

Examining Employee Perceptions on CSR activities in context to Manufacturing Units of Ahmedabad Region

Neha Saxena¹, Dr. P.R. Patel²

¹Research Scholar, S.D. School of Commerce, Gujarat University, Gujarat, India

²Associate Professor, Govt. Commerce College, Gandhinagar, Gujarat, India

Abstract:- This paper aims to examine employee perceptions on Corporate Social Responsibility in context to manufacturing units of Ahmedabad city. It is mix method type of study. The structured questionnaires employed to select employees (N=70635, n=429) of ten manufacturing units in Ahmedabad region by considering the factors such as CSR policy, health, education, woman empowerment, environment and prevention of natural resources, community development and rural development. IBMSPSS.25 is employed as a statistical tool for data analysis. The results reflected that employees are aware of CSR policy adopted by their units and it is also observed that health, education, woman empowerment, environment and prevention of natural resources, community development and rural development are positively related with CSR policy. The most significant factor associated with CSR policy is significantly related with environment and prevention of natural resources.

Key words: CSR, health, woman empowerment, environment and prevention of natural resources, community development

I. INTRODUCTION

Corporate Social Responsibility plays significant role in smooth functioning of organizations. It includes the elements like; social responsibility and customer relationship, motivated employees, probability and value, showing a free commitment, social media visibility, public relation benefits government relations, and building a positive workforce environment.

The present study is a mix method type of study which provides inputs on perception of all managerial levels on CSR in context to manufacturing units of Ahmedabad region. The researchers aim to examine employees' perceptions on CSR policy in health sector, educational sector environment and preventing natural resources, women empowerment, community development and rural development. CSR is an emerging concept as it is now becoming one of the important criteria to become a respectable and leading corporate which not only carries out business activities, but also dedicates itself to the nation by implementing CSR.

Companies based in Gujarat are quite conscious of their corporate social responsibility (CSR). Nearly 56% of the state's companies have spent 2% or more of their net profits on CSR activities in fiscal 2015. As per the new rules regarding CSR in the Companies Act, 2013, all corporate

firms having a net worth of Rs. 500 crore or more, or turnover of Rs 1,000 crore or more or a net profit of Rs. 5 crore or more during any financial year are required to spend at least 2% of three preceding years' average net profit. Analysis of top Gujarat firms' annual reports shows that health and education topped the list of sectors for these companies' CSR activities. Other sectors where these companies have taken up CSR are empowerment of women, sustainable livelihood and rural infrastructure. By looking to these facts, it is proposed to study CSR activities in Ahmedabad city based manufacturing companies. The manufacturing companies of Ahmedabad city have also remarkable contribution in CSR activities and remarkable research work is conducted on the same by researchers as well as professionals during the past years.

Significance of the study

This study focuses on various driving forces on CSR and also evaluating CSR activities in context to manufacturing companies those have corporate office in Ahmedabad. This study also focuses on usage of high technology in CSR activities by leading manufacturing units of Ahmedabad region. The proposed investigation is intended to focus employees' perception on whether CSR policy makes link with conceptualization of organizational change, legal bindings, and role of CSR drivers, health and safety measures, contribution towards education, contribution towards women empowerment, contribution towards rural development as well as community development.

II. REVIEW OF LITERATURE

Dr. Vineet Singh (2016) studied that Hindustan Uniliver (HUL) has taken CSR initiatives for empowerment of women in India by making them aware and apprising them about education, entrepreneurship etc by establishing "Fair & Lovely Foundation". "Fair & Lovely" is a well-known and reliable brand name among Indian women. This foundation is working in collaboration with state government.

V.V.Nishandar (2015) opines that as Government cannot participate in all social concern related activities Corporate should spend more and more for social responsibilities which will improve the health of the society. CSR activities are not restricted to any particular sector or industry

Rai and Bansal (2014) have revealed that banking and financial sector invest less than half funds on health as opposed to pharmaceutical industries whereas automobile industry spends 10% more share on health compared to pharmacy industry. It is pertinent to note that the nature of industry, products and services and the overall advertising policy of the firm influence the share of funds in a specific category, targeting specific communities and people.

Narender Kumar et.al (2014) studied that The empowerment of women is gain greater equality with men in other words it is the process to challenge social restrictions and social norms for women which are barriers in the way of their development so that their confidence level can increase and they can also contribute to nation's development and participate in political, social and economic life at the local, regional and national level. They also added that social and economic factor can supply to women's empowerment. The core mechanism was the women's self-help groups, which were set up with both financial and group of people action objectives. The appraisal noted that, at least in the latter phases, the mission acted not as just "a credit-cum-subsidy project, but as a genuine process of empowerment.

Dipti Mal et.al (2014) studied that social responsibility is regarded as an important part of business houses in India irrespective of size, sector, business goal, location of the company. Indian companies are now realizing that without socio-economic development of the local communities, there cannot be any stability and sustainability for doing business which is required to compete in the global market in this free economy. It is evident from study of all surveyed companies engaged in CSR practices and most of the companies which design and implement CSR initiatives in the vicinity of their manufacturing unit cover entire community. A whole range of CSR initiatives ranging from income generation activities for livelihood, health check-up camps, mobile health services, education, adult literacy, agricultural development of natural resources, infrastructure facilities being carried out by these companies. Abha Chopra (2013) noted in her paper that Michigan survey conducted in April 2007 by The Detroit News, The Skillman Foundation, and Your Child showed that 77% of parents think businesses should play a role in education, particularly by providing additional resources. She also added that on September 08, 2011, continuing with the efforts for building a progressive society company supported a unique initiative called 'GAIL Utkarsh' to provide training to under-privileged children for top engineering entrance exams in the country. Several Indian corporations have developed synergistic initiatives towards higher education and vocational training. The illustrative examples include Tata's Institute of Hotel Management at Aurangabad and ITC Welcome group's Hotel Management Institute, HUL's Project Shakti and other CSR education initiatives, ITC's e-Choupal, Reliance's DA-IICT providing graduate and undergraduate education in Gujarat and Intel's higher education program.

Amit Kumar Srivastava (2012) in his article entitled "Corporate Social Responsibility: A Case Study of TATA Group, stated that employees are the most important part of an organization when carrying out the CSR Activities. Their contributions to a great extent affect brand image and the society. The study further revealed that Tata Sons Ltd. utilizes on average between 8 to 14% of its net profit every year for various social causes pertaining to the organizations outreach activity in promoting CSR.

Sabir et al, (2012) studied that community development can better be achieved when CSR is built into the corporate existence of the business, and that proper institutions or framework are clearly laid out. In fact, it has been noted that companies which systemically analyze environmental conditions, allocate resources for planning and assure functional integration to address both market and non-market issues, increase the scale of CSR

Leena James (2012) studied that CSR practice of the organization has long been a topic of great interest for research. Most firms understand the need to be economically successful and the importance of complying with laws and responsible to the society. With the business environment being characterized by various developments including the shift of power from capital to knowledge, increased levels of literacy and the shrinking of geographical boundaries due to faster means of travel and communication. People are, by and large, becoming conscious of their rights, which have led to a rise in the expectations of society from business.

Hartman (2011) studied in his article "CSR in the food sector" in European review of agriculture economics journal, analyzed the importance of CSR in food sector, particularly those companies which have high brand. CSR is an important part of these companies. But SME's are less capable in discharging their obligation towards society. Further, the research found that food sector always tries to improve the controlling and discharging its services towards consumers. Consumers also prefer those brands or food firms which give preference to CSR activities and provide good product and services. In this study, it is to be identified that whether manufacturing units are discharging their obligations towards society or not.

Sanjay Pradhan & Akhilesh Ranjan (2010) provided a study on "CSR in Rural Development Sector: Evidences from India". In their research they have taken samples of 14 prominent companies in India were classified under five areas to define their CSR activities in Rural development: Livelihood, health, education, environment, and infrastructure.

Verma and Chauhan (2007) found that roads, pollution and power are the major concern of corporate CSR activities as compared to least concern area which is communication and education.

R. Ş. Topal and D. Crowther (2005) studied that education has a strategic importance in the current era; meanwhile it can be viewed as a systematic strategy which is used to create desired changes in individual behavior in society for the benefit of all. At the same time education is liberating for the individual and creates life chances. Education produces basic properties and services for meeting the vital needs of a nation like health, security, education, defense, communication and cultural development. It is also learned that it is a necessity to bring a quality and CSR approach into this professional process that is turned into a life style that takes the happiness of all educators and learners who are the social partners of academic life as a base: essentially, the reality of all living beings having the basic right to find quality in every field of their life. Rising academic life quality is possible with the contribution, interaction and sharing of responsible academicians and managers to social life. Their responsibilities and basic necessities are given as wide spreading individual, team worker, and institutional, national and universal dimensions, entering the period with stronger and pretentious targets, wide spreading this approach to social layers.

The following research gaps are identified by reviewing the above discussed previous literature with a view to formulate objectives of this study.

RG1: Gaps are identified between Indian CSR policy and employee perceptions towards health sector in context to Ahmadabad region.

RG2: Gaps are identified between Indian CSR policy and employee perceptions towards education sector in context to Ahmadabad region.

RG3: Gaps are identified between Indian CSR policy and employee perceptions towards environment and presentation of natural resources in context to Ahmadabad region

RG4: Gaps are identified between Indian CSR policy and employee perceptions towards women empowerment in context to Ahmadabad region.

RG5: Gaps are identified between Indian CSR policy and employee perceptions towards rural development in context to Ahmadabad region.

RG6: Gaps are identified between Indian CSR policy and employee perceptions towards community development in context to Ahmadabad region.

Objectives

1. To examine employees` perceptions on CSR policy towards health sector in context to manufacturing units located in Ahmadabad region.
2. To examine employees` perceptions on CSR policy towards education sector in context manufacturing units located in Ahmadabad region.
3. To examine employees` perceptions on CSR policy towards women empowerment in context to manufacturing units located in Ahmadabad region

4. To examine employees` perceptions on CSR policy in environment and natural resources prevention in context manufacturing units located in Ahmadabad region.
5. To examine employees` perceptions on CSR policy community development in context manufacturing units located in Ahmadabad region.
6. To examine employees` perceptions on CSR policy in rural development in context to manufacturing units located in Ahmadabad region.

Hypotheses

H01: No relation exists between CSR policy and health sector benefits in context to manufacturing units located in Ahmadabad region.

H02: No relation exists between CSR policy and educational benefits in context to manufacturing units located in Ahmadabad region

H03: No relation exists between CSR policy and women empowerment in context to manufacturing units located in Ahmadabad region

H04: No relation exists between CSR policy and environment and prevention of natural resources in context to manufacturing units located in Ahmadabad region

H05: No relation exists between CSR policy and community development in context to manufacturing units located in Ahmadabad region

H06: No relation exists between CSR policy and rural development in context to manufacturing units located in Ahmadabad region

III. RESEARCH METHODOLOGY

This is mix method type of study. Universe or population defined as employees of corporate sector. The target population is the total group of individuals from which the sample might be drawn. A sample is the group of people who take part in the investigation. The people who take part are referred to as “participants”. In this case, target population is employees of 10 manufacturing companies of Ahmadabad region.

Table-1 Methodology

Type pf study	Mix Method
Universe/population	Employees of Manufacturing companies
Target Population	Employees of 10 Manufacturing companies –Ahmadabad city (N=70635)
Sampling Technique	Convenience sampling
Sample size(n)	Valid 429
Data Source	Mainly Primary data
Data Collection Method	Survey method through structured questionnaire
Total Factors	7 (CSR policy, health, education, women empowerment, Environment & Natural Resources Prevention, Community

	Development and Rural Development)
Items	68
Statistical tests & tool	Normal pre data analysis activities including correlations, factor analysis and simple linear regression relations with their justification. Statistical tool is IBMSPSS.22
Statistical tool	IBMSPSS.25

IV. DATA ANALYSIS AND INTERPRETATION

We invited 1234 participants by administering survey questionnaire in person, and email mode from ten manufacturing units as shown in table-1. We received 469 filled questionnaires back from the participants. Finally, 429 respondents are enlisted as valid respondents. i.e. 91.47% response rate is registered. The collected data are coded in excel sheet and then imported in IBMSPSS.25 spreadsheet. The data are standardized and then moved for further analysis. The demographic profile of respondents is shown in the following table-.

Table-2 indicates the results on demographic profile of the respondents. There are 429 valid response. The male respondents are 285(66.4%) and female respondents are 144(33.3%). The respondents having the age between 21-35 is 267(62.2%) and having range between 36-50 are 119(i.e.27.7%).Only 43(i.e.10.1%) respondents have registered as above 50 years old. 51(13.1%) respondents are unmarried and 373(86.9%) The respondents having graduation is 169(39.4%).and 211(49.2%) respondents having post graduate degree. 120(28%) respondents having managerial portfolio and 309(72%) have non-managerial job status. 192(44.8%) respondents have below five years of work experience and 121(28.2%) respondents have work experience between 6-10 years. Only 116(27%) respondents have more than 10 years work experience. The income of 185(43.1%) respondents have ≤ 5 Lakh rupees per annum whereas 244 (56.9%) respondents have more than 5 Lakhs rupees income per annum. The demographic profile indicates that young employees with better in come are working in manufacturing units of Ahmedabad region.

Table-3 indicates the results on scale reliability of factors considered for the purpose of survey. The factors considered such as: CSR policy, health, education, environment and natural resources presentation, community development and rural development. Valid respondents are 429.No one is excluded. Total number of items are 68.The range of Cronbach alpha is 0.715 -0.890 i.e. internal consistency of factors within the range of 71.5%-89.0%. So that it is concluded that the results are acceptable for further investigation..(standard internal consistency: $0.7 \leq \alpha < 0.8$,then decision is "acceptable "and for $0.8 \leq \alpha < 0.9$,then decision is "good" for further investigation, (George and Mallery ,2003) .

Table-4 indicates the results on Pearson correlations conducted for the considered factors in this study. CSRP₁₋₁₃,HEALTH₁₋₁₃,EDU₁₋₁₃,WE₁₋₁₃,ENV₁₋₁₂,CD₁₋₁₂ and RD₁₋₁₂ are tested for their correlations. These numbers measure the strength and direction of the linear relationship between the two variables. The correlation coefficient can range from -1 to +1, with -1 indicating a perfect negative correlation, +1 indicating a perfect positive correlation, and 0 indicating no correlation at all. (A variable correlated with itself will always have a correlation coefficient of 1.).In the present study, Pearson Correlation coefficient is registered within n the range of 0.540-0.790.It means frequency of correaltins amongst the items is within the range of 54% -79% which allows the researchers for further analysis. Significant value is 0.00which also less than 0.05(p-value) for 429 valid respondents. The results of table-4 also can be concluded as acceptable correlations in positive manner amongst the factors. But individual correlation of each item is not evaluated by Pearson coefficient. Such analysis is also conducted called by simple linear regression analysis.

Table-5 indicates the results on factor analysis of collected data. KMO value of CSRP₁₋₁₃, HEALTH₁₋₁₃,EDU₁₋₁₃,WE₁₋₁₃,ENV₁₋₁₂,CD₁₋₁₂ and RD₁₋₁₂ is within the range of 0.571(57.1%) -0.802(80.2%) This gives us scope for further investigation (Kaiser 1974a). indicates that The p- value (sig <0.05)as per Bartlett's Test of Sphericity for all the factors is 0.000, and so it can be said that all the variables are perfectly correlated with themselves and for other items they have some level of correlation.

For the results on total variance explained in Table-5, Kaiser's rule was used in this analysis as the default of retaining factors with Eigen values larger than 1.00. Table-5 indicates the results on communalities, component matrix and rotated component matrix. Communalities indicate the amount of variance in each variable that is accounted for by the factors. The range of the same in our study is 0.858 -0.951.The other values being less than 0.6 were not considered for further study. The closed relationships among the quoted items are also supported by Extractions Sums of Squared Loadings. The observations on having closed correlation among the items are also supported by the results on component matrix (PCA) and rotated component matrix. KMO values reflect on moving further investigation of collected data.

Hypotheses Testing

Table-6 indicates the results on simple regression analysis of factors considered for the purpose of this study. There are six hypotheses constructed with reference to objectives framed for the purpose of this study. The hypotheses are tested in the following manner.

H₀1: No relation exists between CSR policy and health sector benefits in context to manufacturing units located in Ahmadabad region.

H₀₁: Positive relations exists between CSR policy and health sector benefits in context to manufacturing units located in Ahmadabad region.

DV: Dependent Variable: CSR_{P1-13} IDV: Independent Variable: HEALTH₁₋₁₃

Table-6 indicates the results on CSR_{P1-13},HEALTH₁₋₁₃,CSR₃*HEALTH₁,CSR₄*HEALTH₈,CSR₅*HEALTH₉,CSR₆*HEALTH₄,CSR₈*HEALTH₁₁,CSR₁₁*HEALTH₄,CSR₁₂*HEALTH₅ and CSR₁₃*HEALTH₅. Adjusted R² for the said item pairs is within the range between 0.537(53.7%) - 0.633(63.3%) association with the pairs. Unstandard coefficient is within the range of 0.260-0.731.Standardized error is 0.35-0.64.Beta value is within the range of 0.299-0.765 for the same pairs. Significant p –value is registered as 0.00which is less than 0.05.So that H₀₁ is rejected and H₁₁ is accepted.

H₀₂: No relation exists between CSR policy and Education sector benefits in context to manufacturing units located in Ahmadabad region.

H₀₂: Positive relations exists between CSR policy and Education sector benefits in context to manufacturing units located in Ahmadabad region.

DV: Dependent Variable: CSR_{P1-13} IDV: Independent Variable: EDU₁₋₁₃

Table-6 indicates the results on CSR_{P1}*EDU₁₋₁₃. Adjusted R² is registered as 0.0486(48.6. %) and 0.309(30.9%) for CSR_{8,11} for EDU₅ in both the cases. The rest of the results are registered as poor The results on p-value is 0.00 which is less than 0.05(p=0.00,p< 0.05) in ANOVA section of table-7.Unstandardized coefficient are registered within the range of 0.577 -0.685(57.7% -68.5%) for EDU₅ in both the cases. Standard error is registered as 0.036 and 0.047 for EDU₅. Significant p-value is registered as0.00 (p,0.5) It means there is a positive association between CSR_{8,11}*EDU₅.Therefore,H₀₂ is rejected and H₁₂ is accepted.

H₀₃: No relation exists between CSR policy and environment and prevention of natural resources in context to manufacturing units located in Ahmadabad region

H₁₃: Positive relation exists between CSR policy and environment and prevention of natural resources in context to manufacturing units located in Ahmadabad region

Table-6 indicates the results on CSR_{P1-13} and WE₁₋₁₃. CSR₁*WE₁₂,CSR₂*WE₁₃,CSR₁₁*WE₅ and CSR₁₃*WE₁₃ have positive relationship within the range of 0.302 -0.700(i.e. 30.2%-70.0%).Standard error is registered for the same item pairs within the range of 0.032-0.041. Beta is also registered for the same items within the range of 0.349-0.751(i.e. 34.9%) -75.1%). Significant p-value is registered as0.00 (p<0.5) It means there is positive relationships for item pairs such as CSR₁*WE₁₂,CSR₂*WE₁₃,CSR₁₁*WE₅ and CSR₁₃*WE₁₃. Therefore, H₀₃ is rejected and H₁₃ is accepted.

H₀₄: No relation exists between CSR policy and environment and prevention of natural resources in context to manufacturing units located in Ahmadabad region

H₁₄: Positive relation exists between CSR policy and environment and prevention of natural resources in context to manufacturing units located in Ahmadabad region

Table-6 indicates the results on CSR_{P1-13} and ENV₁₋₁₃. CSR₂*ENV₁₂,CSR₃*ENV₁₂,CSR₆*ENV₃,CSR₇*ENV₄,CSR₈*ENV₅, CSR₉*ENV₅,CSR₁₀*ENV₈ and CSR₁₁*ENV₉ have positive relationship within the range of 0.607 -0.783(i.e. 60.7%-78.3%).Standard error is registered for the same item pairs within the range of 0.034-0.112. Beta is also registered for the same items within the range of 0.274-0.841(i.e. 27.4%) -84.1%). Significant p-value is registered as0.00 (p<0.5) It means there is positive relationships for item pairs such as CSR₂*ENV₁₂,CSR₃*ENV₁₂,CSR₆*ENV₃,CSR₇*ENV₄,CSR₈*ENV₅,CSR₉*ENV₅,CSR₁₀*ENV₈ and CSR₁₁*ENV₉. Therefore, H₀₄ is rejected and H₁₄ is accepted.

H₀₅: No relation exists between CSR policy and community development in context to manufacturing units located in Ahmadabad region.

H₀₅: Positive relation exists between CSR policy and community development in context to manufacturing units located in Ahmadabad region.

Table-6 indicates the results on CSR_{P1-13} and CD₁₋₁₂.It is observed that CSR₁₁*CD₇ and CSR₁₂*CD₄ have positive correlations. Adjusted R² is 0.102 (10.2%) for CSR₁₁*CD₇ is registered and CSR₁₂*CD₄ has registered as 0.115(11.5%) .Standard error is registered for the same item pairs within the range of 0.046-0.94. Beta is also registered for the same items within the range of 0.201-0.211(i.e. 20.1%) -21.1%). Significant p-value is registered as0.00 (p<0.5) It means there is positive relationships for item pairs such as CSR₁₁*CD₇ and CSR₁₂*CD₄ Therefore, H₀₅ is rejected and H₁₅ is accepted.

H₀₆: No relation exists between CSR policy and rural development in context to manufacturing units located in Ahmadabad region.

H₀₆: Positive relation exists between CSR policy and rural development in context to manufacturing units located in Ahmadabad region.

Table-6 indicates the results on CSR_{P1-13} and RD₁₋₁₂. CSR₄*RD₄,CSR₅*RD₂,CSR₆*RD₆,CSR₇*RD₄,CSR₁₀*RD₂ and CSR₁₁*RD₂ have positive relationship within the range of 0.145 -0.576(i.e. 14.5%-57.6%).Standard error is registered for the same item pairs within the range of 0.046-0.065. Beta is also registered for the same items within the range of 0.258-0.877(i.e. 25.8%) -87.7%). Significant p-value is registered as0.00 (p<0.5) It means there is positive relationships for item pairs such as CSR₄*RD₄,CSR₅*RD₂,CSR₆*RD₆,CSR₇*RD₄,CSR₁₀*

RD_2 and $CSR_{P11} * RD_2$. Therefore, H_{04} is rejected and H_{14} is accepted. Thus, H_{01} - H_{06} are rejected in this study. It interprets that there is positive association between DVs and IDVs.

V. FINDINGS, CONCLUSION AND RECOMMENDATIONS

It is found during this study that the manufacturing units of Ahmedabad city are conscious on their CSR contribution and expansion of areas of public welfare. It is found that globalized CSR strategies are not limited to only health and education sector but the companies have expanded their area of public welfare.

It is concluded from the above data interpretation that CSR policy is positively associated with health sector, education sector, women empowerment, environment and preservation of natural resources, community development and rural development with special reference to employee perceptions of selected manufacturing units of Ahmedabad city. It is also observed that top level strategy, organizational change, and technical assistance, legal bindings for CSR monitoring, employee commitment, ethical values, and brand building and employee engagement are responded as components of CSR policy of government and these elements are associated with health sector, education sector, women empowerment, environment and natural resources preservation including community and rural development in the eyes of employees of selected manufacturing units. The key elements of health sector such as: blood banks, funding for hospital building, health safety measures and special care to physically challenged are associated with CSR strategy. The companies have enough fund allotment for student skill development programs. The companies have special funding for women employment with a view to make them economically independent. The most important and focused issue is environmental awareness. The respondents have given more merit to this issue. The companies are initiatives and have focused on pollution control, green activities, energy saving and water harvesting. The companies have very less focus on community development. The rural development programs are also being initiated by the companies through CSR activities. To conclude, manufacturing units of Ahmedabad city have focused their welfare activities other than education and health.

It is necessary to keep employees aware of CSR strategy of company with a view to make their participants more effective in manufacturing industry. It is also recommended to focus

more on community and rural development through CSR activities.

Limitation and Scope for further research

This is academic type of study and has certain limitations such as: time constraint and funding issues for data collection process. Further study can be conducted by expanding area of research, factors for questionnaire and sample size with a view to obtain better results.

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ANNEXURE

Table-2

Sr.	Demographic Profile	Category	Frequency	Percentage %
1	Gender	Male	285	66.4
		Female	144	33.3
2	Age	21-35 yrs	267	62.2
		36-50yrs	119	27.7
		50+yrs	43	10.1
3	Marital Status	Unmarried	51	13.1
		Married	373	86.9
4	Education	Graduate	169	39.4
		PG	211	49.2
5	Job Status	Managerial	120	28.0
		Non-managerial	309	72.0
6	Experience	≤5 yrs	192	44.8
		6-10yrs	121	28.2
		10+yrs	116	27.0
7	Income	≤ 5 Lakh	185	43.1
		5+ Lakh	244	56.9

Scale Reliability Test

Table-3

Factor	Total Respondents	No of item	Measured Cronbach Alpha	Standard Internal Consistency	Decision
CSRP	429	13	0.890	$0.8 \leq \alpha < 0.89$	good
HEALTH	429	13	0.788	$0.8 \leq \alpha < 0.89$	good
EDU	429	13	0.803	$0.8 \leq \alpha < 0.89$	good
WE	429	13	0.771	$0.7 \leq \alpha < 0.79$	acceptable
ENV	429	12	0.859	$0.8 \leq \alpha < 0.89$	good
CD	429	12	0.715	$0.7 \leq \alpha < 0.79$	acceptable
RD	429	12	0.779	$0.8 \leq \alpha < 0.9$	good

Correlations (Table-4)

		CSR	HEALTH	EDU	WE	ENV	CD	RD
CSRP	Pearson Correlation	1	.693**	.665**	.707**	.790**	.651	.679**
	Sig. (2-tailed)		.000	.000	.000	.000	.288	.000
	N	429	429	429	429	429	429	429
HEALTH	Pearson Correlation	.693**	1	.657**	.658**	.707**	.628**	.502**
	Sig. (2-tailed)	.000		.000	.000	.000	.008	.000
	N	429	429	429	429	429	429	429
EDU	Pearson Correlation	.665**	.657**	1	.536**	.612*	.597**	.653**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	429	429	429	429	429	429	429
WE	Pearson Correlation	.707**	.658**	.536**	1	.647**	.637**	.575**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	429	429	429	429	429	429	429
ENV	Pearson Correlation	.790**	.707**	.612*	.647**	1	.588**	.540**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	429	429	429	429	429	429	429
CD	Pearson Correlation	.651	.628**	.597**	.637**	.588**	1	.514**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	429	429	429	429	429	429	429
RD	Pearson Correlation	.679**	.502**	.653**	.575**	.540**	.514**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	429	429	429	429	429	429	429
**. Correlation is significant at the 0.01 level (2-tailed).								
*. Correlation is significant at the 0.05 level (2-tailed).								

Factor Analysis (Table-5)

Factor	KMO	Approx Chi-Square	Bartlett's Test of Sphericity		Communalities		Extraction Sums of Squared Loadings			Component Matrix(PCA)			Rotated Component Matrix		
			df	Sig (p<.05)	Initial	Extraction	Total	% of Variance	Cumulative %	Item	Comp 1	Comp2	Item	Comp 1	Comp 2
CSR _{P1-13}	0.802	4604.975	78	0.000	1	CSR _{P10} :0.901	6.091	37.5	37.5	CSR ₁₀	0.912	0.177	CSR _{P10}	0.931	0.177
HEALTH ₁₋₁₃	0.644	3492.621	78	0.000	1	HEALTH ₁₃ :0.858	4.875	65.684	65.684	HEALTH ₁₃	0.829	0.232	HEALTH ₁₃	0.914	0.013
EDU ₁₋₁₃	0.739	6028.628	78	0.000	1	EDU ₈ :0.909	5.371	41.31	41.31	EDU ₈	0.894	0.295	EDU ₈	0.944	0.105
WE ₁₋₁₃	0.664	1037.043	78	0.000	1	WE ₁₁ :0.732	2.955	22.727	22.727	WE ₁₁	0.755	0.320	WE ₁₁	0.821	0.175
ENV ₁₋₁₂	0.698	3652.605	78	0.000	1	ENV ₁₂ :0.921	4.969	41.41	41.41	ENV ₁₂	0.583	0.376	ENV ₁₂	0.909	0.303
CD ₁₋₁₂	0.571	2491.191	78	0.000	1	CD ₁₀ :0.858	3.508	29.23	29.23	CD ₁₀	0.540	0.161	CD ₁₀	0.886	0.263
RD ₁₋₁₂	0.654	2257.491	78	0.000	1	RD ₁₂ :0.881	3.768	31.400	31.400	RD ₁₂	0.771	0.158	RD ₁₂	0.885	0.168

Items: CSR₁₀: CSR teaches lessons of paying respect to the people. Government should rethink over present CSR₁₃: CSR policy in context to health care activities. EDU₈: We like Government influence on our CSR activates. WE₁₁: Educational attainment is the key constituent in ensuring women empowerment. ENV₁₂: Safety and environmental issues are the most important in CSR. CD₁₀: I am satisfied with NGO initiatives for CD taken by our company. RD₁₂: Our company engaged with all the programs for rural development.

Regression Analysis (Table-6)

Factor*	Variable Entered	Model Summary			Adjusted R ²	ANOVA								coefficients				
		Model	R	R square		Sum of square		df		Mean square		F	sig	Unstd coefficient		Std Beta	t	sig
						Regression	Residual	Reg	Resi	Regression	Residual			Beta	Std error			
DV:CSR _{P3} IDV:HEALTH ₁₋₁₃	13	1	0.750	0.563	0.549	444.45	344.89	13	415	444.45	344.89	41.14	0.00	0.731 HEALTH ₁	0.35 HEALTH ₁	0.765 HEALTH ₁	21.14	0.00
DV:CSR _{P4} IDV:HEALTH ₁₋₁₃	13	1	0.736	0.541	0.537	486.74	413.01	13	415	37.44	0.995	37.62	0.00	0.476 HEALTH ₈	0.71 HEALTH ₈	0.462 HEALTH ₈	16.65	0.00
DV:CSR _{P5} IDV:HEALTH ₁₋₁₃	13	1	0.802	0.644	0.633	754.45	419.23	13	415	58.26	1.01	57.67	0.00	0.645 HEALTH ₉	0.057 HEALTH ₉	0.642 HEALTH ₄	11.25	0.00
DV:CSR _{P6} IDV:HEALTH ₁₋₁₃	13	1	0.757	0.572	0.559	611.64	656.88	13	415	47.08	1.10	42.73	0.00	0.293 HEALTH ₄	0.068 HEALTH ₄	0.299 HEALTH ₄	4.317	0.00
DV:CSR _{P8} IDV:HEALTH ₁₋₁₃	13	1	0.752	0.566	0.562	410.45	315.35	13	415	31.57	0.760	41.56	0.00	0.336 HEALTH ₁₁	0.61 HEALTH ₁₁	0.343 HEALTH ₄	5.505	0.00
DV:CSR _{P11} IDV:HEALTH ₁₋₁₃	13	1	0.757	0.574	0.560	539.68	400.85	13	415	41.51	0.966	42.98	0.00	0.439 HEALTH ₄	0.064 HEALTH ₄	0.477 HEALTH ₄	6.900	0.00
DV:CSR _{P12} IDV:HEALTH ₁₋₁₃	13	1	0.727	0.529	0.514	247.80	220.83	13	415	19.06	0.532	35.82	0.00	0.260 HEALTH ₅	0.037 HEALTH ₅	0.368 HEALTH ₅	7.024	0.00
DV:CSR ₈ IDV:EDU ₁₋₁₃	13	1	0.708	0.502	0.486	364.18	361.62	13	415	28.01	0.871	32.15	0.00	0.685 EDU ₅	0.036 EDU ₅	0.755 EDU ₅	19.23	0.00
DV:CSR ₁₁ IDV:EDU ₁₋₁₃	13	1	0.574	0.330	0.309	310.41	630.12	13	415	23.87	1.51	15.73	0.00	0.577 EDU ₅	0.047 EDU ₅	0.559 EDU ₅	12.28	0.00
DV:CSR _{P1} IDV:WE ₁₋₁₃	13	1	0.594	0.353	0.332	169.62	311.56	13	415	13.04	0.751	17.380	0.00	0.459 WE ₁₂	0.035 WE ₁₂	0.547 WE ₁₂	13.03	0.00

DV:CSR _{P2} IDV:WE ₁₋₁₃	13	1	0.750	0.562	0.548	447.93	349.13	13	415	34.45	0.841	40.95	0.00	0.700 WE13	0.032 WE13	0.751 WE13	22.70	0.00
DV:CSR _{P11} IDV:WE ₁₋₁₃	13	1	0.563	0.340	0.319	319.36	621.17	13	415	24.56	1.49	16.41	0.00	0.308 WE5	0.041 WE5	0.349 WE13	7.44	0.00
DV:CSR _{P13} IDV:WE ₁₋₁₃	13	1	0.685	0.469	0.452	401.19	454.42	13	415	30.86	1.09	28.18	0.00	0.682 WE13	0.036 WE13	0.706 WE13	18.84	0.00
DV:CSR _{P2} IDV:ENV ₁₋₁₂	12	1	0.792	0.628	0.617	500.43	296.62	12	416	41.70	0.713	58.48	0.00	0.841 ENV11	0.034 ENV1 1	0.885 ENV1 1	24.79	0.00
DV:CSR _{P3} IDV:ENV ₁₋₁₂	12	1	0.785	0.616	0.605	486.02	302.33	12	416	40.50	0.729	55.54	0.00	0.590 ENV12	0.059 ENV1 2	0.662 ENV1 2	9.95	0.00
DV:CSR _{P6} IDV:ENV ₁₋₁₂	12	1	0.797	0.636	0.625	748.19	428.49	12	416	62.35	1.03	60.53	0.00	0.821 ENV3	0.041 ENV3	0.855 ENV3	20.03	0.00
DV:CSR _{P7} IDV:ENV ₁₋₁₂	12	1	0.784	0.614	0.603	656.29	412.24	12	416	54.69	0.991	54.18	0.00	0.463 ENV4	0.065 ENV4	0.455 ENV4	7.10	0.00
DV:CSR _{P8} IDV:ENV ₁₋₁₂	12	1	0.788	0.621	0.610	503.96	307.33	12	416	41.99	0.739	56.85	0.00	0.662 ENV5	0.054 ENV5	0.745 ENV5	12.26	0.00
DV:CSR _{P9} IDV:ENV ₁₋₁₂	12	1	0.777	0.604	0.592	438.17	287.63	12	416	36.51	0.691	52.81	0.00	0.571 ENV5	0.052 ENV5	0.679 ENV5	10.93	0.00
DV:CSR _{P10} IDV:ENV ₁₋₁₂	12	1	0.801	0.642	0.631	633.66	381.55	12	416	56.97	0.917	62.11	0.00	0.430 ENV8	0.112 ENV8	0.395 ENV8	3.85	0.00
DV:CSR _{P11} IDV:ENV ₁₋₁₂	12	1	0.821	0.674	0.665	680.55	328.52	12	416	56.71	0.690	71.81	0.00	0.274 ENV9	0.109 ENV9	0.268 ENV9	2.52	0.00
DV:CSR _{P13} IDV:ENV ₁₋₁₂	12	1	0.888	0.789	0.783	742.02	198.51	12	416	61.83	0.477	128.5 8	0.00	0.636 ENV8	0.080 ENV8	0.621 ENV8	7.90	0.00
DV:CSR _{P11} IDV:CD ₁₋₁₂	12	1	0.320	0.103	0.077	96.42	844.11	12	416	8.035	2.029	3.960	0.00	0.203 CD7	0.094 CD11	0.211 CD11	2.148	0.03
DV:CSR _{P12} IDV:CD ₁₋₁₂	12	1	0.339	0.115	0.090	53.96	414.66	12	416	4.497	0.997	4.512	0.00	0.129 CD4	0.46 CD4	0.201 CD4	2.048	0.00
DV:CSR _{P4} IDV:RD ₁₋₁₂	12	1	0.411	0.160	0.145	152.17	747.57	12	416	12.68	1.797	7.057	0.00	0.208 RD4	0.46 RD4	0.258 RD4	4.497	0.00
DV:CSR _{P5} IDV:RD ₁₋₁₂	12	1	0.767	0.588	0.576	692.13	484.55	12	416	57.67	1-16	49.51	0.00	0.909 RD2	0.052 RD2	0.877 RD2	17.42	0.00
DV:CSR _{P6} IDV:RD ₁₋₁₂	12	1	0.534	0.285	0.264	304.47	764.05	12	416	25.37	1.83	13.61	0.00	0.327 RD4	0.047 RD4	0.373 RD4	7.002	0.00
DV:CSR _{P7} IDV:RD ₁₋₁₂	12	1	0.481	0.231	0.209	187.37	623.92	12	416	15.61	1.50	10.41	0.00	0.355 RD4	0.059 RD4	4.136 RD4	5.998	0.00
DV:CSR _{P10} IDV:RD ₁₋₁₂	12	1	0.514	0.265	0.243	267.05	742.03	12	416	22.25	1.78	12.47	0.00	20.354 RD2	0.065 RD2	0.369 RD2	5.481	0.00
DV:CSR _{P11} IDV:RD ₁₋₁₂	12	1	0.506	0.256	0.235	240.98	699.55	12	416	20.08	1.68	11.94	0.00	0.312 RD2	0.063 RD2	0.336 RD2	4.909	0.00

CSR_{P1}.CSR as a matter of top level strategy links to a particular conceptualization of organizational change . CSR_{P2}. Organizational change is limiting the study of Corporate Social Responsibility. CSR_{P3}. Technical assistance for building a CSR strategy would be welcome CSR_{P4}. I am satisfied with the legal bindings related to CSR. CSR_{P5}I am satisfied with CSR monitoring authorities. CSR_{P6}. I always respect moral values associated with CSR duties of our company.CSR_{P7}. Socially responsible behavior affects financial performance of company.CSR_{P8}Social responsible behavior affects level of commitment of employee.CSR_{P9}. CSR teaches lessons of ethical values to our companyCSR_{P10}. CSR teaches lessons of paying respect to the people. CSR_{P11}. CSR helps to build brand image of a company. CSR_{P12}. My organization behaves as a good corporate citizen. CSR_{P13}. CSR as a driver of employee engagement.Health₁. Health and safety at work is an essential component of CSRHealth₂. My company organizes health check camps in regular manner as a part of CSR.Health₃. My company provides treated water to the people. Health₄. My company is contributing enough funds towards hospital buildingsHealth₈. My company has special focus on senior citizen health care as a part of CSR. Health₉. My company have special focus on disabled health care as a part of CSRHealth₁₀.I am ready to take on the role of champions to provide family health under CSR.Health₁₁. We are very prompt with our health care responsibilities entrusted as a part of CSR.Health₁₂. We are satisfied with health care policy framed by a company as a part of CSR.Health₁₃Government should rethink over present CSR policy in context to health care activities. Edu₅We have special funding for skill development of students.through information technologyEdu₆We have special funding for physically challenged studentsEdu₉Our company organizes free seminars for student career opportunities.WE₅Our company generating employment through women enterprise unitsWE₁₂Economic empowerment is the key constituent in ensuring women empowermentWE₁₃We are contributing level best towards women empowerment through CSRENV₃. I should be more initiatives towards pollution control through CSR initiatives.ENV₄I should be more initiative towards solid waste management through CSR initiatives.ENV₅I should be more initiative towards green belt development through CSR initiatives..ENV₈I should be more initiative towards preventing natural resources through CSR initiatives.ENV₉I should organize awareness programs on natural resources preservation ENV₁₁I do prefer to give more suggestions to

the company on water harvesting through CSRENV₁₂Safety and environmental issues are the most important in CSR .CD₄Technology use is inevitable for community developmentCD₇. I am satisfied with community development initiatives taken by our company through CSR policyRD₂CSR ranges are adequately covered for rural development .RD₄Our CSR division is dedicated and qualified.