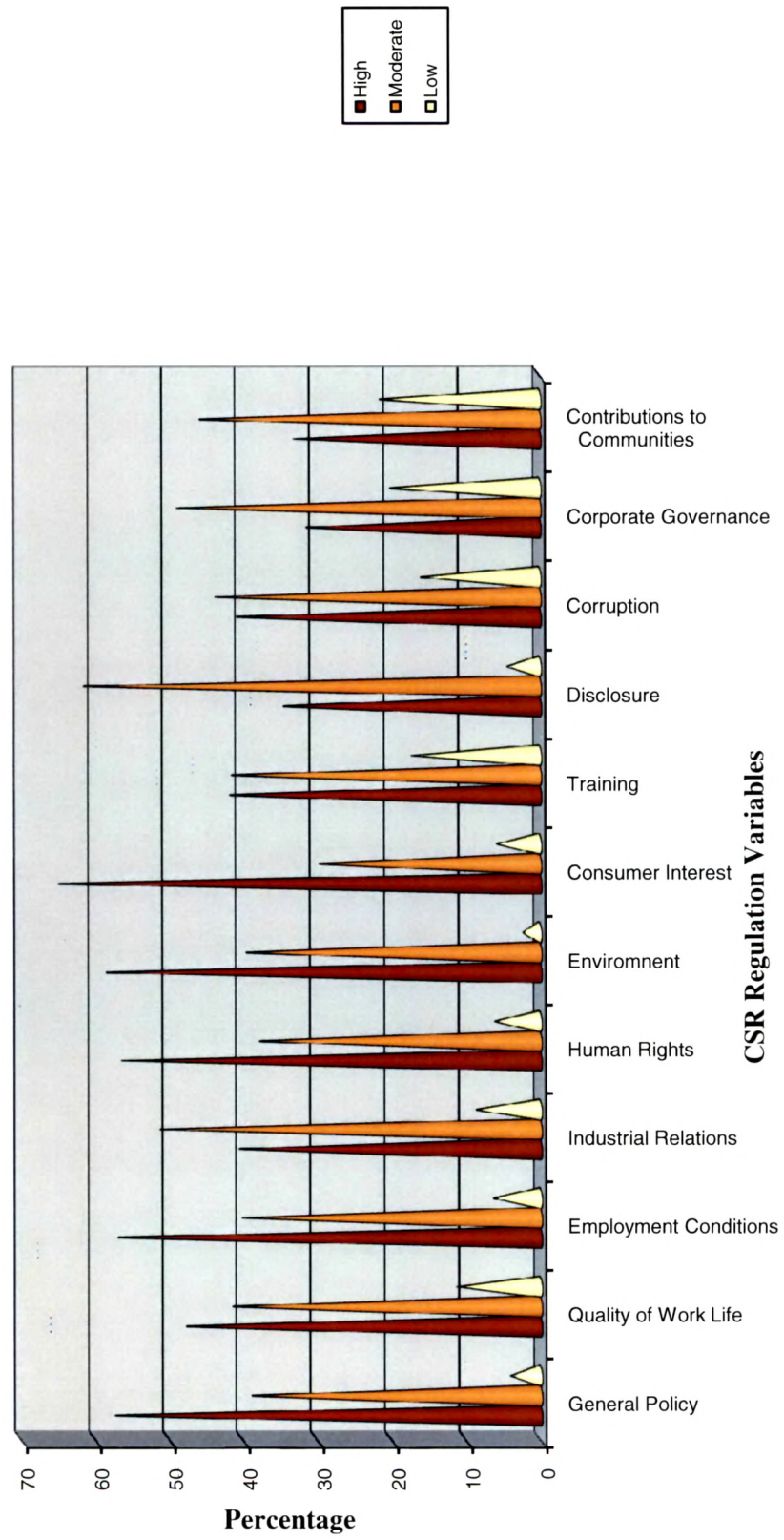
Accountability in non-financial issues, 30 (28.57%) of respondents perceived it to be high, 61 (58.10%) at moderate level,

Cross cultural stakeholders engagement, 29 (27.62%) of respondents perceived it to be high, 53(50.48%) at moderate level,

Participation in Humanitarian Relief, 29 (27.62%) of respondents perceived it to be high, 55(52.38%) at moderate level

Here, 13.33% to 26.67% of the respondents perceived it at lower level.

ADHERENCE TO CSR REGULATIONS



8. Opinions on International Social Responsibility

In the following three tables total twenty one statements divulge the common conjectures about CSR at global level are grouped in three parts. The first group is the understanding about what CSR is and should be. The second group is about the conditions of CSR required at global level and the third group is about their opinions on MNCs operations in the Host Countries in general. The respondents opinion are their own and not anyway related to their company's performance.

Table- 72 Distribution of Respondents by Opinion on CSR Meaning

Multiple Response

Sr. No.	CSR Meaning	Agree	Disagree	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.
1	CSR is a link to sustainable development	99 94.28%	06 05.72%	105 100%
2	CSR means the recognition of the need for business to address the impact of their operations	98 93.33%	07 06.67%	105 100%
3	CSR is not about shifting public responsibilities to the private sector	92 87.62%	13 12.38%	105 100%
4	CSR complements rather than replaces legislations and social dialogue	84 80.00%	21 20.00%	105 100%
5	CSR is an effective strategy to accelerate economic progress	81 77.14%%	24 22.86%	105 100%
6	Social responsibility arises from social power which a business organization enjoys in a society.	76 72.38%	29 27.62%	105 100%
7	CSR is not an "add on" to core business activities	72 68.58%	33 31.43%	105 100%

The above table enables respondents to opine about meanings of CSR as viewed by them. Out of 105 total respondents, to 99 (94.28%) respondents it is good to

link CSR with the concept of sustainable development. To 98 (93.33%) respondents CSR means the recognition of the need for business to address the social, economic and environmental impact of their operations. To 92 (87.62%) CSR is not about shifting public responsibilities to the private sector but a partnership. To 84 (80%) respondents CSR complements rather than replaces legislations and social dialogue. To 81 (77.14%) respondents CSR is an effective strategy to accelerate economic progress. To 76 (72.38%) respondents Social responsibility arises from social power which a business organization enjoys in a society. To 72 (68.58%) respondents CSR is not an “add on” to core business activities.

**Table- 73 Distribution of Respondents by their Opinion on condition for
CSR**

Multiple Response

Sr. No.	Pre-conditions for CSR	Agree	Disagree	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.
1	CSR education and training of managers, workers, and other actors is vital	96 91.42%	09 08.58%	105 100%
2	CSR generates from the corporate orientation to managerial ethics and professionalism	88 83.81%	17 16.19%	105 100%
3	There must be honest & open communication between business and society representatives.	87 82.86%	18 17.14%	105 100%
4	CSR stands or falls on transparency and credible validation tools	78 74.28%	27 25.72%	105 100%
5	CSR practices cannot be developed, implemented & evaluated unilaterally, stakeholders need to be involved	75 71.42%	30 28.58%	105 100%
6	Business must consider long & short term social consequences of all business activities	72 68.58%	33 31.43%	105 100%
7	Profitability is a precondition for CSR	52 49.53%	53 50.47%	105 100%

Corporate Social Responsibility is constantly adapting new paradigms, where the concepts of stakeholders and socially responsible behaviour are expanding manifolds. Establishing sound CSR systems needs the involvement of a wide range of conditions that strike an appropriate balance among them.

From 105 total number of respondents 96 (91.42%) respondents opine that CSR education and training of managers, workers, and other actors is vital. To 88 (83.81%) respondents, managerial ethics and professionalism is important for CSR. To 87 (82.86%) respondents, ongoing honest & open communication between business and its stakeholders is a must. To 78 (74.28%) respondents,

transparency and credibility are fundamental and to 75(71.42%) respondents to be credible, stakeholders' involvement is essential. To 72 (68.58%) respondents, considering long term & short-term social consequences of all business activities is crucial. And finally, in 52 (49.53%) respondents' opinion Profitability is a pre-condition for CSR.

Table- 74 Distribution of Respondents by their Opinion on MNCs' CSR Operations

Multiple Response

Sr. No.	MNCs' Operations	Agree	Disagree	Total
		Freq. Percent.	Freq. Percent.	Freq. Percent.
1	Any business is responsible for helping society solve its problem.	69 65.72%	36 34.28%	105 100%
2	The cost of CSR should be passed on to consumers.	51 48.58%	54 51.42%	105 100%
3	CSR is forced by activist groups critical of MN operations & LPG policy	45 42.86%	60 57.14%	105 100%
4	CSR regulations accelerates global poverty	44 41.90%	61 58.10%	105 100%
5	MNCs are not interested in creating benefits without being paid for it.	38 36.19%	67 63.81%	105 100%
6	MNCS major concern is "returns" on social program investments	33 31.42%	72 68.58%	105 100%
7	MNCs are often complicit in human rights abuse.	28 26.67%	77 73.33%	105 100%

There is an ongoing global debate on certain issues associated with CSR and particularly where MNCs are concerned. Some of these speculation with the respondents' opinions on them is given in the above table.

Out of total 105 respondents 69 (65.72%) believe that if a business possesses expertise to solve a social problem with which it may not be directly associated, it should be held responsible for helping society solve that problem.

51 (48.58%) feels that the cost of maintaining socially desirable activities within business should be passed on to consumers.

45 (42.86%) respondents believe that MNCs do not willingly undertake CSR but CSR is forced on them by activist groups hostile /critical of multinational operations and LPG policy, according to 44 (41.90%) respondents CSR is likely to spread costly regulations worldwide which accelerates global poverty, according to 38 (36.19%) respondents, MNCs are profit maximizing and thus naturally are not interested in creating benefits for others without being paid for it, 33 (31.42%) respondents believe that MNCs' only major concern is "returns" on social program investments.

And 28 (26.67) respondents believe that MNCs are often complicit in human rights abuse & ought to be held accountable for their actions.

Association between Variables

Table- 75 Index of CSR Profile of Organisation & Location of the Organisation.

Chi-Square Test against Equality Hypothesis

Intensity / Location	High	Low	Total
Rural			
Observed	4	5	9
Expected	4.50	4.50	
Urban			
Observed	5	4	9
Expected	4.50	4.50	
Total	9	9	18

Chi-Square Value= 0.556, DF= 1 Not Significant at 0.05 Level

From the above table it is observed that the observed frequency for high and low in the Index of CSR Profile with respect to the Location of the Organisation, i.e. Rural is 4 and 5 respectively. It is also found that the high and low Index of CSR Profile with respect to the, Location of the Organisation, i.e. Urban is 5 and 4 respectively. And the Chi Square Value against Equality Hypothesis is found to be 0.556, which is found not to be significant at 0.05 levels with DF-1.

Hence it can be said that there is no relationship between Location of the Organisation and CSR Profile of the organization.

Table-76 Index of CSR Profile of Organisation & Age of the Organisation

Chi-Square Test against Equality Hypothesis

Intensity/ Age of the Organisation	High	Low	Total
Before 2000(Old) Observed	8	5	13
Expected	6.50	6.50	
After 2000(New) Observed	1	4	5
Expected	2.50	2.50	
Total	9	9	18

Chi-Square Value = 2.692 DF= 1 Not Significant at 0.05 Level

From the above table it is observed that the observed frequency for high and low in the Index of CSR Profile with respect to the Age of the Organisation, i.e. Before 2000(Old) is 8 and 5 respectively. It is also found that the high and low Index of CSR Profile with respect to the, Age of the Organisation, i.e. After 2000(New) is 1 and 4 respectively. And the Chi Square Value against Equality Hypothesis is found to be 2.692, which is found not to be significant at 0.05 levels with DF-1.

Hence it can be said that there is no relationship between Age of the Organisation and CSR Profile of the organization.

Table-77 Index of CSR Profile of Organisation & Mode of MNCs' Entry

Chi-Square Test against Equality Hypothesis

Intensity/ Mode of Entry	High	Low	Total
Joint Venture Observed	5	4	9
Expected	4.50	4.50	
Other Mode Observed	4	5	9
Expected	4.50	4.50	
Total	9	9	18

Chi-Square Value = 0.556, DF= 1 Not Significant at 0.05 Level

From the above table it is observed that the observed frequency for high and low in the Index of CSR Profile with respect to the mode of MNCs entry in to Indian markets, i.e. through joint ventures is 5 and 4 respectively. It is also found that the high and low Index of CSR Profile with respect to the mode of MNCs entry in to Indian markets, i.e. through 'Other mode'(M&A) is 4 and 5 respectively. And the Chi Square Value against Equality Hypothesis is found to be 0.556, which is found not to be significant at 0.05 levels with DF-1. Hence it can be said that there is no relationship between Mode of MNCs' Entry in to Indian Market and CSR Profile of the organization.

Table-78 Index of CSR Profile of Organisation & Size of the Organisation



Chi-Square Test against Equality Hypothesis

Intensity / No. of Employees	High	Low	Total
Less than 500(small) Observed	2	4	6
Expected	3.00	3.00	
More than 500(Big) Observed	7	5	12
Expected	6.00	6.00	
Total	9	9	18

Chi-Square Value= 1.167, DF= 1 Not Significant at 0.05 Level

From the above table it is observed that the observed frequency for high and low in the Index of CSR Profile with respect to the size of the organization, i.e. small with less than 500 employees is 2 and 4 respectively. It is also found that the high and low Index of CSR Profile with respect to the size of the organization, i.e. 'Big' with more than 500 employees, is 7 and 5 respectively. And the Chi Square Value against Equality Hypothesis is found to be 1.167, which is found not to be significant at 0.05 levels with DF-1.

Hence it can be said that there is no relationship between Size of the Organisation and CSR Profile of the organization.

Table-79 Index of CSR Profile of Organisation & Nature of Business

Chi-Square Test against Equality Hypothesis

Intensity / Nature of Business	High	Low	Total
Engineering Observed	3	5	8
Expected	4.00	4.00	
'Others' Observed	6	4	10
Expected	5.00	5.00	
Total	9	9	18

Chi-Square Value = 1.463, DF= 1 Not Significant at 0.05 Level

From the above table it is observed that the observed frequency for high and low in the Index of CSR Profile with respect to the nature of business i.e. Engineering is 3 and 5 respectively. It is also found that the high and low Index of CSR Profile with respect to the nature of business i.e 'others' is 6 and 4 respectively. And the Chi Square Value against Equality Hypothesis is found to be 1.463, which is found not to be significant at 0.05 levels with DF-1.

Hence it can be said that there is no relationship between Nature of Business and CSR Profile of the organization.

- Above tables 75 to 79 suggest that the Corporate Social Responsibility Profile Index and the organisation variables do not have any significant association.

Table-80 Profile Indices of Variables

Sr. No.	Indices	No. of Distribution	Max. Score	Min. Score	Mean	S D	S E
1	CSR Profile Index of Organisation	18	124	25	72.22	27.14	6.58
2	CSR Practice Index	105	237	40	20.75	5.931	0.578
3	CSR Process Index	105	426	160	342.76	43.34	4.229
4	CSR Regulations Adherence Index	105	201	92	153.96	21.889	2.136
5	International Social Responsibility Index	105	104	58	73.37	11.49	1.122

There are five indices derived for the purpose of measuring intensity of commitments for CSR Undertakings by the MNCs of Gujarat. These indices are:

- 1. CSR Profile Index of Organisation-** This is drawn by ranking the categories considering physical aspects such as structure, staff, meetings held, programmes undertaken by the company etc. that is vital in reference to CSR.
- 2. CSR Practice Index-** CSR Practice Index is drawn by ranking the categories of employees' perceptions about present Social Responsibility practices adapted by their respective companies.
- 3. CSR Process Index-** It is drawn on five point scales of the perceptions of the employees about the CSR processes involved in undertaking Social Responsibility at their respective companies.

4. **CSR Regulations Adherence Index**- It is drawn on three point scales of the perceptions of the employees of their companies' levels of adherence to twelve regulations commonly mentioned under number of CSR Global Guidelines.
5. **International Social Responsibility Index** - Irrespective of their companies' practices, the respondents own opinion on Social Responsibility with special reference to Multinational companies. The index is drawn on five point scale.

In the following tables the results are based on the respondents' (MNCs' employees) perceptions about CSR Undertakings of their respective companies.

9. Organisation Variables and Perception Indices.

Table- 81 Location of Organisation and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Location of Organisation							
Sr. No.	Location	Number	Mean	SD	SE	T-Value	DF
1	Rural	43	20.16	6.41	0.98	0.83	103
2	Urban	62	21.16	5.54	0.70		

From the above table it is found that 43 respondents are from Rural and 62 respondents are from Urban Industry. The mean and SD for Index of perception about CSR Practice are found to be 20.16 and 6.41, and 21.16 and 5.54 respectively for Rural and Urban Industries. The SE for the same respectively for Rural and Urban group is found to be 0.98 and 0.70. The T-Value is found to be 0.83 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Practices of the rural and urban based companies.

Table-82 Location of Organisation and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Location of Organisation							
Sr. No.	Location	Number	Mean	SD	SE	T-Value	DF
1	Rural	43	345.67	45.49	6.94	0.57	103
2	Urban	62	340.71	41.67	5.29		

From the above table it is found that, 43 respondents are from Rural and 62 respondents are from Urban Industry. The mean and SD for Index of perception about CSR Processes are found to be 345.67 and 45.49, and 340.71 and 41.67 respectively for Rural and Urban Industries. The SE for the same respectively for Rural and Urban group is found to be 6.94 and 5.29. The T-Value is found to be 0.57 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Processes of the rural and urban based companies.

**Table- 83 Location of Organisation and CSR Regulations Adherence
Index**

Uncorrelated T-Test							
Dep. Variable: Index of CSR Regulations Adherence							
Indep. Variable: Location of Organisation							
Sr. No.	Location	Number	Mean	SD	SE	T-Value	DF
1	Rural	43	158.19	23.58	3.60	1.62	103
2	Urban	62	151.03	20.12	2.56		

From the above table it is found that, 43 respondents are from Rural and 62 respondents are from Urban Industry. The mean and SD for Index of perception about Adherence to CSR Regulations are found to be 158.19 and 23.58, and 151.03 and 20.12 respectively for Rural and Urban Industries. The SE for the same respectively for Rural and Urban group is found to be 3.60 and 2.56. The T-Value is found to be 1.62 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Regulations of the rural and urban based companies.

**Table- 84 Location of Organisation and International Social
Responsibility Index**

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Location of Organisation							
Sr. No.	Location	Number	Mean	SD	SE	T-Value	DF
1	Rural	43	80.07	11.03	1.68	0.53	103
2	Urban	62	78.89	11.79	1.50		

From the above table it is found that, 43 respondents are from Rural and 62 respondents are from Urban Industry. The mean and SD for Index of International Social Responsibility are found to be 80.07 and 11.03, and 78.89 and 11.79 respectively for Rural and Urban Industries. The SE for the same respectively for Rural and Urban group is found to be 1.68 and 1.50. The T-Value is found to be 0.53 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of opinions about International Social Responsibility from the employees of the rural and urban based companies.

- From the tables 81,82,83,& 84 it can be said that the means in Indices of the employees of rural and urban based industries do not differ significantly in the case of CSR Practices, CSR Process Performance, Adherence to CSR Regulations and their opinion about International Social Responsibility, and it reflects that there is no significantly different observations regarding CSR Undertakings by the employees of rural and urban based companies.

Table- 85 Nature of Business and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Nature o International Social Responsibility f Business							
Sr. No.	Nature of Business	Number	Mean	SD	SE	T-Value	DF
1	Engineering	56	21.84	5.39	0.72	2.03	103
2	Others	49	19.51	6.27	0.90		

From the above table it is found that, 56 respondents are from Engineering Industries and 49 respondents are from 'Others' Industries. The mean and SD for Index of perception about CSR Practice are 21.84 and 5.39, and 19.51 and 6.27 respectively for Engineering and Other Industries. The SE for the same Engineering and Other Industries is found to be 0.72 and 0.90 respectively. The T-Value is found to be 2.03 which is found significant at 0.05 probabilities with DF-103. This indicates that there is a significant difference in the means of Index of CSR practices of Engineering and 'Other' group of companies.

Table- 86 Nature of Business and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Nature of Business							
Sr. No.	Nature of Business	Number	Mean	SD	SE	T-Value	DF
1	Engineering	56	347.48	39.70	5.30	1.19	103
2	Others	49	337.33	46.58	6.65		

From the above table it is found that, 56 respondents are from Engineering Industries and 49 respondents are from 'Others' Industries. The mean and SD for Index of perception about CSR Process are found to be 347.48 and 39.70, and 337.33 and 46.58 respectively for Engineering and Other Industries. The SE for the same group is found to be 5.30 and 6.65 respectively. The T-Value is found to be 1.19 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Processes of MNCs that are grouped under Engineering and 'Other' group of companies.

Table- 87 Nature of Business and CSR Regulations Adherence Index

Uncorrelated T-Test							
Dep. Variable: CSR Regulations Adherence Index							
Indep. Variable: Nature of Business							
Sr. No.	Nature of Business	Number	Mean	SD	SE	T-Value	DF
1	Engineering	56	151.38	18.99	2.54	1.28	103
2	Others (Table-4)	49	156.92	24.46	3.49		

From the above table it is found that, 56 respondents are from Engineering Industries and 49 respondents are from 'Others' Industries. The mean and SD for Index of perception about CSR Regulations are found to be 151.38 and 18.99, and 156.92 and 24.46 respectively for Engineering and Other Industries. The SE for the same Engineering and Other Industries group is found to be 2.54 and 3.49 respectively. The T-Value is found to be 1.28 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Regulations Adherence of Engineering and 'Other' group of companies.

**Table- 88 Nature of Business and International Social Responsibility
Index**

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Nature of Business							
Sr. No.	Nature of Business	Number	Mean	SD	SE	T-Value	DF
1	Engineering	56	79.84	10.62	1.42	0.44	103
2	Others	49	78.84	12.40	1.77		

From the above table it is found that, 56 respondents are from Engineering Industries and 49 respondents are from 'Others' Industries. The mean and SD for Index of International Social Responsibility are found to be 79.84 and 10.62, and 78.84 and 12.40 respectively for Engineering and Other Industries. The SE for the same respectively for Engineering and Other Industries group is found to be 1.42 and 1.77. The T-Value is found to be 0.44 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of Opinion about International Social Responsibility of Engineering and 'Other' group of companies.

- From the tables 85, 86, 87 & 88 it can be said that the means in Indices of the employees of engineering and 'other' group of industries do not differ significantly in the case of CSR Process Performance, Adherence to CSR Regulations and their opinion about International Social Responsibility, Where as, there is a significant difference in the means of Index of CSR Practices of engineering and 'other' group of companies and it reflects that employees of engineering industries have more often observed their companies undertake CSR practices in comparison to their counterpart in the other group of companies.

Table- 89 Age of Organisation and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Age of Organisation							
Sr. No.	Age of Organisation	Number	Mean	SD	SE	T-Value	DF
1	Before 2000	73	20.64	6.18	0.72	0.30	103
2	After 2000	32	21.00	5.30	0.94		

From the above table it is found that, 73 respondents are from Old companies and 32 respondents are from New Industries. The mean and SD for Index of perception about CSR Practices are found to be 20.64 and 6.18, and 21.00 and 5.30 respectively for Old and New companies.

The SE for the same Old and New groups is found to be 0.72 and 0.94 respectively. The T-Value is found to be 0.30 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Practices of Old and New companies.

Table- 90 Age of Organisation and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Age of Organisation							
Sr. No.	Age of Organisation	Number	Mean	SD	SE	T-Value	DF
1	Before 2000 (Old)	73	335.37	44.89	5.25	3.03	103
2	After 2000 (New)	32	359.56	34.08	6.02		

From the above table it is found that, 73 respondents are from Old and 32 respondents are from New companies.

The mean and SD for Index of perception about CSR Process are found to be 335.37 and 44.89, and 359.56 and 34.08 respectively for Old and New companies. The SE for the same Old and New group is found to be 5.25 and 6.02 respectively. The T-Value is found to be 3.03 which is found significant at 0.05 probabilities with DF-103. This indicates that there is a significant difference in the means of Index of CSR Processes of Old and New companies.

Table- 91 Age of Organisation and CSR Regulations Adherence Index

Uncorrelated T-Test							
Dep. Variable: CSR Regulations Adherence Index							
Indep. Variable: Age of Organisation							
Sr. No.	Age of Organisation	Number	Mean	SD	SE	T-Value	DF
1	Before 2000 (Old)	73	150.08	22.36	2.62	3.10	103
2	After 2000 (New)	32	162.81	17.86	3.16		

From the above table it is found that, 73 respondents are from Old and 32 respondents are from New companies.

The mean and SD for Index of perception about Adherence to CSR Regulations are found to be 150.08 and 22.36, and 162.81 and 17.86 respectively for Old and New companies.

The SE for the same Old and New group is found to be 1.68 and 1.50 respectively. The T-Value is found to be 3.10 which is found 'significant at 0.05 probabilities with DF-103. This indicates that there is a significant difference in the means of Index of Adherence to CSR Regulations from old and New companies.

**Table- 92 Age of Organisation and International Social Responsibility
Index**

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Age of Organisation							
Sr. No.	Age of Organisation	Number	Mean	SD	SE	T-Value	DF
1	Before 2000 (Old)	73	78.44	11.25	1.32	1.24	103
2	After 2000 (New)	32	81.50	11.77	2.08		

From the above table it is found that, 73 respondents are from Old and 32 respondents are from New Industries. The mean and SD for Index of Opinion about International Social Responsibility are found to be 78.44 and 11.25 and 81.50 and 11.77 respectively for Old and New Industries. The SE for the same respectively for Old and New group is found to be 1.68 and 1.50. The T-Value is found to be 0.53 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of Opinion about International Social Responsibility of Old and New companies.

- From the tables 89, 90, 91,& 92 it can be said that there is no significant difference in the means of Indices of the employees of old and new industries in the case of CSR Practices, and their opinion about International Social Responsibility, Where as, there is a significant difference in the means of Index of Adherence to CSR Regulations of old and new companies and it reflects that employees of new companies have more often observed their companies having sound performance in carrying out CSR Processes and more often adhering to CSR Regulations in comparison to their counterpart in the old companies.

Table- 93 Mode of Entry and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Mode of Entry							
Sr. No.	Mode of Entry	Number	Mean	SD	SE	T-Value	DF
1	Joint Venture	61	22.07	4.93	0.63	2.64	103
2	Others (Table-6)	44	18.93	6.68	1.01		

From the above table it is found that, 61 respondents belong to Joint Ventures and 44 respondents belong to 'Others' category of companies. The mean and SD for Index of perception about CSR Practice are found to be 22.07 and 4.93, and 18.93 and 6.68 respectively for Joint Ventures and 'others' companies. The SE for the same respectively for JVs and 'Others' group is found to be 0.63 and 1.01. The T-Value is found to be 2.64 which is found significant at 0.05 probabilities with DF-103. This indicates that there a significant difference in the means of Index of CSR Practice between the joint ventures and other group of companies.

Table- 94 Mode of Entry and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Mode of Entry							
Sr. No.	Mode of Entry	Number	Mean	SD	SE	T-Value	DF
1	Joint Venture	61	347.72	40.18	5.15	1.37	103
2	Others	44	335.84	46.50	7.01		

From the above table it is found that, 61 respondents belong to Joint Ventures and 44 respondents belong to 'Others' category of companies.

The mean and SD for Index of perception about CSR Process are found to be 347.72 and 40.18, and 335.84 and 46.50 respectively for Joint Ventures and 'Others' companies.

The SE for the same respectively for JVs and 'Others' group is found to be 5.15 and 7.01. The T-Value is found to be 1.37 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Processes of joint ventures and other group of companies.

Table- 95 Mode of Entry and CSR Regulations Adherence Index

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Mode of Entry							
Sr. No.	Mode of Entry	Number	Mean	SD	SE	T-Value	DF
1	Joint Venture	61	153.44	21.24	2.72	0.28	103
2	Others	44	154.68	22.74	3.43		

From the above table it is found that, 61 respondents belong to Joint Ventures and 44 respondents belong to 'Others' category of companies.

The mean and SD for Index of perception about CSR Regulations are found to be 153.44 and 21.24, and 154.68 and 22.74 respectively for Joint Ventures and 'others' companies.

The SE for the same respectively for JVs and 'Others' group is found to be 2.72 and 3.43. The T-Value is found to be 0.28 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations of joint ventures and other group of companies.

**Table- 96 Mode of Entry and Index of International Social
Responsibility**

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Mode of Entry							
Sr. No.	Mode of Entry	Number	Mean	SD	SE	T-Value	DF
1	Joint Venture	61	78.90	11.55	1.87	2.05	103
2	Others	44	80.02	11.40	1.72		

From the above table it is found that, 61 respondents belong to Joint Ventures and 44 respondents belong to 'Others' category of companies. The mean and SD for Index of Opinion about International Social Responsibility are found to be 78.90 and 11.55, and 80.02 and 11.40 respectively for Joint Ventures and 'others' companies. The SE for the same respectively for JVs and 'Others' group is found to be 1.87 and 1.72. The T-Value is found to be 2.05 which is found 'significant at 0.05 probabilities with DF-103. This indicates that there is a significant difference in the means of Index of Opinion about International Social Responsibility between the employees of joint ventures and other group of companies.

- From the tables 93, 94, 95, & 96 it can be said that there is no significant difference in the means of Indices of the employees of joint Ventures and other companies in the case of CSR Process Performance and Adherence to CSR Regulations, Where as, there is a significant difference in the means of Indices of CSR Practices and Opinion about International Social Responsibility of the employees of joint ventures and other companies. The result reflects that employees of joint ventures companies have more often observed their companies undertaking CSR activities in comparison to their counterpart in the other group of companies whereas employees from 'other' group of companies ' are more optimistic in their opinions about Global CSR than their counterparts in joint venture companies.

Table- 97 Size of Organisation and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Size of Organisation							
Sr. No.	Total no. of Employees	Number	Mean	SD	SE	T-Value	DF
1	Less<=500 (Small)	40	20.18	6.55	1.03	0.75	103
2	More>=500 (Big)	65	21.11	5.49	0.68		

From the above table it is found that, 40 respondents are from Small and 65 respondents are from Big companies. The mean and SD for Index of perception about CSR Practices are found to be 20.18 and 6.55, and 21.11 and 5.49 respectively for Small and Big Industries. The SE for the same Small and Big group is found to be 1.03 and 0.68 respectively. The T-Value is found to be 0.75 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Practices of Small and Big companies.

Table- 98 Size of Organisation and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Size of Organisation							
Sr. No.	Total no. of Employees	Number	Mean	SD	SE	T-Value	DF
1	Less<=500 (Small)	40	339.83	45.54	7.20	0.53	103
2	More>=500 (Big)	65	344.54	41.83	5.19		

From the above table it is found that, 40 respondents are from Small and 65 respondents are from Big companies.

The mean and SD for Index of perception about CSR Processes are found to be 339.83 and 45.54, and 344.54 and 41.83 respectively for Small and Big companies.

The SE for the same Small and Big group is found to be 7.20 and 5.19 respectively. The T-Value is found to be 0.53 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Processes of Small and Big companies.

**Table- 99 Size of Organisation and CSR Global Guidelines Adherence
Index**

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Size of Organisation							
Sr. No.	Total no. of Employees	Number	Mean	SD	SE	T-Value	DF
1	Less<=500 (Small)	40	156.25	23.14	3.66	0.82	103
2	More>=500 (Big)	65	152.55	20.96	2.60		

From the above table it is found that, 40 respondents are from Small and 65 respondents are from Big companies.

The mean and SD for Index of perception about CSR Regulations are found to be 156.25 and 23.14, and 152.55 and 20.96 respectively for Small and Big companies.

The SE for the same Small and Big group is found to be 3.66 and 2.60 respectively. The T-Value is found to be 0.82 which is found 'not significant at 0.05 probabilities with DF-103. This indicates that there is no significant difference in the means of Index of CSR Regulations Adherence of Small and Big companies.

Table- 100 Size of Organisation and Index of International Social Responsibility

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Size of Organisation							
Sr. No.	Total no. of Employees	Number	Mean	SD	SE	T-Value	DF
1	Less \leq 500 (Small)	40	76.45	11.82	1.87	2.05	103
2	More \geq 500 (Big)	65	81.17	10.91	1.35		

From the above table it is found that, 40 respondents are from Small and 65 respondents are from Big companies.

The mean and SD for Index of Opinion about International Social Responsibility are found to be 76.45 and 11.82, and 81.17 and 10.91 respectively for Small and Big companies. The SE for the same Small and Big group is found to be 1.87 and 1.35 respectively. The T-Value is found to be 2.05 which is found significant at 0.05 probabilities with DF-103. This indicates that there is a significant difference in the means of index of International Social Responsibility employees of Small and Big companies.

- From the tables 97, 98,99 & 100 it can be said that there is no significant difference in the means of Indices in the employees' perceptions of Small and Big companies in the case of CSR Practices, CSR Process Performance and Adherence to CSR Regulations, Where as, there is a significant difference in the means of Index of Opinion about International Social Responsibility of the employees of Small and Big industries. The result reflects that employees of Big industries are more optimistic in their opinions about International Social Responsibility than their counterparts in Small companies.

10. Respondents' Variables and Perception Indices

Table-101 Education of Respondents and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Education of Respondents.							
Sr. No.	Qualification	Number	Mean	SD	SE	T-Value	DF
1	Technical	41	20.45	5.93	0.94	0.20	103
2	Social-Sciences	64	20.96	5.62	0.70		

From the above table it is found that, 41 respondents have Technical qualification whereas 64 respondents are qualified in Social-Sciences . The mean and SD for Index of perception about CSR Practice among the respondents having technical and social science degrees are found to be 20.45 and 5.39, and 20.96 and 5.62 respectively. The SE for the same groups is found to be 0.94 and 0.70 respectively . The T-Value is found to be 0.20 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Practice of the two groups of respondents having different education background.

Table-102 Education of Respondents and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes.							
Indep. Variable: Education of Respondents.							
Sr. No.	Qualification	Number	Mean	SD	SE	T-Value	DF
1	Technical	41	342.15	47.78	7.55	0.05	103
2	Social-Sciences	64	342.56	40.44	5.06		

From the above table it is found that, on the basis of educational qualifications of the respondents, 41 respondents have Technical qualification whereas 64 respondents are qualified in Social-Sciences . The mean and SD for Index of perception about CSR Processes among the respondents having technical and social science degrees are found to be 342.15 and 47.78, and 342.56 and 40.44 respectively. The SE for the same groups is found to be 7.55 and 5.06 respectively . The T-Value is found to be 0.05 which is found ‘ significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Process Performance of the respondents having different education background.

**Table- 103 Education of Respondents and CSR Regulations Adherence
Index**

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Education of Respondents.							
Sr. No.	Qualification	Number	Mean	SD	SE	T-Value	DF
1	Technical	41	151.58	21.10	3.34	0.75	103
2	Social-Sciences	64	154.81	21.85	2.73		

From the above table it is found that, 41 respondents have Technical qualification whereas 64 respondents are qualified in Social-Sciences . The mean and SD for Index of perception about CSR Global Guidelines among the respondents having technical and social science degrees are found to be 151.58 and 21.10, and 154.81 and 21.85 respectively. The SE for the same groups is found to be 3.34 and 2.73 respectively . The T-Value is found to be 0.75 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations of the two groups of respondents having different education background.

Table- 104 Education of Respondents and Index of International Social Responsibility

Uncorrelated T-Test Dep. Variable: Index of International Social Responsibility Indep. Variable: Education of Respondents.							
Sr. No.	Qualification	Number	Mean	SD	SE	T-Value	DF
1	Technical	41	77.73	11.95	1.89	1.23	103
2	Social-Sciences	64	80.61	11.03	1.38		

From the above table it is found that, 41 respondents have Technical qualification whereas 64 respondents are qualified in Social-Sciences . The mean and SD for Index of Opinion about International Social Responsibility among the respondents having technical and social science degrees are found to be 77.73 and 11.95, and 80.61 and 11.03 respectively. The SE for the same groups is found to be 1.89 and 1.38 respectively . The T-Value is found to be 1.23 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Opinion about International Social Responsibility of the two groups of respondents from different age groups.

- The results from the tables 101-104 indicate that the means in Indices of the respondents/employees having different Education Background do not differ significantly in the case of CSR Practices, CSR Process Performance, Adherence to CSR Regulations and their opinion about International Social Responsibility, and it reflects that there is no significantly different observations regarding CSR Undertakings of their respective companies by these employees.

Table- 105 Age of Respondents and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Age of Respondents (Mean=38.12)							
Sr. No.	Age	Number	Mean	SD	SE	T-Value	DF
1	Young<=Mean Age	60	20.87	5.13	0.66	0.22	103
2	Old>=Mean Age	45	20.60	6.85	1.02		

In the above table the 105 respondents are grouped on the basis of mean age among respondents, wherein 60 respondents are Young and 45 respondents are Old. The mean and SD for Index of perception about CSR Practice among the respondents of old and young age groups are found to be 20.87 and 5.13, and 20.60 and 6.85 respectively. The SE for the same groups is found to be 0.66 and 1.02 respectively. The T-Value is found to be 0.22. Opinion about Global CSR which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Practice of the two groups of respondents from different age groups.

Table- 106 Age of Respondents and CSR Process Performance Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Age of Respondents (Mean=38.12)							
Sr. No.	Age	Number	Mean	SD	SE	T-Value	DF
1	Young<=Mean Age	60	341..10	42.86	5.53	0.45	103
2	Old>=Mean Age	45	344.93	49.89	6.54		

In the above table the 105 respondents are grouped on the basis of mean age among respondents, wherein 60 respondents are Young and 45 respondents are Old. The mean and SD for Index of perception about CSR Processes among the respondents of old and young age groups are found to be 341.10 and 42.86, and 344.93 and 49.86 respectively. The SE for the same groups is found to be 5.53 and 6.54 respectively . The T-Value is found to be 0.45 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Processes of the two groups of respondents from different age groups.

Table-107 Age of Respondents and CSR Regulations Adherence Index

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Age of Respondents (Mean=38.12)							
Sr. No.	Age	Number	Mean	SD	SE	T-Value	DF
1	Young<=Mean Age	60	154.08	22.61	2.92	0.07	103
2	Old>=Mean Age	45	153.80	20.88	3.11		

In the above table the 105 respondents are grouped on the basis of mean age among respondents, wherein 60 respondents are Young and 45 respondents are Old. The mean and SD for Index of perception about Adherence to CSR Regulations among the respondents of old and young age groups are found to be 154.08 and 22.61 and 153.80 and 20.88 respectively. The SE for the same groups is found to be 2.92 and 3.11 respectively . The T-Value is found to be 0.07 which is found 'significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations of the two groups of respondents from different age groups.

Table- 108 Age of Respondents and International Social Responsibility

Uncorrelate Opinion about International Social Responsibility d T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Age of Respondents (Mean=38.12)							
Sr. No.	Age	Number	Mean	SD	SE	T-Value	DF
1	Young<=Mean Age	60	78.45	12.24	1.58	0.98	103
2	Old>=Mean Age	45	80.60	10.30	1.54		

In the above table the 105 respondents are grouped on the basis of mean age among respondents, wherein 60 respondents are Young and 45 respondents are Old. The mean and SD for Index of Opinions about International Social Responsibility among the respondents of old and young age groups are found to be 78.45 and 12.24, and 80.60 and 10.30 respectively. The SE for the same groups is found to be 1.58 and 1.54 respectively . The T-Value is found to be 0.98 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of International Social Responsibility of the two groups of respondents from different age groups.

- The results from the tables 105-108 indicate that the means in Indices of the respondents/employees belonging to two age groups, Young and Old do not differ significantly in the case of CSR Practices, CSR Process Performance, Adherence to CSR Regulations and their opinion about International Social Responsibility, and it reflects that there is no significantly different observations regarding CSR Undertakings of their respective companies by these respondents/employees.

Table-109 Total Years of Work Experience and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Total Years of Work Experience (Mean=14.41)							
Sr. No.	Work Exp.	Number	Mean	SD	SE	T-Value	DF
1	Less<=Mean	53	20.30	5.29	0.37	0.79	103
2	More>=Mean	52	21.21	6.48	0.90		

In the above table the 105 respondents are grouped on the basis of mean year of total work experience, wherein 53 respondents are with less work experience and 52 respondents are with more work experience. The mean and SD for Index of perception about CSR Practice among the respondents of less and more experienced groups are found to be 20.30 and 5.29, and 21.21 and 6.48 respectively. The SE for the same groups is found to be 0.37 and 0.90 respectively. The T-Value is found to be 0.79 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Practice of the two groups of respondents having varying years of total work experience.

Table- 110 Total Years of Work Experience and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Total Years of Work Experience (Mean=14.41)							
Sr. No.	Years of Work Exp.	Number	Mean	SD	SE	T-Value	DF
1	Less<=Mean	53	336.94	48.84	6.71	1.40	103
2	More>=Mean	52	348..65	35.96	4.99		

In the above table the 105 respondents are grouped on the basis of mean year of total work experience, wherein 53 respondents are with less work experience and 52 respondents are with more work experience. The mean and SD for Index of perception about CSR Process Performance among the respondents of less and more experienced groups are found to be 336.94 and 48.84, and 348.65 and 35.96 respectively. The SE for the same groups is found to be 6.71 and 4.99 respectively . The T-Value is found to be 1.40 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Processes of the two groups of respondents having varying years of total work experience.

**Table- 111 Total Years of Work Experience and CSR Regulations
Adherence Index**

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Total Years of Work Experience (Mean=14.41)							
Sr. No.	Years of Work Exp.	Number	Mean	SD	SE	T-Value	DF
1	Less≤Mean	53	152.32	24.11	3.31	0.78	103
2	More≥Mean	52	155.63	19.22	2.67		

In the above table the 105 respondents are grouped on the basis of mean year of total work experience, wherein 53 respondents are with less work experience and 52 respondents are with more work experience. The mean and SD for Index of perception about Adherence to CSR Regulations among the respondents of less and more experienced groups are found to be 152.32 and 24.11, and 155.63 and 19.22 respectively. The SE for the same groups is found to be 3.31 and 2.67 respectively. The T-Value is found to be 0.78 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations of the two groups of respondents having varying years of total work experience.

Table- 112 Total Years of Work Experience and Index of International Social Responsibility

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Total Years of Work Experience (Mean=14.41)							
Sr. No.	Years of Work Exp.	Number	Mean	SD	SE	T-Value	DF
1	Less<=Mean	53	78.83	12.46	1.71	0.49	103
2	More>=Mean	52	79.92	10.40	1.44		

In the above table the 105 respondents are grouped on the basis of mean year of total work experience, wherein 53 respondents are with less work experience and 52 respondents are with more work experience. The mean and SD for Index of Opinion about International Social Responsibility among the respondents of less and more experienced groups are found to be 78.83 and 12.46, and 79.92 and 10.40 respectively. The SE for the same groups is found to be 1.71 and 1.44 respectively. The T-Value is found to be 0.49 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of International Social Responsibility of the two groups of respondents having varying years of total work experience.

- The results from the tables 109-112 indicate that the means in Indices of the respondents/employees having varying years of Work Experience do not differ significantly in the case of CSR Practices, CSR Process Performance, Adherence to CSR Regulations and their opinion about International Social Responsibility, and it reflects that there is no significantly different observations regarding CSR Undertakings of their respective companies by these employees.

Table- 113 Respondents' Function and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Respondents' Function/Department							
Sr. No.	Function	Number	Mean	SD	SE	T-Value	DF
1	HR	31	20.48	5.61	1.01	0.31	103
2	Non-HR	74	20.86	6.06	0.70		

In the above table the 105 respondents are grouped on the basis of their departments/function, wherein 31 respondents are from HR department and 74 respondents are from other departments. The mean and SD for Index of perception about CSR Practice among the respondents of HR and Non-HR departments are found to be 20.48 and 5.61, and 20.86 and 6.06 respectively. The SE for the same groups is found to be 1.01 and 0.70 respectively . The T-Value is found to be 0.31 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Practice of the two groups of respondents from HR and Non-HR departments.

Table- 114 Respondents' Function and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Respondents' Function/Department							
Sr. No.	Function	Number	Mean	SD	SE	T-Value	DF
1	HR	31	342.26	46.77	8.40	0.07	103
2	Non-HR	74	342.95	41.82	4.86		

In the above table the 105 respondents are grouped on the basis of their departments/function, wherein 31 respondents are from HR department and 74 respondents are from other departments. The mean and SD for Index of perception about CSR Processes among the respondents of HR and Non-HR departments are found to be 342.26 and 46.77, and 342.95 and 41.82 respectively. The SE for the same groups is found to be 8.40 and 4.86 respectively. The T-Value is found to be 0.07 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of CSR Processes of the two groups of respondents from HR and Non-HR departments.

**Table- 115 Respondents' Function and CSR Regulations Adherence
Index**

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Respondents' Function/Department							
Sr. No.	Function	Number	Mean	SD	SE	T-Value	DF
1	HR	31	154.26	23.13	4.15	0.09	103
2	Non-HR	74	153.84	21.35	2.48		

In the above table the 105 respondents are grouped on the basis of their departments/function, wherein 31 respondents are from HR department and 74 respondents are from other departments. The mean and SD for Index of perception about Adherence to CSR Regulations among the respondents of HR and Non-HR departments are found to be 154.26 and 23.13, and 153.84 and 21.35 respectively. The SE for the same groups is found to be 4.15 and 2.48 respectively. The T-Value is found to be 0.09 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations of the two groups of respondents from HR and Non-HR departments.

Table- 116 Respondents' Function and Index of International Social Responsibility

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Respondents' Function/Department							
Sr. No.	Function	Number	Mean	SD	SE	T-Value	DF
1	HR	31	83.00	10.06	1.81	2.27	103
2	Non-HR	74	77.85	11.72	1.36		

In the above table the 105 respondents are grouped on the basis of their departments/function, wherein 31 respondents are from HR department and 74 respondents are from other departments. The mean and SD for Index of Opinion about International Social Responsibility among the respondents of HR and Non-HR departments are found to be 83.00 and 10.06, and 77.85 and 11.72 respectively. The SE for the same groups is found to be 1.81 and 1.36 respectively. The T-Value is found to be 2.27 which is found significant at 0.05 probabilities with DF-103.

This indicates that there is a significant difference in the means of Index of CSR Opinion about International Social Responsibility of the two groups of respondents from HR and Non-HR departments.

- The results from the tables 113-116 indicate that the means in Indices of the respondents/employees handling various functions in the companies do not differ significantly in the case of CSR Practices, CSR Process Performance and Adherence to CSR Regulations and it reflects that there is no significantly different observations regarding CSR Undertakings of their respective companies by the respondents working in HR OR Non-HR departments but respondents of the HR departments show more optimistic Opinions about International Social Responsibility than the respondents working with Non-HR departments.

Table- 117 Past CSR Experience and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Past Experience of CSR Work							
Sr. No.	CSR Exp.	Number	Mean	SD	SE	T-Value	DF
1	Yes	40	23.10	4.96	0.78	3.50	103
2	No	65	19.31	6.02	0.75		

In the above table the 105 respondents are grouped on the basis of whether they have experience of working related to CSR in the past, wherein respondents who have past experience are 40 and the respondents, not having past experience are 65. The mean and SD for Index of perception about CSR Practice among the respondents having past experience are found to be 23.10 and 4.96 and 19.31 respectively. The SE for the same groups is found to be 0.78 and 0.75 respectively . The T-Value is found to be 3.50 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is a significant difference in the means of Index of CSR Practice between the two groups of respondents who have or do not have any past CSR experience.

Table- 118 Past CSR Experience and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Past experience of CSR Work							
Sr. No.	CSR Exp.	Number	Mean	SD	SE	T-Value	DF
1	Yes	40	355.13	38.36	6.06	2.44	103
2	No	65	335.12	44.46	5.51		

In the above table the 105 respondents are grouped on the basis of whether they have experience of working related to CSR in the past, wherein respondents who have past experience are 40 and the respondents, not having past experience are 65. The mean and SD for Index of perception about CSR Processes among the respondents having past experience are found to be 355.13 and 38.36 and 335.12 and 44.46 respectively. The SE for the same groups is found to be 6.06 and 5.51 respectively . The T-Value is found to be 2.44 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is a significant difference in the means of Index of CSR Process Performance between the two groups of respondents who have or do not have any past CSR experience.

**Table- 119 Past CSR Experience and CSR Regulations Adherence
Index**

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Past experience of CSR Work							
Sr. No.	CSR Exp.	Number	Mean	SD	SE	T-Value	DF
1	Yes	40	156.68	20.23	3.20	1.03	103
2	No	65	152.29	22.69	2.81		

In the above table the 105 respondents are grouped on the basis of whether they have experience of working related to CSR in the past, wherein respondents who have past experience are 40 and the respondents, not having past experience are 65. The mean and SD for Index of perception about Adherence to CSR Regulations among the respondents having past experience are found to be 156.68 and 20.23 and 152.29 and 22.69 respectively. The SE for the same groups is found to be 3.20 and 2.81 respectively. The T-Value is found to be 1.03 which is found 'not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of Index of Adherence to CSR Regulations between the two groups of respondents who have or do not have any past CSR experience.

Table- 120 Past Experience of CSR Work and International Social Responsibility Index

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Past Experience of CSR Work							
Sr. No.	CSR Exp.	Number	Mean	SD	SE	T-Value	DF
1	Have Past Exp.	40	76.85	10.04	1.59	1.87	103
2	Do Not Have	65	80.92	12.05	1.49		

In the above table the 105 respondents are grouped on the basis of whether they have experience of working related to CSR in the past, wherein respondents who have past experience are 40 and the respondents, not having past experience are 65. The mean and SD for Index of Opinion about International Social Responsibility among the respondents having past experience are found to be 76.85 and 10.04 respectively. The SE for the same groups is found to be 1.59 and 1.49 respectively . The T-Value is found to be 1.87 which is significant at 0.05 probabilities with DF-103.

This indicates that there is a significant difference in the means of Index of Opinions about International Social Responsibility between the two groups of respondents who have or do not have any past CSR experience.

- The results from tables 117-120 indicate that there is a significant correlation between perceptions of respondents' having past CSR Experience and three CSR Indices namely, CSR Practice Index, CSR Process Performance Index and with Global CSR Opinion Index. Here it can be said that respondents who have handled CSR in the past have perceived their companies CSR Practices and Performance on CSR Processes more positively compared to the group of employees who do not have past experience. Whereas the respondents who do not have past experience of working on CSR show more optimistic Opinions about International Social Responsibility than their counterparts. CSR Regulations adherence Index has no correlation with the respondents' past experience of handling CSR function.

Table- 121 Type of Organisation and CSR Practice Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Practice							
Indep. Variable: Type of Organisation (Mean=72.22)							
Sr. No.	Index of Org. Profile	Number	Mean	SD	SE	T-Value	DF
1	Low Profile Less < Mean	52	19.56	5.92	0.82	2.09	103
2	High Profile More>&Above	53	21.92	5.70	0.78		

This is the mean Index of CSR practice of the companies as perceived by the employees of the organizations with different profile (high profiled and low profiled) in term of CSR. The above table suggests that 52 respondents belong to the companies having low profile and 53 respondents belong to the high profile organisations in terms of their CSR. The mean and SD for Index of perception about CSR Practice among the respondents of low and high profiled organisation are found to be 19.56 and 5.29, and 21.92 and 5.70 respectively. The SE for the same groups is found to be 0.82 and 0.78 respectively . The T-Value is found to be 2.09 which is found 'significant' at 0.05 probabilities with DF-103.

This indicates that there is a significant difference in the population means of high and low profiled companies in terms of their CSR Practices.

Table- 122 Type of Organisation and CSR Process Index

Uncorrelated T-Test							
Dep. Variable: Index of CSR Processes							
Indep. Variable: Type of Organisation (Mean=72.22)							
Sr. No.	Index of Org. Profile	Number	Mean	SD	SE	T-Value	DF
1	Low Profile Less < Mean	52	347.56	42.31	5.87	1.13	103
2	High Profile More>&Above	53	338.02	43.83	6.02		

This is the mean Index of Performance of CSR processes of the companies as perceived by the employees of the organizations with different profile (high profiled and low profiled) in term of CSR. The above table suggests that 52 respondents belong to the companies having low profile and 53 respondents belong to the high profile organisations in terms of CSR . The mean and SD for Index of perception about CSR Practice among the respondents of low and high profiled organisation are found to be 347.56 and 42.31, and 338.02 and 43.83 respectively. The SE for the same groups is found to be 5.87 and 6.02 respectively . The T-Value is found to be 1.13 which is found ' not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of index of CSR Process Performance between the two groups employees of high and low profiled companies in terms of their CSR.

Table- 123 Type of Organisation and CSR Regulations Adherence Index

Uncorrelated T-Test							
Dep. Variable: Index of Adherence to CSR Regulations							
Indep. Variable: Type of Organisation (Mean=72.22)							
Sr. No.	Index of Org. Profile	Number	Mean	SD	SE	T-Value	DF
1	Less<Mean	52	154.87	19.16	2.66	0.42	103
2	More>Mean & above	53	153.08	24.23	3.33		

This is the mean Index of Adherence to CSR Global Guidelines of the companies as perceived by the employees of the organizations with different profile (high profiled and low profiled) in term of CSR. The above table suggests that 52 respondents belong to the companies having low profile and 53 respondents belong to the high profile organisations in terms of CSR . The mean and SD for Index of perception about Adherence to CSR Regulations among the respondents of low and high profiled organisation are found to be 154.87 and 19.16, and 153.08 and 24.23 respectively. The SE for the same groups is found to be 2.66 and 3.33 respectively. The T-Value is found to be 0.42 which is found ‘ not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of index of Adherence to CSR Regulations between the two groups employees of high and low profiled companies in terms of their CSR.

Table- 124 Type of Organisation and International Social Responsibility Index

Uncorrelated T-Test							
Dep. Variable: Index of International Social Responsibility							
Indep. Variable: Type of Organisation (Mean=72.22)							
Sr. No.	Index of Org. Profile	Number	Mean	SD	SE	T-Value	DF
1	Less<Mean	52	80.02	10.47	1.45	0.57	103
2	More>Mean & above	53	78.74	12.39	1.70		

This is the mean Index of the respondents Opinions about Global CSR from the organizations with different profile (high profiled and low profiled) in term of CSR. The above table suggests that 52 respondents belong to the companies having low profile and 53 respondents belong to the high profile organisations in terms of CSR. The mean and SD for Index of Opinions about Global CSR among the respondents of low and high profiled organisation are found to be 80.02 and 10.47, and 78.74 and 12.39 respectively. The SE for the same groups is found to be 1.45 and 1.70 respectively. The T-Value is found to be 0.57 which is found ‘not significant at 0.05 probabilities with DF-103.

This indicates that there is no significant difference in the means of index of Opinion about International Social Responsibility between the two groups employees of high and low profiled companies in terms of their CSR.

- The results of the above four tables 121-124 indicate that among the four indices of CSR only CSR Practice Index has significant relation with Organisation’s CSR Profile Index. The respondents belonging to high profiled CSR Companies have more often observed their companies’ positive CSR Practices than the respondents belonging to low profiled CSR Companies. It also reflects that there is no significantly different observations regarding CSR Process Performance, Adherence to CSR Regulations and Opinions about International Social Responsibility between the respondents of high and low profiled CSR Companies.

Table-125 Type of Organisation with CSR Process Parameter
(A Comprehensive Table)

Sr. No.	CSR Processes	t-Values
1	CSR Philosophy	1.19
2	Business Ethics	0.93
3	Corporate Citizenship	0.89
4	CSR Communication	0.62
5	CSR Knowledge	0.57
6	Stakeholder Dialogue	1.00
7	Corporate Gain	2.28
8	Stakeholders Gain	0.37
9	Conflict Management	0.84
10	CSR Decision Making	0.88
11	CSR Review	3.27
12	CSR Audit	2.61
13	CSR Reporting	0.99

In the above table there appear t-values for each of the process parameter, wherein the Independent variable is CSR Profile of the Organisation and Degree of Freedom is 103 and with 0.05 probabilities. Among the twelve parameters, three have significant difference in their population means as suggested by their t-values. These three process parameters namely are, Corporate Gain with t-value 2.28, CSR Review with t-value 3.27 and CSR Audit with t-value 2.61. In all the three, the respondents belonging to low profiled CSR Companies have more often observed their companies' Corporate Gain higher than the high profiled CSR companies, CSR Review and Audit are more often used as corporate tool to enhance the companies' image.


- This suggests that the Companies that are low on their CSR Profile tend to seek more benefits for the company from CSR.

**Table-126 Performance of Corporate Social Responsibility Processes
on the Intensity Index (CSRPII)**

Commitments of the companies to various Corporate Social Responsibility processes is measured by drawing Intensity Index wherein each process's intensity value can be seen in reference to other processes and the overall processes' performance intensity value.

Sr. No.	Processes	Intensity Value
1	Business Ethics	4.20
2	CSR Philosophy	4.06
3	CSR Communication	3.96
4	Corporate Conflict	3.82
5	CSR Reporting	3.79
6	Corporate Gain	3.75
7	CSR Knowledge	3.71
8	Corporate Citizenship	3.67
9	CSR Audit	3.65
10	Stakeholder Gain	3.61
11	CSR Review	3.56
12	Stakeholder Dialogue	3.38
13	CSR Decision Making	3.37
Total	C S R P I I	3.73

The table indicates the Intensity value of each of the CSR Processes measured under this study. The overall CSR Process Performance intensity value comes to 3.73, that is fairly good, (nearing to good) on a five point scale.

- 
- Performance of Business Ethics with 4.20 intensity value is at the top of Intensity Index. This is interpreted as the most often observed CSR process of the MNCs business operations and CSR Decision Making with 3.37 intensity value is the weakest CSR process of these MNCs.
 - As seen in the table some of the CSR Processes namely CSR Philosophy, Business Ethics, CSR Communication, Conflict Management, CSR Reporting and Corporate Gain have higher Intensity Values than the mean value of total CSRPII. This suggests that the MNCs' overall performance on these processes is perceived better when compared with other CSR processes namely, CSR Knowledge, Corporate Citizenship, CSR Audit, Stakeholder Gain, CSR Review, Stakeholder Dialogue and CSR Decision Making having lower Intensity Values than the mean value of CSRPII.

CSR PROCESS PERFORMANCE

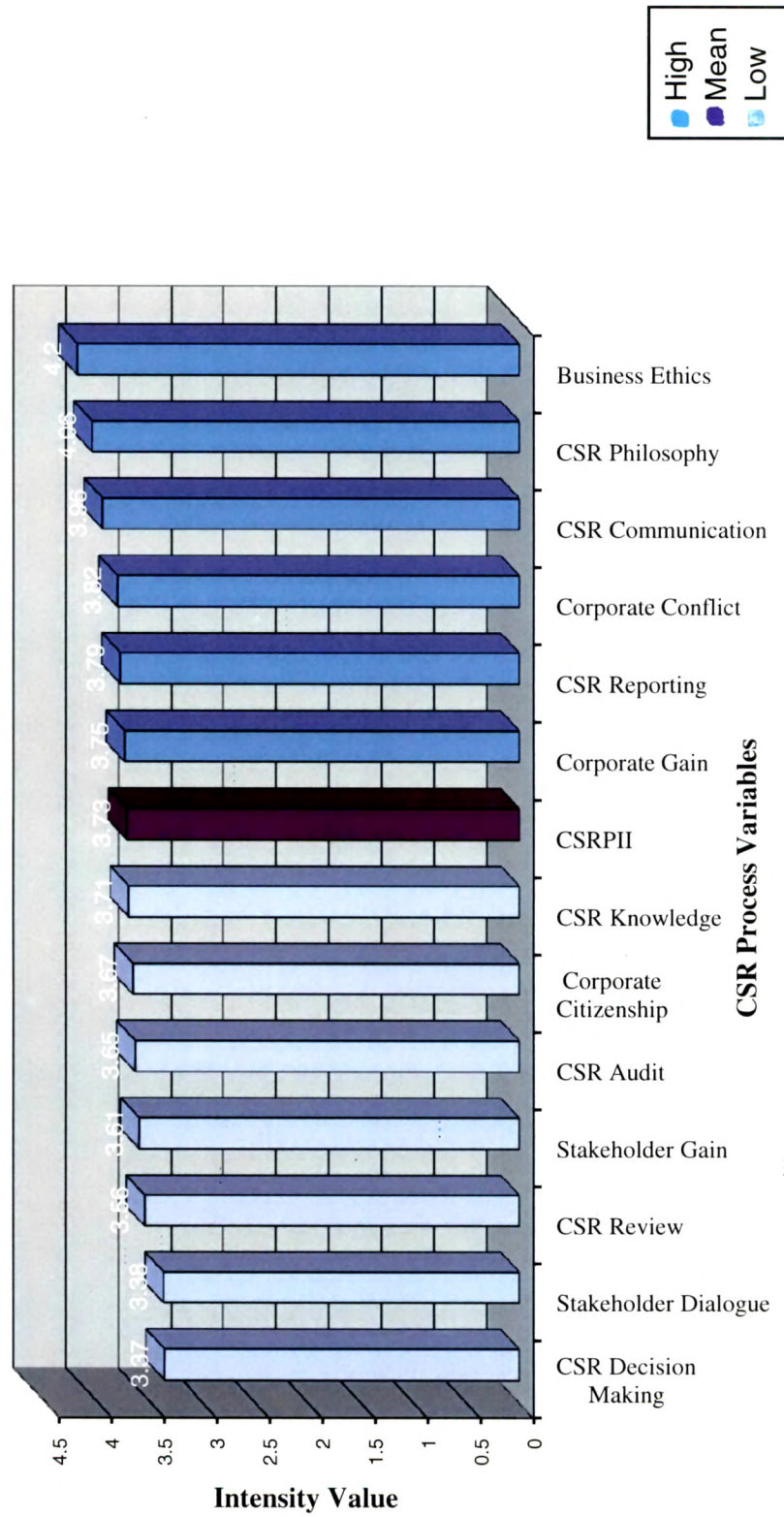


Table- 127 Adherence to Corporate Social Responsibility Regulations on Intensity Index (CSRRAII)

Adherence levels of the companies to various Corporate Social Responsibility regulations given by major CSR Global Guidelines for MNCs operations in respective host country is measured by drawing Intensity Index wherein each category of regulation's intensity value can be seen in reference to other regulations and the overall level of adherence intensity value.

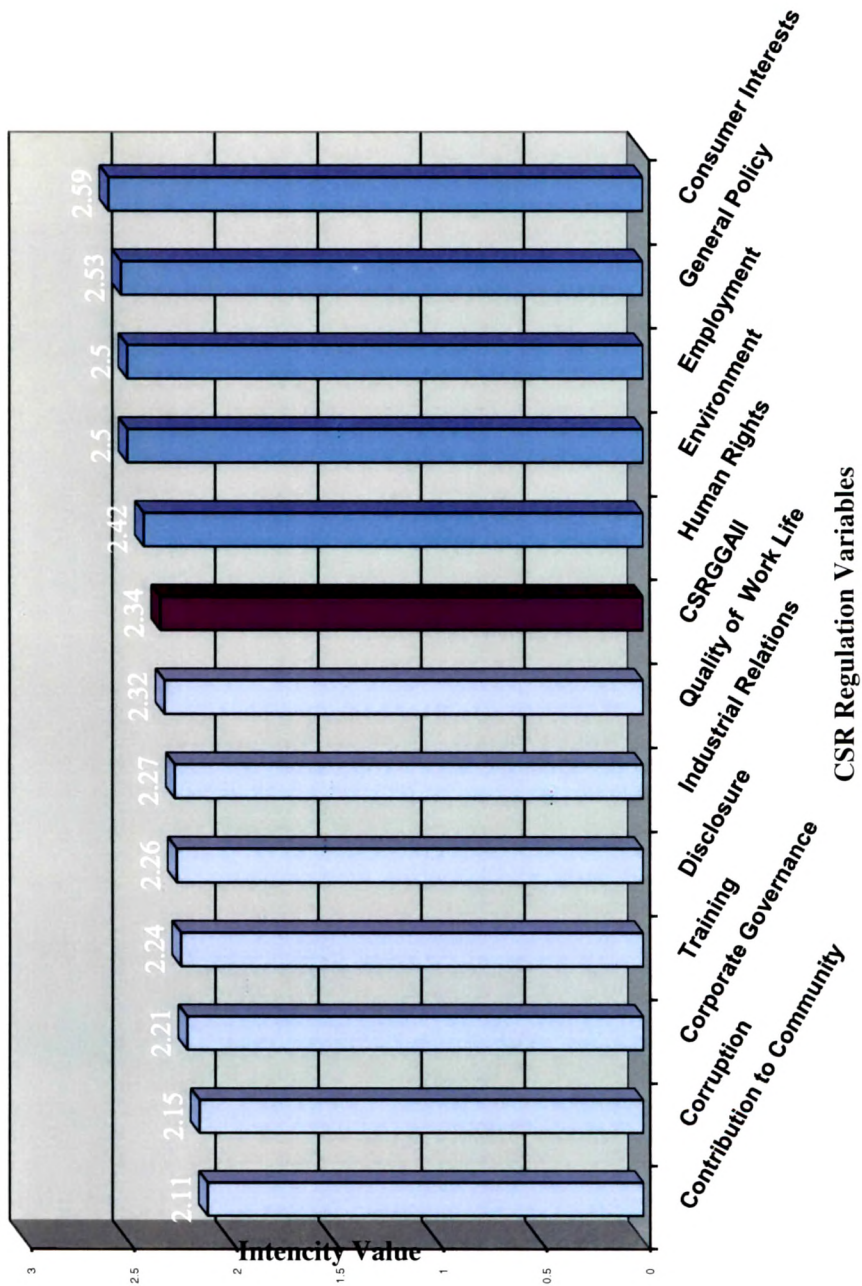
Sr. No.	Regulations	Intensity Value
1	Consumer Interests	2.59
2	General Policy	2.53
3	Environment	2.50
4	Employment	2.48
5	Human Rights	2.42
6	Quality of Work Life	2.32
7	Industrial Relations	2.27
8	Disclosure	2.26
9	Training	2.24
10	Corporate Governance	2.21
11	Corruption	2.15
12	Direct Contribution to Local Community	2.11
Total	C S R R A I I	2.34

On Corporate Social Responsibility Global Guidelines Adherence Intensity Index (CSRRAII) Intensity values of Adherence to the Regulations mentioned under CSR Global Guidelines by MNCs. are measured and presented in the above table. It gives comprehensive understanding of the level of commitment of the

MNCs towards various regulations of CSR guidelines that are voluntary in nature. The value of the mean of Overall Adherence on Intensity Index is 2.34.

- On this Intensity Index, Consumer interest is at the top with 2.59 intensity value. This suggests that the MNCs are most committed to regulations mentioned under Consumer Interests whereas regulations under Direct contributions to local communities with 2.11 intensity value suggests that MNCs have shown least adherence to it.
- As seen in the table, some of the regulations namely, Quality of Work Life, Industrial Relations, Disclosure, Training, Corporate Governance, Corruption and Direct Contribution to Local Community have intensity values lower than the mean value of CSRGGAIL. This reveals that the MNCs pay less attention to adhere to the above regulations of Global CSR Guidelines. The regulations having higher Intensity Values than the mean value are Consumer Interests, General Policy, Environment, Employment and Human Rights showing higher adherence by these MNCs.
- This again shows that in laying policies and statutory compliances MNCs performance is better than the most of the non statutory regulations.

ADHERENCE TO CSR REGULATIONS



**Table- 128 Opinion on International Social Responsibility Intensity Index
(ISROII)**

Sr. No.	Meaning of CSR	Intensity Value	Conditions for CSR	Intensity Value	Speculations about CSR	Intensity Value
1	M-1	4.46	P-1	4.27	S-1	3.63
2	M-2	4.31	P-2	4.12	S-2	3.56
3	M-3	4.21	P-3	4.09	S-3	3.40
4	M-4	4.14	P-4	3.84	S-4	3.28
5	M-5	3.92	P-5	3.80	S-5	3.27
6	M-6	3.85	P-6	3.78	S-6	3.21
7	M-7	3.83	P-7	3.32	S-7	3.09
Total		4.10		3.88		3.34
Total	ISROII				3.78	

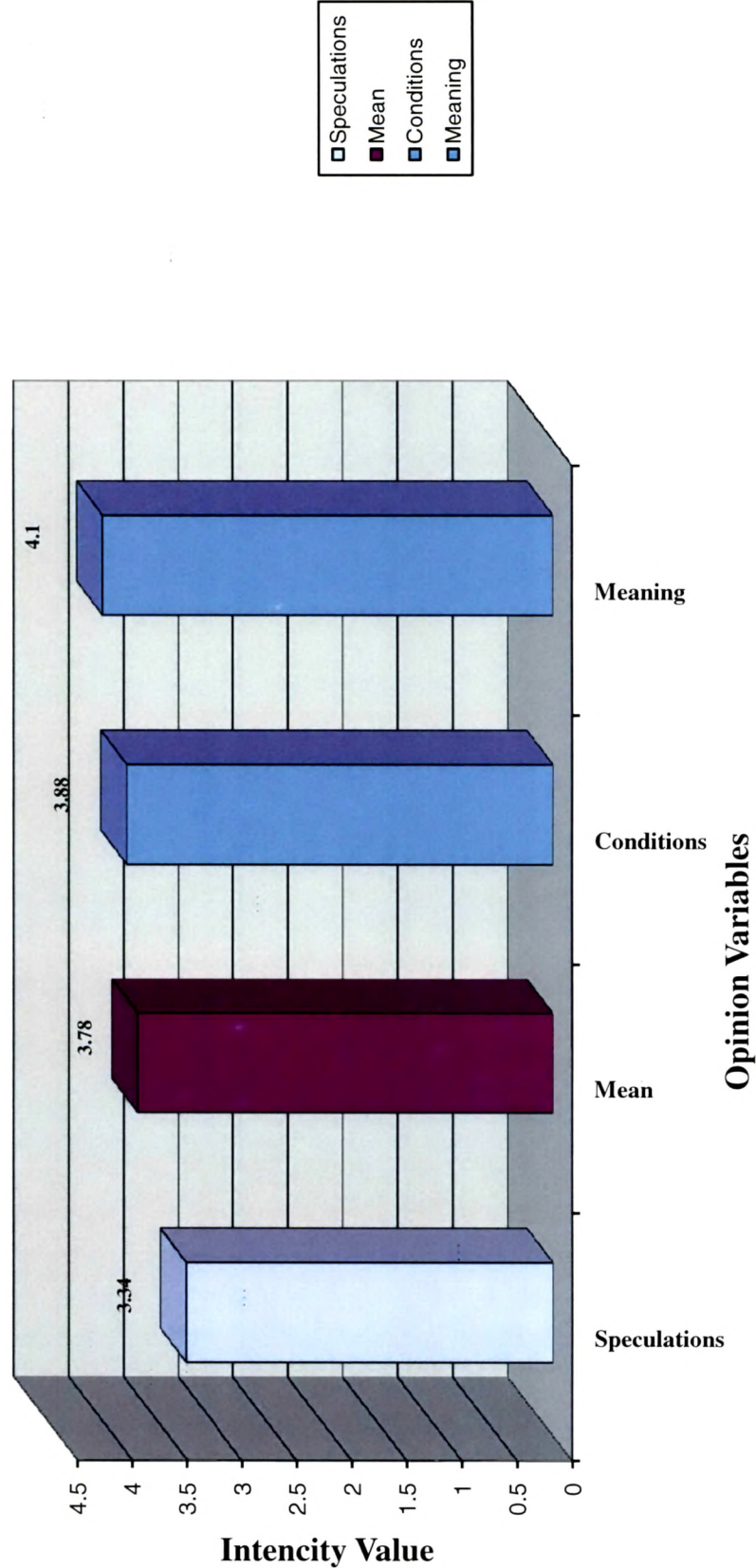
The table above shows Intensity Values on respondents Opinions about three different aspects of CSR.

1. Meaning of CSR,
2. Conditions for CSR, and
3. Speculations about CSR

The Mean Value on Intensity Index of Meaning of CSR is 4.10, and for conditions for CSR is 3.88 whereas for Speculations about CSR it is 3.34. These values when compared to overall ISROII(total) value of 3.78 suggests that the respondents more often agree to the meaning and conditions of CSR as mentioned here but they do not necessarily agree on Speculations of CSR as raised and put in the social responsibility debate for MNCs.

This helps to infer that the respondents who are from MNCs possess positive image of MNCs in terms of Social Responsibility.

INTERNATIONAL SOCIAL RESPONSIBILITY



11. Product Moment Coefficient of Correlations between the Respondents' Perception Indices

1. Index of CSR Practice and Index of CSR Process

N Of Group 105

Coefficient of Correlations 0.49

There is a fair degree of positive correlation exists. When the respondents' perception are positive towards CSR Practice, they tend to be positive towards CSR Process Performance of their companies.

2. Index of CSR Practice and Index of Adherence to CSR Regulations

N Of Group 105

Coefficient of Correlations 0.30

Here the correlation between the two indices is just fair as it is little higher than 0.25.

3. Index of CSR Practice and Index of Opinion about CSR

N Of Group 105

Coefficient of Correlations - 0.14

The value indicates no correlation between the two indices.

4. Index of CSR Process and Index of Opinion about International Social Responsibility

N Of Group 105

Coefficient of Correlations 0.15

The value indicates no correlation between the two indices.

5. Index of CSR Process and Index of Adherence to CSR Regulations

N Of Group 105

Coefficient of Correlations 0.72

There is a positive correlation exists between CSR Process Performance Index and Adherence to CSR Regulations index

6. Index of Adherence to CSR Global Guidelines and Index of Opinion about International Social Responsibility

N Of Group 105

Coefficient of Correlations 0.72

There is a positive correlation exists between Adherence to CSR Regulations index and International Social Responsibility opinion Index.

7. Index of CSR Profile of the Organisation and Index of CSR Practice

N Of Group 105

Coefficient of Correlations 0.25

The value indicates very little or no correlation between the two indices.

8. Index of CSR Profile of the Organisation and Index of CSR Process

N Of Group 105

Coefficient of Correlations - 0.04

The value indicates no correlation between the two indices.

9. Index of CSR Profile of the Organisation and Index of Adherence to CSR Regulations

N Of Group 105

Coefficient of Correlations 0.04

The value indicates no correlation between the two indices.

10. Index of CSR Profile of the Organisation and Index of Opinion about International Social Responsibility

N Of Group 105

Coefficient of Correlations 0.11

The value indicates no correlation between the two indices.