



BENEFICIARIES PERCEPTIONS ON CORPORATE SOCIAL RESPONSIBILITY INITIATIVES IN CEMENT INDUSTRIES

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ABSTRACT:

Purpose of this paper is to analyze the perceptions of beneficiaries about the corporate social responsibility initiatives undertaken by the select cement companies. A descriptive research design was used as the methodological basis for the study. The questionnaire was designed in order to study the perception of beneficiaries towards the corporate social responsibility initiatives. Respondents were asked to give their opinion for all the variables on a five point likert scale. To analyze the data of descriptive statistics such as percentages, Mean and Standard Deviation were used. Statistical test Chi Square (χ^2) test has been used for testing the hypothesis. Consequently, for qualitative analysis, simple tables, and histogram were used. The data has been tabulated and analyzed by using SPSS version 20.0. Results of this study provide in-depth insight into beneficiaries' perceptions of CSR in the select cement companies. Understanding CSR from the beneficiaries' perspective helps to articulate the environmental care, education, health care, and community welfare and infrastructure development by the cement companies.

KEYWORDS : Corporate Social Responsibility, Beneficiaries, Environmental care, Education, Health care, infrastructure development.

INTRODUCTION:

The advent of globalization has brought a growing range of social obligations for the business organizations¹. Throughout the world, corporate social responsibility stems from a commitment to the society in which a business operates. CSR has enormous potential for strengthening society. An industry should carry the business and earn profit in ways that, it fulfils the expectations of the society. Industry has certain obligations towards society. It has to respect social values and norms of behavior. Because society is permitted to carry the industrial and commercial activities to earn profit. With a desire to earn more profit in short period, the industry has ignored the moral values of ethics. This socially undesirable practice may increase the profits of industry, but will have adverse effect on society at large. So every industry should respect the social values and norms of behavior. It is through socially responsible and ethically upright behavior that industry can succeed for longtime. Corporate Social Responsibility links the responsibilities of the business enterprises with the society, and the activities of the enterprises to the strict environmental and social standards, and supports the community in different manners.

¹ R. Rohini, B. Mahadevappa, (2010) "Social Responsibility of hospitals: an Indian Context", Social Responsibility Journal, Vol. 6 Issue: 2, pp-268-285.

This paper presents the results of a study desired to measure the awareness and perceptions about social responsibility among the beneficiaries' residing nearby cement companies, in terms of environmental care responsibilities, education responsibilities, health care responsibilities etc. The present study covers a sample of four cement companies based in Kalaburagi district of Karnataka, India. The primary data has been collected in the year 2017.

CONCEPT OF CORPORATE SOCIAL RESPONSIBILITY

“Enjoy the wealth by renouncing it”

Corporate Social Responsibility is one of the most significant global issues worth serious challenges and implications on almost of the all sections of the society. CSR is management concept where it is generally understood and it balances the economy. Emerging economies of the world including India are coping and issues relating poverty and hunger human rights, injustice, farmer suicide and community welfare etc. in this context the corporate sector has to develop innovative CSR culture, than working on social ills.

Corporate Social Responsibility refers to any business concern, not only protecting its own interest such as making profit. It is protecting the interest of different groups of society such as owners, investors, consumers, employees, beneficiaries and Government.

Corporate Social Responsibility refers to the method corporation equilibrium its economic, social and environmental objectives which deal with beneficiaries' prospects and enhancing shareholders value.

Definitions were expanded during the 1960s and reproduced during the 1970s. In the 1980s, there were lesser new definitions, more empirical research, and substitute subjects began to grown-up. These alternative themes incorporated corporate social performance, beneficiaries' theory, and industry morals theory. In the 1990s, Corporate Social Responsibility went on to dish up as a core constructs but yields to or it is transformed into choice thematic frameworks (Caroll, 1979)². In the early periods of 2000s and of late CSR remain rising and indefinable thought for educational and a challenge issue for industry executives and their beneficiaries.”

Backman (1975)³ believes social responsibilities as other acknowledged objectives by industry, which are not straight connected to financial, but quite deal with its unconstructive externalities, get better workers circumstances and the community excellence existence.

According to Donna Wood (1994)⁴ Faculty of Georgia State University, Emeritus corporate social responsibility means “a business organization's configuration of principles of social responsibility, processes of social responsiveness and observable outcomes as they relate to the firm's societal relationships.”

REVIEW OF LITERATURE

Corporate Social Responsibility of firms towards society dates back to the 1930, when economists and social activists themselves entered into a debate on the extent of a firm's social responsibility. In recent years the business has experienced the renaissance of Corporate Social Responsibility (CSR) as a major topic of interest. The concept has not surfaced for the first time. Corporate Social Responsibility has been in vogue since considerable time, particularly from 1960 onwards.

The literature survey is undertaken with a view to understand the CSR practices problems including the facts and minimize or better still to avoid duplication of research efforts. In this section the researcher reviewed briefly important works on different aspects of Corporate Social Responsibility.

² Archie B. Carrol, (1979), A Three-Dimensional Conceptual Model of Corporate Performance. Academy of Management Review 1979, Vol. 4, pp.499-500

³ Backman, J. (Ed), 1975, Social Responsibility and Accountability: New York , New York University press.

⁴ Donna J. Wood, Thomos M. Jones, 1978, business & society. Volume 33, No.2, August 1994, pp 147-149.

Bowen (1953)⁵ the first person to initiate the modern Corporate Social Responsibility to attempt characterize the doctrine. For Bowen, the prominence of corporate organizations in society does not only give them vital power and decision-making, but their activities also affect the lives of people in great many ways. For these and other reasons, sound business-society relations are supposed to be established in order to confirm business activities to societal expectations.

Monsen (1963)⁶ has undertaken a study on the levels of hierarchy of business activity. He found out that there are four levels. At the base are managers who feel that society is well-served as long as the firm obeys the law. At the next level, managers who go beyond the legal minimum, accepting the need to cater to public expectation as well and responding to public opinion.

Tulsi Jayakumar, Rukaiya Kirit Joshi, (2017)⁷ India is the first country to have mandated compulsory corporate social responsibility (CSR) spends through changes in its legislative framework. Focus has thus shifted from the “why” to the “how” of CSR and, therefore, a shift in the “locus” of CSR responsibility from the “influencer” Chief executive officer toward the “implement” CSR professionals. The purpose of this paper is to study the role of management education in developing individual competencies among the implementation and impacting effective CSR implementation. This paper using a case study design, studies the role of management education in facilitating the paradigm shift in CSR in the Indian context. The paper finds that the program has impacted outcomes at three levels, namely through developing key individual CSR related competencies; impacting participants’ professional performance; and organizational impact in effective CSR implementation. The case study provides a roadmap to business schools for designing and implementing programs for CSR professionals. Extant research in the Indian context is silent on key competencies required for CSR implementation and also on the role of management education in developing the same. Such competencies can ensure the efficiency of the expected large CSR spends by private corporate under the new legal requirements and alter the country’s social development path.

From the survey of existing studies, it is observed that no significant studies were conducted on Corporate Social Responsibility in this area currently cement companies. Hence the researcher has undertaken the study on Corporate Social Responsibility keeping in view the cement industry.

STATEMENT OF THE PROBLEM

Earning profit is the main purpose of a business entity, but undertaking social responsibility is the foundation for sustainable development of an enterprise. Companies with responsibilities for the society normally create breaking achievements in industry and market without destroying the environment and consuming many natural resources. Investment and development of business and production with social responsibility is the best way selection which normally brings about high economic outcome in long run because the consumers always select products and services from the enterprises with respect to the natural resources, environment and society.

It is found that CSR has much bigger implications for development of the any country. It reduces dependency on the government for social expenditure and helps for speedy inclusive growth. Since the business houses required doing business in the society only, it would be an obligation to share small portion of their profit for the betterment of society. To relate fundamental business philosophy to make CSR sharper, smarter and focused is what really matters and is the chore for ahead. In addition cement industry has institutional and other problems in making CSR policies. Further some cement companies are doing CSR activities just for getting tax benefits or tax exemptions from the government and companies are doing CSR

⁵ Bowen H. R., (1953), Social responsibilities of the businessman. Harper & Brothers. New York: United States of America.

⁶ Monsen Joseph R., (1963), The Social Attitude of Management, (ed). Mc Guire, Contemporary Management. Mc Graw –Hill, New York

⁷ Tulsi Jayakumar, Rukaiya Kirit Joshi, (2017) “Rethinking the role of management education in developing a “new” locus of CSR responsibility: An Indian case study”. Journal of Work-Applied Management, Vol.9 Issue:1, pp.51-69.

activities for the sake of regulations. Hence the statement of problem is “**Beneficiaries perceptions on Corporate Social Responsibility initiatives in Cement Industry**”.

SCOPE OF THE STUDY

The aim of the current study on is to find the perceptions of beneficiaries on Corporate Social Responsibility initiatives in cement industry. It aims to identify how the selected cement companies performs various CSR activities which can be mobilized for sustainable and speedy inclusive growth of the country and also how cement companies CSR reporting practices enhance the reputation of the cement companies in the perspective of the beneficiaries. The area selected for the study is Kalaburagi District of Karnataka. In the context of the basic objectives laid down for the survey it is decided to limit the scope of the present study to cement industry. The review of literature revealed that no study has been undertaken on CSR with specific reference to cement industry in Kalaburagi District. It is right time to know the perceptions of beneficiaries about Corporate Social Responsibility and suggest remedial measures.

SPECIFIC OBJECTIVE OF THE STUDY

The following are the specific objective set for the existing studies.

1. To examine the beneficiaries’ perceptions from the CSR activities of the cement companies selected for the study.
4. To suggest measures for an effective Corporate Social Responsibility (CSR) policies for cement Industry based on the findings of the study.

Hypotheses:

1. There is a significant difference in the perceptions of the respondents about CSR activities by the gender of the respondents.
2. There is a significant difference in the perceptions of the respondents about CSR activities by the age of the respondents

Research Methodology

Various aspects of the methodology adopted for the study is given in this section in the following paragraphs.

Type of Research

The present study is a descriptive research of Beneficiaries Perception on Corporate Social Responsibility initiatives in cement companies in the Kalaburagi district of Karnataka State .

Population:

Perceptions of the residents is elicited to assess the effectiveness of Corporate Social Responsibility activities undertaken by the select cement companies in the villages adopted,. Hence, the study population constitutes residents of the village adopted by the select cement companies nearby ACC Wadi, Ultratech (Rajashree) Malkhed, Vasadatta (Keshoram) Sedam and Chettinad Cement Corporation, Kallur (K). It is to be noticed that some of the workers of companies are also residing in the adopted villages. As per the 2011 census the population of villages adopted is 1, 23,237.

Sampling Method and Sample Size

As per the sample size formula the sample of 383 is arrived for the population is 1, 23,237 for level of significance at 5%. For the sample, respondents are selected on convenient sampling method. The

respondents are met in their respective villages at convenient places such as Gram Panchayat Office, Post Offices, Banks, School / Colleges and Bus stand. Table 1 depicts respondents selected company wise.

Table 1
Company wise respondent's details

Sl. No.	Name of the Company	Number of Respondents	Per cent
1	Associated Cement Company (ACC), Wadi	99	25.85
2	Ultratech (Rajashree) Cement Company, Malkhed.	95	24.80
3	Vasavadatta (Birla Shakti) Cement Company, Sedam	94	24.55
4	Chettinad Cement Corporation, Kallur K, Chincholi Tq.	95	24.80
Total		383	100

Source: Field study.

Sources of Data

The data collected through both primary as well as secondary data. Survey method was adopted for collecting the primary data by administering questionnaire. The survey is conducted to the residents of villages adopted by the selected cement companies. Secondary data was collected from books, encyclopedias, year books, text books, reference books, journals, reports of committee / commissions appointed by Governments and Public institutions, Seminar / Conference Proceedings, Dissertation and Thesis and Annual Reports of Cement Companies.

Tools for analysis

To analyze the data of descriptive statistics such as percentages, Mean and Standard Deviation were used. Statistical test Chi Square (χ^2) test has been used for testing the hypothesis. Consequently, for qualitative analysis, simple tables, pie-charts were used. The data has been tabulated and analyzed by using SPSS version 20.0.

Limitations of the Study

The study is not free from limitations, given the complex nature and profundity of the chosen subject. A relatively small sample of cement units has been selected from publicly available sources based on the size of the firms. Therefore the study is not free from following limitations.

1. The study is limited to cement companies only.
2. The study is confined to Kalaburagi District only.
3. There are Seven Cement Companies in the district. The study is confined to four selected cement companies.
4. Research period is restricted to five years only (i.e., from 2011-12 to 2015-16.)

RESULTS AND DISCUSSION

Perceptions about the Corporate Social Responsibility:

Table 2.
Responses of Respondents towards the Perceptions on Environmental Care

Response	Frequency	Percent		
Very Poor	93	24.3	N	383
Poor	93	24.3	Mean	2.95
Neutral	40	10.4	Median	3.00
Good	55	14.4	Mode	5
Very Good	102	26.6	Std. Deviation	1.558
Total	383	100.0		

Source: Field Study

It can be inferred from the data presented in table 2 that about 26.6 percent of the respondents are having 'Very Good' opinion, 14.4 percent of the respondents have expressed 'Good' view. 24.3 percent of the respondents opined as 'poor'. It is also noticed that 10.4 percent of the respondents not expressed anything about the Environmental Care i.e., they are neutral and 24.3 percent of the respondents are expressed 'very poor'. The same has been depicted with diagram pie chart in Chart 1.

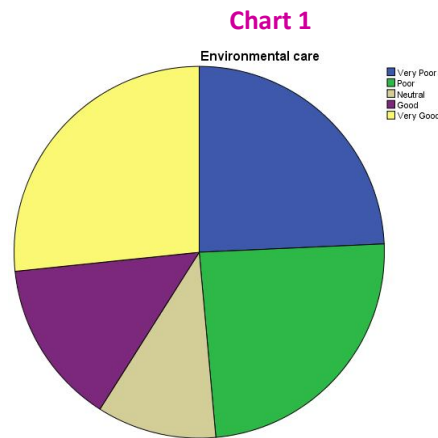


Table 3. Respondent's response towards promotion of education

Response	Response	Frequency	Percent		
1	Very Poor	90	23.5	N	383
2	Poor	74	19.3	Mean	3.05
3	Neutral	41	10.7	Median	3.00
4	Good	84	21.9	Mode	5
5	Very Good	94	24.5	Std. Deviation	1.529
	Total	383	100.0		

Source: Field Study

It can be inferred from the data presented in table 3 that most of the respondents opined that the companies are providing good education. 24.5 per cent respondents are responded as 'very good', 21.9 per cent respondents are responded as 'good', 10.7 per cent are responded as 'neutral', 19.3 per cent are responded as 'poor' and 23.5 per cent are responded as 'very poor'. This study shows that the companies still more they have support to education. And same has been presented in pie diagram.

Chart 2

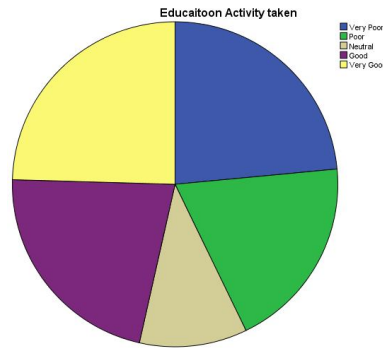


Table 4. Respondent’s perceptions on health care initiatives

Serial No.	Response	Frequency	Percent		
1	Very Poor	89	23.2	N	383
2	Poor	74	19.3	Mean	3.01
3	Neutral	49	12.8	Median	3.00
4	Good	87	22.7	Mode	1
5	Very Good	84	21.9	Std. Deviation	1.494
	Total	383	100.0		

Source: Field Study

It is observed from the field study that most of the respondents positively responded towards providing health care activity. 21.9 per cent respondents are rated 'very good', 22.7 per cent respondents are rated 'good', 12.8 per cent respondents rated neutral, 19.3 per cent respondents are rated 'poor' and 23.2 per cent respondents are rated 'very poor'. The same has been depicted in the form pie diagram.

Chart 3

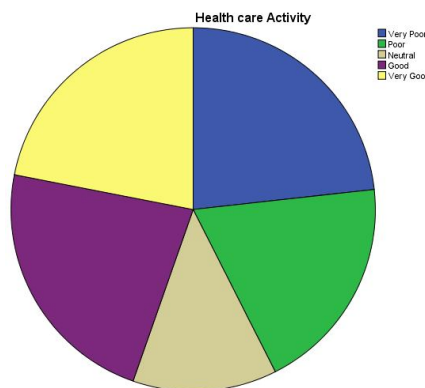
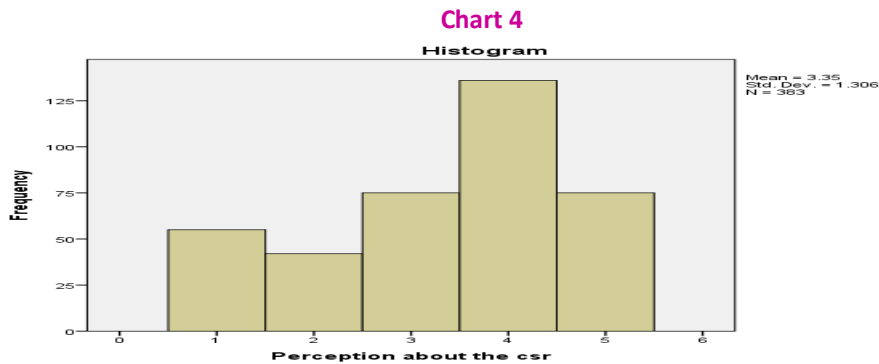


Table 5. Respondents overall opinion about CSR initiatives

Serial No.	Ratings	Frequency	Percent		
1	Very Poor	55	14.4	N	383
2	Poor	42	11.0	Mean	3.35
3	Neutral	75	19.6	Median	4.00
4	Good	136	35.5	Mode	4
5	Very Good	75	19.6	Std. Deviation	1.306
Total		383	100.0		

Source: Field Study

It is observed from the study that most of the respondents are given rating good about the perception of CSR activities. This Perception of CSR activity is taken on an average of Environmental Care, Education, Health care, peripheral development, Housing, Village adoption, Employment and Employability, Community involvement, Rural Sports and welfare. This average is calculated with the help of SPSS package. Adding of all ten responses and divide it by 10. Among 383 respondents 35.5 per cent respondents are rated as Good, 19.6 percent respondents are rated as very Good, 19.6 per cent respondents are Neutral they have not shown any interest , 11 per cent are respondents are rated as Poor and 14.4 per cent respondents are rated as Very Poor. The same has been depicted in histogram.



Hypothesis Testing

1. H_0 : There is no significant difference in the perceptions of the respondents about CSR activities by gender of the respondents.
2. H_1 . There is significant difference in the perceptions of the respondents about CSR activities by gender of the respondents.

Table 6. Overall rating about the CSR activities by Gender of the Respondents

Gender		Perception about the CSR					Total
		Very Poor	Poor	Neutral	Good	Very Good	
Female	Count	39	26	33	59	16	173

	% within Gender of the respondent	22.5%	15.0%	19.1%	34.1%	9.2%	100.0%
	% within Perception about the CSR	70.9%	61.9%	44.0%	43.4%	21.3%	45.2%
Male	Count	16	16	42	77	59	210
	% within Gender of the respondent	7.6%	7.6%	20.0%	36.7%	28.1%	100.0%
	% within Perception about the CSR	29.1%	38.1%	56.0%	56.6%	78.7%	54.8%
Total	Count	55	42	75	136	75	383
	% within Gender of the respondent	14.4%	11.0%	19.6%	35.5%	19.6%	100.0%
	% within Perception about the CSR	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Chi Square Test

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	36.885 ^a	4	.000

Source: Field Study

It can be inferred from the data presented in Table 3 that majority of the respondents are satisfied with the CSR activities. The Chi Square (χ^2) value is 36.885^a at four degrees of freedom. From the 'P' value it can be inferred that there is a significant difference among the perception of the respondents by gender about the implementation of corporate social responsibility activities.

- 2. H₀: There is no significant difference in the perceptions of the respondents about CSR activities by the age of the respondents
- 2. H₁: There is a significant difference in the perceptions of the respondents about CSR activities by the age of the respondents

Table 7. Age wise perceptions of the respondents about the CSR initiatives

Age		Perception about the CSR				
		Very Poor	Poor	Neutral	Good	Very Good
25 or younger	Count	22	7	12	42	12
	% within Age of the Respondent	23.2%	7.4%	12.6%	44.2%	12.6%
	% within Perception about the CSR	40.0%	16.7%	16.0%	30.9%	16.0%
26-35	Count	10	10	15	34	29
	% within Age of the Respondent	10.2%	10.2%	15.3%	34.7%	29.6%
	% within Perception about the CSR	18.2%	23.8%	20.0%	25.0%	38.7%
36-45	Count	5	10	11	19	15
	% within Age of the Respondent	8.3%	16.7%	18.3%	31.7%	25.0%
	% within Perception about the CSR	9.1%	23.8%	14.7%	14.0%	20.0%
46-55	Count	10	7	19	22	8

	% within Age of the Respondent	15.2%	10.6%	28.8%	33.3%	12.1%
	% within Perception about the CSR	18.2%	16.7%	25.3%	16.2%	10.7%
56 or over	Count	8	8	18	19	11
	% within Age of the Respondent	12.5%	12.5%	28.1%	29.7%	17.2%
	% within Perception about the CSR	14.5%	19.0%	24.0%	14.0%	14.7%
Total	Count	55	42	75	136	75
	% within Age of the Respondent	14.4%	11.0%	19.6%	35.5%	19.6%
	% within Perception about the CSR	100.0%	100.0%	100.0%	100.0%	100.0%

Chi Square Test

	Value	df	A symp. Sig. (2-sided)
Pearson Chi-Square	32.957 ^a	16	.007

Source: Field Survey.

It can be inferred from the data presented in Table 4 that majority of the respondents are satisfied with the CSR activities. The Chi Square (χ^2) value is 32.957^a at 16 degrees of freedom. The statistical result shows that there is high significant difference among the perception of the respondents by age about the implementation of corporate social responsibility activities.

MAJOR FINDINGS:

All four cement companies have carried out CSR activities very well. All the Four companies are given more attention to CSR activities in the study period. In the year 2011-12 the Chettinad Cement Corporation was not having any CSR initiatives as it was a new establishment. After passing Companies Act 2013 CSR activities are increased. During the study period it is came to know that all companies are more social responsible.

- Out of four companies except Chettinad Cement Corporation have CSR office. All CSR activities are carried by CSR office.
- All four selected companies are following favorable CSR policies towards all its primary beneficiaries.
- The results indicate that, companies are concentrating more on organizing the social welfare activities rather than CSR activities.
- Infrastructure development activity is another important social activity of all companies for supplying purified water facility, electricity and laying the CC roads.
- The results show that all the companies have adopted nearby villages for improving the social condition of the beneficiaries.
- All Selected firms have paid more attention to support the children in the form giving scholarships to encourage talent.
- It is found that all the companies have concentrated more to protect the environment by planting the more plants under the scheme of developing the green belt.
- The Select Companies have given more attention to water conservation and recycling activities.
- An effort is done to controlling air pollution by adopting the new modern technology for reducing the carbon die oxide emissions.
- All the four companies have given more support to conduct the rural sports among all adopted villages people like conducting Kabbaddi , Volleyball etc.
- The results show that all the companies have concentrated more to distribute energy, rain water harvesting, Safety and environment initiatives.
- It is found that select companies are provided stationery etc. to government school children.

- All four companies have also provided infrastructures like furniture, sports material to schools and colleges.
- Except Chettinad Cement Corporation all three companies have imputed training on tailoring, embroidery, Computer literacy, electricians and making the plastic and paper toys etc.,
- The results also reveals that the companies have conducted certain health camps for eye checkup, blood donations camps etc.
- All the CSR activities are effective because of the CSR office employees are spending more time in rural areas in the evening time. The results show that more than 60 per cent respondents are satisfied with the working nature of the CSR office employees.
- An effort is done to quantify the significant differences among the known components of CSR by testing the hypothesis. The result shows that there is a significant difference in the Chi square value of different components of CSR expressed by the different companies. The differences are highly significant. The chi square χ^2 value was calculated to estimate the difference among the companies.

SUGGESTIONS:

CSR is not just convenient community dealing instrument, it is an imperative module for subsequent in the contemporary business world. From an observer's standpoint, company's ability to practice social responsibility can be the difference between a potential client choosing you or choosing your competitor. Effective corporate social responsibility can improve the companies operations, boost the morale of the company's surrounding people and even help to costs and stay competitive with the corporate peers. From sustainability to community support and more, here research tries to give certain suggestion for improving the company's CSR practices. "The information Age" is more than an scholastic moniker. It's an exact appraisal of the status of today's universe. When an individual is competent of diffusion information about the company and its practices to the entire internet, there is no hope that hiding the company operation for very long. Instead of trying to obfuscate the information embrace your social responsibility aggressively and openly transparent. This make the company earn the trust that only comes by encouraging the company to adopt best practices to begin with that transparency sends a message to the world that put a high value on social responsibilities and are not afraid to say so. Based on the filed study following suggestion are come out.

- Funding the NGOs will enable to channel money to the beneficiaries efficiently.
- The outcome of the current study evidently bought out the reality that the companies are not given importance to employ the local people. So the companies should give much more importance to employ the local people.
- It is observed that there is a lack of standardized CSR reporting method. Still the companies which are reporting are also not following a uniform procedure. Therefore it is important to develop the uniform guidelines for reporting of CSR initiatives and outcomes.
- From the study it was observed that only one company provided the housing facility but it is better to provide housing facility to poor people in rural areas by all the companies.
- And it is observed that the companies are failed to pay local gram panchayat tax. If the companies pay tax to the gram panchayat, there would be a positive change in society.

CONCLUSION

The present study has been conducted to study the corporate social responsibility in select cement industries in Kalaburagi district of Karnataka. With the help of the structured questionnaire the data was collected and tabulated and appropriate hypothesis have been made and applied chi square test.

Continued existence of any company or industry is based on their activities of sale of goods and services to the subjects in the society. Dissimilar communal classes of citizens live in the society. Hence, the payback of development in company / industry shall inevitably reach all sectors of the population in the

society. Otherwise the class of people who were suffering from inequity would hate the very existence of such company. So CSR should mean sharing the prosperity with the entire community or society at large.

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