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A study of present status of corporate social responsibility in Tata group

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Abstract

Corporate Social Responsibility (CSR) is the ideology that business organizations should not only try to make profits but also be concerned about their social and environmental impacts. CSR involves the assumption of responsibilities by companies about the negative impacts their activities have on stakeholders in the forms of employees, customers, suppliers, communities, and the environment. The present piece of research delves into the Corporate Social Responsibility (CSR) efforts of the Tata Group, one of India's most prominent and esteemed conglomerates. The research evaluates the Group's methodology towards CSR by examining historical, theoretical, and practical perspectives. It looks into the ways Tata Group has woven CSR into its corporate framework and assesses the influence of its social, environmental, and governance initiatives. Additionally, the study emphasizes the significant hurdles encountered by Tata Group in its CSR endeavors and provides insights into its success in generating sustainable value for both society and the corporation. This research finds that all the constituents of Tata group are contributing a significant portion of their resources in the form of CSR Initiatives and the areas covered by them are increasing day by day. Further, the amount spent by Tata group is impacting the lives of people in a positive way.

Keywords: Corporate social responsibility, sustainable economic development, CSR initiatives, companies act, 2013, sustainable growth

Introduction

Corporate Social Responsibility, CSR in India, a contribution by business to sustainable economic development along with better quality of life of the workforce, their families, the local community, and society at large. In fact, it is in India that CSR has seen great momentum lately in light of the presentation of the Companies Act, 2013, which comes with an obligation on certain companies to spend a portion of their profit for social welfare activities.

Section 135, Companies Act: Such companies that fall under specific net worth, turnover, and other criteria as may be prescribed by Central Government must spend at least 2 percent of its average net profits for last three years towards CSR. All these may be broadly covered under education, health care, environmental sustainability, and development of rural India and alleviation of poverty. There are numerous areas which are undertaken in CSR initiatives.

As CSR has been integrated into India, its acceptance aligned business interests with the welfare of society and gave a window for businesses to come into contact and affect the surrounding communities in which they operate in a positive way. Over years, CSR has well seeped into the Indian culture of corporations but encourages ethics of business and sustainable growth.

Corporate social responsibility is a process in which all companies come together as one and take part in the welfare of the society. It is often referred to as business responsibility and an organization's action on environmental, ethical, social and economic issues. New legal mandates were imposed to ensure equal employment opportunities, product safety, worker safety, and environmental protection. Companies with high CSR standards are able to demonstrate their responsibilities to the stock holders, employees, customers, and the general public ^[1].

Corporate Social Responsibility (CSR) has emerged as a crucial element of contemporary business strategies, underscoring the responsibility of corporations in enhancing societal

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¹ "Corporate Social Responsibility: Issues Challenges and Strategies for Indian Corporates", VISHAL.V.BENCHALLI, International Journal of Creative Research thoughts (IJCRT), Volume 6, 2018, ISSN 2320-2882, p.1

welfare. For over a hundred years, Tata Group has been at the forefront of CSR, merging ethical business practices with sustainable growth. With a strong dedication to social and environmental issues, Tata Group's CSR initiatives have shaped corporate policies and public attitudes. This

paper aims to investigate the development of CSR within Tata Group, analyze the effectiveness of its initiatives, and uncover the motivations that drive its dedication to social responsibility.

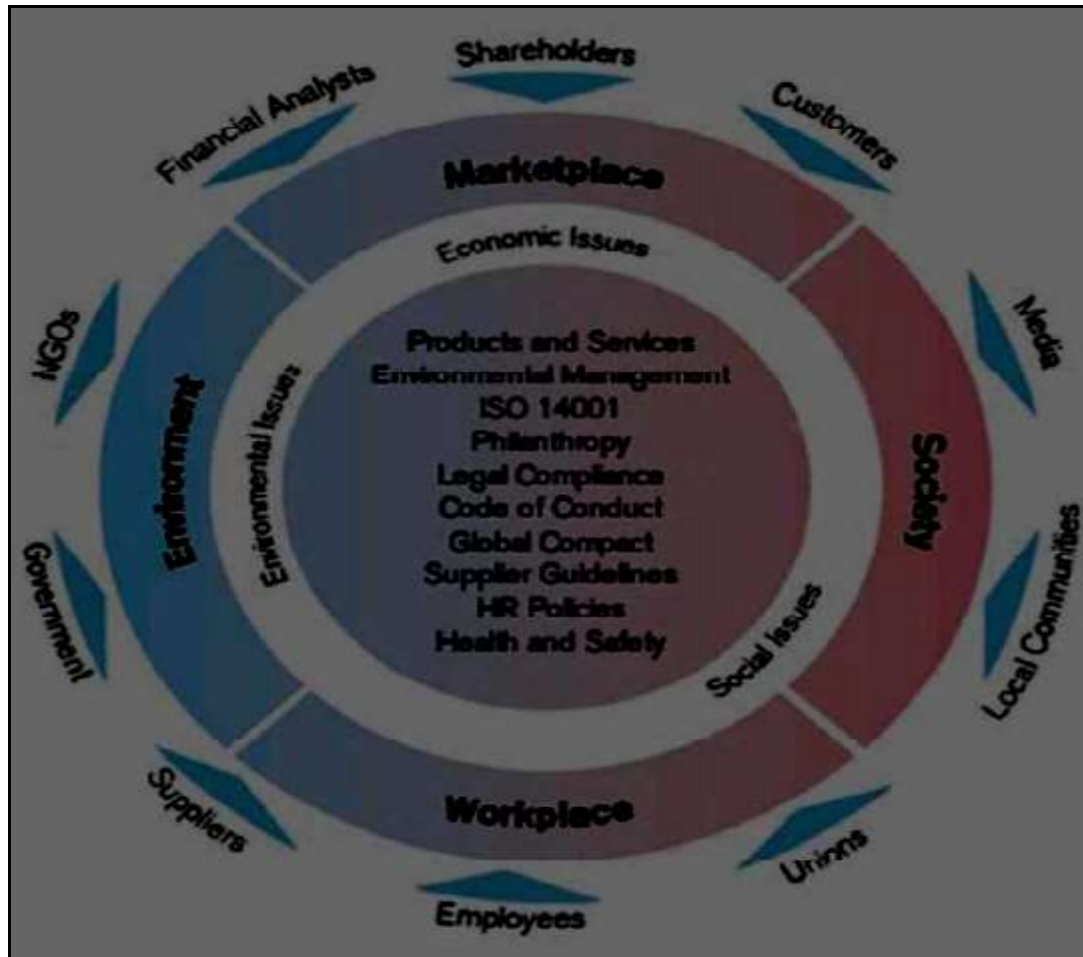


Fig 1: Areas of Corporate Social Responsibility

Theoretical Framework of CSR

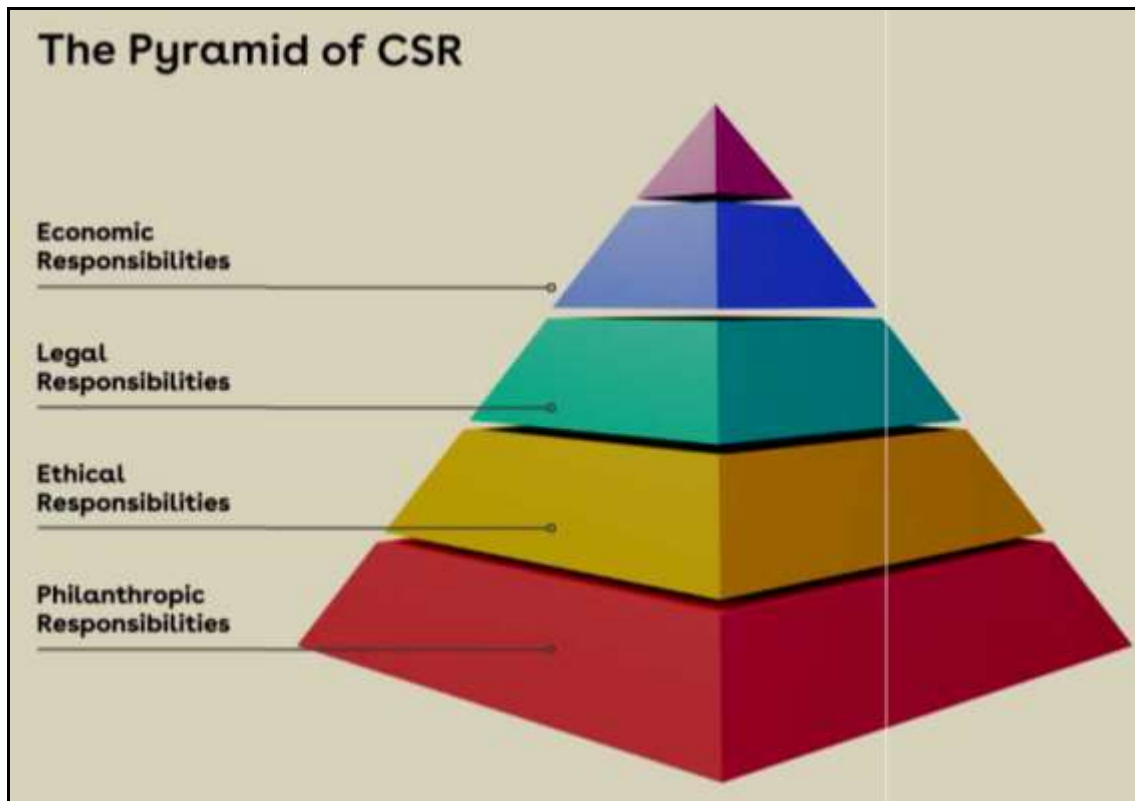
The theoretical framework of Corporate Social Responsibility is the conceptual structure guiding the understanding, analysis, and practice of CSR. It builds the theoretical underpinnings that explain why and how companies engage in CSR activities and serves as an analytic lens by which CSR can be studied and assessed. Different theories, models, and perspectives make up the mosaic of this framework—a mosaic that informs principles and practices of CSR. To comprehend CSR within the context of Tata Group, it is important to consider various theoretical frameworks that inform CSR. The predominant models include:

Carroll's Pyramid of CSR ^[2]

This framework divides CSR into four levels—economic, legal, ethical, and philanthropic responsibilities. Throughout its history, Tata Group has sought to balance these four dimensions, focusing particularly on ethical and philanthropic contributions. Following section deals with the detailed description of these four responsibilities;

- **Economic Responsibilities:** This is on the lowest level of the pyramid. Your business will only be profitable and financially stable if it has been successful on the above three areas. Simultaneously, profitability must not arise in other responsibilities such as ethics.
- **Legal Responsibilities:** Although the economic responsibilities provide for the rest of the efforts, legal responsibilities could be termed most important. This included ensuring that all relevant laws and regulations were complied with so that the business was operating on fair ground.
- **Ethical responsibilities:** It is the act of doing the right thing and following the norm about ethicality to fill in any gap or ambiguity in the law. Like the legal layer, the purpose for being an ethical business is to be fair and non-harmful.
- **Philanthropic responsibilities:** The lowest level of the pyramid involves the unpaid responsibilities that companies participate in and contribute to doing more, such as "matching gifts" to a nonprofit. Businesses are not under any mandate of law to participate in these, although employees increasingly expect the responsibility. In fact, 60% of workers believe that it's essential their employer offers matching gifts.

² Carroll A (1991) The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organizational Stakeholder. Bus Horiz.



Source: <https://www.goodera.com/blog/pyramid-of-corporate-social-responsibility>

Fig 2: Pyramid of CSR by Carroll

Stakeholder Theory ^[3]

It is a concept in business ethics and management that recognizes organizations to consider interests of all stakeholders beyond shareholders the need for when taking decisions. Popularized by R. Edward Freeman, *Strategic Management: A Stakeholder Approach* published in 1984, it attracted much popularity and use within corporate policies. This theory posits that businesses should prioritize creating value for all stakeholders— employees, customers, communities, and shareholders. CSR strategies reflect this perspective, fostering a comprehensive approach that benefits society as a whole.

Triple Bottom Line Approach ^[4]

TBL CSR, or Triple Bottom Line, is a business framework that encourages firms to focus on three performance dimensions: Profit, People, and Planet.

It, therefore, represents the central areas which companies should pay attention when appraising their CSR efforts and their overall impacts on society and the environment. One of the most popular concepts in the CSR arena was that of John Elkington in 1994, where it has been progressed gradually and recognized significantly. It has shifted attention from pure bottom line measurements such as profitability measures toward a more holistic view of the success of corporations, considering profit alongside people and the planet.

Tata Group incorporates TBL by addressing social, environmental, and economic aspects through its CSR initiatives.

Historical Evolution of CSR at Tata Group

The origins of CSR in Tata Group can be traced back to the visionary guidance of its founder, Jamsetji Tata, who stressed the importance of ethical business practices, philanthropy, and employee welfare.

“In a free enterprise, the community is not just another stakeholder in business, but is in fact the very purpose of its existence”.

Jamsetji Tata

Below are the notable milestones achieved by TATA group which truly exhibit the implementation of thinking of Jamsetji Tata

Early 1900s-Trailblazing Spirit of Social Responsibility:

This spirit of social responsibility essentially started from the vision of Jamsetji Tata and was translated through institutions such as the Indian Institute of Science in Bangalore and public welfare support.

1910s-1940s Early Philanthropic Initiatives:

The Tata Group starts investments in education, health, and infrastructure schemes. Family unites social objectives with business objectives.

1950s-1970s Formalization of CSR:

Activities related to CSR were formalized and spread in all companies under the Tata group with labor welfare, employee rights, and community development. Tata Steel is one of the first Indian companies that establish comprehensive employee welfare programs.

1980s-1990s Institutionalization of CSR:

The Tata Group under the then head Mr Ratan Tata institutionalized CSR for the very first time. It develops a more broad array of

³ Strategic Management: A stakeholder Approach, by R.Edward Freeman, 1984.

⁴ John Elkington, a British management consultant and author, coined the term "triple bottom line" (TBL) in 1994

activities such as sustainable development, education, rural development and environmental conservation. Tata's Charitable Trust, often referred to as Tata Trusts, leads many social initiatives.

2000-2010: Sustainability and Globalization of CSR: The Tata Group slowly integrates CSR into its business agenda, focusing on responsible development as well as inclusive growth. In this decade, Tata would further develop a CSR framework that is in line with the global best practices that include the United Nations Global Compact and the Global Reporting Initiative.

2010 - Till date CSR as strategic imperative: Tata Group makes formal enterprise-wide priority of CSR. The group follows the Companies Act of India (2013) that mandates at least 2% expenditure from profit on CSR. Tata Group further establishes initiatives in education, health care, rural development and environmental sustainability. Tata companies use CSR to create long-term shareholder and societal value with an emphasis on innovation and sustainable technologies and uplifting the community.

Throughout the development trajectory, the Tata Group has always felt the need to balance economic development and social welfare and has been instrumental in channelling corporate social responsibility in the proper directions which are aligned with the core values of the group in terms of ethics, responsibility, and community development.

Objectives of the Study

Corporate social responsibility which has become a much discussed and deliberated term nowadays and all the corporate houses are concentrating on this concept with a view to gain social attention. Many big houses are leaving a great impact felt with their visionary initiatives in the field of CSR. Tata group of companies which are otherwise also known for their philanthropic endeavours, are using the CSR for furthering its initiatives for social causes may it be education, environment, ecology, upliftment of poor masses, etc. The research work is done with a view to kept the following objectives into consideration;

- To analyse the historical journey of Tata group from philanthropy to Corporate social responsibility.
- To further analyze the patterns of spending in the various fields of corporate social responsibility.
- To examine the impact of CSR initiatives and also see the challenges posed for Tata group while undertaking the CSR initiations.

CSR Strategies and Initiatives of Tata Group

Tata Group's CSR approach encompasses several dimensions: governance, social welfare, environmental sustainability, and ethical business practices. Tata Group CSR initiatives focused on education, health care, rural development, environment, and community welfare of the company in 2018-19.

Tata Trusts, India's premier private sector philanthropy, has been investing heavily in improving the educational opportunities with programs such as 'Tata STRIVE', which provides skill development for youth, and also *Tata Scholarship Fund that educates more than 2,000 students. Further, Tata Group improved healthcare infra; funded 'Tata Memorial Hospital; & 'Tata Medical Centre'. Tata Power & Tata Steel, together with other group companies carried out

rural development schemes on the lines of 'Community-based Health Programs', skill training & Livelihood development in rural & inaccessible areas. The Tata group also aimed to achieve environmental sustainability through activities in water conservation, renewable sources of energy, and waste management. Tata Motors pioneered electric vehicles, while Tata Chemicals spearheaded sustainable agriculture initiatives. Tata Group invested ₹ 1,000+ crores in CSR initiatives through the 2018-19 fiscal and touched over 5 million lives across India. Focus was on sustained social value creation through inclusive development.

Several group units are doing their best in order to contribute significantly for the cause of social upliftment and development. For instance one such plant joda west iron manganese Mines of Tata Steel has undertaken a wide range of CSR initiatives in the year 2018-19. The table given below makes the status more clear.

The section below takes up the present status of CSR Initiatives by Tata group in detail

Social Welfare and Community Development

Tata Group has been extensively engaged in education, healthcare, and rural development initiatives. Key efforts include:

Tata Trusts: As the largest private philanthropic organization in India, Tata Trusts concentrates its efforts on sectors including healthcare, education, rural livelihoods, water, and sanitation. By 2020, it contributed roughly 2% of its annual revenue to charitable efforts.

Tata Education Initiatives: The Group's educational programs feature scholarships, vocational training, and support for institutions like the Indian Institute of Science (IISc) and the Tata Institute of Social Sciences (TISS). Tata has also introduced initiatives aimed at supporting basic education in marginalized rural regions.

Health and Sanitation Programs: Various subsidiaries of Tata Group have launched healthcare initiatives such as affordable health services, mobile health units, and vaccination campaigns. Key institutions for cancer treatment include Tata Medical Center in Kolkata and Tata Memorial Hospital.

Environmental Sustainability

Tata Group has taken a proactive stance on environmental sustainability, implementing measures to lower carbon emissions, conserve water, and safeguard biodiversity.

Green Buildings and Energy Efficiency: Tata Steel, Tata Power, and other Tata companies have embraced green building concepts, earning certifications like LEED (Leadership in Energy and Environmental Design). Additionally, Tata Power has invested in renewable energy, including wind and solar energy.

Waste Management and Recycling: Tata Group has put in place numerous waste management practices, involving recycling and reuse initiatives within its manufacturing operations. For example, Tata Chemicals has developed methods to minimize industrial waste and enhance resource efficiency.

Table 1: Detail of CSR Activities at Joda West Iron and Mine (Tata Steel) F.Y 2018-19

Details of CSR activities at Joda West Iron & Mn Mine, FY 2018-19					
Sl. No	Strategy	Initiative details	Village/Ward	Joda West Plan (in Lakhs)	Joda west Expenditure (in Lakhs)
1	A) Water storage tanks, drinking water supply facility & irrigation support to agriculture	Installation and repair of hand tube wells	All peripheral villages	0.66	0.66
2		Installation and repair of deep bores	All peripheral villages	0.33	0.33
3		Repairing OHT & pipe line	Dariya hutting, Ward No. 14	1.51	1.14
4		Installation of deep bore well and pipe line at Bichakundi Mundabasti	Munda Basti Joda Ward 14	10.00	10.24
5		Extension of pipe line & repair of toilet at Kundrupani	Kundrupani	1.34	1.00
Total (A)				13.84	13.37
6	B) Preventive measure for mitigation of mines related Health problem	Mobile Medical Units and ambulances	All peripheral villages	2.50	2.61
8		Provide fin assist-waivers for needy, case-to-case	All peripheral villages	1.00	1.15
9		Other health activities (malaria, school health, malnutrition, anemia, SPARSH leprosy initiative, preventive health, JARMA and ARMAR trauma ambulances etc)	All peripheral villages	0.50	0.07
Total (B)				4.00	3.83
10	C) Promotion of Hygiene & Sanitation & public health Initiatives	Mosquito control by fogging and spraying	All peripheral villages		
11		Construction of Toilets.	Kundrupani	4.45	4.45
Total (C)				4.45	4.45
12	D) Skill Development	Skill Development Programmes (LMV driving)		0.5	0.55
Total (D)				0.50	0.55
13	E) Education	Grant-in-Aid to schools	UP School, Dolpahar ME, School & Saramshakti School, Bichakundi	20.00	20.27
14		Support to SC/ST students in education (AVS)	All peripheral villages	1.15	1.53
Total (E)				21.15	21.81
15	F) Support to Social, Cultural, Recreational Activities	Sports tournament	All peripheral villages	0.50	0.49
Total (F)				0.50	0.49
16	G) Livelihood & Socio Economic Standard Improvement	3 nos pit sheds for vermi-compost	Bichakundi	1.15	1.17
17		Capacity Building of Farmers Institutions	All peripheral villages	0.10	0.10
18		Women Empowerment Programmes	All peripheral villages	0.04	0.03
19		Business Development of SHGs	All peripheral villages	0.14	0.14
Total (G)				1.43	1.44
20	H) Improvement of Road connectivity & public Transport & Road Connectivity	Support for Schools/Institutions (Infrastructure) Construction of Toilet & repairing of Aanganwadi center Bhuiya Basti-FRA Village	Bhuiaroida	1.25	1.20
21		Construction of VRC	Kundrupani	8.00	7.04
22		Construction of VRC	Bhuiaroida	6.00	6.91
23		Construction of Community Resource Centre in Munda Basti, Ward no.14 Joda Commitment of Head FAP	Ward no. 14	6.00	6.57
24		Roof rain water harvesting project	Kundrupani	0.24	0.22
25		Renewable Energy (40 nos. Solar Light)	Bhuiaroida, Kundrupani & K-13	12.60	12.51
Total (H)				34.09	34.45
Total A+B+C+D+E+F+G+H				79.96	80.38

Source: Corporate Social Responsibility Report (CSR) 2018-19 Tata Steel, p. 26

Conservation of Natural Resources: The Group has endorsed projects focused on reforestation, water conservation, and sustainable agriculture. Tata Group’s endurance of environmental commitments is exemplified through its long-standing support for the Tata Sustainability Group, which directs sustainable practices across its businesses.

Corporate Governance and Ethical Practices

The Tata Group has a storied tradition of upholding high ethical standards and governance practices, making CSR a fundamental component of its corporate ethos.

Transparency and Accountability: The Group has consistently upheld high transparency levels in its business operations, earning recognition as one of the most ethical companies in the world by publications such as Ethisphere.

Employee Welfare and Fair Labor Practices: Tata Group's dedication to employee welfare encompasses health benefits, retirement plans, and a safe working environment. Tata Steel is especially acknowledged for its cooperative labor relations, fostering dialogue between management and employees.

Tata Group is spending crores’ of rupees on its CSR Projects and this amount is increasing year by year. For instance the amount spent by Tata Motors was rupees 21.43 Crores in the year 2017-18, 22.40 Crores in 2018-19, and 22.91 Crores in the year 2019-20 ^[5].

⁵ Annual Corporate Social Responsibility Report (CSR) Tata Motors, 2019-20. P. 59



Source: Annual Corporate Social Responsibility Report (CSR) Tata Motors, 2019-20. P. 59

Fig 3: CSR Spending by Tata Motors 2017-18 to 2019-20

Impact of CSR Initiatives

The CSR initiatives of Tata Group have left a lasting imprint on both the communities it serves and the Group’s reputation. In a world where every corporate is carrying out community initiatives, it is ensured that the Tata group continues to stand out for the quality of its CSR and its service to the nation’s development. It is understood that climate change will render the most vulnerable even more so and unable to deal with the impacts. In recognition of this fact, the Tata group is working towards embedding climate resilience aspects into the design of Tata groups’ interventions and building capabilities of communities to deal with both extreme weather events and chronic impacts of climate change alike. The data and facts given below clearly indicates that Tata group has really left the impact on the lives of people through its CSR Initiatives;

- Tata group’s CSR initiatives have impacted the lives of over 11 million people in FY19, with a spend of over \$ 157 million (INR 1,095 crore).
- TCS has been declared America's Most Community-Minded Information Technology Company in the 2018 Civic 50 by Points of Light.
- TCS was the winner of the US Chamber of Commerce Foundation Citizens Award 2019 that recognizes the most innovative and impactful corporate citizenship initiatives.
- Tata Steel's flagship health program, Maternal and Newborn Survival Initiative, MANSI recognised at National CSR Awards 2018.
 - Tata Steel received the Innovative Practices Award 2018 on Sustainable Development Goals (SDGs) for 'Thousand Schools Programme' by UN Global Compact Network India (GCNI).
- Tata Power won the global 'Edison Award 2020' for 'Club Enerji #Switchoff2SwitchOn' in the category of 'social

innovation' as well as 'social energy solutions' [6]. The CSR report 2018-19 of Tata Motors shows that its has positively impacted the lives of lakhs’ of people

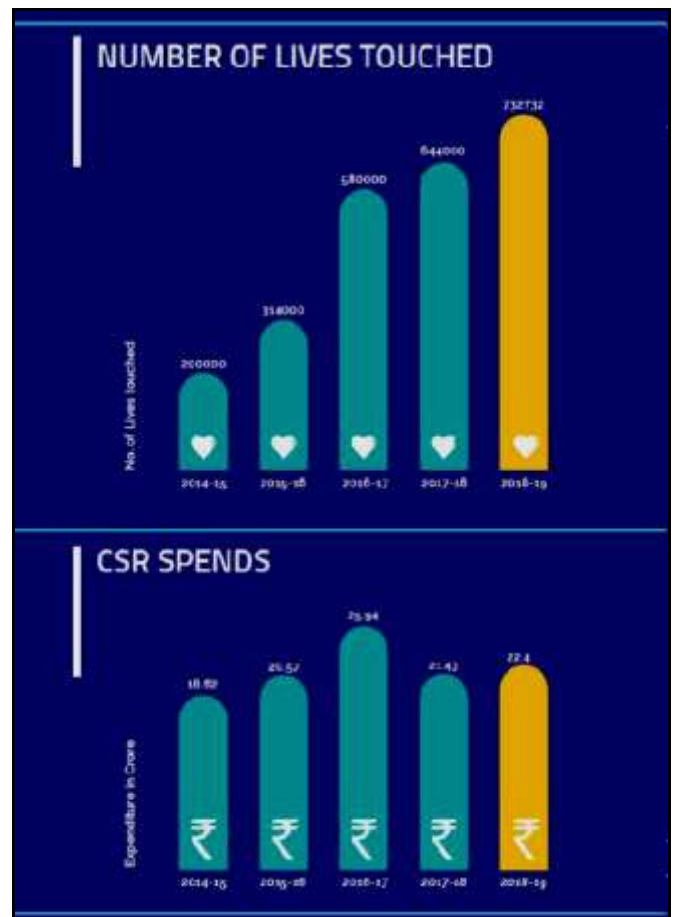


Fig 4: Number of Lives touched and CSR Spends by Tata Motors

⁶ <https://www.tatasustainability.com/SocialAndHumanCapital/CSR>

Table 2: Positive Impact of Tata Groups’ CSR Initiatives

Economic Development	Brand Value and Reputation	Social Welfare	Environmental Benefits
The Group’s CSR efforts have made significant contributions to rural advancement, poverty reduction, and job creation. Initiatives in agriculture and rural infrastructure have fostered sustainable livelihoods.	Tata Group’s standing as a firm committed to ethical business practices and social responsibility has bolstered its brand equity. Surveys consistently reaffirm that the Tata name is one of the most trusted in both India and the world.	The Group’s CSR efforts in healthcare, education, and sanitation have markedly improved the quality of life for millions, particularly in isolated and underdeveloped regions.	Efforts in renewable energy, waste management, and environmental conservation by Tata Group have contributed to diminishing its carbon footprint and advancing sustainable business methods.

Source: Author Compilation

Further, TATA Motors is doing excellent in the field of CSR initiatives. Various areas are benefited from the CSR activities of this group in particular health, water and education. In the field of water availability, the CSR report of Tata Motors shows the impact of its CSR initiative and the positive changes it has brought in the lives of the people with regard to availability of clean drinking water. The impacts on the lives of the people are;

- Over 2 lakh villagers have access to clean drinking water (30litres/person/day as per WHO guidelines)
- Significant reduction of Dysentery another diseases Reduction in drudgery of women -
- Distance travelled to procure water(From Average 4 km/day to 200 m/day)
- Higher enrolment& attendance of girls in rural schools.
- drought prone villages in Osmanabad are now Drought resilient Total population is 5000 and SC/ST shares 50%⁷

Challenges in CSR Implementation

In spite of its achievements, Tata Group encounters several challenges in executing its CSR initiatives:

Scaling Up: While impactful, expanding CSR efforts across its global operations, particularly in emerging markets, is challenging due to varying local conditions and regulatory frameworks.

Measuring Impact: Assessing the impact of CSR efforts in social and environmental contexts can be complex. The Group’s initiatives, while beneficial, necessitate more comprehensive impact evaluations to ensure long-lasting sustainability.

Balancing Profit and CSR: Some challenges arise in aligning business profitability with CSR objectives, notably in sectors demanding high capital investment or in highly competitive markets.

Conclusion

Tata Group’s strategy regarding Corporate Social Responsibility showcases a profound dedication to societal welfare, environmental integrity, and ethical governance practices. Over generations, the Group has illustrated that CSR can be effectively embedded within corporate strategy, fostering sustainable business advancement and societal improvement. Although challenges persist, Tata Group’s CSR initiatives, underpinned by its leadership and core values, continue to yield significant benefits for the communities they impact. Moving forward, the Group’s

emphasis on inclusive growth and environmental responsibility will be essential in shaping the future of CSR in India and globally.

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⁷ Annual Corporate Social Responsibility Report (CSR) Tata Motors, 2018-19. P. 21

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