

Corporate Social Responsibility Practices and Its Impact on Community Development: With Reference to Top Ten Indian Companies

I. Introduction and the Concept of CSR

With advent of Globalization, Privatization and Liberalization, at the dawn of the 21st century CSR has become one of the most influential areas to the academic world and in real-life practices. The concept and practices of Corporate Social Responsibility (CSR) has emerged rapidly in the last two decades. It is not a modern phenomenon and certainly not something that can be accredited to more economically developed and less economically countries. Long before the coming of colonial traders in many parts of Asia, donation to community culture was practiced (**Chatterji, 2011**). The concept of helping the poor and disadvantaged was cited in much of the ancient Indian literature. This idea was also supported by many religious laws in Indian history. It finds a specific mention in the **Vedic (Rigveda)** word, “**Danam**”, which reflects the social philosophy of those days to help the needy members of the society. Of course, corporate social responsibility is a helping process in modern society but it was practiced in Indian ancient period according to **Rigveda (VIII 6.5 * 117.6)** which declares that “the riches of one who gives do not diminish.....The solitary eater is also a solitary sinner”. In **Bhagwad Gita**, ‘**Danam**’, i.e., charity is described in terms of material aid, knowledge (**vidya**) and protection against fear, i.e., ‘**Abhaydan**’. Gita’s principle of “**Aparigrah**” and the concept of “**Loksangrah**” mean that materials and money should not be collected for self, and that one should work for the *welfare of the community*, respectively great **Lord Buddha** also talked about welfare of the masses in “**Bhowjan Hithave Bhowjan Sukhava**”. The renowned Indian philosophers like **Kautilya**, in his book “**Arthashastra**” clearly mentions about king’s responsibility and duty towards the welfare of the people like care giving, protection of the helpless, the weak, the aged, and also the members of the families of the deceased soldiers and workers, and even pre-Christian era philosophers in the west also preached and promoted about ethical principles while doing business. During **Ashoka’s** times, helping process got institutionalized. One of the edicts on pillars by king Ashoka says that “...I consider the promotion of the people’s welfare my highest duty...” gives a clear picture of welfare activities during in his time. Similarly, “**ZAKAAT**” (**charity**), which is followed by **Muslims (ISLAM)**, Christian donation from one’s earnings which is specifically given to the poor and disadvantaged, and **SIKHS** also follow the principle of “**DAASHAANT**”.

Certainly, the concept of CSR evolved in India over the period and it has the longest history of practice with the religious faith and belief system. If any change takes place, it is about putting few new elements and covering the old with the new label. Likewise *Corporate Social*

Responsibility (CSR) is like old wine in a new bottle to the Indian corporates as the above mentioned ancient Indian literature shows how society was taken care of in various forms of donation, contribution and response as per their various religious convictions and practices. Later on, with the Industrialisation, Globalisation and Privatization the same concept of donations or contributions have taken in the form of CSR. Actually, the motto and the concept of CSR rests on the ideology of **giving and taking**, because companies are taking resources in the form of raw materials, human resources, etc., from society. By performing the task of CSR activities, the companies are giving something back to society, because as we know that they belong to the society and are part of the society.

However, India had made which is a mandatory function of the company's role as per the Ministry of corporate affairs. which has notified section 135 and Schedule VII of the companies act, 2013 which is prescribed mandatory provisions (CSR Policy, Rules which was come into effect from 1 April 2014 and certain amendment in May 2016) for companies to fulfill their CSR contribution. The criteria clearly mentioned in the section 135 and Schedule VII of the companies act, 2013, the first condition is a net worth of the company to be **Rs.500 crore or more**, second state, **turnover of the company to be Rs 1000 crore or more** and third state, **net profit of the company to be Rs 5 crore or more** and includes public and private firms have branch and project offices of foreign companies in India it applicable as per criteria mentioned in the act.

According to Schedule VII of the CSR act amended 30th May 2019, the following table illustrates the list of CSR activities should be ensured and assumes by every firm:

Table.1.1

Schedule VII, List of CSR Activities (Amended 30th May 2019)	
(i)	Eradicating hunger , poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to Swach Bharat Kosh set-up by the Central Government for promotion of sanitation and making available safe drinking water;
(ii)	Promoting education , including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently-abled and livelihood enhancement projects;
(iii)	Promoting gender equality , empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day-care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
(iv)	Ensuring environmental sustainability , ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of the river Ganga;
(v)	Protection of national heritage , art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

(vi)	Measures for the benefit of armed forces veterans , war widows and their dependents;
(vii)	Training to promote rural sports , nationally recognized sports, Paralympic sports and Olympic sports;
(viii)	Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
(ix)	Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
(x)	Rural development projects ;
(xi)	Slum area development ;
(xii)	Disaster management , including relief, rehabilitation and reconstruction activities

Source: Ministry of Corporate Affairs (MCA), Companies Act, 2013 (<http://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>)

Furthermore, **India is a third largest country in the world that has a 2 % mandatory function** accorded as per applicable condition to firms. Thus, it is a company's sense of responsibility and commitment towards the social and ecological wellbeing of the surrounding areas in which it operates. It is a way of conducting and attracting business, by which a company's entities visibly contribute to the social good and betterment of society. In a general sense, CSR is supposed to increase the reputation of a company's credential and brand image among its customers and the society where it operates. It is increasingly seen as a way of companies engage their peripheral environment to develop associationship and linkages between business approaches and society stakeholders.

1.1. What is CSR?

As with many meanings and definitions about CSR in research, around global, there is no acceptable definition of Corporate Social Responsibility (CSR). However, the uses of CSR terms 'appear' and 'some' in the definition and its understanding reflects the ambiguity and difficulty in defining and measuring corporate social responsibility in the Indian context. These concepts have been just replaced by each other and accumulated erstwhile its uses and achievements as usual it evolved consistently. Likewise, different terms that have been used in scholarly literature to CSR studies and the implementation of CSR Practices such as, Corporate Social Performance (CSP) (Sethi;1975, Carroll;1979, Vatika and Korhogo;1980, Wartick and Cochran;1985, Wood;1991), Corporate Integrity (CI) (Brotherton; 2011, Ejiofor;1987), Business Ethics (BE) or Corporate Ethics (CE) (Drucker; 1984; p.54, Plato and Aristotle), Social Philanthropy (SP) or Corporate Philanthropy (CP) (Drucker; 1984, Gan; 2006, Madrigal and Bouch; 2008), Corporate Social Policy (CSP) and Management of stakeholders (MS), and Sustainable Development (SD) (Brundtland Report; 1987 and UN General Assembly; 1987;p.43, Aronsson et al.; 1997, Atkinson et al; 1997, Neumayer; 1999, Dernbach J.V; 1998, Cerin; 2006, Stoddart; 2011),

Corporate Citizenship (CC), Corporate Sustainability (CS) (Atkinson; 2000, Dyllick and Hockerts; 2002, Marrewijk; 2003, Salzmann et al.; 2005, Schaltegger and Burritt;2005 and Wilson;2003), Corporate Reputation (CR), Socially Responsible Investment (SRI) and Corporate Governance (CG) (Beltratti;2005, Thomson;2006, Tirole;2001, Van den Berghe and Louche;2005), Corporate Social Responsiveness (CSR), Corporate Social Reporting (CSR) and Corporate Social Responsibility (CSR) (Bowen;1953, Davis;1960, Networks; 1975, Carroll; 1979) and many others came along and scholarly literature to CSR developed.

The concept and definition of CSR have grown extensively in the past couple of years, many scholars have studied the concept, accordingly Carroll (1979, p.500) highlighted that CSR is “the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has on organizations a given point in time”.

According to **World Business Council for Sustainable Development** (WBCSD;2000), ‘Corporate Social Responsibility (CSR) is the *continuing commitment* by business to behave *ethically* and contribute to economic development while *improving the quality of life* of the workforce and their families as well as of the local community and society at large’.

1.2. Historical Perspective of CSR Legislation.

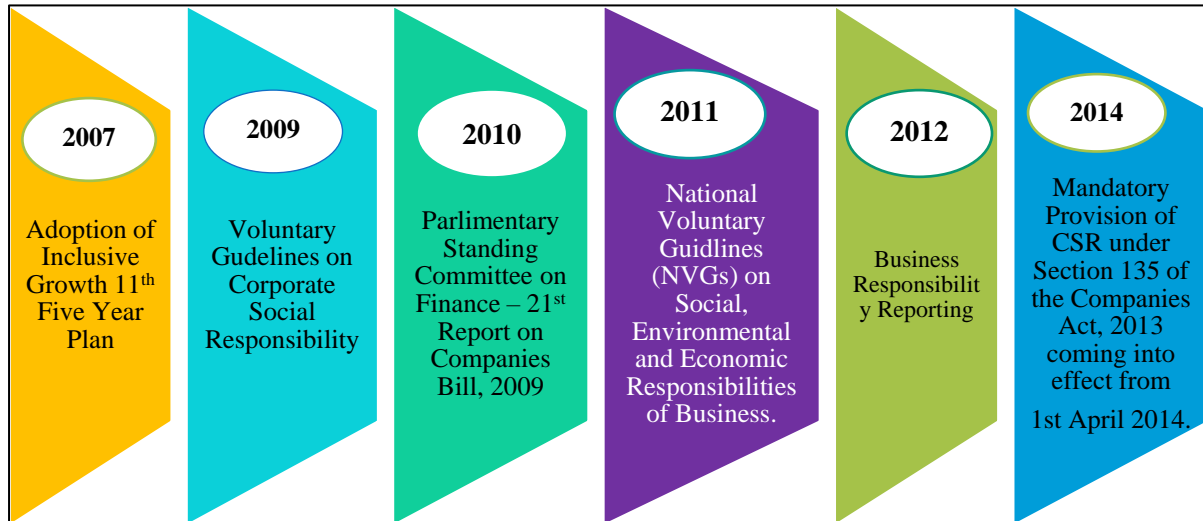
The following tables and figures are clearly shows in the historical ladder of the CSR Evaluation.

Table.1.2
Historical Perspective of CSR Legislation

Time Period	Economic Currents	State Role	Corporate CSR
1850-1914	Industrialization	Colonial, Extraction	Dynastic Charity
1914-1947	Trade Barriers for New Industries	Colonial, Exploitative	Support Freedom Struggle
1947-1960	Socialism, Protectionism	Five Year Plans	Support New State; Launch Own Rural Initiatives
1960-1990	Heavy Regulations	Licence Raj; Development Failures	Corporate Trusts
1991-2007	LPG (Liberalization, Privatization and Globalization)	Shirking in Production; Expanding in Social Provision	Family Trusts, Private-Public Partnership, NGO Sponsorship.

Source: Sundar (2000) & Tatjana Chahoud et.al: (2007), and <https://www.gatewayhouse.in/a-brief-history-of-indian-csr>.

Figure.1.1
Historical Perspective of CSR Legislation



Source: Sundar (2000) & Tatjana Chahoud et.al: (2007), and <https://www.gatewayhouse.in/a-brief-history-of-indian-csr>.

It is shown from table (1.2) and Figure (1.1) with regard to historical perspective and its evaluations of CSR in India. Since Corporate Social Responsibility (CSR) is still growing and being defined, the importance of inclusive development is widely known as a crucial part of India's quest for development. In order to gain the importance of echoes, our esteemed companies embrace those segments of the society in the growth process, which had yet persisted omitted from the mainstream of development. In the contour of this aspire and the national endeavour, Corporate Social Responsibility (CSR) was perceived as a significant instrument and weapon for integrating socially, economically, environmental concern, and wellbeing of human development regard in the entire value chain of corporate business. The Ministry of Corporate Affairs has mandated certain amendments regulated to firms as responsibility and commitment of social development as mentioned above.

II. The Meaning and Concept of Community Development

The community development has two terms or notion i.e., '**Community**' and '**Development**', both of which need some understanding and comprehension. Thus, '**Community**' is a social group of people who live in a particular geographical area and have an interest in each other for the purpose of making with some degree of "we Feeling" or "coherence" and standard living in a given area. '**Development**' is a gradual progress or transformation for healthier in such a way to enhance standard of living, the security, autonomy, self-esteem, self-reliance and self-development of group of people. This would be combined twin notions of social as well as economic development. Finally, development means is a movement of architect to promote good living condition or wellbeing of community environment with democratic participation and/or the initiative at the community level.

Thus, it is a movement of transformation by which people's efforts are cohesive with those of group authorities to improve their economic, social and cultural form of communities, into the life of the nation and to empower them to contribute fully to national programmes. Many renowned authors have defined community development and its importance in the literature which has shown in the following.

According to **Lotz (1977, p.16)** community development has been described as a conscious technique or process to solve social change problems; a process that enables communities to “collectively confront and act on their common values and problems”.

It is precisely described by **Hamilton (1992, p. 29)** community development as a planned and organized effort to assist individuals to acquire the attitudes, skills, and concepts required for their democratic participation in the effective solution of as wide a range of community improvement problems as possible in the order of priority determined by their increasing levels of competence.

According to **Moreland and Lovett (1997)** community development as a learning process that involves people in experiences from which they will learn ways of enhancing their capacity for self-directed activity and destiny.

Accordingly, **Draper (1971, p. 160)** a social interventionist or *animation social* view, community development can be described as “the process of animation that gives rise to a process of self-education, the essence of which is a heightening of the capacity for self-determination.

3.1 . Genesis of Community Development Programmes (CDP – 1952)

Practical based on the practices within India and abroad, the recommendations of the Fiscal Commission (FC-1949) and the Grown More Food Enquiry Committee (GMFEC-1952) the CDP was launched on October 2, 1952, the birthday of Mahatma Gandhi. At the initial stage in 1952, there were 55 CDP in 3 blocks implemented in India. The community development programmes can broadly be divided into, Agricultural and Allied Fields, Organizations, Education, Employment, Health Services, Communication, Vocational Training, Supply of Safe drinking Water and Social Welfare.

III. Research Methodology and Procedure

The research methodology and procedure are played a vital role in the research process. It is underpinning the epistemic and ethical rationale for using and adopting a particular procedure for the research study aims and its objectives. However, this is the way of adopting and scientifically acquiring useful data. The ultimate aim of the research methodology is to produce an accumulative body of knowledge in the entire process.

3.1. Aim and Purpose of the study

The basic aim and purpose of this study are to describe and analyze the CSR Practices of the top 10 Indian companies and their contribution towards community development. The basis of this study is to gather the archival data reported in the annual reports of Top Ten companies in India.

3.2. Objectives of the Study

- 1) To study and understand the concept of corporate social responsibility.
- 2) To know the concept of community development indicators and its importance.
- 3) To study the CSR Practices and its impact on community development

3.3. Hypothesis

It is considered as a calculated postulates and prediction about a precise parameter founded on certain limited evidence or probe. The following would be examining in this study.

H₁: There is a significant relationship between CSR spending patterns and its Impact on Community Development.

3.4. Sources and Methods of Data Collection

The sources of the data are secondary based on annual reports of top ten companies. Those data were available in the Ministry of Corporate Affairs, Government of India, National CSR Portal, and as well as the company's annual reports from three consecutive the financial year of 2018 to 2019, 2019 to 2020 and 2020 to 2021.

V. Results and Findings of the Study: Archival Data Analysis (Annual Reports)

The results and findings of the study are based on archival data sources available in official sites and other sources, in this regard, the data is collected from various sources of the top ten companies in prescribed expenditure status on CSR. The annual reports are likely the preferred sources of corporate information for different stakeholder groups and are a vital document for building a firm's social image (Deegan et al., 2002; Gray et al., 1995; Luethge & Han, 2012). After meticulously examining the collected data and reports from various sources, different CSR initiatives on community development such as Health, Education, Vocational Training, Livelihood Promotion, Communication, Art and Culture, Women Empowerment are classified into some broad categories of corporate social responsibility practices towards community development and its impact. The following tables and figures are showing the company wise prescribed expenditure of CSR Practices and approximately spent on community development.

Table – 5.3
COMPANY WISE CSR SPENT ON CD IN THE FINICAL YEAR (2018 – 19)

Rank	Name of the Company	Average Net Profit of the Company	CSR Prescribed Expenditure Amount (2%) (INR Cr.)	Total Amount Spent on CSR (INR Cr.)	Community Development Indicators	Sector Wise Spent (Approximately)	Total Amount Spent on Community Development
1	Reliance Industries Limited	40,558.13	811.16	849.32	Health	41,20,00,000	141.08 (INR Cr.) (16.60%)
					Education	84,46,00,000	
					Livelihood Promotion	14,58,00,000	
					Art and culture	84,00,000	
2	ONGC	24,010.39	480.21	586.85	Health	85,66,00,000	119.15 (INR Cr.) (20.40%)
					Education	27,52,00,000	
					Livelihood Promotion	2,10,00,000	
					Women Empowerment	3,13,00,000	
					Art and Culture	74,00,000	
3	Indian Oil Corporation Limited	24,529.81	490.6	468.15	Health	11,31,00,000	151.28 (INR. Cr.) (32.31%)
					Education	42,62,00,000	
					Vocational Skills	97,35,00,000	
4	HDFC Bank Limited	21,960.36	439.21	443.78	Health	17,33,70,976	103.47 (INR Cr.) (23.32%)
					Education	48,52,06,522	
					Livelihood Promotion	37,61,29,663	
5	TCS Limited	27,078.00	541.56	434.00	Health	2,96,00,00,000	332.00 (INR Cr.) (76.50%)
					Education	36,00,00,000	
6	Infosys Limited	17,018.00	340.36	342.04	Health	21,49,00,000	141.49 (INR Cr.) (41.37%)
					Education	75,66,00,000	
					Livelihood Promotion	2,61,00,000	
					Communication	5,00,00,000	
					Women Empowerment	10,55,00,000	
					Art and culture	26,18,00,000	
7	Mahanadi Coalfields Limited.	6,817.80	136.36	167.16	Health	1,08,02,44,000	25.83 (INR Cr.) (15.45%)
					Education	1,38,83,64,000	
					Livelihood Promotion	6,52,77,000	
					Art and culture	4,91,56,000	
8	ITC Limited	15,327.74	306.55	306.95	Health	1,27,83,00,000	190.98 (INR Cr.) (62.22%)
					Education	46,25,00,000	
					Women Empowerment	13,12,00,000	
					Art and culture	3,78,00,000	
9	TATA Steel Limited	4,120.15	82.40	304.16	Health	1,68,94,00,000	292.65 (INR Cr.) (96.22%)
					Education	67,83,00,000	
					Livelihood Promotion	18,35,00,000	
					Communication	19,72,00,000	
					Safe Drinking Water	9,75,00,000	
					Art and culture	8,06,00,000	
10	NTPC Limited	11,850.34	237.01	285.46	Health	70,10,00,000	239.34 (INR Cr.) (83.85%)
					Education	1,32,03,00,000	
					Communication	34,81,00,000	
					Women Empowerment	1,55,00,000	
					Art and culture	85,00,000	

It is shown from the table (5.3) with regard to company-wise prescribed expenditure on CSR Practices from the financial year of 2018 – 19 and how its influence on community development in various initiatives taken by companies towards the betterment of community is revealed.

The **Reliance Industries Limited** was standing on top of the first rank in the overall ranking, however, in average net profit of the company is 40,558.13 (INR Cr.) whereas CSR prescribed expenditure amount of 811.16 (INR Cr.) and expenditure ensured on CSR Practices is 849.32 (INR Cr.), out of it is precisely spent on community development 141.08 (INR Cr.) (16.60 %).

The **Oil and Natural Gas Corporation** is positioned on top of the second rank in the overall ranking. In average net profit of the company is 24,010.39 (INR Cr.) whereas prescribed CSR expenditure amount of 480.21 (INR Cr.) and expenditure confirmed on CSR Practices is 586.21 (INR Cr.), out of it is assuredly spent on community development 119.15 (INR Cr.) (20.40%).

Among those, the **Indian Oil Corporation Limited** is the stance on top of the third rank. The average net profit of the company is 24,529.81 (INR Cr.) although prescribed CSR expenditure amount of 490.6 (INR Cr.) and expenditure ensured on CSR Practices is 468.15 (INR Cr.) out of it is indeed spent on community development 151.28 (INR Cr.) (32.31%).

The **HDFC Bank Limited** was standing on top of the fourth rank. However, in average net profit of the company is 21,960.36 (INR Cr.) whereas CSR prescribed expenditure amount of 439.21 (INR Cr.) and expenditure ensured on CSR Practices is 443.78 (INR Cr.), out of which is just spent on community development 103.47 (INR Cr.) (23.32 %).

In this regard, **Tata Consultancy Services** is standing in the fifth position in CSR ranking among top companies. However, the average net profit of the company is 27,078.00 (INR Cr.) whereas CSR prescribed expenditure amount of 541.56 (INR Cr.) and spending ensured on CSR Practices is 434.00 (INR Cr.), out of it is probably more than spent on community development 332.00 (INR Cr.) (76.50%).

Regarding, **Infosys Limited** is also standing in the sixth position in the CSR ranking. However, the average net profit of the company is 17,018.00 ((INR Cr.) while prescribed CSR expenditure amount of 340.36 (INR Cr.) and expenditure confirmed on CSR Practices is 342.04 (INR Cr.) out of it is certainly spent on community development around 141.49 (INR Cr.) (41.37%).

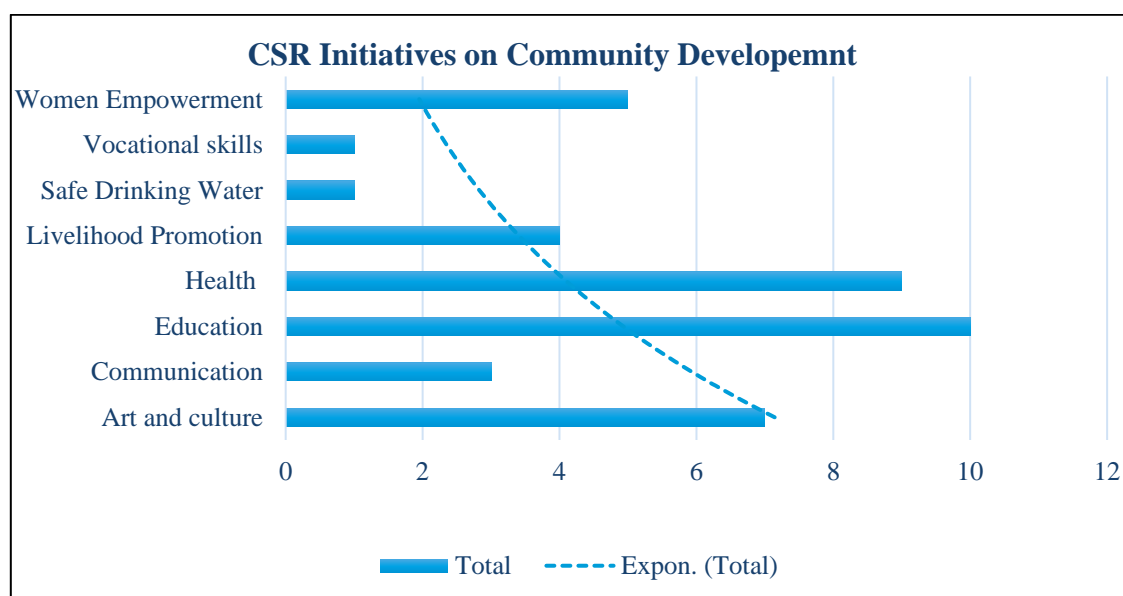
As regards, **Mahanadi Coalfields Limited** is positioned in the seventh position in the CSR ranking. However, the average net profit of the company is 6,817.80 ((INR Cr.) while prescribed CSR expenditure amount of 136.36 (INR Cr.) and outlay confirmed on CSR Practices is 167.16 (INR Cr.) out of it is accurately spent on community development around 25.83 (INR Cr.) (15.45%).

Among those, **ITC Limited** was taken on top of the eight positions in CSR ranking among the company. The average net profit of the company is 15,327.74 (INR Cr.) although prescribed CSR expenditure amount of 306.55 (INR Cr.) and spending ensured on CSR Practices is 306.95 (INR Cr.) out of it is certainly spent on community development 190.98 (INR Cr.) (62.22%).

Similarly, **Tata Steel Limited** is standing on the ninth rank in the CSR ranking position. However, the average net profit of the company is 4,120.15 (INR Cr.) whereas CSR prescribed expenditure amount of 82.40 (INR Cr.) and expenditure ensured on CSR Practices is 304.16 (INR Cr.), out of it is probably more than spent on community development 292.65 (INR Cr.) (96.22%). Finally, **NTPC Limited** is positioned on top tenth rank in CSR ranking. However, the average net profit of the company is 11,850.34 (INR Cr.) whereas CSR prescribed expenditure amount of 237.01 (INR Cr.) and expenditure ensured on CSR Practices is 285.46 (INR Cr.), out of it is probably more than spent on community development 239.34 (INR Cr.) (83.85%).

However, in the following figure obviously indicating programme wise influence on community development.

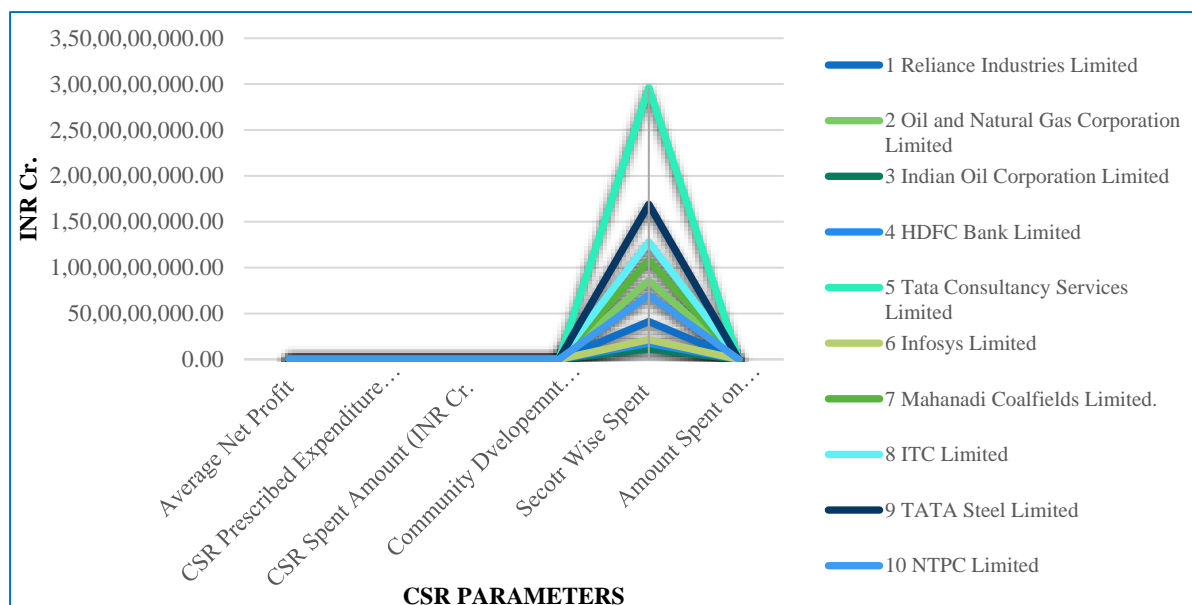
Figure. 5.2



It is shown from the area bar chart (5.2) about the overall influence on community development which is combined calculations analyses undertaken by top ten companies into their CSR Practices from the final year of 2018-19. Interestingly, Education is considering the highest priority in their CSR Practices which is assumed clearly by the top ten companies revealed in the chart, then apparently preference given area is to health then followed by Art and Culture, Women Empowerment, Livelihood Promotion, Communication, and similarly equally weightage stretch to Vocational Training and Safe Drinking Water. Therefore, it is signifying that education and health play vital roles in the progress of the human being, thus priority is given by the companies shown in this study evidently.

Nevertheless, in the following figure is obviously shows amongst top of company in the overall performance of CSR Practices and its impact on community development.

Figure. 5.3
Company Wise Overall Performance on Community Development



It is shown from the line chart (5.2) about the overall performance and its influence towards betterment of the community development which is CSR Practice undertaken by the companies in their CSR initiatives from the financial year of 2018-19. In the combination of various parameters such as ranking of the company, Average net profit of the company, CSR Prescribed expenditure amount (2%), total amount spent on CSR Practices, Community Development initiatives undertaken by company, and its preference, Sector wise approximately amount allocated and its spent-on community development.

Therefore, based on extensive examining and securitizing of the data, which is revealed that the top of the company positioned Tata Consultancy Services, followed by Tata Steel Limited, ITC Limited, Mahanadi Coalfields Limited, Oil and Natural Gas Corporation, NTPC Limited, Reliance Industries Limited, Infosys Limited, Indian Oil Corporation Limited, and HDFC Bank Limited respectively standing their position in overall performance shown towards community development.

Table – 5.4
COMPANY WISE CSR SPENT ON CD IN THE FINICAL YEAR (2019 – 20)

Rank	Name of the Company	Average Net Profit	CSR Prescribed Expenditure Amount (INR Cr.)	CSR Spent Amount (INR Cr.)	Community Development Indicators	Sector Wise Spent (Approximately)	Total Amount Spent on Community Development
1	Reliance Industries Limited	43,747.43	874.95	908.71	Health	21,46,00,000	435.00 (INR Cr.) (47.87%)
					Education	21,24,00,000	
					Art and culture	80,00,000	
2	TCS Limited	30,003.00	600.06	602.00	Health	1,76,00,00,000	290.00 (INR Cr.) (48.18%)
					Education	1,14,00,00,000	
3	ONGC	28,590.71	571.81	582.35	Health	38,56,90,000	97.22 (INR Cr.) (17.01%)
					Education	49,48,20,000	
					Livelihood Promotion	1,11,50,000	
					Safe Drinking Water	1,93,40,000	
					Women Empowerment	6,12,30,000	
4	TATA Sons Private Limited	7,145.89	142.92	548.83	Health	1,78,75,00,000	54.89 (INR Cr.) (9.64%)
					Education	25,00,00,000	
					Art and culture	3,45,08,00,000	
5	HDFC Bank Limited	26,679.70	533.59	535.31	Health	12,12,526	148.85 (INR Cr.) (27.78%)
					Education	70,28,05,268	
					Livelihood Promotion	78,44,04,829	
6	Indian Oil Corporation Ltd.	27,168.82	543.38	518.49	Health	90,33,00,000	375.63(INR Cr.) (72.45%)
					Education	99,80,00,000	
					Safe Drinking Water	12,39,00,000	
					Vocational Training	1,70,52,00,000	
					Art and Culture	2,59,00,000	
7	Infosys Limited	17,978.00	360.00	359.94	Health	72,62,00,000	130.65 (INR Cr.) (36.30%)
					Education	5,93,00,000	
					Communication	8,29,00,000	
					Livelihood Promotion	10,41,00,000	
					Women Empowerment	17,57,00,000	
					Art and Culture	15,83,00,000	
8	Power Grid Corp. India Ltd.	10,496.00	209.92	346.21	Art and Culture	3,46,20,86,000	346.21 (INR Cr.) (100.00%)
9	Bharat Petroleum Corporation Limited	9,948.82	198.98	345.55	Health	39,22,00,000	154.67 (INR Cr.) (44.76%)
					Education	68,95,00,000	
					Livelihood Promotion	10,56,00,000	
					Vocational Training	26,30,00,000	
					Women Empowerment	9,64,00,000	
10	ITC Limited	16,300.00	326.17	32,600.00	Health	1,15,02,00,000	228.74 (INR Cr.) (70.16%)
					Education	46,21,00,000	
					Livelihood Promotion	45,77,00,000	
					Women Empowerment	18,41,00,000	
					Art and Culture	3,33,00,000	

It is shown from the table (5.4) with regard to company-wise prescribed expenditure on CSR Practices from the financial year of 2019-20 and how its influence on community development in various initiatives taken by companies towards the betterment of community is revealed.

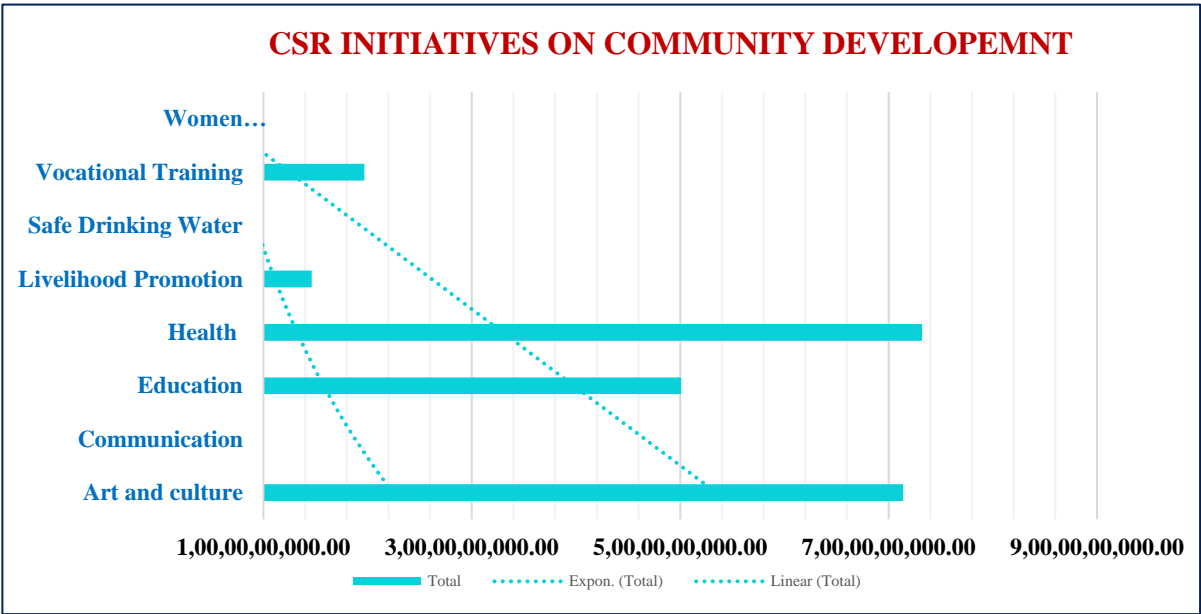
The **Reliance Industries Limited** was positioned as on top of the first rank in the overall ranking, however, in average net profit of the company is 43,747.43 (INR Cr.) whereas CSR prescribed expenditure amount of 874.95 (INR Cr.) and expenditure ensured on CSR Practices is 908.71 (INR Cr.), out of it is accurately disbursed on community development 435.00 (INR Cr.) (47.87%). Regards, **Tata Consultancy Services** is standing in the second position in CSR ranking among top companies. However, the average net profit of the company is 30,003.00 (INR Cr.) whereas CSR prescribed expenditure amount of 600.06 (INR Cr.) and spending ensured on CSR Practices is 602.00 (INR Cr.), out of it is probably spent on community development 290.00 (INR Cr.) (48.18%). The **Oil and Natural Gas Corporation** is positioned in top of the third rank on the overall ranking of CSR outlay. In average net profit of the company is 28,590.71 (INR Cr.) whereas prescribed CSR expenditure amount of 571.81 (INR Cr.) and expenditure confirmed on CSR Practices is 582.35 (INR Cr.), out of it is assuredly spent on community development 97.22 (INR Cr.) (17.01%). Amongst, the **Tata Sons Private Limited** was stand in the fourth position in CSR ranking among top companies. However, the average net profit of the company is 7,145.89 (INR Cr.) whereas CSR prescribed expenditure amount of 142.92 (INR Cr.) and spending ensured on CSR Practices is 548.83 (INR Cr.), out of it has probably spent on community development 54.89 (INR Cr.) (9.64%). The **HDFC Bank Limited** is standing on top of the fifth rank. However, in average net profit of the company is 26,679.70 (INR Cr.) whereas CSR prescribed expenditure amount of 533.59 (INR Cr.) and expenditure ensured on CSR Practices is 535.31 (INR Cr.), out of which is accurately spent on community development 148.85 (INR Cr.) (27.78 %). Among those, the **Indian Oil Corporation Limited** is the stance on sixth position in CSR rank and expenditure. The average net profit of the company is 27,168.82 (INR Cr.) although prescribed CSR expenditure amount of 543.38 (INR Cr.) and expenditure ensured on CSR Practices is 518.49 (INR Cr.) out of it is indeed spent on community development 575.63 (INR Cr.) (72.45%). Regarding, **Infosys Limited** is also standing in the seventh position in the CSR ranking. However, the average net profit of the company is 17, 978.00 ((INR Cr.) while prescribed CSR expenditure amount of 360.00 (INR Cr.) and expenditure confirmed on CSR Practices is 359.94 (INR Cr.) out of it is certainly spent on community development around 130.65 (INR Cr.) (36.30%). Interestingly, the **Power Grid Corporation India Limited** is positioned in the eighth position in the CSR ranking. However, the average net profit of the company is 10,496.00 ((INR Cr.) while prescribed CSR expenditure amount of 209.92 (INR Cr.) and outlay confirmed on CSR Practices is 346.21 (INR Cr.) that is 346.21 (INR Cr.) (100.00%) exclusively spent on art and culture under comes it community

development project. Similarly, **Bharat Petroleum Corporation Limited** is standing on the ninth rank in the CSR ranking position. However, the average net profit of the company is 9,948.82 (INR Cr.) whereas CSR prescribed expenditure amount of 198.98 (INR Cr.) and expenditure ensured on CSR Practices is 345.55 (INR Cr.), out of it is probably spent on community development 154.67 (INR Cr.) (44.76%).

Finally, among those, **ITC Limited** was taken on tenth positions in CSR ranking. The average net profit of the company is 16,300.00 (INR Cr.) although prescribed CSR expenditure amount of 326.17 (INR Cr.) and spending ensured on CSR Practices is 32,600.00 (INR Cr.) out of it is certainly spent on community development 228.74 (INR Cr.) (70.16%).

However, in the following figure obviously indicating programme wise influence on community development.

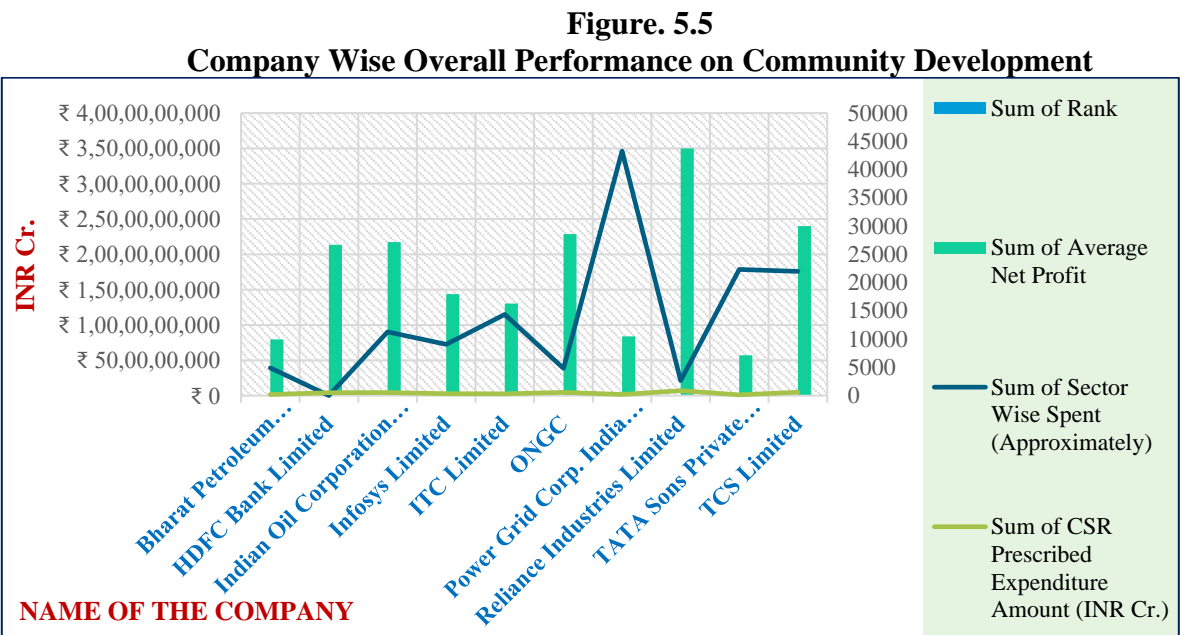
Figure. 5.4



It is shown from the area bar chart (5.4) about the overall influence on community development which is combined calculations analyses undertaken by top ten companies into their CSR Practices from the finical year of 2018-19. Interestingly, Health is considering the highest priority in their CSR Practices which is assumed clearly by the top ten companies revealed in the chart, then apparently preference given area is to Art and Culture then followed by Education, Vocational Training, Livelihood Promotion, Communication, Women Empowerment and other proceeding areas.

Therefore, it is signifying that education, health and art and culture has playing vital roles in the progress of the human being, thus priority is given by the companies shown in this study evidently.

However, in the following figure is obviously shows amongst top of company in the overall performance of CSR Practices and its impact on community development.



It is shown from the combination bar chart (5.5) reveal that the overall performance and its influence on community development in various dimensions like Health, Education, Vocational Training, Communication, Women Empowerment, Livelihood Promotion, and Art and Culture those CSR Practice are undertaken by the companies in their CSR initiatives from the finical year of 2019-20. In the combination of various parameters such as ranking of the company, Average net profit of the company, CSR Prescribed expenditure amount (2%), total amount spent on CSR Practices, Community Development initiatives undertaken by company, and its preference, Sector wise approximately amount allocated to and its spent-on community development.

Therefore, based on extensive examining and securitizing of the data, which is revealed that the top of the company positioned Power Grid Corporation India Limited because these company was undertaken and allocated whole prescribed amount towards art and culture only, of course then followed by similarly stand by Tata Consultancy Services and Tata Sons Private Limited. Then by ITC Limited, Indian Oil Corporation Limited, Infosys Limited, Oil and Natural Gas Corporation, Bharat Petroleum Corporation Limited, Reliance Industries Limited and HDFC Bank Limited respectively standing their position in overall performance shown towards community development.

Table –5.5
COMPANY WISE CSR SPENT ON CD IN THE FINICAL YEAR (2020 – 21)

Rank	Name of the Company	Average Net Profit	CSR Prescribed Expenditure Amount (INR Cr.)	CSR Spent Amount (INR Cr.)	Community Development Indicators	Sector Wise Spent (Approximately)	Amount Spent on Community Development
1	Reliance Industries Limited	44,196.00	884.00	922.00	Health	3,08,00,00,000	409.00 (INR Cr.) (44.36%)
					Education	56,00,00,000	
					Livelihood Promotion	45,00,00,000	
2	TCS Limited	33,153.33	663.07	674.00	Health	19,00,00,000	302.00 (INR Cr.) (44.81%)
					Education	12,00,00,000	
					Art and culture	1,00,00,000	
3	TATA Sons Private Limited	7,372.23	147.44	545.83	Health	2,97,88,13,757	498.68 (INR Cr.) (91.36%)
					Education	96,49,09,638.90	
					Livelihood Promotion	1,04,30,19,655	
					Safe Drinking Water	27,95,82, 949	
4	HDFC Bank Limited	31,392.95	627.86	634.91	Health	1,11,23,44,619	526.82 (INR Cr.) (82.98%)
					Livelihood Promotion	7,84,09,571.72	
					Communication	4,07,73,96,514	
5	ONGC	26,938.61	538.77	538.77	Health	5,42,10,000	60.49 (INR Cr.) (11.23%)
					Education	55,02,60,000	
					Vocational Training	3,90,000	
6	Indian Oil Corporation Limited	17,100.18	342.00	342.00	Health	49,30,00,000	121.39 (INR Cr.) (35.49%)
					Education	37,50,00,000	
					Safe Drinking Water	5,58,00,000	
					Vocational Training	29,01,00,000	
7	NTPC Limited	13,928.41	278.57	418.87	Health	55,00,000	346.53 (INR Cr.) (82.73%)
					Education	62,96,00,000	
					Livelihood Promotion	2,82,09,00,000	
					Communication	11,00,000	
					Women Empowerment	79,00,000	
					Art and culture	3,00,000.00	
8	Infosys Limited	18,619.50	372.39	361.82	Health	2,00,00,000	68.13 (INR Cr.) (18.83%)
					Education	12,60,00,000	
					Livelihood Promotion	47,19,00,000	
					Women Empowerment	6,34,00,000	
9	ITC Limited	17,641.94	352.84	335.43	Health	62,15,00,000	121.47 (INR Cr.) (38.00%)
					Education	18,49,00,000	
					Livelihood Promotion	23,71,00,000	
					Vocational Training	9,90,00,000	
					Women Empowerment	3,41,00,000	
					Art and Culture	3,81,00,000	
10	WIPRO Limited	8,281.70	165.60	246.99	Health	62,80,00,000	182.25 (INR Cr.) (73.79%)
					Education	1,12,65,00,000	
					Art and Culture	6,80,00,000	

It is shown from the table (5.5) with regard to company-wise prescribed expenditure on CSR Practices from the financial year of 2020-21 and how much amount approximately allocated to the community development was examined, to show its impact on community development in various activities has taken by companies towards the betterment of community.

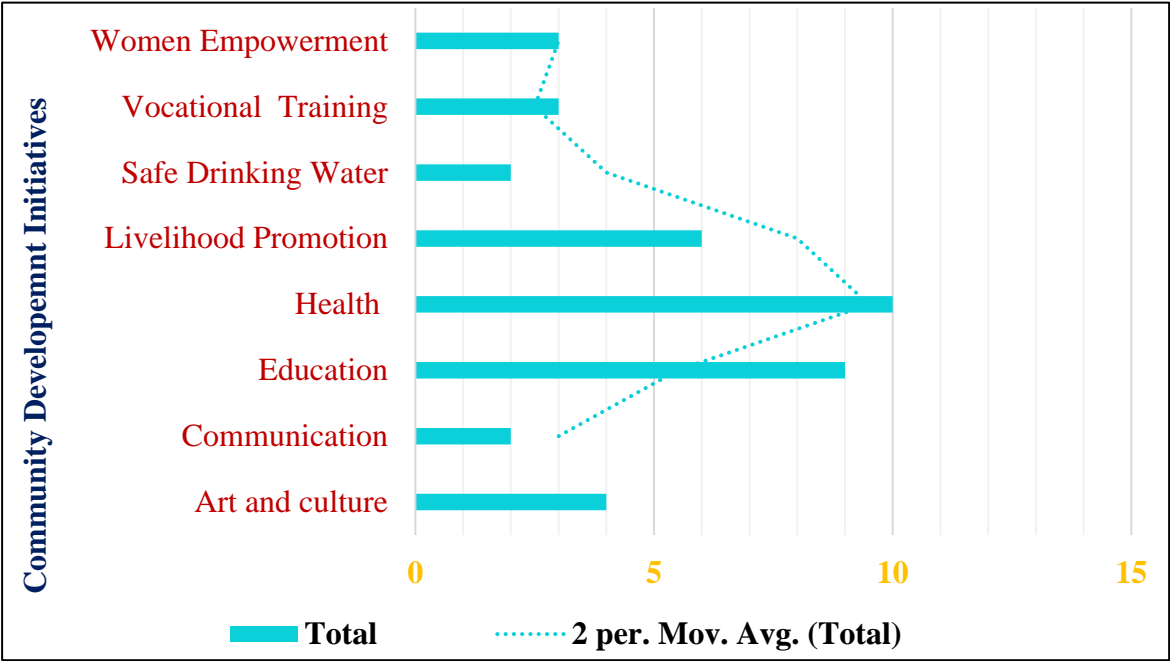
The **Reliance Industries Limited** was positioned as on top of the first rank in the overall ranking, however, in average net profit of the company is 44,196.00 (INR Cr.) whereas CSR prescribed expenditure amount of 884.00 (INR Cr.) and expenditure ensured on CSR Practices is 922.00 (INR Cr.), out of it is accurately disbursed on community development 409.00 (INR Cr.) (44.36 %). With Regards to **Tata Consultancy Services Limited** is standing in the second position in CSR ranking among top companies. However, the average net profit of the company is 33,153.33 (INR Cr.) whereas CSR prescribed expenditure amount of 663.07 (INR Cr.) and spending ensured on CSR Practices is 674.00 (INR Cr.), out of it is probably spent more than on community development 302.00 (INR Cr.) (44.81%). The **Tata Sons Private Limited** is positioned on third rank on the overall ranking of CSR outlay. In average net profit of the company is 7,327.23 (INR Cr.) whereas prescribed CSR expenditure amount of 147.44 (INR Cr.) and expenditure confirmed on CSR Practices is 545.83 (INR Cr.), out of it is certainly spent on community development 498.68 (INR Cr.) (91.36%). Amongst, the **HDFC Limited** was stand in the fourth position in CSR ranking among top companies. However, the average net profit of the company is 31,392.95 (INR Cr.) whereas CSR prescribed expenditure amount of 627.86 (INR Cr.) and spending ensured on CSR Practices is 634.91 (INR Cr.), out of it has probably spent on community development 526.82 (INR Cr.) (82.98%). The **Oil and Natural Gas Corporation** is standing on top of the fifth rank. However, in average net profit of the company is 26,938.61 (INR Cr.) whereas CSR prescribed expenditure amount of 538.77 (INR Cr.) and expenditure ensured on CSR Practices is 538.77 (INR Cr.), out of which is accurately spent on community development 60.49 (INR Cr.) (11.23 %). Among those, the **Indian Oil Corporation Limited** is the stance on sixth position in CSR rank and expenditure. The average net profit of the company is 17,100.18 (INR Cr.) although prescribed CSR expenditure amount of 342.00 (INR Cr.) and expenditure ensured on CSR Practices is 342.00 (INR Cr.) out of it is indeed spent on community development 121.39 (INR Cr.) (35.49%). Regarding, **NTPC Limited** is also standing in the seventh position in the CSR ranking. However, the average net profit of the company is 13,928.41 (INR Cr.) while prescribed CSR expenditure amount of 278.57 (INR Cr.) and expenditure confirmed on CSR Practices is 418.87 (INR Cr.) out of it is certainly spent on community development around 346.53 (INR Cr.) (82.73%). Followed by the **Infosys Limited** is positioned in the eighth position in the CSR ranking. The average net profit of the company is 18,619.50 (INR Cr.) while prescribed CSR expenditure amount of 372.39 (INR Cr.) and outlay confirmed on CSR Practices is 361.82 (INR Cr.) that is 68.13 (INR Cr.)

(18.83%). Similarly, **ITC Limited** is standing on the ninth rank in the CSR ranking position. However, the average net profit of the company is 17,641.94 (INR Cr.) whereas CSR prescribed expenditure amount of 352.84 (INR Cr.) and expenditure ensured on CSR Practices is 335.43 (INR Cr.) out of it is probably spent on community development 121.47 (INR Cr.) (38.00%).

Finally, among those, **WIPRO Limited** was taken on tenth positions in CSR ranking. The average net profit of the company is 8,281.70 (INR Cr.) although prescribed CSR expenditure amount of 165.60 (INR Cr.) and spending ensured on CSR Practices is 246.99 (INR Cr.) out of it is certainly spent on community development 182.25 (INR Cr.) (73.79%).

However, in the following figure obviously indicating programme wise influence on community development.

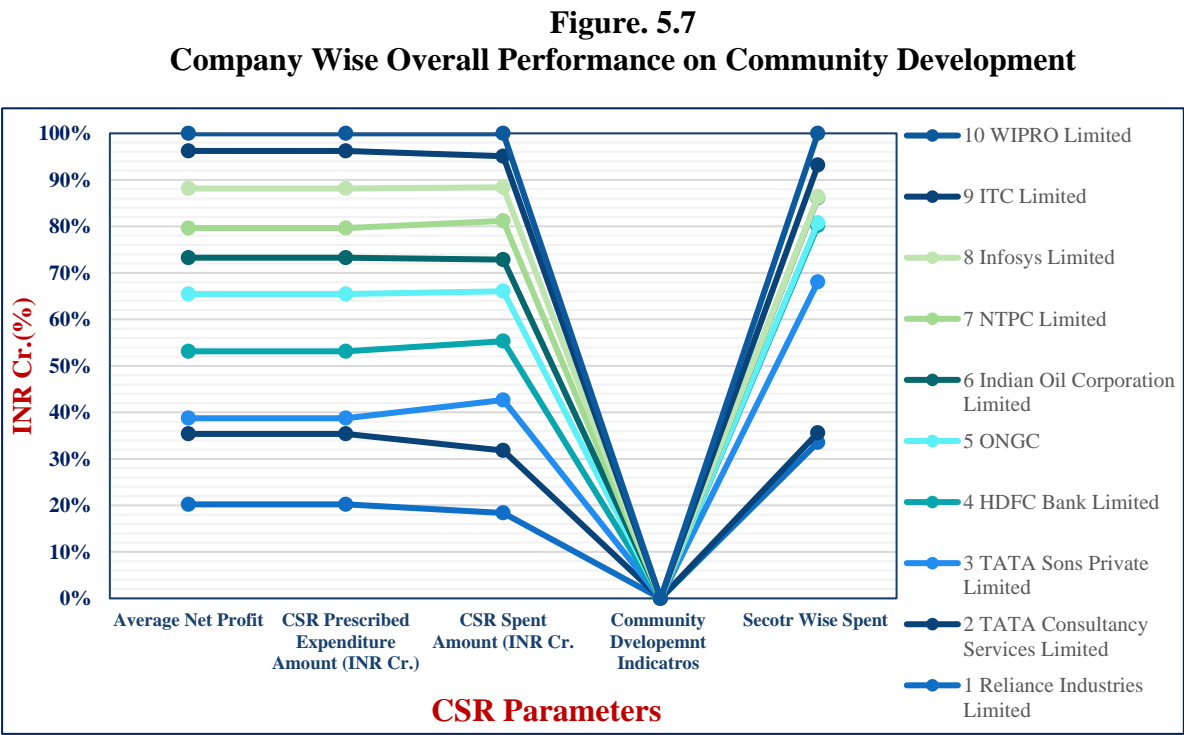
Figure. 5.6
CSR INITIATIVES ON COMMUNITY DEVELOPEMNT



It is shown from the area bar chart (5.6) about the overall influence on community development which is an integrated calculation analyses undertaken by top ten companies into their CSR Practices from the finical year of 2018-19. Interestingly, Health is considering the highest priority into their CSR Practices which is assumed clearly by the top ten companies revealed in the chart, then equally preference given area is to Education. These two areas have played a fabulous role and contribution to the community development but not only too it’s also keen to overall adequacy of the human society. Then amongst followed by Livelihood Promotion, Art and Culture, then equal scattered into and priority is given to Women Empowerment and Vocational Training, of course then equally preference is credited to Communication and Safe Drinking Water.

Finally, it is signifying that education, and health has playing dynamic roles in the progress of the human society development and adequacy.

However, in the following figure is obviously shows amongst top of company in the overall performance of CSR Practices and its impact on community development.



It is shown from the line chart (5.7) presents the overall performance and its impact on community development from CSR initiatives undertaken by top ten companies in the finical year of 2020-21. In the combination of various parameters such as ranking of the company, Average net profit of the company, CSR Prescribed expenditure amount (2%), total amount spent on CSR Practices, Community Development initiatives undertaken by company, and its preference, Sector wise approximately amount allocated to and its spent-on community development.

Therefore, based on extensive examining and securitizing of the data, which is revealed that the top of the company positioned WIPRO Limited, then followed by ITC Limited, Infosys Limited, Indian Oil Corporation Limited, Oil and Natural Gas Corporation, HDFC Bank Limited, Tata Consultancy Services, Tata Steel Limited, and Reliance Industries Limited respectively standing their position in overall performance shown towards community development.

VI.Hypothesis Test and Results

The role of hypothesis is very playing on a vital character in the assumption of the outcome of the study. The following table shows the formulated assumptions and their results.

H₁: There is a significant relationship between CSR spending patterns and its Impact on Community Development.

The based upon following formulated assumption is applied a Bivariate Correlations between variables and its effect.

Table:6.6
Descriptive Statistics

CSR PARAMETERS	Mean	Std. Deviation	N
Average Net Profit (INR Cr.)	5,249.616167	10,620.0576718	120
CSR Prescribed Expenditure Amount (INR Cr.)	104.997	212.4212	120
CSR Spent Amount (INR Cr.)	387.96	2973.873	120
Sector Wise Spent (Approximately)	567863055.38	810531250.810	118
Amount Spent on Community Development (INR CR.)	64.95	139.976	120

It is shown from the table (6.6) with regard to company-wise descriptive output of certain CSR Practices and its parameters. The combined consecutive three financial year average net profit of the company mean value is (5,249.616167) and (10,620.0576718). The CSR Prescribed expenditure as per their consecutive three financial year standard mean value is (104.997 INR Cr.) and the Std.Deviation (212.4212 INR Cr.). The companies were actually ensured last three consecutive financial year average spent value (387.96 INR Cr.) and Std.Deviation (2973.873 INR Cr.). The table clearly shows that combined sector each aspect usually spent an amount (567863055.38) and Std.Deviation (810531250.810) which is consisting of various community development parameters such as Health, Education, Livelihood Promotion, Art and Culture, Women Empowerment and Vocational Training and Safe Drinking Water. Finally, the overall average amount spent on community development is (64.95 INR Cr.) and Std.Deviation (13.976).

However, in the following table is obviously shows amongst companies Bivariate Correlations between various CSR parameters and its impact on community development.

Table:6.7
Bivariate Correlations

Financial Year 2018-19, 2019-20 and 2020-21		CSR Parameters				
		Average Net Profit (INR Cr.)	CSR Prescribed Expenditure Amount (INR Cr.)	CSR Spent Amount (INR Cr.)	Amount Spent on Community Development	Sector Wise Spent (Approx.)
Average Net Profit (INR Cr.)	Pearson Correlation	1	1.000**	.168	.771**	.218*
	Sig. (2-tailed)		.000	.066	.000	.018
	N	120	120	120	120	118
CSR Prescribed Expenditure Amount (INR Cr.)	Pearson Correlation	1.000**	1	.168	.771**	.218*
	Sig. (2-tailed)	.000		.066	.000	.018
	N	120	120	120	120	118
CSR Spent Amount (INR Cr.)	Pearson Correlation	.168	.168	1	.168	.088
	Sig. (2-tailed)	.066	.066		.066	.342
	N	120	120	120	120	118
Amount Spent on Community Development	Pearson Correlation	.771**	.771**	.168	1	.307**
	Sig. (2-tailed)	.000	.000	.066		.001
	N	120	120	120	120	118
Sector Wise Spent (Approx.)	Pearson Correlation	.218*	.218*	.088	.307**	1
	Sig. (2-tailed)	.018	.018	.342	.001	
	N	118	118	118	118	118
**. Correlation is significant at the 0.01 level (2-tailed).						
*. Correlation is significant at the 0.05 level (2-tailed).						

It is shown from the table (6.7) with regard to company-wise Bivariate Correlations between variables and its significance at 2-tailed dimensions. The combined consecutive three financial year of companies CSR Practices and its impact on community development. There is a significant relationship between company's average net profit, CSR Prescribed Expenditure Amount, Actual CSR amount ensured, Amount spent on Community Development, Sector wise allocated amount to community development and its impact.

However, in the following table is obviously shows the testing of independent sample test between various CSR parameters and its impact on community development.

Table:6.8
Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Average Net Profit (INR Cr.)	Equal variances assumed	29.404	.000	1.682	21	.107	10,047.6913846	5,972.1225055	-2,372.0172603	22,467.4000295
	Equal variances not assumed			1.493	10.007	.166	10,047.6913846	6,729.5259808	-4,945.2351516	25,040.6179209
CSR Prescribed Expenditure Amount (INR Cr.)	Equal variances assumed	29.403	.000	1.682	21	.107	200.9538	119.4415	-47.4384	449.3461
	Equal variances not assumed			1.493	10.007	.166	200.9538	134.5896	-98.9029	500.8106
CSR Spent Amount Ensured (INR Cr.)	Equal variances assumed	3.056	.095	-.794	21	.436	-2280.615	2873.603	-8256.600	3695.369
	Equal variances not assumed			-.909	12.071	.381	-2280.615	2508.155	-7741.837	3180.606
Amount Spent on Community Development (Approximately)	Equal variances assumed	3.601	.072	.846	21	.407	48.483	57.296	-70.671	167.636
	Equal variances not assumed			.785	13.058	.446	48.483	61.734	-84.825	181.790

It is shown from the table (6.8) with regard to Independent Samples Test, it clearly reveals the relationship between various variables and its significance value like Leven's Test for equality of variance of F-Value at Average Net Profit (**29.040**) and its Significance value (**.000**). Then followed by the CSR Prescribed Expenditure is F-Value (29.403) and its Significance value (**.000**). Accordingly, the CSR Spent Amount Ensured and Amount spent on Community Development amount ensured that F-Value at (**3.056**) and its Significance value (**.095**), F-Value (**3.601**) and its Significance value (.072) is standing respectively.

Therefore, it is finally concluded the predictor variables stand rejected based upon above mentions table values and its significance values, thus the null hypothesis "*there is no significant relationship between CSR spending patterns and its Impact on Community Development*". stand accepted and the alternative hypothesis "*There is a significant relationship between CSR spending patterns and its Impact on Community Development*" is rejected.

VII. Limitations and Future Research Directions

This study has several limitations. Firstly, only elite top 10 companies were selected as a respondent. Second, the responses are only secondary sources gathered that Archival Data (annual reports of the companies) of CSR Practices responses towards the community. Finally, the scope of the study is conducted on top Ten companies and highlighted the CSRP's and impacts on Communities only. Thus, this study boons the opportunity to study further the general people of the community and different groups of stakeholders' perception towards community progress and CSRP's in India. A more profound and comprehensive questionnaire and interview

schedule could be used in future studies to measure CSR contribution towards community development. Future research study will extensively adopt a Focus Group Discussion (FGD) approach and qualitative survey method that would be give more fact-finding result of study. Therefore, these studies can also conduct a replicative impact on community of this model to increase generalizability of CSR Practices. The researchers further can extend the scope of this research study by taking the overall CSR contribution of all companies in India towards all aspects of society.

As a scholar having many queries about CSR Practices and implementations in India. When we see all Indian companies are average an amount of 11,274.53 (INR Cr.) spent towards societal development and wellbeing of a community but many remote villages and communities do not have basic civic facilities even at their business operating areas and locality also. Still India is stands as a developing, largest and youngest nation amongst all over worldwide.

VIII. Conclusion and Suggestion

The outcome of this study shows that the top ten Indian companies' CSR Practices and their impact on community development are partially helping to uplift social issues of community needs and requirements. The top ten companies are majorly focused on health, education, income-generating initiatives, infrastructure development, vocational training, women empowerment, and art and culture. The result of correlations analysis indicates that a company's CSR practices and their impact on community development significantly influences community development. CSR Practices or initiatives on community development should be suitable to the community needs and wellbeing of whole society with participative plan and executions. Moreover, the CSR policy planner and executives should implement the CSR initiatives based on community's priority and needs. The plan of CSR Practices is focused on genuine research outcomes that education plays a vital role in and top tier CSR agenda for societal progress of the community. The results of the study also suggest that companies and communities are interrelated and interdependent on each one. The concept of CSR and motto rests on the ideology of **giving and taking**, because firms are taking resources in the form of raw materials, human resources, etc., from society. By performing the task of CSR activities, the companies are giving something back to society, because as we know they belong to the society and are part of the society.

The results of the study extensively suggest that, a proper execution system should be developed to monitor a CSR initiative and its implementations. Every firm should look forward to recruit an eligible and trained executive to implement need and priority-based CSR initiatives towards the community and society's well-being. This can be done by assuming a matching performance

of maximizing profits and at the same time development of the local community and wellbeing of the society. One has to bear in mind that the concept of CSR should be head off away from the objective of shareholders wealth maximizations (which is a profit-motivated based calculation) into the objective of societal wealth maximizations (which is a morally based calculation).

Therefore, firms should look forward to building progressive society by executing their CSR initiatives appropriate to the community's needs. The potential profits of the firms and business reputations are well recognized when their CSR contribution are properly utilization towards societal development, which can also create and generate firms' business reputations in various forms of opportunities to fulfill their business motives, interest, and social welfare of the society.

Reference:

- Ahmad Masum, Hajah Hanan Haji Awang Abdul Aziz, Muhammad Hassan Ahmad (2020). Corporate Social Responsibility and its Effect on Community Development: An Overview. IOSR Journal of Business and Management (IOSR-JBM), e-ISSN: 2278-487X, p-ISSN: 2319-7668. Volume 22, Issue 1. Ser. V (January. 2020), PP 35-40 www.iosrjournals.org.
- Appel Mahmud, Donghong Ding, Ataulla Kiani and Md.Morshadul Hasan (2020). Corporate Social Responsibility Programs and Community Perceptions of Societal Progress in Bangladesh: A Multimethod Approach. Sage Publication and Open Access pages, 1-17 (April-June), DOI: 10.1177/2158244020924046, <https://us.sagepub.com/en-us/nam/open-access-at-sage>.
- ARCHIE B. CARROLL (September; 1999), 'Corporate Social Responsibility Evolution of a Definitional Construct', Business & Society, University of Georgi.
- Carroll, A.B. (2008). A history of corporate social responsibility: concepts and practices. In The Oxford Handbook of Corporate Social Responsibility, C. Andrew and others, eds. Oxford: Oxford University Press. pp. 19-46.
- C.Vethirajan, A. Mahalingam, M.Shunmugam, N.Ariyadevi, J.Antony Nancy, S.Jeyachitra (2020). Corporate Social Responsibility Practices by Indian Industries during Covid-19: A Journal of Composition Theory (JAC), Volume XIII Issues V, P.24-77, ISSN: 0731-6755.

- Enwereonye Ephraim n.; Ugorji kelvin o.; Alozie sunny t. And Awurumibe n.u. Douglas (2015). The Impact of Corporate Social Responsibility (CSR) In Community Development: The Gains of Social Work Practice. *International Journal of Innovative Social Sciences & Humanities Research* 3(3):13-17, July-Sept 2015, SEAHI PUBLICATIONS, ISSN: 2354-2926, www.seahipaj.org.
- Hamilton, E. (1992). *Adult Education for Community Development*. New York: Greenwood Press.
- Lovett, T. (1997). Community Education and Community Development: The Northern Ireland experience. *Studies in the Education of Adults*, 29 (1), 39-50.
- Lovett, T., & Gillespie, N. (1997). Community Development: Democracy and Citizenship in Northern Ireland. *Convergence*, 30(1), 9-13.
- Marzena Kacprzak, Anna Milewska, Anna Kacprzak, Agnieszka Król (2021), Corporate Social Responsibility in the Era of the COVID-19 Pandemic on the Example of Companies from Poland, Belgium, and Ukraine. *European Research Studies Journal* Volume XXIV, Issue 3B, 2021 pp. 547-562.
- Moreland, R., & Lovett, T. (1997). Lifelong Learning and Community Development. *International Journal of Lifelong Education*, 16(3), 201-216.
- Nitin Kumar (2019). Corporate Social Responsibility: An Analysis of Impact and Challenges in India. *Int Journal of Social Sciences Management and Entrepreneurship* 3(2): 53-63, SAGE GLOBAL PUBLISHERS, ISSN 2411-7323.
- Norman Blaikie (2000), *Designing Social Research – The Logic of Anticipation*. Polity Press, ISBN 0-7456-1766-2.
- Shafat Maqbool, M. Nasir Zamir (2019). Corporate Social Responsibility Reporting in India: A Study of SENSEX Companies, *Management and Labour Studies* 1–15, Sage publications, XLRI Jamshedpur, School of Business Management & Human Resources Reprints and permissions: in.sagepub.com/journals-permissions-india DOI: 10.1177/0258042X19832122 journals.sagepub.com/home/mls.

Web Reference:

<https://csrbox.org/>
<https://csr.gov.in/>
<https://www.mca.gov.in/content/mca/global/en/home.html>
<https://www.gatewayhouse.in/a-brief-history-of-indian-csr/>
<https://www.ril.com/ourcompany/csr.aspx>
<https://www.tatasustainability.com/SocialAndHumanCapital/CSR#:~:text=In%20FY19%2C%20the%20group%20has,sanitation%2C%20healthcare%20and%20strengthening%20services.>
<https://www.tatasteel.com/corporate/our-organisation/csr/>
<https://v1.hdfcbank.com/csr/index.aspx>
<https://www.infosys.com/about/corporate-responsibility.html>
<https://wiprofoundation.org/>
<https://wiproconsumercare.com/corporate-social-responsibility/>
<https://www.itcportal.com/about-itc/policies/corporate-social-responsibility-policy.aspx>
<https://iocl.com/pages/csr-overview>
<https://www.ongcindia.com/wps/wcm/connect/en/csr/major-csrprojects/>
<https://www.mahanadicoal.in/mclcsr/>
<https://www.bharatpetroleum.in/social-responsibility/corporate-social-responsibility/csr-overview.aspx>
<https://www.powergrid.in/csr/key-csr-activities>
<https://www.tatamotors.com/corporate-social-responsibility/>
<https://www.ntpc.co.in/en/corporate-citizenship/corporate-social-responsibility>
<https://www.ril.com/ar2017-18/report-on-csr.html>