

**ANALYSIS OF CSR ACTIVITIES IMPLEMENTED BY  
SELECTED OIL AND GAS COMPANIES IN ASSAM AND  
PUBLIC PERCEPTIONS ABOUT CSR**

**A THESIS SUBMITTED IN PARTIAL FULFILLMENT OF THE  
REQUIREMENTS FOR THE DEGREE OF DOCTOR OF  
PHILOSOPHY**

**DEEPANKA BORA**

**MZU REGISTRATION NO: 1901256**

**Ph.D. REGISTRATION NO: MZU/Ph.D./1396 of 29.07.2019**



**DEPARTMENT OF MANAGEMENT  
SCHOOL OF ECONOMICS, MANAGEMENT & INFORMATION  
SCIENCES  
SEPTEMBER 2024**

**ANALYSIS OF CSR ACTIVITIES IMPLEMENTED BY SELECTED OIL  
AND GAS COMPANIES IN ASSAM AND PUBLIC PERCEPTIONS ABOUT  
CSR**

By

**DEEPANKA BORA**

Department of Management

Under the Supervision of

**Dr. BIDHU KANTI DAS**

**Submitted**

**In partial fulfillment of the requirement of the Degree of Doctor of Philosophy  
in Management of Mizoram University, Aizawl**

**DECLARATION**  
**MIZORAM UNIVERSITY**  
**SEPTEMBER, 2024**

I **DEEPANKA BORA**, hereby declare that the subject matter of this thesis is the record of work done by me, that the contents of this thesis did not form basis of the award of any previous degree to me or to do the best of my knowledge to anybody else, and that the thesis has not been submitted by me for any research degree in any other University/Institute.

This is being submitted to the Mizoram University for the Degree of **Doctor of Philosophy in the Management**.

Date:

Place: Aizawl

**DEEPANKA BORA**  
(Candidate)

**Dr. BIDHU KANTI DAS**  
(Supervisor)

**Prof. L.S. SHARMA**  
(Head of Department)



# MIZORAM UNIVERSITY

(A Central University Accredited 'A' Grade by NAAC)

**Dr. Bidhu Kanti Das**  
*Associate Professor*

**Department of Management**  
*School of EMIS, Aizawl-796009, India*  
*Mob. 9862007320/9485119670(M)*  
*Email id: [bidhukantidas@mzu.edu.in](mailto:bidhukantidas@mzu.edu.in) / [bidhudas11@gmail.com](mailto:bidhudas11@gmail.com)*

## CERTIFICATE

This is to certify that the thesis titled “Analysis of CSR activities implemented by selected Oil and Gas companies in Assam and public perceptions about CSR” written by Ms. Deepanka Bora has been completed under my supervision.

She has fulfilled all the required norms laid down under the Ph.D. Regulations of Mizoram University. The thesis is the result of her hard work and investigation. The thesis is verified for plagiarism and a certificate of it has been appended at the end of the thesis. Neither the thesis as a whole nor any part was ever submitted to any University for any degree or award.

Aizawl/Dated:

**Dr. BIDHU KANTI DAS**  
(Supervisor)

## **ACKNOWLEDGEMENT**

This acknowledgment is not only a simple consent to the norms of thesis submission or to fill the section called acknowledgement. I deem it my earnest responsibility and wish to humbly acknowledge the contribution to my own learning, experience and development to the people who rightfully deserve to be mentioned on these pages. It would have been impossible to transverse this long arduous terrain without the support, help, wisdom and expertise of many individuals who walked with me from time to time over these years. I must also thank numerous individuals who have helped me directly or indirectly during different phases of my research work and whose names are not mentioned explicitly.

I would like to express my sincere gratitude and appreciation to my supervisor, Dr. Bidhu Kanti Das, Associate Professor, for his invaluable guidance, support, and encouragement throughout the completion of my thesis. His expertise, patience, and dedication have been instrumental in shaping the direction of my research and enhancing the quality of my work. I truly feel lucky to have Dr. Bidhu Kanti Das, Associate Professor as my supervisor and also grateful for his unwavering commitment to my academic growth.

I would also like to extend my thanks to the Department of Management at Mizoram University for providing me with the necessary resources and a conducive environment to pursue my research. The department's commitment to excellence in education has played a significant role in shaping my understanding of the subject matter.

Lastly, I would like to express my heartfelt appreciation to my parents for their unwavering love, support, and encouragement throughout my academic journey. Their belief in my abilities and constant motivation have been the driving force behind my accomplishments.

I am truly blessed to have such loving and supportive parents. I also extend my deepest gratitude to all the Faculty members of Department of Management, Mizoram University and to all my PhD batchmates for their invaluable contributions to the completion of my thesis.

Date:

Place: Aizawl

**DEEPANKA BORA**

## CONTENTS

1	<i>Supervisor Certificate</i>	i
2	<i>Declaration</i>	ii
3	<i>Acknowledgement</i>	iii-iv
4	<i>Content</i>	v-ix
5	<i>List of tables</i>	x-xi
6	<i>Abbreviation</i>	xii
<b>Chapter 1: Introduction</b>		<b>1-22</b>
1.1	Introduction to Corporate Social Responsibility	1
1.2	Concept of Corporate Social Responsibility	3
1.3	Definitions of Corporate Social Responsibility	5
1.4	Significance of the study	8
1.5	Scope of the study	9
1.6	Research Gap	10
1.7	Statement of the problem	11
1.8	Objective of the study	11
1.9	Hypothesis	12
1.10	Limitations of the study	12
1.11	Research Methodology	13
	I Area of study	14
	ii Data Source	14
	iii Population Size	16
	iv Sample	18
	v Analysis Tools	19
1.12	Chapters	20
1.13	Conclusion	21
<b>Chapter 2: Literature Review</b>		<b>23-106</b>
2.1	Introduction	23

2.2	Global Studies on CSR	23
2.3	CSR Studies in Europe	37
2.4	CSR studies in Asia	44
2.5	CSR studies in India	54
2.6	CSR studies in Northeast India	80
2.7	CSR Studies in Different Industries	88-106
2.7.1	CSR studies in Mining Industry	88
2.7.2	CSR studies in Insurance and Banking Industry	94
2.7.3	CSR studies in Oil and Gas Industry	100
2.8	Conclusion	106
	<b>Chapter 3: Theoretical Framework</b>	<b>107-132</b>
3.1	Introduction	107
3.2	Theories of CSR	107-114
3.2.1	Carroll's CSR Theory	107
3.2.2	Triple Bottom Line Theory	110
3.2.3	Stakeholder Theory	112
3.3	Perception Theory	114-124
3.3.1	Legitimacy Theory	115
3.3.2	Gregory Theory	117
3.3.3	Social Contract Theory	119
3.3.4	Theory of Direct Perception	122
3.4	Factors Influencing Corporate Social Responsibility (CSR) Perception from the Public's Point of View	124-131
3.4.1	Transparency and Accountability	125
3.4.2	Impact on Local Communities	125
3.4.3	Environmental Stewardship	125
3.4.4	Ethical Business Practices	126
3.4.5	Employee Welfare and Diversity	126



3.4.6	Alignment with Public Values	127
3.4.7	Media Coverage and Social Media Influence	127
3.4.8	Corporate Reputation and Past Track Record	128
3.5	Public Perception	128
3.5.1	Implications of Public Perception	129
3.6	Conclusion	131
<b>Chapter 4: Company Profile and Geographical profile of the study</b>		<b>133-198</b>
4.1	Introduction	133
4.2	About Assam	133
4.3	Profile of selected Districts of Assam for the study	135
4.4	Oil and Gas Industry	141
4.5	Oil and Gas Industry in India	145
4.6	Oil and Gas Industry in Assam	154
4.7	Profile of Oil and Gas companies under study	156-
4.7.1	Oil And Natural Gas Corporation Limited (ONGC)	156-171
4.7.1.1	Introduction	156
4.7.1.2	History of ONGC	157
4.7.1.3	Vision and Mission Statement	162
4.7.1.4	Organisational Structure of ONGC	164
4.7.1.5	Corporate Social Responsibility of ONGC	164
4.7.1.6	CSR Vision	166
4.7.1.7	CSR Objectives	166
4.7.1.8	ONGC CSR Activities	167
4.7.2	Oil India Limited (OIL)	172-184
4.7.2.1	Introduction	172
4.7.2.2	History of Oil India Limited	174
4.7.2.3	Organisational Structure of OIL	177

4.7.2.4	Corporate Social Responsibility of OIL	177
4.7.2.5	CSR Vision	178
4.7.2.6	CSR Objectives	179
4.7.2.7	OIL CSR Activities	179
4.7.3	Indian Oil Corporation Limited (IOCL)	185-197
4.7.3.1	Introduction	185
4.7.3.2	History of Indian Oil Corporation Limited	186
4.7.3.3	Organisational Structure of IOCL	189
4.7.3.4	Corporate Social Responsibility of IOCL	189
4.7.3.5	CSR Vision	190
4.7.3.6	CSR Objectives	191
4.7.3.7	IOCL CSR Activities	191
4.8	Conclusion	197
	<b>Chapter 5: Analysis and Discussion</b>	<b>199-266</b>
5.1	Introduction	199
5.2	Demographic Data Analysis	199
5.3	Perception of the respondents about CSR analysis	207
5.4	Factors influencing the perceptions about selected oil and gas companies CSR activities.	222
5.5	Demographic Data Analysis of employees	233
5.6	Social support Data Analysis	239
5.7	Testing of Hypothesis	252-65
5.7.1	Hypothesis 1 - CSR activities and the development of society	253
5.7.2	Hypothesis 2 - Social support in CSR activities and the effectiveness of CSR	257
5.7.3	Hypothesis 3 - Educational qualification of the people and the perception of CSR	260
5.7.4	Hypothesis 4 - Monthly income level of the people and the perception of CSR	263
5.8	Conclusion	266

<b>Chapter 6: Summary and Conclusions</b>	<b>267-240</b>
6.1 Introduction	267
6.2 Findings	267-275
6.2.1 Major findings from respondents' analysis	267
6.2.2 Major findings of hypothesis testing	274
6.3 Summary	275
6.4 Conclusion	279
6.5 Recommendations	280-
6.5.1 For Company	280
6.5.2 For Public	282
6.6 Further studies	283
Annexure I: Questionnaire for Public	285
Annexure II: Questionnaire for Companies Employees	291
Annexure III : Publications	297
Bibliography	298-329
Brief Bio Data of Candidate	330
Particulars of the Candidate	335

## LIST OF TABLES

Table no.	Table Name and Description	Page no.
1	Company name & CSR investment	17
2	Population Size of the selected Districts	18
3	CSR Investment by selected company Operating in Assam	18
4.7.1.5	CSR investment by ONGC	165
4.7.2.4	CSR investment by OIL	178
4.7.3.4	CSR investment by IOCL	190
5.2.1	Age	200
5.2.2	Gender	201
5.2.3	Location	202
5.2.4	Education Qualification	203
5.2.5	Occupation	204
5.2.6	Income	205
5.2.7	Mean and Standard Deviation (Demographic)	206
5.3.1	Heard about CSR	208
5.3.2	Awareness about CSR	209
5.3.3	Popular companies for CSR	210
5.3.4	Social spending awareness	211
5.3.5	CSR Funding awareness level	212
5.3.6	Companies' social involvement	213
5.3.7	Companies' contribution to social development	214
5.3.8	Companies' CSR towards environmental sustainability	215
5.3.9	Companies' CSR supporting education infrastructure	216
5.3.10	Companies' employing underprivileged	217
5.3.11	Companies' aiding infrastructure development	218
5.3.12	Corporate health support	219
5.3.13	Companies CSR in education	220
5.3.14	Company meets societal expectations	221
5.4.1	Interest in CSR activities	222
5.4.2	Past CSR benefits perception	223
5.4.3	Company's CSR strategies analysis	224
5.4.4	CSR impact on standard of living	225
5.4.5	Company's role in employment growth	226
5.4.6	Company' improved health facilities	227
5.4.7	Educational enhancement by company	228
5.4.8	Development of Rural Area's	229
5.4.9	Companies' assistance to rural underprivileged people	230
5.4.10	Environmental protection by the company	231
5.4.11	Company's disaster relief support	232
5.5.1	Age	233
5.5.2	Gender	234
5.5.3	Organisation	235
5.5.4	Designation	236
5.5.5	Experience	236

5.5.6	Education Qualification	238
5.6.1	Community participation in oil and gas CSR events	239
5.6.2	Community involvement enhances relevance of CSR	240
5.6.3	Efficient community-company collaboration in CSR	241
5.6.4	Community participation boosts CSR awareness	242
5.6.5	Community-Led CSR initiatives in neighborhoods	243
5.6.6	Community input in designing effective CSR activity	244
5.6.7	Community involvement fosters ownership in CSR	246
5.6.8	Community support for corporate CSR initiatives	247
5.6.9	Local resident involvement boosts CSR impact	248
5.6.10	CSR initiatives promote community-business bonding	249
5.6.11	Mean and Standard Deviation (Social Support)	250
5.7.1	Development of Society through CSR	255
5.7.2	Social Support and CSR effectiveness	258
5.7.3	Educational Qualification and perception	261
5.7.4	Income and Perception	264

## **ABBREVIATION**

CSR	-	Corporate Social Responsibility
ONGC	-	Oil and Natural Gas Corporation Limited
OIL	-	Oil India Limited
HPCL	-	Hindustan Petroleum Corporation Limited
GAIL	-	Gas Authority of India Limited
BPCL	-	Bharat Petroleum Corporation Limited
IOCL	-	Indian Oil Corporation Limited
MNC	-	Multinational Corporation
PSU	-	Public Sector Undertaking
NSE	-	National Stock Exchange
BSE	-	Bombay Stock Exchange
SD	-	Sustainable development
CSP	-	Corporate Social Performance
CFP	-	Corporate Financial Performance
FP	-	Financial Performance
SV	-	Shared Value
PEB	-	Employee Pro-Environmental Behavior
CSRI	-	Corporate Social Responsibility Index
WOM	-	Word of Mouth
TBL	-	Triple Bottom Line
SMEs	-	Small and Medium-Sized Enterprises
ASR	-	Airline Social Responsibility
BBL/D	-	Barrel Per Day
NELP	-	New Exploration and Licensing Policy
OGL	-	Oil & Gas Policy
E&P	-	Exploration & Production
OPEC	-	Organization of the Petroleum Exporting Countries
COVID-19	-	Corona Virus Disease of 2019
NGO	-	Non-governmental Organisation
SDGs	-	Sustainable Development Goals
SDI	-	Skill Development Institute
CG	-	Corporate Governance
SIRD	-	State Institute of Rural Development
RO	-	Reverse Osmosis
GMoU	-	Global Memorandum of Understanding
NOCs	-	National Oil Companies
IRL	-	Indian Refineries Ltd.
AOSN	-	Assam Oil School of Nursing
SPSS	-	Statistical Package for the Social Sciences
CED	-	Corporate Environmental Disclosure

## **1.1 Introduction to Corporate Social Responsibility**

The early concept of CSR emerged in the mid of 1960s and it was a social thought for the responsibilities of a company towards the society, beyond the legal obligations. Meehan et al. (2006a), mentioned in the paper that Corporate Social Responsibility has been used over the past 40 years in many different contexts. According to the Green Paper presented by the European Union mentioned CSR as an important concept whereby organisations desire to contribute towards the society for its development and progress (European commission, 2001). There is a emergent attention to corporate social responsibility in today's society. Corporate social responsibility is a dynamic and complex concept which is continuously evolving. Due to the increase in the expectancy of society for addressing the social and environmental impacts, corporate social responsibility has emerged as an important approach for all the companies. CSR practices are globally implemented and accepted by companies and the government. Over the past three decades, there has been a long debate about the role of corporations in society.

Corporate social responsibility is an activity of social cause towards the individual and society well-being (Basu & Palazzo, 2008). Many companies' top management believes that through the CSR activities profits could be maximised and social responsiveness is essential to have long term sustainability of the companies in the market (Simms, 2002). The concept of corporate social responsibility is not new and according to Carroll (1999), the practices of responsiveness of business towards the society beyond just to make profits for the stakeholders could be traced for centuries and in the research fields, it started gaining popularity after 1930s. In a broad sense, the activities without the existence of the people and society, an organisation cannot operate in remoteness, and it has to be a crucial part of the society by using its different resources. It is managed through which the organisation is involved in integrating the concerns of social and environment together into their business operations and address the interest of the stakeholders by meeting their economic needs along with fulfilling the requirement of the society and environment (Fakay & Buragohain, 2015a). CSR basically means giving back something to

society and the environment after continuously using the resources. An organisation must understand about changing the society and should realise that it cannot achieve success in the long term without fulfilling the responsibility towards the society (Rekom et al., 2013). In every activity of the organisation, the community plays an important role as all the resources are accumulated from society. So, the organisation should contribute towards the growth and development of the people. In the last few decades, organisations have begun to understand the advantages of CSR practices. For every organisation, the main intention is to earn profits from any form of work. Alongside benefits, it is also essential for an organisation to look after society and contribute to various activities for the growth of society as companies are mainly relying on society for different resources. Responsibility towards society means all the commitments and tasks of a company which some way or the other helps in the growth and development of a community. In today's world, CSR has developed a great concern among the companies and all the stakeholders due to the influence of the MNC's over the world economy and media. Building a positive brand is important thus it is core important for the companies involved in the social issues and thus creates positive perceptions among all the stakeholders. Corporate social responsibility activities address the environmental and community issues voluntarily along with the business profit concern. Various studies have been carried out by many researchers about CSR activities in India. Nowadays CSR does not mean only the philanthropic approach of the organisation towards society, it also includes fair payment to the employees, taking proper care of the employees, ensures a friendly atmosphere and being positive towards the environmental issues (Rahman & Islam, 2018). Besides concerning sustainability development relation with CSR, companies should also focus on setting up the goals, policies, and practices in such a manner that would benefit the company as well as to adapt sustainability (Oginni & Omojowo, 2016). To have transparent business activities, CSR is considered as various sets of policies and practices which has been unified all over the business practices and helps in the managerial decision-making process in a firm. In recent years, CSR in India has taken a new path of progressing instead of old concerning only about charity and philanthropic activities (Al-Ghazali & Sohail, 2021a). Corporate social responsibility is the acknowledgement that creates a positive image



of the companies and has a great impact on society and environmental sustainability. Furthermore, even though the organisations are concern with environmental issues and CSR activities, there are still many companies that are operating their activities for profits which are unsafe and unhealthy for the environment as well as for society (Jiang & Wong, 2016). Hence in order to have a positive perception of CSR activities among the people Corporate social responsibility activities of the companies should be a philosophy whereby companies recognise the needs of humanity by taking responsibility for the effect of their actions in all facets of their operations on consumers, workers, owners, societies and the environment. Therefore, the present study tried to find out various CSR activities implemented by oil and gas companies in Assam and impact on the people perception and awareness about corporate social responsibility among the people. The study also tried to find out the various challenges faced by OIL and gas companies while implementing CSR practices.

## **1.2 Concept of Corporate Social Responsibility**

Although Corporate Social Responsibility has been widely recognised in the last few decades, its presence can be traced back to the 18th century when employers realised the need and value of employees, and philanthropic improvements could be seen, showing positive consequences for business through CSR activities (Coupland, 2005). Although, the researcher did not mention about CSR in the paper, he outlined the societal importance and urged business leaders to think beyond the economy and engage in fundamental public affairs for the betterment of society. CSR has emerged from traditional good-hearted and charitable activities taken by businessmen. The definition of corporate social responsibility originated in the mid-1960s and has become a philanthropic responsibility of a company towards society that involves collective activities beyond legal boundaries. In the last 40 years, the concept of corporate social responsibility has been used in various forms (Meehan et al., 2006b) and in the changing current scenario of the world, corporate social responsibility is considered as the most significant component of the organisation.

According to Choi & Yu (2014), "Perceived CSR refers to the degree of public perception about the support provided by the company to resolve societal issues through CSR-related activities." CSR is considered as a form of self-regulation practice by a business that aims to contribute to societal interests through philanthropy, engaging in charitable activities, promoting voluntary activity, and focusing on ethical activities. CSR activities of the company help a company to be aware of the impact that the companies are having on all parts of the environment. CSR is defined as a corporate model that enables an organisation to be more accountable to society, to itself, as well as with stakeholders. Common roles of CSR include helping control costs, improving a company's brand, attracting top-quality talent, and facilitating long-term financial success. There are many issues out of which mainly two issues of the society that the government has to address, i.e. economic growth and the reduction of the poverty rate in the country. But the government alone cannot solve all these issues, so the government seeks the cooperation of public and private companies. Companies devote their contribution to the welfare of society through corporate social responsibility operations. The companies are obliged to become more responsible towards society and work for the growth and development of society by implementing various CSR activities. With the globalized world, in the 21st century, it has become a great challenge for the companies to sustain, and by establishing only based on financial and technical aspects to generate profits cannot sustain for a longer time and besides, it is outlined that an organisation needs to be sensitive towards the expectations of people, society, and the government.

In the Indian context, after the implementation of the Companies Act, 2013, "under Section 135, it is mandatory for every company to contribute two per cent of their profit in CSR activities. Although not all the companies are directed to contribute in CSR, it is the firms whose turnover is more than 1000 crores or net profit more than 5 crores or the companies having a net worth of 500 crores or more." In recent years, the realised data by the Ministry of Corporate Affairs of India indicates that a lump sum of 25,932 crores has been spent by 18,623 companies in CSR activities during 2020-21 in many sectors like the abolition of hunger,

environmental issues, employment issues, and running rural development programs, etc. The stakeholders prefer the organisation that embraces being responsible for the social well-being and proper implementation of corporate social responsibility activities. With a view, the organisation must implement to align its policies with sustainability. Different business sectors have been criticized by the people for their devastating nature and harming the environment, causing global warming and contributing to environmental problems. Thus, as an action of less harm towards the environment, the organisation must attach environmental standards policies to the strategies and willingly change business operations and promote environmental sustainability. And many researchers believe that organisation common values and norms play a vital role in shaping society as well as the environment with their various activities. CSR is about examining the impact of business operations on people and society at large and also finding how the company's existence affects stakeholders beyond their economic interests. Earlier, it was only the government that used to take care of and resolve the problems faced by the people and now companies joined hands with the government to eradicate this problem and help society become a suitable place for survival (Day & Woodward, 2009a).

### **1.3 Definitions of Corporate Social Responsibility**

Grigore (2010) found that there are no proper definitions of corporate social responsibility, and organisations and researchers tend to define the topic in their own ways. Some definitions of corporate social responsibility relate to philanthropy, while others view it as an activity promoting the company. Furthermore, some definitions describe CSR as the relationship between stakeholders, the government of the country, and the organisations (Moon & Vogel, 2009). Some of the definitions given by the researchers are:

“Corporate social responsibility is a dynamic concept surrounded within the social, economic, and institutional context and a collective concept of business

ethics, corporate citizenship, and responsibility towards environmental sustainability” (Dahlsrud, 2008a).

“Corporate social responsibility is a concept through which companies integrate the concerns of the social and the environmental into their business activities voluntarily, with the interaction of their stakeholders” (Tokoro, 2007).

“CSR is defined as a philanthropic activity of an organisation towards the development of society. In modern days, companies are facing pressure from various environmental policies, transparency, and market competition, and hence CSR is considered the best strategy for the organisation to become more efficient and sustain in the market” (Galan, 2006).

“CSR is considered as a tool for linking business strategy and sustainable development for the betterment of society and the organisation” (Steurer et al., 2005).

The research conducted by Carroll (1979) states that “corporate social responsibility can be defined as the responsibility of the organisation being socially responsible and embracing the legal, ethical, and circumspection expectations of society towards the organisation at that given time.”

The European Commission (2006) outlines the definitions of CSR as a concept that integrates social and environmental concerns with the organisation's strategies and policies in operations and voluntarily interacts with its shareholders.

“Corporate social responsibility is generally defined interchangeably with others as corporate citizenship, responsibility, corporate governance, reporting, sustainability, ethics, and in some research as sustainable development” (Ruggie, 2007).

To plug the loopholes in the organisation's social activities, Kulkarni & Aggarwal (2022) has defined corporate social responsibility as a significant behavior of the organisation, CSR is not an optional and philanthropic activity; it is stated as a program run by companies, considering all the positive and negative aspects of

business operations towards the environment, society, and profits. According to Holmes & Watts (2000), CSR is described as a continuous process of commitment by an organisation to behave economically and ethically and be socially responsible towards society by improving the quality of life of employees, families, and the community at large.”

According to Marrewijk (2003a), “The debates among researchers and corporates for the actual definitions of CSR have resulted in forming more meanings of corporate social responsibility. Further, it has also created many doubts among business executives with fewer clarifications and led to their perspectives on CSR, which source the definitions to be frequently unfair towards their interests.”

In the article ‘Can Business Afford to Ignore Social Responsibility?’ Davis (1960) has revealed and defined “CSR as decisions and actions taken by organisations for a good cause towards society beyond the profits and economic interest of the company. and the core functions of an organisation. Further, a decision of the business to pay back to the society as a socially responsible strategy could be legitimate through a long and complicated process.”

Mcguire (1963) in his book ‘Business and Society explained the “CSR as an idea that is beyond the concept of being economically sound and legally obliged. Apart from this, an organisation is also required to become socially responsible in its business operations, and companies could take necessary interest in the social policies for the welfare of the people, employees, and society at large.”

Rob Gray in his paper, “Social and Environmental Disclosure and Corporate Characteristics: A Research Note and Extension” states that in terms of the competitive market and the global business environment, much has changed drastically in recent years and companies are expanding their boundaries throughout the globe (Gray, 2001).

Bhaduri and Selarka in ‘Corporate Social Responsibility In India: Evolution and Progress of CSR and Regulations’ describe CSR as a company's broadest sense of doing business by incorporating all stakeholders and forming different groups to

maintain the interests and benefits in the company's operations along with society and the environment. In simple form, CSR could be understood by its three words: Corporate refers to various kinds of businesses, social means interaction with society i.e., the local community where the business exists, Responsibility covers the essential responsibility of the businesses for the well-being of the people and society at large. (Bhaduri & Selarka, 2016).

A broadly cited definition by the "World business council for sustainable development, 2000 outlines CSR as a continuous commitment and responsibility of the business entity to become more ethical and helps in improving the quality of life of the workforce and the society as a large by contributing towards economic development. "From the definitions:

- Corporate social responsibility is dynamic in nature and core business strategy should integrate with addressing Societal and environmental issues to have a positive impact on the businesses.
- CSR mainly comprises philanthropic activities which include a set of activities aligned with business strategy for organisation profit and well-being of the society.
- Organisations address the interest of the stakeholders along with company shareholders through various CSR activities.

#### **1.4 Significance of the study**

In India, the landscape of Corporate Social Responsibility (CSR) holds broader implications compared to other countries of the world. The government heavily relies on companies to address societal issues and instigate social change. In recent years, numerous corporate entities have demonstrated a keen interest in CSR activities, focusing on the development of infrastructure, education, health, and improvement in the living conditions of the population, with the overarching goal of poverty reduction. This involves initiatives such as constructing roads, houses, and schools in remote areas, providing essential services like electricity, establishing

orphanages and hospitals, among other endeavours. Many oil and gas companies also actively engage in CSR services, prompting a significant contribution from such entities in diverse CSR domains, demanding further research attention. A review of the existing literature also indicates a lack of studies delving into public perception within Public Sector Undertaking (PSU) oil and gas companies.

The current study holds significance as it endeavours to recognise the perceptions of actual beneficiaries concerning CSR activities conducted by selected oil and gas companies. Furthermore, the research aims to interpret the strategies and practices employed by the companies and identify challenges faced during CSR implementation. Additionally, the study seeks to analyse companies' commitment to societal welfare in Assam. The study contributes by shedding light on the current state of corporate social responsibility efforts in the selected areas by the selected oil and gas companies. Moreover, the study facilitates an analysis of various CSR initiatives, assessing their effectiveness and determining the awareness levels among beneficiaries.

### **1.5 Scope of the study**

For the smooth running of the businesses, the organisation must rely upon the people and natural resources. The companies must act legally and ethically for the well-being of the people and betterment of the society. In India with the implementation of new provisions of mandatory contribution towards CSR activities, the companies are bound to spend some percentage towards CSR. Further, it has also increased the realisation among the business to contribute to societal needs. CSR activities are mainly executed nearby areas of the company's establishment. The activities of the company range for a specific cause, as to economically support the people, providing drinking facilities, education, hospitals, and medical camps. Corporate social responsibility is a step towards building a nation. Thus, the scope of the present study is confined to the selected oil and gas companies located and operating in Assam. Three companies were selected for the study i.e., Oil and

Natural Gas Corporation, Oil India Limited, and Indian Oil Corporation Limited. The study was focus on four districts of Assam, namely, Jorhat, Sivasagar, Dibrugarh, and Kamrup (Metro). The study tried to investigate various CSR initiatives taken by the companies towards the development of society and to find out the perception of the people about CSR and the challenges faced by the industry while implementing the CSR activities.

The research also provides insights into how the beneficiaries perceive the organisation CSR activities and helps to identify ways to address any negative impacts on society, employees, and other stakeholders caused by the organisation's CSR decisions. Additionally, this study contributes to the existing knowledge in the CSR field and improve understanding of related concepts. The present study benefit both the public and the companies by making them aware of corporate social responsibility.

## **1.6 Research Gap**

After carefully reviewing the existing literature on CSR, it can be observed that various types of research have been conducted in the field of corporate social responsibility around the world and many studies were focused on the CSR practices of companies and their relationship with the stakeholders in various industries. Some researchers have also discussed the CSR practices in India and Assam has been carried out related to CSR. But a very few have been conducted concerning with both implementation of CSR activities by the companies and perception of the people specially in the selected districts. Thus, the study tried to explore more on the context of public perceptions about CSR activities the selected oil and gas industry of Assam specially in some selected districts of Assam where the earlier studies of CSR are not conducted collectively namely: Dibrugarh, Jorhat, Sivasagar and Kamrup (Metro). Hence, the study attempts to fill the gap in the corporate social responsibility literature with regards to selected regions where the CSR activities are been carried out by oil and gas companies. Further, the attempt of the study was to find out the



perception of the local people and challenges faced by oil firms while implementing corporate social responsibility activities.

### **1.7 Statement of the Problem**

The research problem addressed in this study is multifaceted, primarily concerning the CSR practices of selected oil and gas companies. The primary issues encompass how the companies execute their CSR activities, the benefits these initiatives bring to the public, and the concerning lack of fund allocation and actual investment amounts in specific areas. Furthermore, the study delves into the public's perception of these companies' CSR activities, exploring how society views these efforts and the factors influencing their perceptions. These information gaps have created comprehensive research. Consequently, the study seeks to gather data, bridge information disparities, and shed light on CSR execution and impact. It aims to offer solutions and recommendations to the issues, thus enhancing CSR practices in OIL and gas sector. Additionally, the research investigates the challenges and obstacles faced by the selected companies during CSR implementation, providing valuable insights into refining their strategies. Further, through these investigations, it aims to foster more effective, efficient, and socially beneficial CSR initiatives.

### **1.8 Objective of the study**

Considering the growing significance of Corporate Social Responsibility (CSR) and its relevance in OIL and gas sector in Assam, it is essential to explore how CSR practices are being implemented by the chosen companies in this area and how the public perceives these efforts. To achieve a comprehensive understanding, some objectives have established as follows:

a) To evaluate the CSR initiatives taken by select companies and their impact on society.

- b) To find out various obstacles faced by select companies while implementing CSR activities.
- c) To identify the factors influencing the perception of the people on CSR.
- d) To examine the effectiveness of CSR activities of select companies with social support.
- e) To analyse the awareness and find out the perception of the people towards CSR practices in Assam.
- f) To analyse the factors that encourage companies to focus more on CSR activities.

### **1.9 Hypothesis**

Aligned with the research objectives, some hypotheses were formulated for the study. These hypotheses serve as the basis for the analysis and are designed to shed light on the relationships and differences being explored. The alternative hypotheses are outlined below.

- a) There is a positive relationship between CSR activities and the development of society.
- b) There is a positive relationship between social support in CSR activities and the effectiveness of CSR.
- c) There is a significant difference between the educational qualification of the people and the perception of CSR.
- d) There is a significant difference between the monthly income of the people and the perception of CSR.

### **1.10 Limitations of the study**

Every research has its restriction with its scope of the study by certain limitations. With the purview of the present study below are some of the limitations:

- i) The study was constrained by its limited geographic scope, focusing on a specific region, which was state of Assam. This localized approach allowed for an in-depth analysis of CSR activities within that region but inherently limited the generalisation of the findings to other regions in India or globally.
- ii) The research involved a limited number of companies selected for the study, specifically concentrating on oil and gas companies operating in Assam. As a result, the findings were not representative of the entire corporate landscape, with each company having unique CSR practices that might not be applicable to companies in other sectors or companies outside of Assam.
- iii) The research covered a specific timeframe, and the findings did not account for changes or developments in CSR practices and public perceptions over time. CSR initiatives evolve, and societal perceptions can change in response to economic, political, and cultural factors.
- iv) Study was conducted during Covid-19 pandemic period and many restrictions of movements was there due to which collection of data was very difficult and CSR implementation for the companies were a big constraint.
- v) Due to changes in law and implementation process, the finding of the study may not represent the present situation.
- vi) Respondent response may be biased, and the reliability of data could be influenced by subjective interpretations, individual perspectives, and contextual circumstances.

### **1.11 Research Methodology**

Research methodology serves as the systematic and structured framework that guides the entire research process, encompassing the methods and procedures

employed to collect, analyse, and interpret data. It is essentially the roadmap that researchers follow to ensure that the study is conducted in a accurate and organized manner. This methodology acts as a blueprint for researchers, providing with the tools and strategies needed to find answers to the specific research questions or objectives set to address.

### **i) Area of the Study**

The study is focused on all oil and gas companies operating in Assam and out of all the public sector companies, three companies: Oil and Natural Gas Corporation, Oil India Limited, and Indian Oil Corporation have been selected. These three companies are selected due to their largest contribution to CSR activities in the state of Assam and these companies are also listed in the NSE (National Stock Exchange) Nifty PSE list. Further, four districts of Assam namely, Jorhat, Sivasagar, Dibrugarh, and Kamrup (Metro) area have been selected for the study, as three companies' offices and assets are in respective districts. To address the research questions, the present study was comprised of both qualitative and quantitative data. To explore the objectives, the study used exploratory research.

### **ii) Data Source:**

The process of collecting data is a fundamental and essential aspect of conducting research and analysis. In research, data serves as the raw material that researchers analyse to draw conclusions and make informed decisions. And for the present study two types of data used in research: primary data and secondary data.

#### **Primary Data**

In the current research context, the primary data collection method involved using a convenient sampling approach. Convenient sampling means that the researchers selected the respondents based on their convenience or accessibility, typically because it met the specific criteria relevant to the research. Individuals were targeted who are beneficiaries of Corporate Social Responsibility activities. The

beneficiaries of CSR conducted by selected Oil and Gas companies were chosen as the primary source of data for the study. Furthermore, to collect primary data, a structured questionnaire was developed. This questionnaire was designed to collect both quantitative and qualitative data. The term "structured questionnaire" implies that it included a predetermined set of questions to ensure consistency in data collection. The questionnaire employed a Likert five-point scale, allowing respondents to express their level of agreement or disagreement with statements or questions. This scale typically ranges from "strongly agree" to "strongly disagree."

For the respondents' ease of understanding, the questionnaire was initially prepared in English. However, during the response collection process, the questions were explained in the local language for better comprehension of the respondents. To collect data, the researcher approached beneficiaries of corporate social responsibility (CSR) activities in various villages across Assam, especially in the districts of Kamrup (Metro), Jorhat, Dibrugarh, Sivasagar, and . The research started with a pilot study in Kamrup (Metro), which revealed the need to modify some questions for better findings. Further, data were personally collected by visiting beneficiaries' houses, shops, and markets. For collecting data from company employees, approval was obtained through an application submitted with the approval of the supervisor. The visits were made to the offices of selected companies, such as ONGC in Nazira (Sivasagar), IOCL in Guwahati, and OIL in Duliajan (Dibrugarh). After getting the approval, the CSR departments or public affairs departments of the selected companies were visited for the survey and the questionnaires were distributed among the employees.

### **Secondary Data**

The purpose of using secondary data in the thesis is to provide a broader context and background information about the selected oil companies CSR activities. It serves as a foundation for research and helps to understand the industry, the companies' operations, financial performance, and other relevant aspects. In the current study, various sources of secondary data were used such as:

i) Related Articles: Academic and industry articles that discuss topics related to OIL industry and the specific companies you are researching.

ii) Annual Reports: The annual reports of OIL, IOCL, and ONGC are valuable sources of information. These reports typically provide detailed information about the companies' financial performance, strategic initiatives, and operational highlights.

iii) Journals Published by Reputed Publishers: Academic journals and publications that contain research relevant to study, such as articles on OIL and gas sector, energy economics, or corporate performance.

iv) Companies' Websites: The official websites of OIL, IOCL, and ONGC provides up-to-date information about the companies, their CSR mission, vision, recent projects, and corporate governance.

v) Textbooks, reference materials, or other books that discuss OIL industry, energy sector, or corporate management. These provides a valuable background information and theoretical frameworks.

v) Other Existing Sources: This includes government reports, industry publications, market research reports, and any other relevant documents that contributed to research.

vi) During the visit to the company offices, some of the CSR documents were provided by the company officials such as their internal annual reports, inhouse CSR magazines and journals.

### **iii) Population Size**

For the present study, all the major Oil and Gas companies listed in the National Stock Exchange of India, and for finding the perception, local people and

beneficiaries, who gets benefits from various corporate social responsibility activities as per the Company Act 2013 in Assam, were taken as size of the population.

**Table No. 1:**

**Company Name & CSR investment**

Name of the Company	CSR (in Crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Oil and Natural Gas Corporation (ONGC)</b>	215.60	420.06	526	503.44	614.64
<b>Indian Oil Corporation Limited (IOCL)</b>	113.79	156.68	213.99	331.05	490.60
<b>Oil India Limited (OIL)</b>	133.31	92.21	108.37	100.58	133.39
<b>Hindustan Petroleum Corporation Limited (HPCL)</b>	34.07	71.75	108.11	156.87	159.81
<b>Gas Authority Of India Ltd (GAIL)</b>	71.89	118.64	92.16	91.65	119.29
<b>Bharat Petroleum Corporation Ltd (BPCL)</b>	33.94	95.58	90.98	166.02	177.93
<b>RELIANCE IND</b>	761	652	649.26	745.04	849.32

**Source:** Respective companies CSR and Sustainability Reports.

For the study of perception of general people regarding CSR activities implemented by selected oil & Gas Companies in Assam, the population of Assam is universe.

<b>Table no. 2</b>	
<b>Population Size of the selected Districts</b>	
<b>Name of the Districts</b>	<b>Population (In Lakhs)</b>
<b>Dibrugarh</b>	13.26
<b>Sivasagar</b>	11.51
<b>Jorhat</b>	10.92
<b>Kamrup (Metro)</b>	12.53

Source: Census 2011 report (Ministry of Home affairs, Government of India)

#### **iv) Sample**

For fulfilling the purpose of the study, from the above company list, three PSU Oil & gas companies namely, Indian Oil Corporation, Oil and Natural Gas Corporation, and Oil India Limited were selected. The companies were selected because of their largest CSR contribution in the Assam region as per the report present on the respective company website and also included among the companies listed in the NSE (National Stock Exchange of India) PSE list.

**Table No. 3**

#### **CSR Investment by selected company Operating in Assam.**

<b>Company Name</b>	<b>Year</b>	<b>All over India (Total CSR)</b>	<b>Assam</b>
		<b>Amount in Crore (Rs)</b>	<b>Amount in Crore (Rs)</b>



Oil India Limited (OIL)	2020-21	105.25	34.51
	2019-20	125.41	73.97
	2018-19	133.39	52.32
Oil and Natural Gas Corporation (ONGC)	2020-21	531.46	10.8
	2019-20	607	148.74
	2018-19	614.6	99.07
Indian Oil Corporation Limited (IOCL)	2020-21	460.37	10.39
	2019-20	543	15.34
	2018-19	490.6	12.90

Source: National CSR Portal report

Further, for collecting the sample to find out the perception of the people, the appropriate sample size was used to determine the objective of the present study. For the study, convenient sampling was used for collecting the data from society (nearby areas) through questionnaires and for the company employees. In the present study, as all the population of the four districts (Dibrugarh, Sivasagar, Jorhat and Kamrup-Metro) are not the beneficiaries of the company CSR activities, so the sample was collected on an undefined population. Hence, Cochran's formula of undefined was used for calculating the exact sample size. Thus, for the present study, 384 no. of sample size was selected for collecting the primary data from the selected districts of Assam.

#### **v) Analysis Tools**

For analysing the data, the statistical software SPSS (Statistical Package for the Social Sciences) version 26 was used for the data analysis. SPSS is a widely recognised and powerful tool for statistical analysis, providing a range of features

and functions that facilitate data manipulation, descriptive statistics, inferential statistics, and data visualisation. By employing SPSS version 26, we were able to efficiently analyse the collected data and derive meaningful insights to address the research objectives and test the hypotheses. To support the thesis all the response as per the questions were analysed by finding out the Mean, Standard deviation, percentage, frequency, and standard error. Further, for testing of the hypothesis correlation test was conducted i.e., Pearson Correlation analysis.

## **1.12 Chapters**

For simplification, the research study is divided into six chapters i.e., Introduction, literature review, theoretical framework, company profile and geographical profile of the study, analysis and discussion, and lastly summary and conclusion. Below are the brief description of the chapters included in the Thesis.

### Chapter 1: Introduction

It deals with all the concepts and definitions, the significance of the study, the scope of the study, research gap, statement of problems, objectives, hypothesis, its limitations, research methodology, data source, population, analysis tools, period of study and chapters.

### Chapter 2: Literature Review

The second chapter deals with all the literature review related to the current research work and it is divided into three parts as Global Studies on International Studies on CSR, CSR studies in India, CSR studies in Northeast India and CSR studies in Different Industries

### Chapter 3: Theoretical Framework

The third chapter deals with all the theoretical aspects of the corporate social responsibility and categories as theories of CSR, Carroll's pyramid of CSR,

perception theory, stakeholders' perception, factors of CSR perception concerning public point of view and public perception.

#### Chapter 4: Company Profile and Geographical profile of the study

This fourth chapter focuses on providing an in-depth understanding of the company under study and the geographical context in which the research is conducted. In this chapter, readers can expect to find comprehensive information about the selected company, including its history, mission, vision, organisational structure, products or services, market presence, and key stakeholders. Additionally, the geographical profile offers insights into the specific location or region where the study is taking place, highlighting its significance and relevance to the research.

#### Chapter 5: Analysis and Discussion

This chapter includes the analysis of the different data as demographic Data Analysis, perception of the respondents about CSR analysis, factors influencing the perceptions about selected oil and gas companies CSR activities, social support data analysis, and testing of hypothesis analysis.

#### Chapter 6: Summary and Conclusions

This chapter presents the major findings from respondents' analysis, major findings of hypothesis testing, Summary, conclusion, recommendations for Company and Public and further studies.

### **1.13 Conclusion**

This introductory chapter provides a comprehensive overview of the key concepts, objectives and methodology that underpin the research on corporate social responsibility (CSR). It begins by introducing the broad topic of CSR and its importance in the current business landscape. The chapter look into defining CSR,

highlighting the various perspectives and dimensions that encompass this multifaceted concept.

The significance and scope of the study are clearly presented emphasizing the relevance and potential impact of the research. This is followed by the research gap that the study aims to address, and statement of the problem being investigated. The chapter lays out the primary objectives of the research and the corresponding hypotheses to be tested.

The chapter also outlines the limitations of the study, ensuring transparency and setting appropriate expectations for the research findings. The core of the methodology is described, including the area of study, data sources, population size, sampling approach, and the statistical tools and techniques to be employed for analysis. Finally, the chapter provides an overview of how the thesis is structured, with a brief description of each subsequent chapter.

## **2.1 Introduction**

This chapter presents a literature review that closely scrutinizes corporate social responsibility (CSR) on an international level. It examines works which are from different areas, especially Europe and Asia. More focus was given to the analysis of the existing literature on CSR in India, with a focus on the northeastern area of the country. In order to have a general knowledge on CSR, few articles were analysed which are related to CSR in various regions, places and sectors like mining, banking, insurance and oil and gas sector. The main objective is to reveal the information concerning the different literature concerning CSR and the way companies manage the concept of CSR, the problems they face, and the outcomes obtained on an international and industrial level. Literature review is seen as the backbone of a research and by presenting the findings of previous research, it assists in adding to the knowledge on CSR and determine the gaps for further research. The review contributes to knowledge enhancement of CSR practices.

## **2.2 Global studies on CSR**

Gond, et al. (2011) opine that in the context of corporate social responsibility, the boundary is much farther than what is being perceived by the corporations. The authors of the study pointed to the socialisation of CSR in the process of which ideas initiated in an organisation for humanitarian purposes are transformed into political concepts. As for the political challenge, the researcher explained it in the first section which focuses on the corporate social responsibility.

Hu et al., (2019), examine that CSR initiatives of an organisation have a positive influence on the image of the business in the society and in the same way, the identity of an organisation and its performance also has its influence on the people.

Aguinis & Glavas (2012) explores the corporate social responsibility literature involving a large amount of Journal articles, books, and book chapters. They suggest

a theoretical framework that can encompass the literature and is presented at institutional, organisational, and individual levels of analysis. The CSR framework includes predictors, outcomes, mediator variables, and moderator variables, which helps to explain the underlying processes and conditions in which CSR operates. The authors also highlight the gaps in the literature and provide an extensive research agenda that should address the adoption of multiple theoretical perspectives, assessing the mechanisms, using the micro-level approach, and employing the suitable research methods.

Ahn & Kwon (2020) examines the role of the customer's CSR perception in the hotel industry and revisit intention. Hypothesis two states that perception of CSR has a positive influence on customers' revisit intention, however, the results show that perception of CSR has no significant impact on customers' revisit intention. It is not a direct predictor of revisit intention but has an impact on it through trust and commitment. As a result, the study reveals that while trust is more significant than commitment for achieving positive behavioural change. These insights imply that CSR has the potential of being used by hotel companies to shape customer support behaviours in the manner intended by appealing to the customers' rationality.

Aupperle et al., (1978), defined CSR as an idea that means that the earlier destructive activities of the organisation are now positive for the society's welfare and have started working for the society's growth and development.

Aupperle et al., (1985) explain the correlation between corporate social responsibility and profitability. To fill the gaps in the existing literature, this research aims to explore the between CSR and profitability. These include ideological bias and methodological limitations as factors that hinder the right measurement of CSR. The research uses a questionnaire given to corporate CEOs and discovers no relationship between social responsibility and profits, implying that the different levels of social sensitivity do not affect performance.

Bagire et al., (2011), examines the perception that stakeholders have over the corporate social responsibility (CSR) activities in Uganda. The study shows that it is understood in a local context, yet there is confusion regarding its application in the industrial setting. The public has a tendency to see CSR more as a marketing tool with little regard to philanthropy or ethical action. It offers useful suggestions for future research and holds significance for other developing countries in Africa. However, one has to take into account several limitations such as limitations in data collection methods and cross-sectional analysis.

Balluchi et al., (2020) identifies that with the advancement in corporate communication there is a shift in focusing on stakeholders' requirements and delivering non-financial data. CSR is essential to companies as they have understood its impact in ensuring they have a good reputation, credibility and a competitive edge in the market. However, the greenwashing arises when firms employ a deceptive communication strategy to influence the perception of stakeholders as a way of gaining legitimacy. The analysis of the connections between disclosure, credibility, legitimacy, perception, and greenwashing constitutes the key to the understanding of the contemporary business environment and the challenges that companies face while being engaged in responsible and transparent communication.

Bhattacharya & Sen (2004) examines consumer attitudes and behaviour concerning CSIs and the factors that may affect such attitudes and behaviour. It explores when consumers respond to CSIs, why they respond, and how they respond. The findings stress the need to know when, why, and how consumers' respond positively to CSIs, which will be valuable for business looking to increase the impact and value of their social initiatives. Bhattacharya and Sen analysed consumer attitudes to CSR activities and identified the contexts that make consumers have a positive attitude, purchase intention and brand loyalty to the companies that engage in CSR activities.

Blowfield & Frynas (2005), provides a critical analysis of the concept of CSR with particular focus on the developing world. This paper aims to discuss the CSR

opportunities, possibilities, and issues in dealing with social and environmental issues in emerging markets.

Brunk (2010), found that CSR and corporate ethics can be looked at from a consumer perspective and the author presents a clear classification that consists of six major categories and several subcategories that influence consumers' perceptions of corporate conduct. The study adds to the literature by showing that consumer ethical perception is not a single construct but has multiple antecedents. These guidelines may help the managers in understanding the consumer concerns and guide them how to manage the reputation and how to encourage the consumers. It emphasizes the importance of aligning business operations with the consumer ethical beliefs and enlists a set of strategic approaches to handling or preventing the detrimental ethical attitudes, such as the CSR mapping and the code of conduct.

Carroll (1999) provides an analysis of the concept of corporate social responsibility basing on history and definitions. The process of defining the modern concept of CSR began from the 1950s, while from the 1960s the definitions became larger in number and more extensive. This was however followed by a decline in new definitions in the 1980s as it was observed that there were more emphasis on the empirical research and the other new themes that emerged included the corporate social performance and the stakeholder theory. In the 1990 s CSR remained a core concept, but in the process of being substituted by other topical fields of research. To sum up, this review provides an insight into the development of CSR from the previous hierarchical model to the contemporary concept of business morality and the administration of relationships with stakeholders.

Cassel (2001), attempted to evaluate the CSR and concluded that if the participation level of the companies in the CSR activities had to be raised and the companies had to become socially responsible. The companies ought to be named and shamed for their sweatshop conditions and in addition it will bring voluntary compliance of the companies on issues of corporate social responsibility measures. The researcher should embrace the feeling of commitment to social responsibilities, as stated above.



Chapple & Moon (2005a) provide an analysis of how food crises, regulation, and corporate responsibility are connected in the food chain. This paper provides examples and argues that the involvement of government in CSR is dependent on the actions of the government itself. This is why the study suggests that CSR strategies for China should cover both economic and legal dimensions of business as well as ethical and philanthropic dimensions in order to resolve issues of food safety.

Managers are encouraged to cultivate the right work attitudes that arise from the formulation of CSR initiatives, including the engagement of the workforce in the decision-making process. CSR is of great importance to an organisation as it aids in maintaining customer loyalty and regaining the people's and society's trust for the company. Furthermore, CSR has a role in creating a positive environment which is not directly linked to people's emotions/feelings and ensures customer retention (Perez & Bosque, 2015).

It is beneficial to the government, society and the companies in the development since it covers the social responsibilities of the companies. For the companies, it will assist in developing a reputation, trust, and market position while for the society, CSR will serve as tools for the welfare of the society and its growth and as for the government, there will be benefits since CSR encourages social unity, knowledge, and managing of various policies (Tencati et al., 2004).

It is evident that every organisation has adopted corporate social responsibility as a way of improving its performance. Some of the researchers have suggested that there is a positive correlation between CSR and the performance of a firm, and the CSR initiative of an organisation will lead to an increase in the performance (Famiyeh et al., 2016).

Dahlsrud (2008b) explain the problem of the definition of corporate social responsibility and its solution in a rather clear and unbiased manner. Five CSR dimensions are derived from the authors' content analysis of existing CSR definitions. They measure the extent to which these dimensions are reflected in the

definitions through counting the frequencies. The analysis shows that there is a much higher level of consensus between the current definitions of CSR. Thus, the paper concludes that the lack of consensus regarding CSR is not due to definitional issues but to its social construction in certain settings. This means that the perception and analysis of CSR can also be influenced by societal factors and context.

Eilbirt (1975) collected some facts from ninety-six companies about their role in addressing the issues of society and it was found that these companies involved in CSR are found performing better in terms of profitability and performance and are part of the Fortune 500. Researcher also in this study have also pointed that where the companies were more for being socially responsible than not supporting the social responsibility, this in fact provides a basic piece of evidence in support of the suggestion that there is a positive relationship between the performance of a firm and socially responsible. CSR has evolved into a managerial responsibility and the firms on the other hand have extended towards charity and philanthropy.

Eisingerich (2010) stated that CSR acts as a barrier to the organisation against such information that may cause the wrong perception of the firm in the people's eyes, thus creating immense goodwill for the organisation.

Hur et al., (2020) examines the mediating effect of emotional brand attachment while also investigating the role of customer spirituality as a moderator between customer perception of CSR and customer extra-role behaviours. Therefore, this research establishes that the present research has partial support for mediating the customer CSR perception and participation/citizenship behaviour through the proposed EMBA model. Moreover, the moderating role of CSR perception on the relationship between brand related emotion and emotional brand attachment is more noticeable in the high spirituality segment. Customer spirituality also partially mediates the indirect relationship between CSR perception and participation/citizenship behaviour by moderating through emotional brand attachment. Therefore, this study brings out the moderation and mediation factors of the CSR perception-emotional brand attachment-customer behaviours relationship.

Jain et al., (2015) focuses on the notion of corporate social responsibility from the economic and financial perspectives, arguing that it is crucial for regulating failures in the market and conflicts of distribution. As per the given definition, CSR constitutes a few actions that are focused at reducing the external costs and managing the social cost issues. Therefore, this paper concludes that CSR programs are most beneficial where private and social costs differ significantly or distributional issues are clear because it help to guide resources to be used most efficiently and assure that resources are used for the public good, boost a business's profits, and help to decrease exposure to reputational risk.

Latif et al., (2022) found the importance of perceived CSR in enhancing PEB among the manufacturing industry's employees. They also confirm that perceived CSR influences PEB positively, while the authenticity of CSR moderates this relationship positively and scepticism moderates it negatively. This underscores the importance of the organisations to embrace genuine and transparent CSR practices as a way of enhancing credibility and positive behavioural change among the employees. Consequently, this research seeks to demonstrate the role of perceived CSR on sustainable manufacturing practices among manufacturing firms.

Luo & Bhattacharya (2006) provides a roadmap for which customer satisfaction is posited to partially moderate the CSR – firm market value connection. It also looks at factors such as company strengths like innovativeness capability and product quality as the moderating factors in the financial returns of corporate social responsibility. Considering the findings, it can be ascertained that the CSR is harmful to customer satisfaction and, therefore, market value in firms with low innovativeness capability. Thus, the work is valuable for both, the theoretical analysis of the marketing concepts and practical implementation of these concepts.

Macgregor et al., (2020) highlighted that the literature review on perceptions of CSR in the luxury fashion industry shows that there is a gap between what the global, regional, and national theories expect from the frontline employees and what the

employees themselves expect. Thus, lack of consistency, ambiguity and compatibility with the CSR goals set by the international organisations has been confirmed. As suggested by researcher that further research be carried out to establish why this gap exists and to establish how the perception of CSR by stakeholders could be made to match expectations. Further research should expand the study to the different sectors, audiences as well as the short, medium and the longer term to provide a more comprehensive insight on CSR perceptions.

Maignan & Ralston (2002) investigate CSR communications in France, Netherlands, UK and US This is done in view of ascertaining the comprehensiveness of CSR principles, processes and issues with reference to the stakeholders as discussed by the business. This study also reveals that the level of participation is different in each country and the organisations are interested in the extent of portraying their CSR profiles and employing several strategies to convey the CSR perceptions. Based on the results of the study, the contextual and cultural factors are very influential in defining the CSR communication strategies in the specified countries.

Maon et al., (2009) worked out an effective model of an integrative framework of CSR strategy and action. They employ the use of theories and case studies to educate the reader regarding the appropriate establishment of a CSR. The paper outlines the challenges and opportunities that organisations face in such contexts and presents recommendations for CSR in addressing poverty and promoting sustainability.

Marano & Kostova (2016) examine the link between CSR and firm value, with customer awareness as operationalized by advertising costs. The result indicates that CSR is positively related to firm value for firms with high customer awareness levels. But, for those firms that are not well known to their customers, the relationship is either negative or even insignificant. It is shown that the effect of awareness on the value-CSR relation is heterogeneous across firms, specifically for the sub-group of firms with a low initial standing as corporate citizens. This means that even though CSR activities are useful in increasing firm value, their efficiency depends on the awareness and reputation of the customers.

Matten & Moon (2008) explore the conceptual framework to distinguish between the two concepts of CSR: hidden and manifest. It analyses the rationale and behaviour of the organisations and discusses the implications for studying CSR activities across various industries and countries.

McWilliam & Siegel (2001), explore the involvement of CSR activities of multinational companies. Consequently, the money spent on CSR activities by the companies turned into investment, and a new idea emerged in the mindset of the companies that the more investment in CSR activities, the more profit for the company. The research he recommended that the owner or manager of the company should consider it as investment for the company that will yield more returns in future days.

Mohr et al., (2001) examines the CSR consumer behaviour link. The study looks at the extent to which consumers are concerned with CSR when making a purchase decision and what factors define their expectations of corporate responsibility.

Oberseder et al., (2013) considers that in their CSR communication and marketing strategies, companies should focus on employee, customer, environmental, and supplier domain. These should be done by ensuring that CSR strategies complement the company's business and its industry, as well as taking into consideration the view of their target customers. CSR communication is a two-way process where CSR messages are sent out and received by the stakeholders; understanding which stage a company, it helps to find out what has been done before and while avoiding the mistakes that have been made. Lastly, the fair and respect driven CSR practice increases credibility, and the future studies and practices should move towards the greater concept of responsibility.

Orlitzky et al., (2017a) provide a literature review on the link between CSP and FP, with an analysis of the prior studies. The results show a positive though moderate correlation between CSP and FP which confirms the hypothesis that the social performers have better financial performers. However, the overall strength of the

relationship is contingent on contextual factors, including industry type, period, and measurement methodologies, suggesting that a more refined understanding of the CSP-FP link is warranted.

Orlitzky et al., (2011) looks at the relationship between CSRI, managerial strategies and future organisational performance. More specifically, it examines how growth, prospector, and defender strategies affect CSR and performance. The study reveals that among the firms with high R&D and advertising expenses and or with high revenue growth, namely prospector and growth firms, CSR improvements are positively related to future profitability. The evidence of growth and prospector strategies indicates that CSR activities are more effective.

Özcan & Elçi (2020) focuses on the concept of organisational prosperity and employees' attitudes. Although the concept of macro-level CSR has been researched extensively, the subject of micro-level CSR and its effects on employees requires attention. This paper also establishes that employee-oriented activities contribute to enhancing the perception of CSR and its impact on engagement, reputation and business. It is therefore important for organisations to try and understand the perception that employees have towards CSR as this will help in improving reputation, attracting and retaining quality employees and contribute to improved well-being of the whole society. Future studies should be conducted to understand the gap between CSR theory and application and the processes by which CSR affects employee perceptions and organisational performance.

Perez & Bosque (2017) found that there are certain characteristics of the people, which act as a mediator and the impact and the response of the CSR perceptions of the people. In addition to this, the researcher also noted that CSR has a significant role in the growth of the companies since the perception of the people has a positive correlation with the CSR. The following are some of the managerial strategies that the companies should put in place in relation to CSR activities.

According to Plewa (2014), the companies should focus on corporate volunteering activities, and this will lead to improvement of perception among people on the CSR practices. It is agreed that corporate volunteering is a crucial approach that helps to create a positive attitude towards the company and leads to positive outcomes.

Porter & Kramer (2006) examines the interdependence of business and society, with emphasis on corporate social responsibility. It explores the growing concern of CSR and various approaches that are used to provide the companies with a rating on their CSR. The research also shows that due to the public response to some of the societal issues that organisations had not paid much attention to in the past, many companies have considered CSR important. It is also possible to distinguish four rationales for CSR that are based on the conflict between the business and the society, but that focus on the creation of the value that is mutually beneficial. This paper calls for the incorporation of social perspective into the fundamental business models, examines the difficulties in managing social concerns, and shows that systematic and aligned social efforts can result in social change and competitive advantage.

Porter & Kramer (2007) have tried to link business and corporate social responsibility by identifying the social issues and choosing the problems that are associated with the opportunity for business. The context of making contributions regarding the identification of the common values in the societal dimension of competition and business activities can alter the perspective or the manner of thinking of each other between the organisation and society.

Ranängen et al., (2013) found that there is a positive correlation between the ethics of care, stakeholders' involvement and their perception towards CSR. Thus, the different types of CSR perception are positively related with each other except for the critical perception. The study thus reveals that CSR lacks clear and specific definition, as seen by students at a premier French business school. The consequences are not only related to the critique of CSR but also to stakeholder theory, where stakeholder integration is seen as an argument for any managerial action. It is recommended that business education should adopt the educate concept

and stress the relationship between personal care ethical standards and positive perception of CSR, as well as the inclusion of stakeholders through the ethics of care perspective.

Scherer & Palazzo (2007) considers one political theory on CSR by referring to the theory of communicative action by Jürgen Habermas. They call for a more expansive definition of CSR that encompasses the corporate responsibility to engage in the management of social problems through public discourse.

Schneider et al., (2017) presents a literature review of CSR in emerging markets. To this end, it reviews the literature to extract themes, issues and prospects on CSR activities in this fluid and quickly transforming economies.

Schuler & Cording (2006) developed a model to establish the relationship between CSP and CFP as perceived by consumers. The study seeks to establish the consumer perception and behaviour towards firms' CSP and CFP.

Smith & Rhiney (2020) affirms that failing organisations are likely to suffer monetary loss, low revenue, and a poor image. CC and SP can be used as a shield to decrease the consequences of the crisis. However, the analysed model should take into account the multidimensional nature of CSR, and different subcategories of CSR might moderate the relationship between failure type and hypocrisy perceptions. The findings show that apologies and compensation strategies can help in reducing perceived hypocrisy; and that compensation is relatively more effective than apologies in so doing. Managers need to design their response strategies according to the type of failure and its connection to the company's image.

Stojanovic et al., (2021) explores the awareness and attitudes of employees regarding CSR practices in Serbian and Russian organisations. The study emphasizes the role of internal and external CSR practices as determinants of employees' satisfaction and the overall CSR practices. Based on the findings, the study offers implications for scholars and practitioners suggesting the importance of SGBP in gaining competitive



edge and effective functioning. It is also suggested that further research should be conducted on the aspects of CSR within social-economic systems and cultures.

Talha et al., (2020) focuses on the attitudes of shareholders towards CSR in India. The research findings also indicate that shareholders' concern is more inclined to health and safety of employees and product quality control in the CSR. This paper focuses on the importance of explaining the actions that have been taken regarding CSR and its effects on the shareholders' perception. However, it does admit that the perception of shareholders may differ across different stakeholders and therefore the results should not be generalized easily. The research gaps identified are: The comparison of the perception of different stakeholders towards CSR, The comparison of the expectations of stakeholders from the CSR reports and the effect of state intervention on the CSR reporting. It has outlined and discussed how through different ways like the traditional way, the consumer company path, and CSR activities, the perceptions and behaviour of the people are influenced. As the level of corporate social responsibility increases, so will the loyalty of the people towards the organisation and their perceptions (Marin, 2009).

Wagner et al., (2009) examines the effects of communication strategies on consumers' perceptions of corporate hypocrisy and consumers' attitudes toward the firm concerning CSR. It is concluded that proactive communication results in the higher level of perceived hypocrisy than reactive communication. Both of the scenarios raise perceptions of hypocrisy, which in turn lessen CSR, and attitudes toward the company. It also focuses on the concept of the level of abstraction of CSR policy statement as a way of managing the risks associated with the proactive communication strategy. Moreover, it proves the utility of inoculation communication strategy in decreasing perceived hypocrisy and its detrimental effects on the company, irrespective of the type of CSR approach.

Weber (2008) elaborates that CSR does not have a fixed definition that could be accepted globally, and the idea is not that developed to that extent. Moreover, CSR has aided many organisations in their accomplishment in various fields.

Werther Jr & Chandler (2005) notes that CSR acts as brand insurance for the MNCs that rely on their brands. The demand for CSR comes from changing society's norms, increased income, and globalisation. This shows that deviating from the norm can hugely affect the image of a brand concerning wealthy consumers, which underlines the relevance of CSR. Persons who champion CSR as a core value of the organisation change the meaning of the profit maximisation and bear the costs of CSR brand insurance. Implementing the stakeholder approach helps the management in achieving the stockholders' wealth maximisation in the long run.

Wong et al., (2009) compare the perception of corporate social responsibility (CSR) among business students from the United States, China, and India. The results also show that American and Indian subjects focus on non-economic dimensions of CSR, while Chinese subjects have no issues with giving bribes. The research findings also have implications for business school curriculum, public policy, and MNCs. However, there is need to approach the findings of this study with certain degree of caution owing to the limitations in the design of the study and the methods of sampling used in the study. Future studies should try to establish the relationships between ethics education and cultural variables and CSR.

Wood (1991) in the article describes what corporate social performance is and also comes up with a new model of CSP that can be used as a framework for business and society research. This paper defines social responsibility at institutional, organisational, and individual levels, defines environmental assessment, stakeholder management, and issues management as the processes of social responsiveness, and defines the social impacts, programs, and policies as the outputs of CSP. This reframing of the CSP framework uncovers some gaps in the literature and generates some new research questions for future work.

Wood (2010) analysed a systematic literature review of the concept of CSP and its measurement within a theoretical context. This paper reviews the CSP literature and analyses the link between CSP and CFP. Building on Wood's CSP model and having

identified specific measures of CSP, the paper reviews relevant studies and concludes with a discussion of the need for CSP scholars to shift the focus back to stakeholders, society and incorporate works from other fields.

Yi & Gong (2008) investigated the linkage between customer perception of justice, affect and behavior. It established that perceived justice has an impact on affect which in return has an impact on the customer citizenship behaviour as well as the dysfunctional behaviour. Thus, the paper underlines the role of customer justice perception regulation as a means of reducing negative affect and increasing positive affect. It also stresses on the moderating effect of effect on the relationship between justice perception and behavioural intention of the customers. These findings offer practical implications on how managers can optimize processes, results, and interactions between employees and customers to influence customers' justice perception and affect management.

### **2.3 CSR studies in Europe**

Andersson et al. (2002) study concerned with the management of CSR in foreign subsidiaries of Swedish MNCs in Europe. This paper aims at examining the importance of the external network in MNCs and their subsidiaries. It implies that the differentiated MNC network should look for internal and external networks for the performance of the subsidiary and its competence. The results show that the subsidiary's external technical embeddedness affects positively its market performance and its contribution to the MNC's knowledge for product and process development. Furthermore, business embeddedness moderates the relationship between subsidiary performance and competence development by increasing technical embeddedness through interaction and adaptation.

Benabou & Tirole (2010) analyze a rise in the importance of individual and corporate social responsibility due to the market and distributive failures. It considers how altruism, social image, and material rewards influence people's willingness to behave straightforwardly. The authors discuss three understandings of corporate social responsibility: It is short-term orientation, professional philanthropy, and outsider-led

corporate philanthropy. They explain the advantages, disadvantages, and constraints of socially responsible conduct for the people and organisations in attaining social objectives.

Branco & Rodrigues (2006) found that firms are involved in corporate social responsibility because they think it gives them a competitive edge. On the basis of the RBV, CSR activities provide the firm with potential internal benefits in the form of new resources and capabilities associated with know-how and organisational culture. Furthermore, CSR has an external positive effect on the organisation through improved image, employees' attraction, and relations with other stakeholders. This paper focuses on the role of CSR and how the resource-based perspective can help explain a firm's commitment to it. Thus, going beyond informing and responding, the authors claim that managers should engage stakeholders in the CSR communication process to build legitimacy, a positive image, and long-term relationships with stakeholders.

Byl and Slawinski (2015) discussed on the conflict between economic, social, and environmental objectives. They identify four approaches used to examine these tensions: Cooperative, accommodative, compromise, and distributive are the other terms used to describe the approaches to decision making. While the win-win approach tries to harmonize goals, the trade-off approach accepts the conflict, the integrative approach tries to find the balance between the SD elements, and the paradox approach is focused on the analysis of the tensions. The authors elaborate on the mentioned approach and call for more research in this area, as well as combining the theoretical research with empirical one.

Carroll & Shabana (2010) have focused on business case for corporate social responsibility but with an emphasis on economic rationale. It differentiates the one that is based on the short-term gains of reducing costs and the other that encompasses the overall performance of the firm. The broad view acknowledges the multilevel nature of the CSR–financial performance link and the role of moderators and context factors. Therefore, this paper concludes that a good CSR strategy should balance

economic and social objectives and that firms should know the circumstances under which CSR activities will have a positive effect on financial performance through the eyes of stakeholders.

Corpuz et al., (2019) assess the students' perception on CSR and its effect on the company. The findings indicate that students' preference is for Pro CSR, then Secondary CSR and then Resistant CSR. Socio-demographic determinants such as age and religion affect the students' perception towards CSR. It is necessary to comprehend the meaning of CSR and the role it plays in enhancing social and environmental factors to the student who is pursuing a business-related course to become future employees and leaders.

Crane et al. (2013) gives an insight on the history and meaning of corporate social responsibility and how it has been applied in various countries and organisations. Alternatively, the paper outlines the various definitions and connotations of CSR to show the richness of the concept. The book does not focus on a specific aspect of CSR but tries to include different opinions and approaches to the topic, as a way of contributing to the existing and expanding literature on CSR. This book is divided into three parts: understanding CSR, applying CSR and managing CSR with cases to support the theories. It accepts the fact that CSR is an evolving concept with frequent changes and new meanings.

Esken et al., (2018) focuses on the managerial implications of the circular economy (CE) and the perception of corporate social responsibility (CSR) for multinational corporations (MNCs). Based on the research, a convergent mixed-methods design is employed to compare the views of various market economies on CSR. The result supports the claim that the observations reveal the divergence of the perception of CSR in LME and CME, whereby LME companies align with the shareholder value while CME company align with stakeholder value. These findings are useful for MNCs to understand how companies can link their CSR with the concept of circular economy.

Glavas & Mish (2014) focuses on the resources and capabilities of MNEs in Europe in relation to CSR. It examines how MNEs fit their specific resources, capabilities and relationships to solve social and ecological problems. The review provides a focus on the activities of MNEs in the promotion of CSR and SD in Europe.

Huang et al., (2019) emphasizes on the importance of CSR theory in the perception of consumers in Vietnam. The research also bears evidence to the fact that all the CSR dimensions are related to consumers in the urban and rural areas as they are supportive of CSR practices. The research outcomes describe two types of orientations that are apparent among Vietnamese consumers: economic responsibility in the cities and philanthropic responsibility in rural areas. Nevertheless, the research contributes significantly to the literature on consumer perceptions and can help businesses to comprehend the consumer market and the implementation of CSR in Vietnam and possibly other developing countries.

Idowu & Pappasolomou (2007) points that today's stakeholder is an informed one and expects the companies to report on their CSR measures. Organisations have noted the value of coming up with CSR reports for the reason that it helps in promoting a good image and marketing of the organisation as a social sensitive body. The UK government has also exerted its influence in raising awareness on CSR by having a minister for CSR and issuing strategic framework document. Hence, through public leadership and pushing companies to enhance their CSR, the government intends to make a positive change on the standard of living of the stakeholders.

Khan & Sukhoto (2020) seeks to establish the relationship between media exposure and CSR compliance on the perception of customers. The findings reveal that positive media perception and ethical business practices enhance the consumers' attitudes towards products and firms. Furthermore, the study also establishes that firm's reputation risk has a positive impact on the perception of the customer.

Luis et al., (2021) reveals that the ethical and social aspects are the most critical in influencing consumers' perception on CSR while the environmental aspect may not

necessarily have a positive influence. However, investors pay most attention to the environmental factor. This paper reveals that firms have endeavored to achieve parity in all aspects of their CSR strategies. Thus, it can be concluded that socially responsible activities have a positive impact on the reputation and image of a company, yet the target audience should not be overlooked. It is important to achieve a right communication with the stakeholders in terms of CSR since every stakeholder is interested in different aspects.

Maignan & Ralston (2002) explores the communication of corporate social responsibility in France, the Netherlands, the UK, and the US; it compares the quantity and type of CSR information presented on business websites in terms of CSR principles, processes, and stakeholders. The findings highlight differences in the focus and methods used to present social responsibility by the companies in the four countries, which points to the existence of different ways of presenting CSR images.

Maon et al., (2009) is concerned with the efficacy of private governance mechanisms in defining CSR in Europe. It distinguishes that they usually follow the industry-specific standards, certifications, and self-regulatory measures to shape their CSR strategies. This paper also reveals the importance of private governance as a tool for regulating responsible business conduct in Europe and driving compliance, accountability, and transparency in CSR.

Marrewijk (2003b) provides a critical review of the concepts and definitions of CSR and corporate sustainability in Europe. It discusses the agency versus communion distinction that pertains to the focus on economic results versus the focus on social and environmental aspects. Thus, the review enriches the literature on CSR in the European context and highlights its complexity.

McWilliams et al., (2006) discusses the strategic implications of CSR for European companies. It focuses on the analysis of the impact of CSR on the performance of the organisation, its competitive advantage and the relationships with the stakeholders. The review also highlights the necessity of integrating CSR into the company's

strategy and the opportunities that the European firms may gain from implementing CSR as part of their business strategies.

Morsing & Schultz (2006) stress on the perceptual approach and the fact that it is crucial for corporations to engage in dialogue with the stakeholders concerning their CSR activities. The authors put forward three CSR communication approaches that incorporate stakeholders as active participants in the on-going creation of organisational meaning systems.

Pedersen et al., (2018) seeks to establish the link between business model innovation, corporate sustainability and organisational values and how these relate to corporate financial performance. The study shows that corporate sustainability is a strategic decision made by companies which apply the innovative business models and both business model innovation and corporate sustainability are linked to the organisations with values of flexibility and discretion. Also, the study establishes a relationship between the core organisational values and the financial performance of the company as positive. The data for the analysis was collected from a questionnaire filled by 492 managers of the Swedish fashion industry.

Russo & Perrini (2010) looks at CSR in the Large Companies and SMEs in Europe. It extends the understanding of stakeholder theory and social capital in the CSR engagement and outcomes of both forms of organisations, and it asserts that CSR is different for both types of organisations and the importance of social capital in understanding the CSR approach of SMEs is elaborated. Thus, the study highlights the role of strategic orientations, stakeholder management, and sustainable strategies in the promotion of responsible behaviours in large firms and SMEs. Future work is suggested to extend the application of stakeholder theory and social capital in the CSR literature and to examine the long-term CSR initiatives of SMEs.

Scherer & Palazzo (2011) discusses the shifting political function of companies in the global economy and the consequent impact on CSR in Europe. It looks at the role of business in politics and the impact it has on society by analysing CSR strategies.



Thus, the review focuses on the relations between CSR, corporate governance, and democracy to discuss the evolutions and roles of companies in Europe.

Sutcliffe & Vogus (2003) focus on the incorporation of CSR into the European firms' architectures and processes. This paper exposes that through the integration of CSR principles and practices, organisations are able to strengthen their overall position and manage through various economic, social and environmental conditions. Thus, taking into account the social and environmental aspects, companies will be able to more effectively predict possible risks and opportunities and, therefore, be sustainable.

Tan et al., (2019) conducted a survey of consumers in the UK to evaluate their attitudes towards CSR and its effect on apparel consumption. It was revealed that consumer knowledge regarding CSR activities and their role in the decision-making process is low, creating difficulties for firms to obtain strategic gains from CSR management. The effect of CSR factors on the purchasing decision is relatively low than the effect of other factors such as price and quality of the product. The consumers have the perception that firms undertake CSR activities with a view of gaining from it and thus, they give more priority to the economic and legal responsibilities than the social responsibilities. Moreover, to increase consumers' awareness, firms should involve consumers and offer them some benefits for their engaging in CSR activities.

Waddock (2008) discusses the need for the new institutional environment for corporate responsibility in Europe. This paper looks at how government policies and regulations, civil society organisations and industry associations contribute to the development of CSR practices. This review is based on the importance of the collective action and cooperation in order to promote RB in Europe.

Zelazna et al., (2021) focuses on the analysis of employees' knowledge and attitudes towards CSR in IT companies. The data collection technique was a diagnostic survey design with a questionnaire. The study implies that employees associate CSR with

positive consequences. Thus, employees should be engaged in the formation of the CSR policy of the company, and companies should fight against inequalities and discrimination. This study offers specific findings of CSR integration in IT firms in Poland, which is still an under-researched area among the employees of MNCs in the IT sector.

Zollo & Winter (2002) elaborates on the process of building dynamic capabilities that entails the embedding of new capabilities in organisations which are essentially processes of adapting and developing the operating procedures. It looks at the processes of experience, knowledge, and codification in the development of both dynamic and operational routines. Based on the analysis, the study proposes that these learning mechanisms co-evolve and that firms use both experiences based learning and intentional attempts to codify and formalize knowledge. These mechanisms are dependent on factors like task frequency, homogeneity, and causal ambiguity which results to testable hypotheses and managers' paradoxical implications.

#### **2. 4 CSR studies in Asia**

Al-Ghazali & Sohail (2021b) sought to explore the link between CSR perception and career satisfaction among employees. It also examined the moderating effects of internalized moral identity and symbolic moral identity in the relationships between the variables. The subjects were the employees working in the Kingdom of Saudi Arabia. Thus, the analysis showed that CSR perceptions had a positive impact on career satisfaction, with the mediating factors being organisational pride, organisational embeddedness, and psychological capital. Moreover, internalized moral identity and symbolic moral identity also had a positive interaction with the effect of CSR perceptions on career satisfaction. The results of this study can help to expand the knowledge about the effects of CSR perceptions on the employees and offer recommendations for organisations in the Gulf region.

Budur & Demir (2019) concentrate on the effect of leadership style on CSR towards employees. The results of the study reveal that ethical leadership has a positive and

strong effect on the practices of CSR towards employees than transformational leadership. A cross-sectional survey was carried out on 197 employees from different private corporations located in the Kurdistan Region of Iraq. These findings support the proposition that ethical leaders focus on organisational ethical and social issues that are in harmony with the organisation's goals and enhance employee commitment and satisfaction. But it is crucial to note the confining factors of the study including the sample size and geographical location that can be considered in future research.

Chai et al., (2015) establishes that consumers have low understanding and interaction with CSR information. Some factors that have been identified as to why this is the case include media influence, lack of supervision, lack of sufficient regulation within enterprises, and low public concern. This issue reveals that the majority of Chinese enterprises are characterized by a passive attitude towards CSR, which means that they are not actively involved in this area. The previous literature has primarily centered on motivation and determinants of CSR, yet the public perception and its implications on the customer's behaviour have been overlooked. Moreover, positive effects of CSR go as far as including trust in services and products.

Chapple & Moon (2005b) identified four propositions concerning CSR in Asia. The results suggest that the levels of CSR implementation are different across the Asian countries and are linked to the factors in the corresponding national business systems, not the level of development. However, the multinational corporations are more likely to practice CSR than the domestic firms; nonetheless, while implementing CSR, they prefer to follow the pattern of the country where they are operating rather than the one where they originate from. In sum, this study provides an understanding of the fact that CSR practices cannot be examined in isolation from the country of operation and the business system.

Chen et al. (2019) in their quasi-natural experiments examine the effects of institutional shareholders on CSR. This paper established that institutional ownership has a positive relationship with the CSR performance of portfolio firms. Furthermore, the research also shows that the CSR ratings are negatively affected

when the shareholders are preoccupied by events that occur in the external environment. Institutional ownership has a stronger effect on CSR in financially material categories and is found to be mediated by CSR-related proposals. Thus, it is possible to conclude that institutional shareholders are capable of generating a positive social effect.

Chen et al., (2012) considers the attitude of the consumers towards ASR and the effect on consumer loyalty within the context of the Taiwanese airline industry. The customers have an interest in the ASR initiatives and yet they are dissatisfied with the current results of ASR. The results show that there is a weak positive relationship between ASR and both behavioural and attitudinal loyalty when the quality of relationship is considered. It underlines the need to increase the commitment of organisations and their support towards CSR in the airline sector. The customers' concerns are about safety, their rights, the environment, and social issues, which reveals the opportunities for ASR perception and performance enhancement.

Cheng et al. (2021) aims at analysing the CSR practices and the engagement of stakeholders in the Asian companies. Based on the research on social media influencers and CSR endorsement, the consumer mimicry theory shows that it helps in shaping the CSR behaviours and the relationship between the consumer and the company. Social media influencers can influence the consumers' attitude and behaviour towards CSR activities by promoting and participating in the social media platforms. Thus, comprehension of consumer mimicry will enable businesses to harness social media influencers in a right manner to foster positive CSR touch and better consumer relationships.

Chiu et al. (2020) focuses on analysing the correlation between CSR reporting and stock market returns based on the samples of companies listed in the Taiwanese stock exchange. The results establish that firms that release their CSR reports have a higher and positive abnormal return in the mid to long-term more than firms that do not release such reports. Indeed, this study provides a contribution to the literature which has not previously been addressed and at the same time establishes that CSR

reports can alleviate the information asymmetry between management and stakeholders, thus boosting investors' confidence and enhancing stock return valuations.

Cho et al. (2019) integrate literature on the linkage between CSR and financial performance in Korean firms. the purpose of this paper is to investigate the link between CSR performance and CFPER in Korean companies. Based on the results of the study, it can be concluded that there is a weak positive relationship between CSR performance and profitability and firm value. In particular, the present study established that the social responsibility had a statistically significant positive relationship with profitability. In addition, corporate soundness and social contribution also had a positive relationship with the firm value as measured by Tobin's Q. This is another piece of evidence supporting the positive relationship between CSR and FP in Korean firms.

Chung et al., (2018) analyse the correlation between corporate social responsibility and firm value based on the Korean firms listed on the Korea Exchange. The findings confirm the literature review results as they establish a positive relationship between CSR and firm value, meaning that integrating CSR into a firm's strategic management can lead to an increase in the company's value. The study also finds out that there are peculiar factors in the manufacturing industry that affect the CSR-firm value relationship and therefore, recommends that companies should consider their context when adopting CSR. Thus, the work under consideration states that CSR should be incorporated into the business strategies as a tool that can increase competitiveness and improve corporate results.

Du et al., (2022) investigates the CSR activities of the Chinese multinational enterprises (CMNEs) using the articles published in the top management and international business journals. To this end, six constructs and five themes have been developed, namely corporate governance, institutional environments, resources, capabilities, strategy/activity, corporate performance and CSR practice. The research seeks to extend the original knowledge regarding the effects of national culture on

CSR that has been conducted mainly in Western countries and suggest directions for future studies concerning CSR in CMNEs. Furthermore, the study examines the effect of corporate governance, resources, and capabilities on CMNEs' CSR practices and discusses the future research directions for CSR practices of Chinese MNEs and their relationship with corporate performance.

Han et al., (2020) highlights the significance of the customers' perception of environmental CSR in the airline industry. The research findings show that customers' perception of airlines as environmentally responsible, legal compliant, providing green products and services, and involved in environmental protection brings a positive relationship between perception and attitudes and behaviours towards the airline. Thus, the analyses revealed that service quality and emotional attachment moderate the relationship between environmental CSR perception and customers' satisfaction and commitment to the airline.

Herrera (2017) focuses on the analysis of the CSR in eight countries of the Southeast Asia and the objective of the study is to explore the factors that affect the CSR and the CSR implementation of domestic and multinational firms in those countries. This research framework considers the key factors that include fundamental influences, institutional dynamics, and the business environment in the implementation of CSR. The paper presents CSR practices based on two typologies: The CSR Typology of Intent which categorises CSR based on the company's motives and benefits to the stakeholders and the CSR Typology of Locus which sorts CSR activities based on geographical location and involved stakeholders.

Hu et al. (2018) explores at the relationship between CSR and firm value with the use of stakeholder theory and the resource-based view. Thus, the study indicates that CSR is beneficial to the firm value since it enables the firm to get positive responses from the stakeholders. The link between CSR and firm value becomes negative at higher levels of advertising intensity, which means that CSR may generate unfavourable reactions from stakeholders in such firms. Further, state-owned

companies gain most from CSR because such activities receive positive feedback from the stakeholders for these companies.

Kang et al., (2021) explores at how CSR and public health and safety measures in the airline industry affect flight attendants' organisational identification, self-esteem, and commitment during the COVID-19 pandemic. The findings showed that ethical-, economic-, and philanthropic-CSR, as well as public health and safety, positively affected flight attendants' organisational identification, self-esteem, and organisational commitment. However, legal-CSR had no direct influence on the organisational identification. These results suggest that public health and safety measures should be included in the strategies that the airline industry uses in organisational behaviour. The paper enriches the CSR model and provides managerial recommendations for airlines, especially during the crisis like a pandemic.

Kim & Lee (2022) focuses on the link between CSR and employer branding from the employees' perspective. It identifies that external CSR has a positive effect on the employee's perception of CSR authenticity. In addition, CSR authenticity moderates the effect of external CSR on emotional commitment. This paper adds to the literature concerning the impact of CSR on employees and elaborates on the role of CSR authenticity as a mediator. It also looks at how CSR, which is organisational level variable, affects emotional commitment, which is an individual level variable. In sum, this research contributes to the existing literature on employees' perception of CSR and enriches the understanding of the employee-based CSR model.

Kim et al., (2018) explores the link between corporate social responsibility and firm value whilst considering the ownership structure. In a study of 48 firms listed on the Korea Stock Exchange (KSE) in the period 2010-2014 this research observes a positive relationship between CSR and firm value. The analysis also shows that the relation is less robust in firms with a high concentration of large shareholders but does not establish the foreign ownership as having a significant impact. The study also has implication for future research, practitioners, and policy makers in reviewing and improving on CSR activities.

Lee et al. (2012) investigates how consumer perception of fit with a company's CSR activities affects consumer loyalty through perceptions of those activities and C-C

identification. This paper underlines the importance of companies not only to grab the consumers' attention to CSR but also to create a favourable consumers' attitude towards it. Hence, it can be concluded that consumer-oriented CSR activities that are in synchrony with the consumers' values and lifestyle are significant for positive attitudes. Thus, this research contributes to the literature and practice by stressing the need for tailored CSR approaches that consider the values of the target consumers. It also provides the evidence regarding the effect of consumers' perception of CSR on C-C identification and loyalty, which supports the importance of CSR in relationship marketing.

Lu et al. (2020) notes that in the previous years, the worth of the CSR activities was often evaluated through the reputation of a company. Nevertheless, the literature points to another way in which CSR may affect other management practices, namely risk management. This paper also finds that firms that score high in CSR are likely to adopt integrated risk management practices and that activities that focus on both primary and secondary stakeholders are useful in encouraging the adoption of such practices. Hence, CSR cannot be said to be effective on its own without considering other activities of the organisation.

Orlitzky et al., (2017b) seeks to explain the determinants of CSP by incorporating the macro (national business system and country), meso (industry), and micro (firm level) factors. Using variance decomposition analysis of a sample of 2060 large public companies over 5 years, this study reveals that firm level factors significantly affect the overall CSP and CSP towards the community, the natural environment, and employees. However, shareholder-oriented CSP is relatively more affected by the country-level factors. Therefore, this study focuses on the need to decompose CSP into its various components related to different stakeholders for a more robust analysis of its drivers.

Rahman et al. (2010) focuses on the perception of stakeholders towards CSR practices of Islami Bank in the healthcare industry. The study established that stakeholders have different perceptions of the bank's CSR activities, which calls for more research. Some of the stakeholders may have a positive perception towards the initiatives while others may have concerns or may have a different perception. These perceptions explain why the viewpoints of various stakeholders need to be taken into



consideration when implementing CSR in the healthcare industry. Subsequent studies should explore the stakeholders' views to better understand their perception of the organisation and its performance.

Ramasamy & Yeung (2009) found out that Consumers have a pluralistic perception of CSR as compared to the western consumers. To the people in one city, the economic responsibilities are not viewed as being a social responsibility maybe due to differences in income. Consumers' core values are economic responsibilities, meaning that they also think about the effects on other stakeholders. Philanthropic activities are the least important although they are one of the most widespread types of CSR. In general, consumers focus on the economic role while not ignoring other roles, which is a feature of the socio-economic environment.

Schaefer et al., (2019) investigates the effects of liking of CSR advertisements, credibility of the message, and fit between the cause and company on employees' perception of organisational CSR communication. The study focuses on four CSR domains: It is sub-divided into four categories namely customer driven CSR, employee driven CSR, environment driven CSR and philanthropy CSR. Thus, the study shows that cause-company fit has the greatest impact on the employees' perception of CSR across all the dimensions. The message credibility is important in the customer-oriented, environment-oriented, and philanthropy-oriented domains, whereas ad liking only affects the employee-oriented domain. The findings of the study indicate that cause-company fit and message credibility are critical in influencing the employees' perceptions of CSR engagement.

Shirodkar & Shete (2022) study focuses on the link between corporate social responsibility and internationalisation of emerging market multinational enterprises. Thus, adopting the institutional theory and strategic approaches to CSR, the research hypothesises that the EMNEs with higher investments in CSR at home are likely to have a larger international focus. However, this effect is not static and depends on other factors like ownership by the government, markets to be targeted (developed or institutionally more robust emerging markets), and the findings based on the sample of 686 Indian firms support these propositions and, thus, help to enrich the understanding of the relationship between CSR and internationalisation.

Thorisdottir & Johannsdottir (2020) carries out a systematic review of literature to analyse the link between CSR and sustainability in the fashion business. The results highlight the fact that managers in the fashion industry adopt CSR in relation to sustainability, business model and Supply chain innovation with emphasis on environmentally friendly products and safety of the workers. The paper offers a micro-meso-macro model that links CSR and sustainability to brand equity, culture, supply chain, activism and human rights. The implications of the findings include contribution to theory, informing practice, and guiding future research in the analysis of fashion companies' operations and effects.

Vahdati et al., (2018), reviews all the literature on the topic of the integration of corporate governance and sustainability. It defines how good governance is essential for the growth of the sustainable culture within organisations. The review discusses issues like the conflict between the short-termism and the long-term vision of sustainability goals and indicates the positive impacts like the enhancement of company's reputation and financial performance. Therefore, this paper points to the fact that more attention should be paid to ESG factors in order to encourage sustainable behaviours and enhance long-term value.

Wang et al. (2020) revealed that there is a significant relationship between corporate social responsibility performance and financial statement comparability. The results indicate that the firms with higher CSR scores have higher financial statement comparability which implies that managers consider the interests of stakeholders and ethical issues. On the other hand, the firms with poor CSR performance have lower financial statement comparability which indicate the managerial opportunism and non-adherence to accounting standards. These results are robust to different ways of measuring the variables and checking for endogeneity.

Xu and Yang (2009) call for more cross-cultural research on CSR, and for the identification of local and indigenous CSR characteristics in China. Thus, it implies that Chinese managers need to focus on aspects of CSR that are different from the Western model to enhance performance. According to the environment in china,

enterprises in China are supposed to assume economic, legal, environmental, people oriented, customer oriented and philanthropic responsibilities. Besides, they are particularly supposed to seek employment, act in the best interest of all parties, and support stability and order in society. These findings are beneficial to both Chinese and Western firms doing business in China, as they support the development of a cordial relationship with stakeholders.

Zhao et al., aims at exploring the effects of CSR motivation on communication and implementation and the effects of implementation and promotion on consumer perception of corporate hypocrisy. It concludes that the value-driven motivation has the negative relation with hypocrisy while the performance-driven and stakeholder-driven motivations have positive relations. Thus, the research enriches the knowledge of CSR practices, the perception of CSR motivation, and the connection between communication and CSR hypocrisy. It underlines the need to ensure that the communication strategies of CSR are in sync with the actual practices on the ground to avoid the infamous CSR hypocrisy. In conclusion, the study contributes important findings to the literature for businesses to understand stakeholder perception management and dealing with corporate hypocrisy in CSR.

Zheng et al., (2015) study seeks to establish the differences in the modes of corporate social responsibility practised in organisations. This paper contributes to the literature by asserting that firms employ CSR to gain legitimacy through compliance and strategic adaptation. Based on survey data from 288 Chinese firms, the findings of the paper show that while both philanthropy and sustainability are adopted in response to CSR pressures, firms use philanthropy to achieve legitimacy with external stakeholders, and sustainability to achieve legitimacy with internal stakeholders. The research also investigates the moderating role of certificate of need regulation and firm CSR commitment on the relationships between CSR activities and perceived results.

## **2. 5 CSR Studies in India**

Abaeian et al., (2019) focuses on the perception of senior managers of independent hotels towards corporate social responsibility by understanding their reasons for implementing social and environmental strategies. According to the study, CSR is a blurred concept which contains many tensions and dilemmas between the business, ethic, and culture. This research enriches legitimacy theory since it explains that managers entail CSR activities even in the absence of stakeholder pressure and they establish expectations instead of meeting the predefined requirements.

Rahman (2011) in his research work on CSR has pointed out that from the period of 1950 to the 21st century, various definitions and explanations of CSR and its related endeavors have been provided in the literature. Additionally, the researcher also elaborates on the viewpoint and evaluation of the aspect of corporate social responsibility and its dimensions. It elaborates on the ten components of CSR.

Aggarwal & Jha (2019) offer a rich review of the literature regarding the institutional pressures' effects on CSR practices. Through the application of Scott's framework, this study also establishes regulative, normative, and cognitive pressures and predicts their impact on the organisations' implementation of CSR. It also seeks to establish how CSR affects the firm's performance with reputation as the mediating factor. In addition, the paper focuses on the contextual nature of these relationships and discusses the importance of identifying the role of certain pressure groups like the government and recommended possible allies in executing CSR. This paper adds to the CSR literature by adopting institutional theory in the Indian context, and it stresses the need to consider the contextual nature of CSR research.

Agrawal and Sahasranamam (2016) present an integrated model of CSE that is grounded in Indian cases. It identifies the environmental and organisational factors that affect the CSE actions and shows the advantages of solving social issues through the CSE, such as business opportunities and social acceptance. The findings stress the role of resource commitments, partnering with local stakeholders, and social innovations. This paper is useful for CSR and new business development managers

as the Indian legislation requires companies to spend on CSR and can enable CSE leading to social and economic returns.

Alvarado-Herrera et al., (2017) gives a theoretical framework on consumer perception on CSR. It sustains the theoretical framework of CSR as having economic, social, and environmental aspects. This opposes the conventional view that CSR is a one-way process. Further, the study also affirms the literature view of consumers' CSR perception with the three dimensions of the S-D model of value co-creation, amidst earlier research doubts. The implications of this research are that the sustainable development paradigm provides a richer and more useful framework for explaining consumers' perceptions of CSR in the context of tourism services.

According to Arevalo & Arvind (2011), CSR in India is in accordance with the theory of stakeholder which is popular in other developed countries. Nevertheless, India has certain limitations regarding the development of CSR practices due to the scarcity of resources. With the issues affecting the society in India, it becomes important for the firms in the country to make CSR strategies and spend on them. This opens a possibility for India to develop as a hub of positive and enthusiastic view towards CSR. This paper concludes that the business society must embrace CSR and corporate citizenship as a significant force for change.

Arora and Puranik (2004), in their study, have also pointed out that CSR in India is rather an ill-defined and unclear concept resulting in sparingly integration with the company's operations. It largely concentrates on philanthropy and distinct trusts, and therefore lacks the capacity to solve the nation's development needs. CSR is practiced in the company based on tradition and not as a strategic decision, and crucial questions about the functions of enterprises in the society are not even asked. This means that to establish what CSR entails in India and most importantly to link it to the country's development plan, a more coherent and extensive effort has to be made.

According to Balasubramanian et al., (2005), the integration of CSR practices into the mainstream in India is still limited and mainly revolves around the “caring” model. Education has a significant part to play in the elimination of the rural-urban disparity and the enhancement of people’s awareness of social issues. MNCs should be aware of the scepticism regarding CSR in India. The social needs of the country for development therefore offers CSR a new front to cause change and support the country’s economic growth.

Balon et al. (2022) explores the effects of obligatory corporate social responsibility policies on firms’ performance in emerging markets. Centering its analysis on the institution-based view of the firm, it outlines a contingency framework that combines the external and formal institutional contexts and the role of intermediate organisations. To the best of the authors’ knowledge, the study adds value in explaining the CSR investment-firm performance nexus and the role of institutions and intermediary organisations in modulating this relationship. Thus, applying the institution-based view, the study helps to enrich the understanding of the CSR practices in emerging markets.

Banerjee et al., (2008) established that Indian firms manipulate their CSR spending according to foreign investors’ preference, especially in countries with high CSR sensitivity. In the case of AD shocks from the US and the EU, the firms increase the CSR expenses and enhance the value. Nevertheless, the values decrease when CSR expenses rise because of AD shocks from countries with low CSR preferences. The results thus underpin the calculative nature of CSR as a business decision for Indian firms in export markets.

Bansal et al., (2021) reveals that the Companies Act 2013 enacted in India influenced the probability of firms to disclose their CSR and raised the level of CSR spending among eligible firms. Nevertheless, the level of compliance with the Act’s provision of spending at least 2% of the company’s profits on CSR was still rather low. Peer pressure was a major factor that led to the adoption of CSR activities by firms, but its effect reduced after the Act that made CSR expenditure to be proportional to profits.

Batra (1996) argued that it is important for organisations to make information on their societal responsibilities available through social audit. It is thus necessary to regulate the government and enhance the disclosure models to enhance corporate decision and accountability. The introduction of statutory provisions and making social reporting as compulsory in the Indian Companies Act can improve the Social Responsibility Reporting and Quantification. A routine social audit by an independent body of specialists should be obligatory for companies as a means of evaluating and comparing their social impact. The report should be submitted to the government and the public to increase the accountability and the transparency of the procedures.

Bordos et al. (2020) offer a real-world study of how CSR activities influence the perception of the product market and the value of firms. The result of the study indicates that community and environmental CSR affects the product market perception positively thus underlining the significance of the customer channel in the CSR firm relationship. The study also indicates that customer perception of the organisation's CSR strengths is higher than the perceived concerns. Also, the study adds to the literature on the relationship between CSR and firm value by establishing that product market perception moderates the relationship between CSR and firm value. The findings of this study also support the importance of CSR in determining the customers' perception and thus the performance of the firm.

Bora & Das (2021), in the chapter "Green corporate social responsibility and sustainability in India: A systematic review" in Book Green Marketing and Sustainable Development explains about the Green CSR activities by the companies in India. It and emphasizes the importance of integrating these principles into business operations. It discusses historical milestones, conceptual models, and strategies for implementing CSR and green marketing in various industries. Challenges such as greenwashing and balancing profitability with sustainability goals are also addressed, highlighting the importance of ethical and sustainable practices for a greener and more socially responsible world.

Chaudary (2016) stated that for an organisation to get loyalty and positive perception from people, employers have to be involved in CSR and other activities that are not

for the purpose of making profit and this will in one way or the other influence the people and the society.

Chaudary et al., (2016) also points out that in order to have clear understanding about the performance of a firm of consumer's choice, it is necessary to collect correct financial information from the firm. The study should have involved more stakeholders to increase the transferability of the findings in future research. Thus, the sample size was constrained by time and the cross-sectional design of the study; however, future research can address these issues. This paper establishes that customer perception of CSR strategies serves as an intermediary, having a positive impact on commitment and identification. Thus, to encourage consumer loyalty, marketers should participate in CSR activities and invest resources in the development of CSR competencies. The study focuses on the relationship between customer perception of CSR and different aspects and stresses the role of culture and CSR readiness as factors that define perception and overall performance.

Chaudhury et al., (2011) has recommended mandatory CSR compliance in Indian corporations which is backed up by legal enforcement to ensure a certain percentage of the net profit is utilized for CSR and annual CSR disclosure. Thus, the CSR format should correspond to the principles like stakeholder approach, ethical behaviour, the rights of workers, environmentalism, and social justice. Therefore, banking organisations should concentrate on education, the upliftment of rural people, and helping the physically challenged in their CSR strategies. To strengthen the accountability factors, it is recommended that banking institutions should come up with CSR strategies in the spending on social needs and set aside separate accounts with clear accountability mechanisms for their utilisation.

Chavan et al., (2023) examines the current concept of corporate social responsibility during the COVID-19 outbreak. In this research, the qualitative case study design is employed to analyse the relationship between CSR, business sustainability, and social issues. The case discussion is based on Infosys Genesis a global technology services firm and Akshaya Patra Foundation, a non-governmental organisation that



implements large school lunch program. The study also revealed that both organisations have effectively partnered in meeting challenges concerning education, employment, and hunger during the COVID-19 health crisis. These are some of the creative CSR strategies that can be used to demonstrate how partnerships can address complex social problems.

Das & Halder (2012a) focuses on the CSR aspect of the business world and underlines the fact that companies have a responsibility towards everyone. The present paper enforces on the social projects that Oil & Gas PSUs have implemented in Northeast India with reference to rural development. From the analysis of the findings, no matter their size or the goals they are trying to achieve or the region they operate from, these Public Sector Companies view social responsibility as a critical business concern. Based on the findings of this study, CSR activities are significant in the development of society and the local communities, and the sustainability of business.

Das (2009) is aimed at the analysis of the role of central and state governments in the social sector development and models of corporate social responsibility on an Indian background. The conclusions are made based on the provided data, which reveal that social area is underdeveloped and states are in the condition of financial deficiency, even though they receive higher revenues. The study also lays emphasis on some problems like poor funding on education, imbalance in doctor population ratio, high interest payment, and lack of government encouragement to CSR. Furthermore, the paper presents three potential CSR models that may be used in the Indian context to overcome these difficulties and promote the social sector development.

Dhanesh (2015) also finds that Indian organisational actors participate in CSR for both moral and strategic reasons and that these reasons are not mutually exclusive. The participants in the study were quite relaxed with the shifting dynamics of these motives. The moralistic perspective dominates the business case in India due to the Indian dharma which is a combination of purpose and consequences. Thus, the dual nature of CSR as moralistic and economic is contextually determined in the socio-

cultural and economic systems of organisations' operation. This study contributes to the literature on CSR drivers by suggesting that there are multiple and interrelated factors that shape companies' CSR decisions and actions, both strategic and moral in nature.

Elembilassery & Gurunathan (2018) aims at fulfilling the gaps in the global corporate social responsibility literature by concentrating on non-Anglo-Saxon countries especially India. This research identifies that various forms of CSR integration exist, which follow the organisational requirements and context of the company. Thus, the in-house mode is more popular for organisations that are primarily aimed at the local community, while the dedicated mode is more suitable for foundations that are aimed at achieving direct social results and long-term goals. When CSR is not a separate function, it is most often performed by the HR function since it is closely related to their purpose of managing both social and business aspects. However, the study has some drawbacks including there could be selection bias in the email completed questionnaire, limited industry focus, and restriction of time in telephone interview. Nevertheless, the study gives some important suggestions for the future research with a larger sample.

To enhance the positive attitude that people have towards the organisation's CSR, it is not necessary to address all dimensions of social responsibility. The organisation should be able to shift its focus to a higher level of thinking for instance the standard of the society, environmental conservation (Jose et al., 2018).

Garg & Gupta (2020) studies the effect of mandatory CSR expenditure on the firm performance of both public and private sector companies in India. This paper's findings indicate that public sector firms whose CSR expenditure meet the minimum required by law have lower market performance compared to private sector firms. Thus, there is no material difference in the performance of private sector firms that adhere to the mandatory requirement and those that do not. The lack of sanctions or incentives in the mandatory CSR expenditure regime also weakens the instrumental approach of stakeholder theory and may lead to firms' lack of interest in the socio-

economic development. In sum, the research proposes a number of questions concerning the efficiency and attitude to the mandatory CSR spending provision in India.

Garg (2016) does a study on the effects of Corporate Social Responsibility on the performance of the Indian corporate sector. The present study also reveals that CSR has a very strong positive relationship with the value of the Indian corporate sector. Furthermore, CSR performance does not only enhance the current year's output but also the subsequent years' output. The analysis also shows the general trend of increase in CSR performance and public sector companies are found to be more conscientious on CSR compared to the private sector ones. Furthermore, the study revealed that there are variations on the CSR performance among the industries.

Gautam and Singh (2010) put it that CSR in India is still nascent and is more of philanthropy. This paper aims at analysing the meaning, evolution, and trends of CSR in India. It is a cross sectional and descriptive research design that gathers secondary data and uses content analysis. This research shows that CSR is no longer viewed as an isolated social responsibility but as a strategic management approach which is performance oriented due to stakeholders' pressures. It has been observed that, Organisations focus on stakeholders as well as on the social responsibility. However, CSR policies differ according to the financial results and there is an integration of business and CSR plans.

Gonzalez-Rodriguez et al., (2016) examines the correlation between human values and CSR perception with a special emphasis on the fight against child hunger. The results indicate that the self-transcendence, conservation, and openness to change value types have a positive effect on CSR perception with self-transcendence values having the most positive effect. However, the gender does not seem to influence this relationship. Those holding values associated with the OC and SE dimensions are likely to be sceptical of the short-term social causes. Future studies should also expand on the CSR dimensions and should ensure that they are holistic to capture the firm's CSR perception.

Gonzalez-Rodriguez et al., (2019) underlines the importance of CSR and how the customers receive it as an important aspect of management practice. This research enriches the literature related to the CSR perception by including the customers as key stakeholders and the human values of the customers, and the cultural dimension. The research outcomes show that the values which include self-transcendence, conservation, and openness to change are the drivers of the customers' perception of CSR with a cultural contrast between Spain and Brazil. However, the value of self-enhancement does not show any effect on the CSR perception. Further research should seek to identify other CSR drivers, compare the findings across cultures with a larger population, and include sustainability as an outcome variable to increase the knowledge on the management of corporate sustainability and CSR.

Gupta & Hodge (2012) Employing qualitative research, the perceptions of Indian consumers toward CSR in the apparel industry and how it influenced their purchase decision were analysed. Oral interviews with 26 participants were conducted and the analysed data presented six themes concerning CSR in the industry. This research adds to the existing literature on understanding CSR from the Indian consumers' perspective in the apparel sector and its economic and social worth in the global supply chain. The research findings are useful for international apparel retailers sourcing from India and who are cognizant of the country's importance as a production base and the increasing purchasing clout of the Indian consumer.

Gupta & Khanna (2011) have also identified that India also owns social responsibility and is quite affluent in such a form of tradition connected to the CSR activities. Over the recent past, many approaches have been employed in a bid to encourage the companies in India to be socially responsible. Another concept that was also practiced in India since the early days of business is the Corporate Social responsibility which entails faithfulness and philanthropic activities.

Gupta (2007) has noted that while CSR has grown in India, its potential remains untapped. Initiatives are not held to account and there are no clear measures by

which the effects that initiatives have on social conditions can be assessed. The lack of performance metrics and the lack of measurable and set criteria makes it difficult to compare the effectiveness of CSR initiatives. Furthermore, negative externalities are still evident in the markets in India, thus not promoting sustainable activities in the long run and the encouragement of proper behaviour. Therefore, the true leadership in the area of CSR entails the promotion of the right environment that encourages positive practices.

Hadfield-Hill (2014) gives a comprehensive understanding of the various forms of CSR and the factors that shape the finance sector in India. The study identifies four levels of CSR engagement from the lowest – profit oriented to the highest – S-CRP. In this case, the qualitative nature of the research enables the identification of the reasons behind corporate actions and their routine behaviour. Future work should look into the effectiveness of CSR practices and expand the scope of the study in terms of including other industries. Therefore, given the altering environment of development finance and the shift of the paradigm of CSR in India in the near future, it is important to conduct more research on the local effects and efficiency of CSR mandates.

Hole et al., (2019) reveal that CSR is an essential element in the current business landscape especially in India. Some of the organisations operating in India have also embraced CSR as a way of integrating sustainability and making the right impact. It has been defined as a way of achieving sustainability in economic, environmental, and social aspects for the benefit of all parties involved in the organisation. This paper reveals that to solve the social development issues in India and bring sustainable change, the collaboration between businesses, government, and NGOs is crucial. While CSR is not limited to making profits, it focuses on enhancing the standards of living and enhancing social welfare.

Ipe (2005) discusses the management lessons from the Bhopal gas tragedy disaster that occurred in India. The incident in question should make every company and its management recall the importance of corporate social responsibility. This article

accentuates the role of corporate organisations to ensure that people, places, and things are protected. It entails the need for better governance, compliance, and business standards to avoid such disasters and encourage proper business practices.

Jain & Winner (2016) focus on analysing the CSR and SR practices of the leading firms in India. The study examines the strategies of disclosing CSR and sustainability information to the organisation's stakeholders. The results indicate that most firms in India prepare CSR reports, but there is a difference in the level of disclosure. The study helps in explaining and enhancing the knowledge of CSR and sustainability in the Indian context and underlines the role of reporting in enhancing corporate accountability.

Jammulamadaka (2016) focuses on the historical background of the business-society relationship in India based on a reconsideration of the Bombay textile mills. This study enriches the literature on postcolonial approaches to CSR and sheds light on the roles of culture, justices, and social relations in organisations. The study shows how all social, ethical, political and economic aspects are intertwined in the everyday lives of owners, jobbers and workers. It underlines the importance of the jobbers' power and the workers' independence regarding the extraction of surplus value and work conditions within the customary structures and through protest.

Jarboui et al., (2022) aims at investigating the relationship between SC characteristics and CSR performance in the context of India. The findings of this study established that SC size and independence have a positive and significant effect on CSR performance. Surprisingly, no relationship is observed between the number of SC meetings and CSR performance. Also, the research shows that there is a significant relationship between sustainability knowledge and CSR outcome. The implications of these findings are useful for managers who wish to improve the CSR outcomes and the research on the SC characteristics and their effects on CSR.

Jatana and Crowther (2007) argue that while there are improvements in women's rights and government policies, there are still issues of violence, harassment, and

inequality in the society. For women's true emancipation, women of all classes should be provided education, awareness campaigns, and change in the perception of the society. Hence, corporations have a lot to contribute to the development of society by targeting the rural region and observing the local culture. Women's vocational and professional education should be encouraged because it can make them financially independent; government aid, support, and policies can also push companies to be more socially responsible. Bench marking with other countries and collaboration is important to move India Inc towards the right path and towards success and overall economic growth.

Jayakumar (2013) analyses the factors that influenced a large Indian firm's shift from philanthropy to corporate sustainability and the obstacles it faced. It shows a major challenge that Indian firms encounter in integrating CSR within the framework of their size and strategy. The study indicates that the large Indian companies also follow the non-strategic corporate philanthropy and they are not aware of the key elements of the western CSR concepts like stakeholder pressures, environmentalism and integration with the business strategy.

Jayaswal & Saha (2015) has highlighted that CSR has become one of the most important factors that help in harmonising the relationships between business and society and industrial houses have been able to garner public goodwill through developmental initiatives. This has created a good image of organisations and has boosted the participation of the public. The making of CSR obligatory for all industries and the supervision that comes with it guarantee the achievement of its goal. Stakeholders, customers, and the public have increasingly high standards and the idea that CSR is just an empty concept is put to rest, thus supporting the importance of the genuine evidence of corporate responsibility.

Jha & Agrawal (2019) investigates the challenges and practice of CSR in India with a view of enhancing the coordination between the business strategies and the CSR expenditure. This paper established that pressures from the local community, government, peers, and media are key influencers of CSR in India. Thus, the study

also reveals that reputation partially moderates the CSR implementation and financial performance relationship. These findings are useful for organisations in India that wish to manage CSR and improve their financial performance through proper CSR execution.

Jose et al., (2018) tries to understand the factors related to the CSR perception and its connection with CSR programs and other communication activities also documents the fact that CSR and consumer perception has an erratic relationship. That is why the findings indicate that active participation in finding solutions to social issues by service providers/employees has a significant impact on CSR perception. Also, it establishes that the firm's overall trustworthiness and moral agent status are critical to CSR perception, while profit orientation focus and customer satisfaction perceptions seem to have a limited direct connection with CSR perception. These findings presented in the paper can be considered as useful to better understand the specifics and nature of CSR perception and connection between it and various organisational actions, pointing at the necessity for further investigation of this research domain.

Kanji & Chopra (2010) also revealed that there is a close interaction between social responsibility and the responsiveness of the society. Within the contemporary economic environment, organisations identify their responsibilities and reinforce the mission of social responsibility, encourage sustainability and acting within human rights contexts, by means of various activities and measures. However, human responsibility which is one of the more complex components of the organisation could be enhanced if an organisation is closely associated with the government and society. Corporate social responsibility is defined as a company's obligation towards societal development. A corporate house is reluctant to implement various CSR activities in accordance with the provisions in the Companies Act passed in the year 2013. While a company is operated by the main owners it must be responsible for the masses and shareholders' welfare and to implement the further advance in the non-profit oriented sustainable improvement – the idea of CSR emerged.



Kansal & Joshi (2014) looks at the attitudes of shareholders and brokers toward CSR practices in India. As a result of the study, the author establish that organisations effectively implementing CSR activities tend to attract more investor confidence as evidenced by relatively higher stock performance, better corporate image and goodwill. There is much awareness about educational projects and environmental projects while the projects related to health and rural development attract lesser attention from the investors. Therefore, by using the stakeholder theory, it is possible to gather and analyse the CSR data, while the perception of stakeholders defines the overall company actions. Thus, these discoveries advance the expansion of CSR implementation and the formation of future frameworks in emergent economies and in the global arena.

Kansal & Singh (2012) work related to empirical analysis of corporate social responsibility disclosure (CSR D) in India. The results point out a lower level of social satisfaction regarding performance, which differs according to items and themes. Each choice is analysed, and it is observed that the most disclosure in the reports relate to community development and human resource, whereas environmental and global issues including water Conservation and energy other than oil are least discussed. Perhaps there are greater interests in the world that need to be given equal attention to these areas to deal with burning issues.

The study by Kansal et al., (2014) offers significant level of understanding about CSR D in the Indian economy. In sum, the research study reveals that CSR information disclosure is generally poor, in concord with earlier literature in emergent economies. The hypothesis resulted from earlier research in that industry affiliation and profitability impact CSR D for firms. As elaborated earlier in the current study and in accordance with previous evidence, there was no evidence of a connection between CSR D and risk. It also raises to our attention another fact that two non-financial elements often related to the company's social status played crucial role in deciding the level of social investment communication.

Kaur & Singh (2020) examine the CSR activities within Indian steel companies and establish that CSR practices beneficially affect the Firm Value, Profitability & Growth. Though, there is no noteworthy correlation with CSR on the grounds of stock returns. The outcomes therefore call for its integration into functional management strategies in that it improves organisational financial performance, builds a good image a firm and the society in general. CSR should therefore be embraced by companies as strategy of choice for doing good now and in future as the world moves towards sustainability.

Khandelwal & Bakshi (2014) opine that the traditional understanding of CSR has changed with the contours of modern society and defines it as the organisation's social initiatives beyond the firm's fences. This shows increased awareness of the moral duty that businesses have towards the society, thereby translating into increased growth of CSR practices in India. The enhancement of new CSR regulations in India reveals the necessity for efficient strategies and policies for actualised environmental, societal, as well as economic development. The transparency and accountability demonstrated by the Indian Government, coupled with the implementation of CSR policies into company's organisational processes creates new partnership initiatives between corporate bodies and NGOs for a better tomorrow.

Majumdar & Saini (2016) points out the necessity for organisations to act as socially responsible and insists on the synergistic relationship between business and society. It questions the idea that CSR has been a technique in creating the corporate image and proves that it is getting strategic management attention. The study is based on a cultural and educational setting, besides the socio-political aspect for investigating CSR schemes and perceptions of community. According to the authors, the expectations and responsibility of CSR initiatives largely lie with the entrepreneurs, while controversies focused on the local community and the long-term goals for entrepreneurs are stressed upon. According to them, CSR can be well-defined as a professional entrepreneurial field to resolve the conflict between business and society based upon the entrepreneurial orientation (EO) paradigm.

Maqbool & Zameer (2018) also explained the need of the CSR and said that CSR should be part of strategic management rather than as an extra curriculum activity. The findings show that full implementation of CSR leads to enhanced financial returns and organisations that may assume that they don't need to be socially responsive should understand that a company's responsible management of its business operations should be an important strategy to foster long-term organisational success. Nevertheless, this study can be considered as having limitations which are lack of differentiation between types of CSR, or the fact that the study was conducted only on one industry. The authors pointed out these directions for future research. In summary, this investigation offers research findings in favour of CSR's positive relationship with profitability and market returns in the Indian context, thus corroborating past research findings.

Mishra & Saur (2010) Thus, this study examines how firms' corporate social responsibility towards primary stakeholders affects their financial and non-financial performance based on Indian samples. This paper also establishes that firms with higher standards of corporate social responsibility that are followed by the stock exchange perform better financially than their non (stock listed) counterparts. Also, the paper demonstrated that the Managerial CSR index has a positive coefficient by the interaction tests, which means that a positive perception of managers towards CSR leads to an increase in both the financial and non-financial performance of a firm, regardless of whether the firm is listed on the stock market or not, its ownership structure, and its size. Thus, it can be concluded that the results of this study underscore the role of managerially accountable behaviours directed to primary stakeholders in firm performance.

Mitra & Schmidpeter (2016) analyses that the CSR mandate in India's proposition is to encourage sustainable development and eradicate regional disparities. It supports start-up business creativity and requires sustainable approaches to relevant issues. Establishing CSR as an organisational ethos for Indian organisations is imperative for maintaining the firm's reserves and developing value-added economic solutions for ecological, cultural, and financial contexts. Nevertheless, the change towards

efficient implementation of CSR is gradual, and therefore one must study the mandate more closely and within its correct context. The CSR effort means that the Indian corporations have a role that they can play to produce an inclusive India.

Mittal et al., (2008) look at the correlation between CSR investment and company image in addition to analysing the pattern of CSR disclosure by Indian organisations. The two hypotheses which can enhance the knowledge base on the relationship between CSR and company performance imply that there is positive correlation between CSR and company reputation, but the relation between CSR and profitability has not received much attention in developing country like India. The paper seeks to establish the correlation between ethical commitment of the Indian selected companies under study and their systematic financial performance, specifically economic Value Added and Market Value Added as informed in the hypotheses of the study; where it was concluded that the presence of the code of ethics does not have any substantial effect on generating economic value added or market added value.

Mukherjee & Bird (2016) explains that concern of social responsibility, image consideration and government relation consideration are the key determinants of CSR spending in India. Self-interest is achieved by having strategic objectives dominate the ethical imperative as the primary motivation among corporate leaders. The comparison of the two groups of companies indicates that large and well-developed businesses are oriented on the addressing of community's issues and extra-organisational relations meanwhile small organisations are oriented on intra-organisational factors and conditions of employees' productivity. The implications of the study therefore have policy implications, especially in terms of the disparity between actual CSR expenditure and the expectations in a given business, which could be closed by expanding the mandatory requirement to the small and medium-sized enterprises or by raising the amount of expenditure mandated to be above 2% of net profits.

Mukherjee et al., (2018) The author then concludes that the mandatory CSR spending legislation in India has failed to meet expectation. Large firms scaled down their CSR spending while the non-spenders remained can't to adhere to the index. It emerged that legislation exerted a negative influence on the profit-CSR spending relationship for the mandatory firms. Small organisations reduced expenditure on CSR, and due to the absence of a clear policy from the government, the laws proved to be less effective. New CSR mandates need to have better direction in long-term performance appraisal for better implementation.

Musa & Rahman (2015) focuses on factors such as: the relationship between on employee perception of CSR activities and job attachment; and the relationship between intention to stay and job attachment. The findings indicate that the perception of CSR has a direct positive impact on job attachment, also, job attachment has a positive and significant impact on organisational commitment. Thus, the study did not establish the Moderation of job attachment to the effect of perception of CSR activities on organisational commitment. Based on these findings, CSR has a positive effect on job attachment and organisational commitment, it can be emphasized that CSR affects intangible organisational values strongly. The research contributes to the theory-building process since it investigates the factors that influence the level of commitments among employees, and it offers prospects for improving CSR programs which may be helpful for both employees and managers.

Muttakin & Subramaniam (2015) investigate the effect of Ownership Variables and Board Characteristics on CSR Disclosures of firms in India. It means that foreign and government ownership have positive relation with CSR disclosures while promoter ownership has positive relation but not as strong as foreign and government ownership. It is also discovered that CSR disclosure information is higher for the board of which is independent, while the information is low for the boards with CEO duality. The implication of the study helps in establishing the factors that influence CSR reporting of firms in India and presented the agency and institutional theory viewpoints. It also has some managerial implications as it refers to the necessity of

independent directors, CSR commits, and board diversity to improve the CSR disclosure.

Oware & Mallikarjunappa (2020) analysis the result of mandatory CSR reportage on the connection of CSR spending and income for the firms listed in India, incorporating institutional speculation theory. It is highly possible to conclude that the expenditure made on CSR has a considerable and positive correlation with an organisation's financial performance, especially in terms of its return on assets. Furthermore, proof in the study shows that CSR expenditure is affected by financial performance, and the relation between the two is positive. Further, it is evident that the requirement of CSR reporting is bi-directional as it positively affects the CSR expenditure and mediates the link between CSR expenditure and stock price returns.

Panda et al., emphasizes the significance of CSR for enhancing the growth and development of the company. In continuation of his study, the researcher identifies that the company has launched several CSR programs aimed at local socio-economic development, but they do not meet the requirements and expectations of the community and are characterized by delays in beneficiaries' receipt of benefits. Based on the responses of the community majority, they attribute the lack of CSR if any by the company, and lack of community participation in decision making on policies and their implementation. Hence, the company's need to use available CSR strategies when engaging various stakeholders to achieve favourable corporate-community relationship for sustainable business.

Based on the revealed self-claimed religion's belief, the people's perception occurs, and people are also more constructive to the activities' executive of the organisation. Therefore, religion constitutes one of the main forces that shape corporate social responsibility and people keep closely connected with those companies which are ethical and responsible concerning the society (Ramasamy et al., 2010).

Poddar & Narula (2020) stated that more CSR investments need to be made in areas relating to the SDGs in India where climate change, Biodiversity, SCP, marine life,

and flora & Fauna conservation are some of the major themes. It also established that the high-impact sectors have strengthened social responsibility efforts among corporations. Pertaining to geographical distribution, higher CSR spending is suggested for seven Northern Eastern states, Jammu & Kashmir and Union Territories. Thus, it is necessary to analyse and improve the current setup to improve the rhythm between CSR processes and SDGs for better beneficial impacts on sustainable development.

Pradhan & Ranjan (2010) in their case study specifically examines the effectiveness of CSR for rural development among the manufacturing industries in India. It is used to complement and answer basic research questions of who recognises the rural people as stakeholders, what CSR practices exist for the rural people, and how CSR is incorporated into business plans. The study also reveals that CSR is perceived as a relevant business issue by the Indian firms regardless of their size and industry. Thus, the study also establishes that CSR actions are also beneficial to the carrying out companies, in addition to being influential in the growth of rural communities. Peculiarities of CSR practices disclosed in the research allow for giving valuable lessons and recommendations concerning further efficient CSR implementation in India.

Prashar & Kaur (2020) focuses on consumer perception regarding the CSR activities and smart marketing. Haven pointed out that profitability to both the organisation and the customers is a major necessity of social responsibilities. The findings of the study also bring to light how digital marketing can be used in disseminating information on CSR activities and thus improving organisational image. It suggests that all firms and businesses must adopt both CSR and DM together for success and operational stability. Thus, helping genuine organisations, which meet their social responsibilities, while penalising and or exposing fake ones.

Pratihari & Uzma (2019), in their study, delineate bankers' disposition towards employing CSR strategies for nurturing sustainable growth in the banking sector. CSR is regarded as the realisation of the firm's ethical responsibilities and brings

several benefits to the bank's image, reputation, as well as employees' trust. CSR activities therefore increases customer service quality as well as creates competitive advantages. The link between CSR and business objectives facilitates the acceptance of strategies and fortifies the bank's corporate image and brand. Many of these studies have the questioning and reflection of the government-mandatory CSR in the India framework Section 135 of the Companies Act, 2013 as their subject matter. It discusses the matters of central importance to CSR, the changes in the expenditure and systems after the law regulating CSR and the law of Mauritius like it. It presents material pertaining to the development of CSR legislation and the continuing debate and search for the meaning of CSR in the context of legal requirements set by governments.

Ramasamy et al., (2020) established that consumer CSR perception in the cosmetic industry depends on Schwartz human values. In detail, greed and change eagerness have the positive effect on CSR perception, while self-effacement and preservation do not. In the case of self-enhancement values consumers, CSR efforts are seen as an investment that directly benefit the firm while other with openness to change values are more receptive to CSR practices because of their concern for sustainability. In this case, there is no connection between conservation values and the consumer's perception of CSR, while scepticism undermines the connection between specific values and the perception of CSR. Thus, the study provides evidence of consumers' self-interest bias and their egocentric tendency when assessing CSR initiatives from the cosmetic sector.

Sagar & Singla (2004) also underlines the following factor as crucial in the given aspect of CSR activity – trust. The authors describe how trust is an important determinant in the efficiency of the CSR activities and the stable management of the relationship with the stakeholders. Therefore, based on the analysis of the Indian context, it is possible to conclude that businesses should focus on increasing levels of trust and include related measures in their CSR plans. Thus, organisations can lay down a proper structure to cater for the purpose of effective CSR in long term.



Saxena & Mishra (2017) focuses on the measure that the students of India and Mauritius have regarding CSR and CE. They reveal the discrepancies in student groups' vision of such aspects as profitability, long-term performance, and short-term performance. Thus, the results highlight the need for cross-cultural implementation of ethics and CSR education in management studies as students deem CSR as crucial for firms' sustainability. Further studies should examine if students' CSR attitudes affect the decisions they make during their study and as practicing managers. While the findings presented in this article are useful for future research and further examination of the variables affecting students' perceptions of ethics and CSR, business instructors can also find these findings useful when teaching the courses and assessing the influence of their teaching on student perceptions.

Sekhon & Kathuria (2020) aimed at undertaking a study on CSR activities of the celebrated organisation namely Dabur India Limited. This study involved quantitative and qualitative data mainly structured interviews and field visits, using the company's annual reports and the company website. The outcome highlighted the fact that Company has become very responsive to social issues and local community needs and expected in return reciprocate by trusting the firm. Furthermore, Company reveals that it overcomes the prescribed CSR spending specified by the government, which proves its adherence to its vision of creating societal value, sustainable.

Sengupta & Wadera (2020) decides Indian consumers' survey including their perception towards CSR activities, their preferred cause of support, and how appropriate they feel a particular cause fits for an industry in the context of the recent compulsory CSR policy in India. The results also depict a positive attitude toward CSR without any rationalisation, where Indian customers are particularly concerned with environmental issues. The study thus determines the categories of individualist postmodern consumer who is socially, environmentally, and culturally active. Thus, it is found under the situation of CSR fit and cause affinity, the effect of CSR perceptions on purchase intention is not significant in the context of FMCG sectors. These findings help in establishing the understanding of consumer behaviour in

relation to CSR in India and in furthering the knowledge about consumers' attitude towards CSR initiatives.

Shah & Bhaskar, (2010) in his case study of public sector undertaking, the BPCL has revealed that existence of a company totally depends on the society as well as the society obtains many types of assistance from the company. The researcher also considers the broad interaction of the company with society too. This present contextual analysis on BPCL has unveiled that the firm has embraced many endeavours to benefit society.

Sharma & Dalwadi (2021) work's goal is to determine how people regard CSR and their investment choices. Most of the sampled public perceived that CSR has positive impact in enhancing company image, customers' satisfaction, trust and loyalty. Investors understand CSR actions as being motivated by the welfare of the environment and social responsibilities and therefore they prefer products and services produced by companies that observe social responsibilities. When people are recommending or speaking positively about a product, they are not willing to spare any extra dollar on the same product. Consequently, CSR for any firm provides tangible and intangible benefits than the cost of doing so which include customer goodwill, satisfaction, and trust together with investor confidence.

Sharma & Yogi (2020) examines the special way in which the healthcare CSR goes during the COVID-19 and its effect on the consumer perception, trust and engagement. This paper stresses the importance of future research in CSR and social marketing in terms of images and branding. The study focuses on the need to act fast, financial and non-financial support as well as disbursement of reasonable prices especially in the wake of a disaster thus fostering consumer confidence and establishing long run consumer relations. Mobile technology promoting CSR awareness, increasing consumer participation, and proposition for fortifying the humble but powerful consumer-based CSR policies to create perception, trust, and motivation. Altogether it is ascertained that CSR has a very significant role as it

helps information of goodwill, consumer interaction with the company and supports ethical policies across the globe.

Sharma (2009) spoke at length the importance of Corporate Social Responsibility in Indian setting bearing in mind the changing corporate social responsibility globally. It traces the early beginnings of CSR in the context of India that includes philanthropy lead CSR and the Gandhian trusteeship model of CSR and attempts to move towards multistakeholder model in the liberalisation phase. Indo/European interactions and Indian globalisation helped the Indian organisations to incorporate CSR policies in their business tactics because of international companies and competitiveness issues. Thus, the author concludes that the tendency in CSR development in India is rather positive, owing to the increasing significance of the issue globally and the country's recognition of its contribution to the pursuit of efficiency and sustainability on the international level.

Shirodkar et al., (2018) does this by identifying the antecedents of PCSR adoption by MNCs in the context of emerging economies, particularly the context of India. Drawing on resource dependence theory, institutional theory, and social capital perspectives, we identify three influential factors: The antecedent analysis established that the prerequisites for synergy were local resources, subsidiaries' international dependence, and managerial linkages. In this regard, MNCs can acquire important resources through PCSR and ensure that CSR initiatives correspond to the local circumstances. Also, lack of good managerial relationships makes it hard to understand the needs of the communities well as increasing the compliance to CSR measures to be practiced.

Singh & Das (2016) provide a philosophical look at the concept of social responsibilities and how banking institutions including State Bank of India (SBI) and ICICI Bank encompasses. The study establishes as a fact that donation and developmental activity has always existed as a part of tradition from the concerned society's wealthier class. The focus is made on the meticulous approach and strategies during the process of implementing CSR initiatives depending on

organisational specifics. This research assists in identifying the following objectives of CSR policies and practices in the Indian banking sector.

Singh & Misra (2021) revealed that there is a positive relationship between managerial perception of CSR, social effort with respect to organisational performance, reputation & core values. Focusing on the various groups, results of the study also indicated that the kind of CSR performed toward the community and customers had positive impact on the organisation's performance outcome; they also found out CSR toward employees failed to have direct impact. The work also identified that there was a moderating effect of CSR, corporate reputation, and organisational performance in which they were all negatively related. However, the study also has some limitations that may restrict the generalizability of the results, including the cross-sectional research design; therefore, the subsequent research should incorporate the longitudinal and experimental research method, involve a higher number of firms, and use the structural equation modelling to obtain more profound investigation.

Singh & Mittal (2019) focused on the institutional environment and governance structures that define the implementation of an organisational CSR initiative in developing countries such as India. This paper establishes primary stakeholders, including customers, employees, and shareholders, as well as CSR-oriented leadership belief, as factors affecting CSR implementation by organisations. Also, the study provides the understanding of pressure from secondary stakeholders, including community groups and non-governmental organisations due to weak institutional mechanisms, revealing their limited importance. It also shows that the forms of governance adopted by family firms enhance the authority of primary stakeholders in the development of CSR initiatives.

Singh et al., (2021) add to the existing body of knowledge by conducting a study to determine the effects CSR has towards FP of banking institutions in India. The empirical information in the work relates to CSR spending, total assets and Net Profit of the banks for five years. The study also reveals the basic relationship that CSR

spending enhances the net profit, which points to the fact that CSR in banking means high financial returns. Moreover, it is found that the CSR spending is moderately positively related with the total assets of banks. Thus, it can be stated that banks are aware of their social responsibility and adhere to the mandates stated in the Companies Act, 2013 by allocating profit on social causes.

Vyas & Raitani (2015) highlights the effects that CSR activities have on the cross-buying behaviour of customers in the context of the retail banking industry. In this paper a direct link between CSR and cross-buying is developed, using relationship quality and corporate reputation as moderating factors. Thus, through CSR, relationship quality and corporate reputation shape customer cross-buying intentions, which are the findings reflected in the analysis. Therefore, this research brings light to the importance of relating CSR to a model so that it can be marketed and used as a way of improving the quality of the bank-customer relationship.

Wuttke & Vilks (2014) focused on an analysis of corporate social responsibility strategies involving transnational corporations in construction industries within India alongside their perceived relevance for poverty eradication. This study establishes that most of the CSR activities are geared towards MDG 1 of eradicating poverty and MDG 7 of ensuring sustainable environment. However, it is worthy of notice that there is a necessity for the construction industry to orient the core business on such models as the improvement of the housing conditions of the poor and the boost of social situations in the sphere. Grounded on these outcomes, descriptive suggestions for the industry are elaborated as follows to enhance relevant CSR approaches.

Yadav et al., (2020) explores that a high number of health care firms in India have integrated CSR activities concerning health care. The CSR policy of the structured companies includes the minimum formation of a committee comprising of three to five directors inclusive of an independent director. Nevertheless, there is a long way to meet the CSR expenditure set out by the common law and geographically the CSR interventions are largely confined to Maharashtra and Gujarat whereas Odisha and Northeastern area are comparatively neglected. To elaborate these gaps, it is essential

to make maternal health a priority of the corporate sector and aim at reaching Sustainable Development Goals 3 indicators, including the overall ratios on women mortality causing by pregnancy and childbirth.

Yadav et al., (2018) has equally opined that unless the firms align their goals with social responsibility and make a broader vision of ethical behaviour, the firms may get into problems.

## **2. 6 CSR Studies in Northeast India**

Bhardwaj & Barua (2022) emphasizes on the role of CSR in the current world of corporate competition. They are related with the descriptive research objective of assessing the socio-economic implications of CSR practices of NRL Ltd., a public sector oil firm. In the current study, the effects of the company's CSR practices are considered on local population and the environment. The paper also highlights the importance of CSR in improving society and respects the requirement of CSR benchmarks. NRL is the first company that hired CSR, developing a linkage between its CSR undertakings and socio-economic progress.

Bora & Das (2022) in the paper titled "Corporate Social Responsibility Reporting of Oil & Gas Companies in Assam: An Analytical Study," examines how oil and gas companies operating in Assam, India, report their corporate social responsibility (CSR) activities. The study highlights the extent and quality of CSR disclosures by these companies, focusing on their impact on social, economic, and environmental aspects within the region. The analysis reveals varying degrees of transparency and commitment among companies, with some showing robust reporting practices while others offer minimal information.

Bora & Das (2022), examine that corporate social responsibility proves to be an effective tool for women's advancement in Northeast region. Thus, corporations could progress on their own as well as the self-realisation of women due to their emphasis on social responsibility. Even though in the past few decades, the cause of women's rights has been given considerable attention in India, the focus on CSR

programmes for women the Northeast region still lacks sufficient attention. This research is aimed at filling that knowledge gap by empowering the understanding of the relevance and importance of women's economic roles in defining the region's condition. Thus this six topic stresses on the need to invest and organize woman specific programs for development sustainable livelihood option for women in the Northeast based on the descriptive research and data collected from Indian companies.

Bora & Das (2022), in the chapter titled "Corporate Social Responsibility and Sustainable Development: A Review" in the Book "Local Governance and Management in North East India" examines the integration of CSR practices with sustainable development goals within the context of North East India. It outlines how global CSR models are adapted locally, discussing the role of regional governance structures, local challenges, and opportunities for enhancing CSR initiatives. The chapter highlights case studies of corporate efforts in the region, evaluates their impacts, and provides policy and strategic recommendations to better align business practices with sustainable development objectives and local needs.

Borah (2021) defines the concept of CSR and explains the role of the subject in the functioning of the enterprise and in improving the living conditions of society. It looks at the measures that different organisations have taken in the CSR agenda and the effects this has on development. In the case of assessing performance and functions of these companies in implementing responsible CSR activities, the study aims at adopting secondary data analysis. The conclusions shown the positive impact of mentioned companies towards the social responsibilities, stressing on the need for developing the appropriate strategic schemes for the economic growth and participation of the peculiar stakeholders.

Borgohain (2023), explains how the concept of CSR has shifted over the years, and the significant role it plays in the development of industrial regions, particularly with reference to the case of Makum Coalfields. The paper also examines different CSR activities that have been embarked on such as compensation and rehabilitation,

facilities and infrastructure, health, and social and community development, and environmental management and sustainability. The paper also includes primary and secondary data indicating the following as among the benefits of CSR activities in the development of coal mining areas; reduced rate of illiteracy, skills development among the people, and enhanced environmental practices. According to the study, CSR responsibilities play a crucial role in the development of specific areas and stresses the need for the continuation of CSR in the future.

Das & Halder (2012b) explores the relevance of CSR in business organisation and stress on the social responsibilities of the business organisation to different stakeholders. The study emphasizes the various social activities which are being carried by major Oil and Gas PSUs. It is significant to outline that CSR has developed in time and its principles include on the governance system, sustainability, and the responsibilities to the community and environment. The study seeks to identify elements that the selected PSUs offer to the people of Tripura and the general outcomes. The information acquired does support the valuable image as well as awareness received through society and environmental work that these companies do, positively affecting thousands of people at a local and national level.

Das (2015) explores the CSR perspective with an analysis of an Oil & Gas Public Sector Units in the Northeast region with special attention to the initiatives that have been taken. It also establishes the details of these PSUs' CSR activities and the effect on communities surrounding these industries. Thus, the fact remains that the CSR activities being undertaken are doing much good especially in the area of education, health, and the needy community. Thus, the present work affirms the importance of CSR in enhancing sustainable development and managerial relationship in between OIL & gas PSUs and the Northeast communities.

Das 2020 focuses on the achievements and issues relating to CSR practices in India. The typical conception of CSR is also quite recent and has followed the enactment of the CSR Act in 2010 and the modification of the Companies Act in 1956 in the same



year 2013. But it has been observed that the current level of CSR spending in India is still in a very preliminary stage with the variable CSR budget spend by the companies and the number of firms that are actively participating in CSR activities. Hence, there is a need for regional balance in China CSR spending to contribute positively to developing the backward regions. In conclusion, comprehensive and efficient CSR policies and measures can positively affect the functioning of the firm and bring benefits to the key players.

Dhar (2014) discusses the importance of CSR in the context of post-liberalisation India and its relevance with respect to India's over-reliance on government sponsored social programs which are often, contaminated with corruption and political interferences. Thus, there is need to support and establish the role of CSR schemes in creating goodwill and social change in the community. In this respect, the research work has specifically focused on Oil India Limited (OIL) and its effort towards community development in Assam regarding some of the major issues of ethnic conflicts, insurgency and governance afflicting the region. Thus, highlighting the stakeholder expectations' shift in the global and liberalized environment, the paper emphasizes that businesses should focus on the social responsibility and the 'business for more than just profit' concepts.

Pahwa (2021) establishes that CSR has evolved as a critical factor advancing the economy's drive towards creating value and contributing to the general improvement of the community. Thus, the largest shareholder amongst the states, Assam, has seen CSR activities in many spheres but needs to be scaled up to address various developmental concerns. Sustainability and CSR are interrelated, which implies that it is possible to improve the performance by raising the number of programs. The government acknowledges CSR as an important aspect to regain the status of India's economy; this has placed emphasis on various agencies to enhance the regional as well as national economic health.

Fakay & Buragohain (2015b) have discussed that CSR is now a major concern for all the organisations and the organisations are doing many activities to solve the social

issues. Further, it was also revealing that organisation adheres to policy of transparency in CSR activities and therefore it wants to report every crm activity done it relation with CSR.

Goowalla (2014) established that the tea industry is also another area that posits a lot of value towards the people CSR. Another constraint of the study is the fact that the people of Assam are comparatively little informed regarding the welfare facilities extended by the companies through CSR activities.

Hazarika (2012), CSR has become an edifying and ruminated concept among organisations operating in the business world. The paper aims at further elaborating on the CSR stance of two leading national oil and gas sector business entities. The research thus shows that despite the semantic development of the concept of CSR, both organisations focus on the main types of activity. Although the paper highlights the organisational and social responsibilities of business and describes the scope of the CSR model, referring to societal, economic, and environmental impacts, some of the other major features of the model, such as sustainability, corporate governance, and human rights, are designated as the separate aspects.

Jain et al., (2015), he has highlighted importance of mandatory CSR in India which was implemented through Companies Act 2013. It emphasizes that India was the first nation to make CSR the law, thus legitimizing the society's expectation of corporate responsibility toward the society. The paper also seeks to review the sections of the Companies Act 2013, which deals with CSR and map out the difficulties and prospects of CSR for Indian corporates. They assert that CSR is not charity but a business's duty to its society and recommend that the mandatory CSR should be expanded to the other types of business in the future.

Jayakumar (2013) noted that the CSR could be effective in emergent markets pointing out that there are some issues that affect them including weak corporate governance and corruption. It also shows that while in the short run a company can benefit from a tendency to view CSR as a short- term profit-making tool, a long-term

strategy is highly destructive. To this end, the paper raises questions concerning the process by which companies respond to local CSR practices in EMs. Also, this paper looks at the correlation between CSR and financial performance in conflict regions. A situation analysis in DoomDooma, Assam exemplifies how precautionary measures enhanced the firm's profit oriented performance.

Mishra & Upadhyay (2012) studies argue about a need to seek the varied connection between economic growth and gender relations in Arunachal Pradesh. It analyses the shift in the gender relations due to advancement in the economy and aims to problematise the gender loss of women in different domains of quality of life and enfranchisement. The paper compares the concepts of economic and political participation and reveals information on the turbulent nature of the transition. It also challenges the reader to understand the way that political economy continues to structure relations of gender and also by posing the question of the role of women's movements in questioning power and working towards gender justice.

Mukherjee & Tarafdar (2015) also continues the significance of CSR in India particularly Assam. By doing so, it elucidates CSR activities to economic development, that is, rising living standard. Toward this goal, this paper seeks to provide highlights of the current and future profiles of CSR and the related endeavors through numerous secondary sources. This implies the need for expansion and emphasises on interventions in more diverse areas needed for the positive transformation of the society in Assam and the entire nation.

Pandey & Dubey (2022) is a research-based analysis of the role of CSR in the socio-economic uplift of tribals in Northeast India. Analysis of the identification of companies' strategic areas shows that companies invest in sectors like; healthcare, education, livelihood, and the environment. Nevertheless, there are some themes left uncovered, for example, promoting gender equality and women's empowerment. The corporates should focus on these untapped areas of social development and integrate the indigenous tribes into policy formulation regarding CSR activities in order to effectively uplift the tribal population's standard of living. Moreover, requiring

programmatic and project-level bird and business impact assessments and including the implementing agencies knowledgeable about the sectors in implementing countries can help improve program implementation.

Patgiri & Kazi (2021) examined that some level of uncertainty and inequality in the spending of Corporate Social Responsibility (CSR) in the Northeast Region of India is highlighted. This has come at the time when CSR spending has gained a relatively higher level in the recent past though taking the actual digit can obviously observe that the present figure is not so impressive. It has also been ascertained that the participation of public and private businesses in the region differs significantly when it comes to CSR activities. The suggestions made in this brief also include issues relating to documentation of CSR, collection of data on the given subject, and balance distribution of the CSR funding in the region and within the sectors for the actual development processes.

Paul & Saha (2014) calls for the need to fight gender discrimination and the prevailing low sex ratio in India especially Assam. While doing so, it also focuses on the decreasing sex ratio with years and disparities across different regions. The paper looks at the relationship between socio-economic/ demographic characteristics and sex discrimination, and the extent of that relationship. It discloses the distribution of the gender prejudice in different states of India with substantial levels in developed urbanized northern and western states and lesser in the more rural and lesser developed eastern and southern ones. Thus, the paper also stresses the importance of paying considerable attention to geographical and socio-cultural parameters that are responsible for fluctuations in sex ratio.

Poddar & Narula (2019) have dedicated their work specifically to analyse the conditions of CSR and SDGs in the states of INDIA especially in the northeast. The study helped to determine the CSR activities and contribution to the goals of sustainable development of the Northeast companies and their progress and prospects. The study therefore adds value to the existing literature in distinguishing the peculiarities faced by the Northeast region CSR and The SDGs agenda.

Saikia (2016) investigated the levels of satisfaction of the respondents from two assam refineries on the aspect of CSR initiatives and job satisfaction. It is based on perceptual data generated from a structured questionnaire and uses quantitative analysis tools like Pearson's and Canonical Correlation coefficients. The results show a positive though moderate link between overall satisfaction with CSR expenditure and job measures, but the link between satisfaction and job satisfaction remains rather limited. The study also has constraints as far as the sample size and the method used to sample is concerned. Altogether, this paper aims to develop a contribution for the ongoing CSR discussion and found out that collected data regarding perceived CSR influence the next step, i.e. job satisfaction, as well as further CSR actions.

Subba & Rao (2016) carried out a study to determine the correlation between CSR and compassion at the workplace in the developing countries with special reference Northeast India. The study indicates that CSR performance does affect the level of compassion in the workplace both directly and indirectly with the identification with organisation and positive affect. Social identity theory and affective events theory support the study's findings, and based on the results, the practice in the region should revise CSR plans and policies. Therefore, it is possible to indicate several directions for further development of research of CSR in the framework of future studies: extension of the examination of the role of CSR to the other industries, examination of the other kinds of the involvement of organisations, the comparison of the impact of the separate components of CSR, the assessment of effectiveness of the organisations.

The perception of people in Assam concerning CSR is different from the expectations of the companies. The research also revealed that the image and reputation of the company are anchored on the CSR strategies adopted by the companies and the perception of the people regarding CSR (Tripathi et al., 2018).

Uchoi & Singh (2020) supports CSR as a key concept for the solution of social problems in the emerging markets, including India, focusing on poverty, hunger,

women's rights, and livelihood. The current research work is an attempt to identify the socio-economic upliftment of the tribal farmers of Tripura regarding the CSR activities of Tripura Forest Development & Plantation Corporation Limited (TFDPC). This paper shows that CSR has greatly influenced the improvement of the standards of living and income for the tribes. The paper focuses more on the necessity of CSR initiatives in the concern of remote regions and particularly in the tribal population living in hilly areas for their upliftment and making them capable to sustain themselves. The findings show that CSR projects are beneficial for income generation and the achievement of self-reliance in the targeted vulnerable communities.

## **2.7 CSR Studies in Different Industries**

### **2.7.1 CSR studies in Mining Industry**

Achua & Utume (2015) concentrates on assessing the impacts of a mining company's CSR on the host communities with Dangote Cement Company Plc as the case study. In this study, the attitude of indigenous peoples in the host communities in relation to the company's economic, environmental, philanthropic, and legal effects is evaluated. The results show that the level of perceived impact of CSR on all these areas is very low. Based on the findings, the paper offers suggestions on how the CSR relations between mining firms and host communities can be strengthened, including the need to regard communities as key stakeholders and ensure that CSR plans are part of overall business plans among other recommendations. The adoption of these recommendations can therefore result in the improvement of CSR practices and the relations between the mining firms and the host communities.

Ackers & Grobbelaar (2022) examine the effectiveness of the international integrated reporting framework on CSR disclosures within the integrated reports of South African mining firms. It also poses a question on the adequacy of the shareholder orientation of the framework in providing CSR information. The research design

used in the study is a mixed method research design, where CSR disclosures in integrated reports are analysed and a T-test of difference is done. The results suggest that the framework had a marginal effect on the majority of firms' CSR reporting with some firms experiencing improvements or declines. Therefore, this research calls for more investigation on the link between integrated reporting and CSR in the mining sector.

Amos (2018) explores the factors that motivate CSR in the host communities of mining firms in developing nations specifically Ghana. It explicates on the generalist's definition of CSR in these communities, with a special reference to the social and environmental responsibilities. This paper also reveals how CSR rhetoric can contribute to encouraging host communities to lobby for the achievement of their CSR expectations. The study has managerial and policy implications for CSR promoters and policy makers in developing countries, in terms of education, early involvement and quantitative research to boost CSR knowledge in mining industries.

Amponsah-Tawiah & Mensah (2015) is interested in the perception of the concept of CSR by the stakeholders within the mining sector in Ghana particularly in the aspect of OH&S. It focuses on the effectiveness of health and safety in the overall strategy of CSR through the analysis of stakeholders. The study provides an understanding of the stakeholder's view and implementation of CSR with a special focus on the community relation. Thus, the paper focuses on the significance of CSR in the global mining industry and the need to conduct CSR analyses for the identification of risks and opportunities for corporate success. It also stresses on the importance of proper health, safety, and environmental management systems in increasing the competitiveness and attracting foreign direct investment in the mining industry.

Broomes (2013) has also recognised governance, especially the corporate and governmental, in the light of mining and its effect on people. The study also captures the importance of ensuring that stakeholders are involved in the right manner as well as the implications of poor governance in handling risks that are anchored on mining. Specifically, the paper relies on case studies of diamond mining in Botswana and

platinum mining in South Africa to examine the criteria for meaningful stakeholder engagement and the issue of transparency in governance. From the findings, good governance practices hold the promise of positively influencing communities and aligning with the objectives of national development and countering the resource curse's adverse effects.

Buddu & Scheepers (2022) identifies the importance of the gap between CSR and SV in the mining industry especially in the South African context. The paper underscores the significance of proper interaction with multiple stakeholders and reveals the difficulties in implementing CSR and SV frameworks. Thus, the study identifies the necessity to increase the interest of stakeholders and the use of ethical approaches to improve the perception and the efficiency of CSR activities. The paper also outlines the facilitators and obstacles of SV's effective adoption in identifying the need to embrace integrity, openness, mutual trust, and mutual dependency among the stakeholders.

Coronado & Fallon (2010) help to explain the political nature of the interactions between mining companies and indigenous people in Australia. It stresses the importance of the localisation of CSR practices particularly in relation to the indigenous communities most impacted by mining. Thus, the study demonstrates that mining companies employ CSR to shift focus away from indigenous people and protect their corporate image. The paper reveals the economic rationale for CSR and focuses on the indigenous people's issues, thus pointing to the necessity of more sophisticated and responsible CSR strategies in the mining industry.

Dashwood (2007) looks at how the new global CSR standards affect the Canadian mining companies and their uptake of CSR. It focuses on the concept of sustainability as the most cited principle and measure of the effects of CSR standards on the mining industry. The study also shows that managerial leadership and the home country of the company influence CSR strategies. It enriches the knowledge on how norms are generated and promoted internationally, thus questioning the role of NGOs as the only agents that initiate norms. More research should be conducted on the relationship between instrumental and norm-based determinants of the firm's



behaviour and the policy implications for encouraging responsible mining company behaviour.

Dashwood (2012) specifically looks at the CSR of major mining companies and their policies in relation to sustainable development. The paper also notes that the integration of CSR into mining companies' business strategies was necessitated by the need to manage negative social and environmental impacts that the firms faced because of mining activities. The theoretical framework of the study is derived from multi-discipline and the research uses case studies to explore the factors and processes that lead to the development of CSR. The studies also reveal that strategic adaptation, learning processes, and internalisation of the sustainable development principles are critical in the firm's response. Thus, this research advances the knowledge of the motivations and actions of mining Companies in the realm of CSR and sustainable development.

Dong & Xu (2016) focuses on analysing the CSR disclosure of mining companies in China under the Chinese legal framework. It concludes that CSR disclosure is quickly embraced by mining firms when new laws are introduced in order to regain the society's acceptance and ensure the firms' survival. Nevertheless, this study has implications concerning the standard of CSR information disclosed. The conclusions help to extend the knowledge on the effects of the state government and the stock exchanges' explicit CSR requirements on the CSR practices of the mining companies. Through the paper, the author raises the important issues concerning the cooperation between the national, social, and corporate levels to enhance the sustainable development and the CSR within the mining industry in China.

Hitch et al. (2014) identifies the notion of optionality in CSR programs of the mining industry. This is because CSR is described as an element of a sociotechnical system and is not always uniformly practiced or developed in a mine throughout its life cycle. Consequently, the research reveals that there is no single way to approach CSR and suggests a new framework for CSR visualisation based on technical development stages and external economic modifiers. This method offers the mining

companies strategic options, enhances the environmental stability, and correlates with the social sustainability. Thus, the future research should expand the model to the mining projects or the specific communities to provide a detailed analysis of CSR management.

Isnalita & Narsa (2017) focus on CSR disclosure, firm values, and customer loyalty using mining companies in Indonesia as participants. It presents the new methodology of using the weights on the different categories of CSR disclosure items. The study also establishes that customer loyalty moderates the relationship between CSR disclosure and firm values, thereby underlining the role that patients, the key stakeholders in this case, play in evaluating the effect of CSR on company value. The study provides knowledge on the interrelationships between CSR, customer loyalty and firm performance in the mining companies.

Lauwo et al., (2016) provides a valuable input to the literature on governance, accountability, transparency, and CSR in the mining industry of a developing country; Tanzania. This paper focuses on the disclosure practices of the TNCs in the gold mining industry and how local government regulations and NGOs' pressure influence the adoption of CSR reporting. This paper presents social and environmental issues in Tanzanian mining sector and questions the efficacy of regulation as well as the roles of NGOs. The paper stresses the importance of proper regulation, enforcement, and political support to improve CSR and its impact on the policymaking in the mining sector of developing countries.

Lindsay (2012) is concerned with the role of CSR in the mining sector with special regard to the social structures that hinder the effectiveness of CSR and sustainable developmental strategies. This paper urges a fundamental rethink of how the mining industry is governed and advocates an adaptive and supportive international legal regime. The paper stresses the necessity of the enhanced policy and regulation of mining corporations, both in Canada and in the international level, and underlines the significance of the stakeholders' involvement and the consideration of the best interests of all parties involved. It also underlines the fact that there is a great need to

involve the international community in the fight against systemic problems and externalities generated by mining projects.

Phiri et al., (2019) in their study seek to provide a multi-faceted perspective on the behaviours of stakeholders and how these influence the CSR in the Zambian copper mining industry. The research investigates power relations and establishes that power relations exist within and between the stakeholders. It captures the issues emanating from conflicts of interest and interests' fragmentation, poor guidelines, and lack of transparency and accountability. Nonetheless, the paper identifies limited agency primarily in the civil society as having the ability to raise the level of stakeholder salience and exert pressure. This research contributes to the understanding of the CSR in the mining sector and highlights the importance of collaboration and engagement with the stakeholders to solve power relations.

Ranängen et al., (2014) focuses on the analysis of the CSR activities in a mining and construction company based in the Zambian Copperbelt region. This paper centralizes on the role of CSR in the areas such as the economy of the locality, environmental effects, social welfare, and safety at workplaces. The study therefore points to the possibility of ISO 26000 in creating community development strategies, in determining the distribution of charity funds and in incorporating the conventional management systems for occupational health and safety, environmental management and quality management. Nevertheless, more research is required on the generalisability of the conceptual model to other cross-cultural and geographical contexts as well as other issues related to CSR.

Sarkar (2013) work on CSR analysis in India is centered on the mining sector. It presents the performance of the industry in the last decade as well as the effects of implementing CSR in the ecological status and socio-economic development in mining regions. Thus, the paper discuss the reasons for the importance of having strategic policies and reforms with effective CSR programmes for sustainable mining development. It focuses on the opportunities for the mining industry and the roles of the stakeholders, the openness, and the ethical issues of CSR initiatives. The paper

also urges for international cooperation towards the achievement of sustainable development and growth of the economy of the country.

Selmier's (2015) research focuses on the impact of the United Nations Global Compact (UNGC) on CSR practices and decisions of multinational mining corporations. It underlines the focus of form and substance of CSR and how the UNGC contributes to the encouragement of good and virtuous CSR in the mining sector. The paper also provides an insight into the increasing business challenges and threats pertaining to CSR and related activities such as company image and stakeholder management. The study thus recommends that social contracting and UNGC principles should be adopted in mining CSR to improve stakeholders' satisfaction and organisational legitimacy.

Ventura & Saenz (2015) provides a framework for conducting socially responsible operations in the mining industry with the goal of attaining world class standards in profitability and environmental stewardship. The study analyses best practices in social responsibility among mining companies in Peru and categorizes mining operations into three models: There are three types of mining namely, conventional mining, modern mining, and sustainable mining. This paper also reveals the distinguishing patterns between large and mid-sized companies in terms of their CSR activities. The framework suggested in this paper aids in recognizing and grouping social, environmental, and economic results that relate to sustainable mining strategies and their benefits for the communities and companies' bottom line.

## **2 7.2 CSR studies in Banking & Insurance Industry**

Ajina et al., (2020) establishes the need to consider the perception of employees in socially responsible financial services brands in Saudi Arabia. This paper seeks to understand the reasons and the difficulties of the Islamic banks in pursuing social responsibility strategies to increase the banks' brand equity. The study which used qualitative interviews to gather data provides understanding of the perception of CSR in a developing and Islamic country. Based on the findings, the attributes, size and

attitude towards CSR are the major areas of concern, while the motives that underpin companies' CSR activities include instrumental and ethical reasons, and this is in the face of other challenges from stakeholders.

Alt et al., (2021) ensure that the reader is aware that the ensure tech has shifted the distribution of insurance and the way the insurance company interacts with the customer. Dividing the potential life insurance customers by the level of their information search, purchasing channels, and personal characteristics in the context of the digital environment, the study offers practical recommendations for insurance companies. The research identifies four clusters of customers, thus underlining the need for the firm to adjust the communication and distribution channels to the multichannel segmentation as well as to focus on the digital aspects of the customer journey.

Bukhari et al., (2020) is concerned with the antecedent and consequence of ICSR in Islamic bank branches in Pakistan. Therefore, the findings of this research on the impact of stakeholder pressure on ICSR adoption give an understanding of the factors that compel Islamic banks to engage in CSR. The research findings show that pressure from the Shariah supervisory board and competitor pressure has a positive correlation with ICSR adoption while top management pressure has a moderate positive correlation. This research also focuses on the positive effect of ICSR implementation on the intangible outputs of Islamic bank branches.

Chang & Lee (2020) underscore the need to assess the impacts of service innovation on the behavioural intention of customers in the insurance sector. In this study, the moderating role of WOM and CSR is investigated in this relationship. Based on a survey conducted on life insurance consumers in Taiwan, the study establishes that service innovation has a positive effect on WOM and behavioural intention. Furthermore, WOM influences partially the link between service innovation and behavioural intention, and CSR as a moderator of this relationship. Thus, this research contributes to the knowledge about the relationships between service innovation, CSR, and customer behaviour in the context of the insurance industry.

Das (2013) focuses on the socially responsible reporting and human resource (HR) disclosure in the Indian insurance industry. In this research, the annual reports of 26 insurance firms are examined over time to establish the degree of implementation of CSR and HR disclosures. In this case, the study reveals that non-life insurance companies release relatively little social information than life insurance companies, the public life insurance companies being the most descriptive. This research also establishes that private general insurance companies release more social information. Thus, this research helps in the enhancement of knowledge on CSR and HR disclosure practices within the Indian insurance sector.

Day & Woodward (2009b) concentrate on the role of specific guidelines in enhancing corporate social disclosure in the financial services industry. The study intends to examine the level of observance of organisations in the sector to these guidelines in their published annual reports. The results provided in this paper show that overall, the disclosure practices in the financial services sector are rather poor with the larger firms implementing the disclosures more often than the smaller ones, which can be attributed to the resource limitation. This underlines the necessity for the enhancement of the accountability and transparency of the financial institutions on the social and environmental issues.

Gali et al., (2016) focuses on the need to get the views and perceptions of banks and banking authorities in Lebanon on the link between CG and CSR. In the qualitative comparative study, the findings reveal that there are diverging views and disagreements about the CG–CSR link. The research shows that though CG culture is evident, there is a debate on whether CG is a part of CSR. It thus offers useful recommendations for managers and policy makers, as well as to feed the policy discussion and literature on the CG–CSR link with special reference to a developing economy.

Jain et al., (2015) explores the evaluation of corporate social responsibility (CSR) reporting in banks across four countries: These countries include Japan, China, Australia, and India. This paper evaluates the different aspects of CSR reporting such as the ethical issues, environmental issues, community issues, and others. The results

show CSR disclosure enhancing during the study across all the countries, with Australian banks ranking the best while Indian banks had the highest progress. The research focuses on CSR of financial institutions and concludes that strategic drivers are the primary factors that influence these activities.

Khan (2010a) looks at the CSR reporting practices of the listed commercial banks in Bangladesh and the relationship between the corporate governance features and CSR disclosure. Based on the results, it can be stated that in general, CSR reporting is rather moderate, but the variety of CSR items is quite vast. Furthermore, the study finds that non-executive directors and the nationality of board members have a positive influence on CSR reporting; however, no relation is observed between women's participation on the board and CSR reporting. The implications of the findings are that future research and standard setting bodies can use the benefits of specific corporate governance mechanisms on different CSR practices and to formulate the right CSR policy guidelines.

Khan et al., (2010b) is of the view that due to the increasing awareness of the role of banks in society, CSR reporting has become crucial in the context of Bangladesh. Through the analysis of annual reports of some banking companies and the users' perception questionnaire the study confirms that although there is some level of CSR reporting being done voluntarily, it is still insufficient to assess the social performance of the companies fully. The results also support the hypothesis of user groups' preferences for CSR reporting and their desire to receive more information. This therefore points to the fact that there is need to improve on the CSR reporting practices in the Bangladeshi banking sector.

Krasodomska (2015) offers a background on CSR in banks and integrated reporting and a literature review. The author's own research is based on the analysis of CSR disclosures in the management commentaries of selected banks in Poland concerning their quality, variety, and trends. It is noted that CSR disclosures are made in the management commentaries of the banks and the most common area of disclosure is the community. It is observed that the quality of CSR disclosures has enhanced over

a period. Nevertheless, the present research is confined to a certain group of banks and is concerned with CSR reports within management commentaries only.

Laidroo & Oobik (2014) investigate the need to conduct a study on the effects of the 2008 financial crisis on the level of CSR disclosure among the banks' headquarters and subsidiaries. This research employs a multiple case study with quantitative content analysis to analyse the amount and complexity of CSR disclosures and the patterns of the disclosures within the units. It is identified that there is a difference between the CSR disclosure practices of Nordic banks and their Baltic subsidiaries/branches, and how each of them deals with the legitimacy gap. Thus, the study offers useful insights into the dynamics of CSR disclosure in the period of the financial crisis even though the findings cannot be extended to other periods or settings.

Moscariello & Masiello (2013) underlines that the connection between the ownership structure and the CSR policies in the banking sector should be examined in detail with a specific focus on the effects of philanthropic institutional investors on the social management of Italian listed banks. A case analysis of Monte Dei Paschi di Siena and its controlling shareholder Fondazione MPS shows that the bank's CSR approach is dependent on the actions of the institutional shareholder. Furthermore, the study also focuses on the aspect of institutional investors in the enhancement and development of CSR in financial institutions.

Narwal (2007) explain the role and relevance of CSR in Indian Banking Industry and how it can positively affect the general performance. A survey was conducted on 33 public-private sector banks in Northern Haryana and descriptive statistics and factor analysis were used to analyse the data. The research shows that banks hold a utilitarian perception on the CSR initiatives and the areas of education, health, growth, environment, and customers' satisfaction are the main concerns. This paper shows that CSR programmes have a positive effect on the image of banks and their business growth.



Ojadi et al., (2023) focuses on the gap identified in the literature concerning the integration of social sustainability and CSR into the supplier selection process in the banking industry. This paper presents a new decision-making approach that integrates Shannon Entropy and the TODIM methods for assessing and ranking socially responsible suppliers. A case study from a Nigerian bank is used to explain the relevance of the CSR-based decision framework in the identification of socially responsible suppliers. Adopting this approach can assist banks in attaining the sustainability agenda, protect the image of the banks and increase the competitiveness of the banks by associating with SR suppliers.

Oliveria et al., (2021) scrutinize the antecedents of CSR disclosure practices based on GRI standards in the banking sector of Brazil. The results of the analysis also show significant and positive correlation between CSR reporting and savings deposits and fee income. The results indicate that state-owned banks are positively related to CSR disclosure, while foreign private-owned banks have a negative relation. It also finds that the probability of banks issuing GRI reports increases with their approaches to the minimum Basel ratio.

Schroder (2021) notes that more attention should be paid to the analysis of CSR reports placed on the banks' websites. This paper aims at establishing the level of CSR disclosure across various categories and to explore the connection between online CSR disclosure and the characteristics of the banks. The study also reveals that the most frequent CSR information is connected with customers and products and differences depending on the size of the bank, capital market, government ownership, and media coverage. Nevertheless, the study has some drawbacks, which stem from the limited number of participants and the focus on a single country; thus, the findings should be treated cautiously.

Ullah et al., (2019) focuses on the research on the link between corporate governance and the level of CSR reporting in insurance firms in Bangladesh. It also pointed out that the proportion of female directors and board independence are significantly positively related to the level of CSR reporting. Meanwhile, managerial ownership has a negative relationship with CSR reporting. Thus, the findings of this study

enhance the literature on the effectiveness of corporate governance in enhancing CSR disclosure and accountability in the insurance industry.

### **2.7.3 CSR studies in Oil & Gas Industries**

Abdalla & Siti-Nabiha (2015) discussed that analysis of pressures for sustainability practices of an oil company in Sudan and the firm's responses to the pressures is crucial. The research employed a qualitative case study design to establish pressures within the company such as audit pressure from the foreign partner and accusations from NGOs. The implication of the findings is that OIL and gas industry in developing countries must put emphasis on proper legal frameworks, NGOs and local people's demands to achieve sustainable development. These implications serve as a reference point for firms in dealing with sustainability issues and the reputation aspects.

Boasson (2009) has also pointed to the fact that CSR is both a legal and managerial approach in the petroleum industry's response to climate change. Hydro and Shell's comparison in this study shows that the management trend of CSR is dominant, and it mainly operates as a legitimacy enhancer rather than a set of rules. This study implies that more attention should be paid to the institutionalisation processes at the global organisational field level in CSR research because the firms in the industry operate on a global scale.

Bora & Das (2022), in the paper titled "A Study on the Impact of CSR Activities on Employees' Organisational Commitment: A Literature Review," published in the Industrial Engineering Journal, reviews existing literature to analyse how corporate social responsibility (CSR) activities influence employees' commitment to their organizations. It synthesizes research findings on the relationship between CSR initiatives and various dimensions of organizational commitment, including affective, normative, and continuance commitment. The paper discusses how CSR practices can enhance employee morale, job satisfaction, and loyalty, and highlights the mechanisms through which CSR impacts organizational commitment. It aims to

provide insights and recommendations for businesses seeking to leverage CSR activities to foster a more engaged and committed workforce.

Bora & Das (2021) analyses the corporate social responsibility (CSR) of selected companies towards the education and healthcare sectors, examines sustainability, and explores the linkage between CSR and Sustainable Development Goals (SDG). It discusses the importance of CSR in addressing social issues for sustainable development, the relationship between CSR, sustainability, and SDG, and the trends in CSR spending by Indian companies. The study is based on secondary sources, data from the National CSR portal, and annual reports of the top 20 companies in CSR investment in India.

Doni et al., (2022) focuses on the relationship between sustainability-oriented corporate governance models and social performance within the OIL and gas industry. In this paper, the author uses multiple theories to analyse stakeholder engagement as an internal factor affecting CSP. The retained hypothesis indicates that stakeholder engagement is positively related with social performance; therefore, the need for sustainable corporate governance practices. This paper underscores the importance of an organisational perspective in the analysis of corporate governance and offers suggestions for managers to consider as they look for ways to enhance the social dimension of their organisations' governance systems.

Eweje (2007) explores the CSR of MOCs in Nigeria's oil-bearing communities and the scepticism of the stakeholders. Audits conducted in Nigeria and London in the form of qualitative interviews establish that host communities have high expectations of CSR/community development projects and request for social development projects that will have a long term positive economic impact. The Management implication therefore if there is no economic growth and development, the host communities may be dissatisfied and this may result in unfriendly environment for the MNEs. The originality and the contribution of the paper stem from the analysis of the stakeholder view and the possible effects on MOCs functioning in Nigeria.

Frynas (2010) assess CSR agenda in dealing with governance questions with special focus on OIL and gas industry. From the article, although CSR has been promoted by the multinational oil and gas firms, it fails to solve the governance problems and may worsen governance problems. The author stresses the fact that companies should be incorporated more effectively into the enhancement of governance and solving macro issues. The article argues that there is the need to shift the focus of the society from mainly focusing on political, economic and social solutions to various problems that face the society to CSR and other narrow policy approaches.

In their study, Govindarajan & Amilan (2013) reviewed CSR practices in OIL and gas industry of India and its impact on companies' financial and market performance. The research survey involves 12 firms in the industry and assesses the level of their CSR with factors such as CSR scores, funds spent, and areas of investment. The results also demonstrate that there is a considerable correlation between the CSR initiative score and financial measures like EPS and market capitalisation, which can be considered as the positive effect of CSR activity on the company's performance. The study adds to the body of knowledge on the relation between CSR and financial performance in the OIL and gas industry.

Inkpen and Ramaswamy (2018) explained the practices of sustainability implemented by state owned oil and gas producers particularly the National Oil Companies (NOCs). It helps in filling the literature on NOCs and aims at identifying the factors that lead the NOCs to adopt sustainability practices. The analysis also reveals the effect of variables including the ratio of non-executive directors, the company's global exposure, and global engagement in sustainability practices. This paper aims at contributing to the understanding of the sustainability of NOCs since they are owned by government, policy makers, investors, and even employees. The paper urges more research on NOCs as a peculiar and important type of state-owned MNCs.

Ismail et al., (2018) seeks to establish the determinants of CED in the OIL and gas firms. Applying content analysis, the research focuses on 116 oil and gas firms in the developing countries. This study shows that firm size, foreign ownership,

profitability, leverage, and industry associations' membership affect the quality of CED. Therefore, the study has the practical implication of enhancing the regulation and assisting the regulators to include proper social and environmental information in the regulation of OIL and gas industry.

Jagoda et al., (2018) are concern with the application of risk assessment and analysis in the OIL and gas industry to foster sustainable operations and low risk outcomes. The authors suggest a framework that focuses on the importance of managing for financial and social impacts, decreasing firms' environmental footprint, and leveraging technology. The study gives a conceptual model that can be used to identify and prevent risks and which demonstrate risk management strategies in corporate environment. This research finds its relevance in the improvement of the sustainability and effectiveness of the OIL and gas sector.

Jeremiah et al., (2023) seeks to design a model that establishes sustainability factors relevant to the OIL and gas sector and analyses their impact on CEP. The research applies an issue-based environmental sustainability model and gets academics in the Niger Delta area to affirm the factors. Thus, the results suggest that environmental threats, community feedback, and strategic agility should be considered to improve CEP. This framework has some implications for the practical application of identifying and addressing the environmental issues according to the industry and contribute to the sustainable development goals. Nevertheless, one has to take into account the opinions of other stakeholders as well.

Liu et al., (2014) looks at the CSR practices specifically in the environmental area by Chinese state oil companies. The data is collected through content analysis of annual reports and interviews with the senior managers to identify the CSR adoption strategies and the impact of competition and cooperation on the global environment. The analysis of the CSRs reveals that Chinese state oil companies have progressively shifted to the cooperative strategies due to the international and local environmental legislations, influence of the western partners, and< Nevertheless, the study has certain limitations and recommends that the findings should be tested in future works.

Loe et al., (2017) focus on the lack of non-business stakeholders' opinions on CSR in the petroleum industry. This paper presents qualitative research conducted among the Nenets Autonomous Okrug (NAO) in the Russian Arctic to identify the attitudes towards and expectations of CSR from local and regional authorities, local communities, and representatives of a petroleum company. The results indicate that there are differences in the perception and implementation of CSR and call for context-based CSR strategies. This paper identifies and elaborates on the prospects and concerns of the petroleum firms regarding the stakeholders' concerns and objectives. However, one has to be careful when applying the findings in other settings as they were based on a specific population.

Meribe et al., (2021) examines the relations between oil corporations and rural population in Africa with a focus on the concept of CSR. This study adopts the case study design within a Nigerian community to examine the causes of distrust and trust. Thus, the study established that there is plenty of mistrust because of the high expectation gap, meaning that oil companies' CSR is seen as a mere attempt to obtain the social licence to operate without any real intention of enhancing the well-being of the communities. The research findings can be useful for oil firms that are active in rural African regions; It reveals that genuine partnership with the community is crucial.

Nwagbara & Belal (2019) is concerned with the language employed in CSR reports of the Nigerian oil multinationals to present an image of a 'responsible organisation'. Using persuasion theory and critical discourse analysis, this paper aims to analyse the language used in CSR reports to rebuild the image of the organisations despite the criticism of corporate social responsibility. Thus, the identified linguistic strategies are used to convince the stakeholders, primarily communities, of the organisation's ethical behaviour. The study contributes to the understanding of how CSR narratives are discursively crafted and how these affect the stakeholders' perceptions.

Odera et al., (2018) explains in identifying oil companies' perceptions by the community and the factors that affect these perceptions. Based on the three communities in the Niger Delta, the study explores the positive and the negative impacts of the OIL companies in the affected areas regarding environment, compensation, health and neglect. Some limitations highlighted include the small number of participants and recommends the interview of other social actors and government representatives to understand the existing social and environmental management practices.

Pundrich (2021) examines the impact of socioeconomic and cultural variables on CSP in both developed and emerging markets, with an emphasis on oil firms in France and Brazil. By means of the case analysis and the press data analysis, the study determines the features of SRA in these situations. The results show CSP proactivity, dissimilarity in CSR communication and implementation, and the effect of external classifications on firms' CSP. Since the analysis is done on one company per context, it offers a good understanding of CSR in the OIL and gas sector.

Raut et al., (2018) aimed at analysing and describing the key factors that hinder the adoption of sustainable practices in the oil and gas sectors of India. Based on the ISM approach, the study finds out 14 significant barriers and consequently their relationships. The implications of the findings are that there are six factors that are powerful in influencing the barriers to e-learning and thus organisations should pay attention to these factors including competition pressure, resource constraint, and government policies. The following are the implications of the developed model to managers to help them appreciate the importance of such barriers and concentrate on their sustainable integration.

Uduji & Okolo-Obasi (2022) looks at the CSR of MNCs in Nigeria by assessing the effect of the GMoU on the young people in rural areas of the Niger Delta. Data collection involves the use of a questionnaire distributed to 800 rural young people formed into a sample. The research outcomes show that, although the GMoU model has a positive influence on the growth of informal farm entrepreneurship in general, it hampers the intended rural young people in the targeted agricultural clusters. The

implications mean that youth-based CSR farm projects can assist in the generation of knowledge concerning the youth and enhance the performance of small-holder farmers in the region.

Vaaland & Heide (2008) focuses on the knowledge of how firms manage CSR in relation to important stakeholders in the occurrence of critical incidents and how to incorporate such lessons into the daily CSR strategy. Consequently, the present research applies a case-based approach and underlines the importance of adopting both an incident response strategy and a more profound reduction of the gap between the expectations of the various stakeholders and the performance of the company to address CSR. The study's findings have practical implications for understanding the key activities and potential implications that can be linked to active management of social responsibility in decision-making.

## **2.8 Conclusion**

This chapter presents a comprehensive literature review on Corporate Social Responsibility (CSR), combining research across various regions and industries. It begins by emphasizing the importance of literature review in contextualizing the study and identifying key themes in CSR. The chapter explores global CSR studies, highlighting the evolution and implementation of CSR practices worldwide. It then focuses on Europe, describing significant findings that characterize the region's approach to corporate responsibility, before shifting to Asia, where unique challenges and opportunities shape CSR initiatives. The review further examines CSR in India, emphasizing the influence of the regulatory environment and cultural context on corporate practices, and narrows down to Northeast India, addressing regional dynamics and socio-economic factors affecting CSR. Finally, the chapter concludes by stating various CSR activities and CSR study in different industries.



### **3.1 Introduction**

As defined by Klimosky (1991), “A theory is a set of logically related propositions that explain a set of observations”. Thus, the most relevant theories that capture the CSR-related work are included in the current study. A vast number of CSR related theories are available in the literature and based on what is being analysed, methods can aid in describing the phenomenon of interest. The chapter is organized into four sections, namely, Theories of CSR, Theories of Perception, Factors that Moderate CSR Perception from the Public’s Viewpoint, and the Public. In this regard, the researcher has tried to explain on all the theories that form the basis of the current study.

### **3. 3. 2 Theories of CSR**

#### **3. 2. 1 Carroll’s CSR Theory**

CSR can be traced back to Howard R. Bowen’s book *Social Responsibilities of the Businessman* published in 1953. Bowen understood the power that big enterprises had in society and raised a very important question of what obligations the businessman should take concerning their societies. At that time, the concept was mainly directed at men because women in business were not mentioned in official documents. However, things have changed now and many female business executives are now involved in CSR practices.

The early development of CSR took place in the 1960s, where key scholars including Keith Davis, Joseph McGuire, Adolph Berle, William Frederick, and Clarence Walton initiated the development of the concept as well as the elaboration of CSR’s core meaning. These early developments were further boosted by the major social activities of the era such as civil rights, consumer rights, environmentalism, and women’s liberation.

Over the years, there has been a development of various definitions of CSR, with Dahlsrud’s study done in 2006 categorizing and analysing no less than 37

different definitions. These definitions are abundant, and the most renowned and used concept is Carroll's CSR Pyramid which was developed in 1991. According to Dr. Wayne Visser, it is widely known which has led to many versions and copies that can be found on the internet. Carroll's pyramid of CSR, exploring some of the part that may have been explained in detail in the original paper. Interestingly, this pyramid is still relevant up to this date and is often downloaded, proving its contribution in business and society.

Carroll has also identified four main categories or domains of CSR that constitute Carroll's Pyramid as used by several theorists and researchers. These domains have received considerable attention among academics focusing on Social Issues in Management (SIM) and are frequently referenced in the business and society literature. Some of the initial definitions of CSR were more general and referred to the idea of management considering the company's effects on the society and the responsibility of managers to protect and improve the well-being of society as well as their own. Therefore, CSR entails all the policies and activities that go beyond business owners' interest, aimed at the welfare of the stakeholders and the community. Different definitions are found in the literature to distinguish between voluntariness of CSR, legal compliance and ethics. However, the analysis of the selected definitions shows that almost all of them include corporate philanthropy as one of the components of CSR.

The four categories that form Carroll's four-part definitional framework for the pyramidal model of job analysis. This analysis will help to elaborate the concept of CSR and its relevance in the modern business world, as a multifaceted phenomenon. Carroll's definition of CSR which is divided into four parts provides a background for the analysis of the complexity of the concept of CSR. According to Carroll, CSR encompasses four key responsibilities that society expects from organisations: According to Carroll, CSR encompasses four key responsibilities that society expects from organisations:

**Economic Responsibility:** Economic responsibility as a component of CSR is the concept that describes the organisation's duty to be economically sustainable and profitable. It underlines the role of business in creating economic wealth and playing a part in the economy's health. In essence, economic responsibility entails the attainment of economic goals about the concerns of stakeholders such as the shareholders, employees, and suppliers. From this perspective, business entities are supposed to develop products and services that should address consumers' needs and wants. Thus, they can make revenues and profits which, in its turn, generate returns to shareholders and investors. It is important because companies use it to invest in research and development, grow and develop, create employment opportunities and boost the economy.

**Legal Responsibility:** Legal compliance is another important aspect of CSR, which defines an organisation's willingness to adhere to all legal frameworks. The operation of business organisations is governed by laws at local, national, and international levels. These are general compliance with the legal requirements of the industry, employment laws, environmental standards, tax laws and other related laws. Laws maintain that a business should act properly during its operations so that it does not contravene the set down rules and regulations. It enhances accountability and proper consumer and employee protection as well as the public interest. Observing the legal requirements is important because the organisation can gain the recognition of stakeholders and reduce probability of facing legal consequences of non-adherence.

**Ethical Responsibility:** Ethical responsibility is not limited to the legal aspects of business and is defined as the practice of doing business with ethics. It entails taking actions and coming up with decisions that extend beyond the minimum legal requirements, and which encompass the various parties that are affected. Ethical behaviour entails practicing high level of professionalism, and this entails carrying out business activities in a correct and proper manner. It is mandatory for organisations to show their compliance with the principles of ethical behaviour in the supply chain, in the relations with customers, with employees and in the impact on

the environment. Social responsibility includes the consideration of human rights, diversity, as well as support of the societies within which the company functions.

**Philanthropic Responsibility:** The Strategic CSR aspect focuses on voluntary activities and donations that organisations undertake to enhance the welfare of society and the environment. This entails the going beyond the minimum legal and ethical standards to actively participate in philanthropy and socially appropriate behaviours. Organisations can give back to the society through philanthropy in the form of contributing to education, health, poverty eradication, and disaster aid among others. They may also engage in such social activities as working for the betterment of the community, contributing towards conservation of the environment, and practicing conservation in their day-to-day life. Discretionary responsibility builds on a company's willingness to act as a socially responsible member of the society and indulge in activities that are not directly related to business. Although these actions are not mandatory, they can contribute to the improvement of company's image, increase stakeholders' confidence, and create a healthy corporate culture.

### **3.2.2 Triple Bottom Line Theory**

The Triple Bottom Line (TBL) is a comprehensive framework that measures organisational performance based on three dimensions: economic, social economic and social and environmental. This concept was first introduced by John Elkington in 1994 in his book "Cannibals with Forks: 'The TBL model also criticizes the orthodox business model that emphasises monetary profit as the only measure of a successful business. However, it supports the identification of more extensive effects of business occurrences on individuals and the community.

The first bottom line is economic performance, this one is specifically connected to the financial success and profitability level of a particular organisation. This dimension focuses on the financial performance of a company evaluating on profitability, financial solvency, and shareholder return. However, the TBL argues

that so much focus on the economic performance when considering the business is viable for the long-run clobbers the concept.

The second bottom line of an organisation is referred to as social performance, which concerns itself with the effects of the organisation's actions to the society. This dimension is concerned with the workplace environment to make sure that employees, customers, suppliers, and the entire society benefited from the organisation's operations. It includes social compliance that includes fair employment practices, employee satisfaction, social responsibility which involves the communities, diversity policies and last but not the least ethical policies. Any socially responsible organisation aims to generate socially desirable impacts and to deliver positive changes for the stakeholders. In doing so, social performance becomes a crucial aspect of any business, as it is in line with the organisation's goal of improving its image and gaining the trust of its stakeholders and consumers, as well as ensuring that it is a good employer to its employees, creating opportunities for emerging talent to develop and thrive. Furthermore, the society will support and be loyal to an organisation that is socially responsive.

The third bottom line focuses on the organisation's environmental sustainability objectives that relate to the impacts left on the surrounding ecology by the organisation and its products. This dimension reflects the company's ability towards environmental management to ensure limited negative impact on the environment and resource conservation. There are aspects of environmental performance, for example emissions of greenhouse gases, responsible management of wastes, use of fresh water, and use of renewable energy. An environmentally responsible organisation fully understands that it has a duty in the preservation of environment and the minimisation of adverse impact of its operations on it. Implementing sustainability measures at workplaces helps organisations and industries in preserving the environment, promote the shift towards the use of cleaner energy, and meet the consumers' expectations concerning green solutions.

Triple Bottom Line (TBL) is a comprehensive framework that evaluates organisational performance based on three dimensions: This means that it creates

impacts that are economic, social and environmental. Due to its critiquing of the current business paradigm that monetarily evaluates business entities' achievements and prosperity, the TBL exposes limitations of quantify them as improved economic returns. In this way, economic, social, and Even the environmental efficiencies pave way for the organisations to build sustainable value and positively impact and sustain the stakeholder's and the planet. TBL has the capacity of making companies responsible for their impacts on social and natural environments hence promoting sustainability in organisations' practices. Given the fact that the world experiences multitude of challenges inclusive of climate change, social exclusion, and depletion of resources the Triple Bottom Line effectively directs organisations and companies towards sustainability in their business approaches. When implemented flanked by the principles of the TBL, businesses can act as responsible corporate entities that can gain stakeholders' confidence and contribute to the realisation of a better futures society and the planet.

### **3. 2. 3 Stakeholder Theory**

The Stakeholder theory of CSR is one of the most important ideas in the sphere of business ethics which focuses on the issue of how companies' responsibilities are not limited to creating profits. This theory asserts that managers are under an ethical responsibility to contemplate and respond to the stakeholder's concerns impacted by managerial decisions. Stakeholders are interested parties but they are more than that, they are shareholders, employees, customers, suppliers, local communities, government, the environment and almost everybody in the world and all living things. The theory seeks to disaggregate the Marxist view, which claims that organisations are directed towards individual and corporate gain, taking the stance that businesses should serve everybody's purpose and the broader society. The Stakeholder Theory of CSR was first formally introduced by R. Edward Freeman in his 1984 book, "Strategic Management: A Stakeholder Approach. Freeman stated that it would be more appropriate to provide a framework of analysis by identifying all stakeholders' interests. This would make the business to be more sustainable and

ethical as it encompasses impacts of their decisions on different stakeholders and society.

It holds stakeholders, expectations, and the total value for the corporation to be playing a crucial role and posits that the corporate organisation should be actively oriented towards the creation of beneficial outcomes for their stakeholders. This way, businesses promote the organisation's long-term image and reputation and increase the likelihood and level of cooperation with stakeholders. For instance, a business entity may adopt the following measures: the use of fair labour practices to cover the interests of the employees; environmentally sound ways of production to guard the environment; and charitable activities to favour the society. These efforts do not only ensure high levels of compliance to ethical standards, but it can also increase the amount of stakeholder support for the firm that can in turn augment the firm's rates of success in the long-term.

Another important concept is the Stakeholder Theory of Management and Business Ethics, which explains the of relations between an organisation and its stakeholders. This theory is based up the Stakeholder Theory of CSR and switches its focus to global societies. Donaldson and Preston in 1995 formulated the theory with the premise that businesses have some form of corporate social responsibilities which require them to conduct their internal and external business affairs in a responsible manner. This theory dictates that interests of all stakeholders involved and their rights as well as their welfare should be considered by the management of businesses. Adjustment of stakeholder interests in the decision-making process and adherence to ethic principles in the organisation's operation. This approach entails that businesses must look for instances of ethical issues that could likely occur in their relations with stakeholders and solve them.

Along with the ethic goals, the Stakeholder Theory of Management is focused on the issues of corporate governance and responsibility to society. Governance structures and the practice must therefore be made to be clear for organisations to enhance consideration of accountability and integrity. Corporate social responsibility should then fit perfectly into the organisational strategic plan

because then consideration for stake and society will form major part of the strategic plan. The two models of analysis that stand out as important models relating to the understanding of business and management inside the realm of corporate social responsibility includes the Stakeholder Theory of Corporate Social Responsibility and the Stakeholder Theory of Management and Business Ethics. Both theories focus on the importance of considering the stakeholder relations not only from the perspective of gains without regards to the effect on the others in the society. Thus, considering more common factors and using stakeholders' viewpoints, businesses can benefit from the growing trust and developing new relationships that will lead to more effective and ethical development and functioning. The Theory of CSR allows a corporation to extend the ideas of short-term self-profit maximisation and consider the effects on different stakeholders and society. The Stakeholder Theory of Management expands on this premise by endorsing proper ethics in business choices and reporting structures that involve, respect and balance stakeholders' values and the public's welfare. This paper posits that as society and ethical issues present themselves to trading organisations the stakeholder theory is helpful in developing better responsible and sustainable strategies which benefits the organisation and the society.

### **3.3 Perception Theories**

Recognition occupies a central position in cognition processes and reflects how people construe the reality. It also plays a unique role of an interface between the outside world and our representations of it, internally. Perception can be defined as the method by which the senses are made to understand the different sensory inputs, and this can be described by theories and models that are associated with perception. In this vibrant field, a researcher focus to set the great questions of how one should know observer's world should process the signal of sense organs to build the matter of concern subjectivity. Some of the theories of perception relevant to the current study are as follows:



### **3.3.1 Legitimacy Theory**

The legitimacy theory of perception is one of the most crucial and interesting theories in the study of social psychology of perception which aims at explaining how people perceive and construe authority and organisations. Proposed by sociologist Tom R. Tyler, the theory revolves around the general public's attitude towards institutions and the perceived justice or otherwise of actions from that institution. In this case, legitimacy will involve acknowledgment that the authorities or the organisations have the power to decree something or to make rules or laws. According to legitimacy theory, compliance with the directives of the authorities and cooperation in their initiatives is most likely to occur without pressure when people have recognised the authorities as legitimate.

The legitimacy theory has several components and one of the components is "procedural justice" that relates to the justice that is considered in terms of policy making authorities' procedures of decision-makings and policies enforcement. In effect, when people feel that the processes used in reaching a certain decision are fair and they did not have a raw deal, they are likely to accept the power of the authorities. It creates the perception of procedural justice that in turn gives the authorities trust and willingness of the public to cooperate. In Tyler's previous studies, he has identified that procedural justice is regarded as highly essential by the people and its perception determines the behavioural intentions of people towards authorities and organisations.

Another part of the legitimacy theory is the "distributive justice." Distributive justice has is another measure of perceived fairness of the authorities' actions, decisions, or outcomes. This of course is evident when the people feel that the outcomes are fair and proper, thus accepting the decisions made. This confirmation implies that the element of distributive justice may supplement procedural justice, which in turn leads to the perception of the general concept of legitimacy. Tyler results have further showed that people need to feel that they are receiving a fair treatment to respect the authorities and other institutions. For instance, if people hold

the perception that resources from their community have been shared than the citizens will have faith and work hand in hand with their leaders.

Moreover, legitimacy theory also regards the factor of “Interactional justice.” The concept of interactional justice concerns the quality of treatment that organisations’ authorities give to individuals. Thus, when people perceive authorities as rewarding, respecting, dignifying and considering them during Interactions, they are likely to perceive those Interactions as just and legitimate. Tyler’s research shows a considerable importance of interpersonal treatment when enhancing people’s perceptions of authority and institutional entities. More particularly, it may affect the way citizens perceive authorities as legitimate and can increase chances of cooperation and compliance to the law. In addition, the legitimacy theory includes the idea of ‘moral legitimacy.’ Moral legitimacy deals with the observation of people’s ethical standards and perceptions regarding authorities’ actions and decisions. When people believe that those who are in power and organisations exercise legitimate power that is consistent with the people’s norms and beliefs, then the power will be accepted and the people will respect and obey those in power. Based on his research, Tyler has established a link between the moral authority and people’s disposition toward authorities and organisation structures. When authorities function in ways that are ethical, the population is more willing to approve and obey actions of such authorities.

According to Tom R. Tyler’s the legitimacy theory of perception, the following explanation can be given to understand how people have perception and interpret authority and organisations. The theory pays special attention to legitimacy- the concept of rightful authority as a determinant of people’s attitude and behaviour towards the authority. Perceived justice consists of three categories, namely procedural justice, distributive justice, interactional justice. perceived legitimacy is the extent to which individuals believe that decisions made by authorities are fair, the fairness of the outcomes of the decisions made and the quality of interpersonal treatment that the people receive from the authorities. In addition, legal rationality, which is the degree to which the authority’s actions reflect on personal morality of

the individuals, particularly has relevance to legitimacy. This work has very useful and insightful things to say about authority and how it interacts with the public, and what makes people more inclined to oblige and cooperate with societal institutions. Tyler's studies have provided a rich source of information on the social psychological mechanisms of legitimacy with particular emphasis on authorities and his work goes a long way encouraging other researchers to conduct further studies about legitimacy with regard to different settings in society.

### **3.3.2 Gregory Theory**

Richard Gregory was one of the most famous and influential British psychologists who developed theory of perception which was regarded as revolutionary. According to Gregory, we do not just receive from our environment the perceptions that are sent to our senses, rather, we actively look and construct what we see by approaching it in the manner that we do because of our expectations and knowledge. This theory is called constructive or 'top down' processing. To Gregory, perception involves construction of the mental representations of the world from existing schemas and sensory data Gregory (Wong & Austwick, 2002 Entwistle & Tait, 1990). Schemas are mental structures that integrate prior knowledge gained from past experiences into a form of pattern recognition for efficient processing of information.

Among the important terms of Gregory's theory is the concept of "perceptual hypotheses. Perceptual system constantly formulates hypotheses concerning the nature of the stimulus inputs and tries to check or verify these hypotheses through additional explorations of the environment. This process enables us to make judgement on uncertain or partial sensory input that we have received based on the stored data. To illustrate this, Gregory employed different optical illusions like the 'hollow face illusion'; this creates in the brain a perceptual hypothesis that stands for the physical properties of the stimulus figure. The hollow face illusion involves use of a concave mask, to create the feeling of a convex face when seen from the

right position. This effect takes place due to perceptual hypothesis that is created in our brain expecting faces to be convex.

The other important feature of Gregory's theory, which I would like to briefly distinguish, is the signification of top-down factors in perception. These top-down factors, which include the cognitive factors such as attention, memory, context among others, are very vital in the perception process. For instance, Gregory stated that when perceiving the stimuli that are ambiguous, the brain's mechanisms generate the interpretation grounded solely in expectations and mental models. Moreover, he also pointed out that our brains perceive the world non-indirectly and employ what is commonly referred to as 'indirect' perception. This idea opposes so called "direct" perception theories which posits that perception relies mainly on first-hand information taken in from the outside world. Rather Gregory postulated that through processes in the brain, information from past experiences, stored knowledge, or contexts etc comes together to help form our perceptual experiences.

In addition, Gregory's theory focused on the fact that the perceptual system plays an active role in predicting the surrounding environment. He pointed out that our cerebral cortexes work in a predictive manner, as these try to guess what sort of input is expected to be received. These predictions are based on our ability to discern the structural relations and laws of the world, it means they help to prioritize sensory input stream. Thus, when the entailed percepts correspond to the input signals, the model provides a feeling of integrated and smooth functioning. But when our expectations and predictions made during perception do not correspond to what the sensory organs are perceiving, then there is the element of surprise or novelty and this may force us to adjust the perceptual proposition that we are making. This framework of predictive coding offered a new way of looking at perception, which went on stating that the brain is the prediction engine that is constantly creating and updating the models regarding the environment to facilitate improved understanding and functional accomplishment.

Richard Gregory has brought up the concept that is totally revolutionary in an understanding of how people perceive the surrounding environment. With the

concept of constructive or secondary processing of information, Gregory thus underlined the amount of contribution of the perception apparatus in the organisation of the stimuli received from the environment, taking into consideration one's previous experiences. He has also described perceptual hypotheses, the idea introducing how the brain formulates theories and experiments related to elements of perceived stimuli to form perception. This makes Gregory's work with visual illusions and ambiguous stimuli relevant as it demonstrated how perception is influenced by cognitive factors and moreover biases, discrediting the perception theory as passive. Kuhn and Twyman's discussion of the 'top-down' effects and the place of prediction in perception was enlightening and interesting, considering illustrating the complexity and activity of our processes of perception. The significance of Gregory's theory can be seen in the way it supported subsequent learning and openings on the issue of how the human senses – tract resources – track perceptions to accomplish the appreciation of the physical world, the future research in this area and the methods to enhance a lasting and sustainable society. But it is worth point out that the theory has its own problems and critics as well. The key issue here is that the organisations need to avoid mere symbolic actions and should have meaningful interactions with the stakeholders to effectively address their concerns. Also as the society changes its expectations, it is important for the organisations to be in one way or the other relevant to be able to claim legitimacy. It was identified that legitimacy theory still plays an important and significant role in carrying out organisational research and the CSR study, as well as providing organisations with the leading directions on how to deal with the conflict between the organisational behaviour within the framework of their activities and public expectations.

### **3. 3. 3. Social Contract Theory**

The social contract theory can be considered as one of the most important and long-standing ideas in the discipline of political theory and ethics, as it focuses on the considerations of the relations between people, state, and government, and the

reasons for this legal, rightful power necessity. It shall argue that people in the state of nature willingly unite and enter into a social contract with other people to secure a society that is stable and ordered to protect the interests of everyone and agree to give up some of their rights and live according to specific laws of the society, which have been adopted by consent. The social contract theory has also got historical procedures and is a notion which has been established by assorted important theorists throughout time. This explanation will begin by defining what the social contract theory is, understand the origin and essential concepts that make up this theory and discuss this theory's complications.

The roots of the social contract theory can be traced back to the pre-Socratic Greek and the Roman thinkers who in their works debated the ideology of retaining social contract between rulers and people. But it was in the 17th and 18th century known as the era of enlightenment when the theory received much attention. Thomas Hobbes, John Locke and Jean-Jacques Rousseau are some of the most widely known exponents of the social contract theory. Thomas Hobbes known as an English philosopher and the author of "Leviathan," where he identified that in a state of nature people have a selfish interest and strive to live. Hobbes thinks that life in the state of nature is "nasty, brutish, and short." To come out of this situations people agree to pass all their rights to some superior power. In this way, they acquire protection and security and the resultant formation of a commonwealth which is a civil society.

John Locke (1632-1704) gave the optimistic theory of human nature in his "Two Treatises of Government." He said that individuals have, by nature, certain rights, namely the rights of life, liberty and property. According to Locke, people form civil societies by common consent for these rights' protection and the government's main function is to protect the rights and represent the people's interests. Besides, Locke is also famed for the thought that the society was subordinate to the government's violations of its rights or non-performance of duties, the natives had a perfect right to rebelling and drew a new social compact. Another philosopher who considered social contract theory, although differently, was Jean-

Jacques Rousseau in his book “The Social Contract.” Rousseau was more concerned with what he called “the general will” which he explained as the idea that the people’s authority is the one that has legitimate power. As to Rousseau, the people, or rather the majority, have to be directly involved in the making of laws and decisions, and in that way serve the common interests and prevent the manipulations of the governors who rule in any other way.

According to the theory, there is a state of nature which is assumed a condition where people live without society or political authority. In this state people have natural rights and are controlled only by their own vanities. The social contract consists of a pledge that people give to each other to form a society and provide a governing power as a means of preserving order, protecting individuals’ rights and ensuring that everyone will reap individual benefits. This contract is, therefore, mostly of an explicit nature than an implicit one. Civilian obedience to political authorities and government is founded on the idea of the people’s acquiescence. People voluntarily obey the government orders because they understand that it is preferred to be a peaceful citizen in an organized society. It leads to formation of a sovereign power or the state which may be in the form of a king, a voted government, or a ruling authority. According to the social contract, the citizens enter contractual relationship with government in order to defend their rights which includes life, liberty, property and happiness. The rights are an essential aspect of an individual and the government is supposed to protect these rights from being violated by other individuals or organisations.

The social contract theory has explosive meanings for the analysis of political power and the authority of legitimate governments and citizenship. It propounds the need for the governments as agencies vested with the responsibility of improving society welfare and justice. Also, the theory is based on democracy as far as the involvement of public, which also Positivism promotes as an essential element of governance whereby the governed are empowered. Nonetheless, the social contract theory has its critique and criticism in debates. Scepticism might arise, for instance, from a standpoint that the social contract’s history is fallacious and does not exist in

reality. Some people doubt that notion of social contract, seen that cultural, historical and context factors determine how a society will be organized. In the same respect, other concerns arise with regards to the theory's conception of political authority fortified upon the consent of the individual, controversy regarding the practicality of consent and the concern for persons who do not consent to any concrete policy or action done by the government. Moreover, the critics argue that the social contract is not perfect, as it explains that people accepted tyrannical rulers or oppressive governments by signing the social contract. Social contract theory may include topics like the place of the state in solving problems of social injustice, ecological crisis, and globalisation. Furthermore, there are researchers that try to extend the idea of social contracts beyond the national level, to focus on how the international cooperation and treaties help to cope with the problems.

The social contract theory remains being one of the important and relevant theories in political philosophy and in ethics. It provides the concept of the exercise and legitimacy of political power, ruling and social structures. Nevertheless, the theory remains important even in Although people interact with the world around them in a definite manner, sense organs supply them with a great amount of sensory data. When it comes to the received sensory information, perception, the way we interpret it has remained an interesting area of study for the psychologists and cognitive scientists.

### **3.3.4 Theory of Direct Perception**

One of the most influential theories that stand opposed to the classical cognitive frameworks is the Theory of Direct Perception, which was developed by James J. Gibson in the mid-twentieth century. In line with Gibson's theory, perception is ecological in the sense that our experiences are derived from the visual stimulation, and perception is achieved effortlessly without the usage of higher cognitive functions and mental artifacts. In this discourse, there is a closer look at Gibson's Theory of Direct Perception, a delineation of its basic tenets, and how the ecological perspective features into this theory, and overall, an analysis of this



theory's importance in enhancing the ways whereby people comprehend perception and encounter this world.

Stemming from Gibson's Theory of Direct Perception therefore is the ecological perspective of perception. To some extent Gibson shifted the attention from inside the organism's head to the interaction between the organism and the environment. The ecological approach recognises the close linkage between the individual and the context admitting that the perception process is ongoing and consists of active interactions with the environment. That means the content of perceptual experience depends on the information available in the environment and not on the internal activity of the mind.

According to the Theory of Direct Perception, a very important aspect involves the ideas of motion perception and the so-called "optic flow. " This relates to the fact that a continuous band of motion is depicted on the retina depending on the movements of the individual in question within the environment under consideration. Gibson believed optic flow gives information as to one's own movement and the layout and topography of the space around one. For example, during the walk or drive the optic flow helps to estimate the speed, direction and objects distance in our way. This dynamic information is very essential for admitting and operating in the environment. Two other key elements that have also been given special emphasis in Gibson's theory includes texture and surface perception. He suggested that it is texture gradients and surface information that hold key cues in assessing the layout of surfaces and figures in the surrounding. For instance, in the ground texture, we realise the height rate and the distance by perceiving the floor layout and structure as a gradient. These cues allow one to look at the "three-dimensional structure of reality" without having to mentally reconstruct it. Gibson's Direct Perception approach can be considered as the theoretical base for ecological psychology as a scientific field that investigates perception, cognition, and behavioural activity within the contexts of the individual's natural environment. This branch of the study focuses on the role of the immediate environment in perception

and psychological processes hence disagreeing with Scholars on the concept of perception as an inactive process that is determined by mechanisms in the mind. Instead, it draws attention to the process by which the organism actively selects stimuli that are relevant for meaning making and by which it construes the environment in accordance with these stimuli.

Gibson's Direct Theory of Perception changed our view of perception by offering an ecological framework for the activity that involved the direct and constant interaction of a person with the surrounding environment. The concept discussed was affordances. It demonstrated the relative integration of perception and action, stressing the importance of perceiving what is possible in the environment. The ideas of information pickup and invariants stressed on enough information being available in the environment that can enable a perceptive functioning. These are the kind of applications that were made evident based on the information revealing that optic flow and the perception of motion were essential when it comes to movement and in the interactions that we have with our surroundings.

### **3.4 Factors Influencing Corporate Social Responsibility (CSR) Perception from the Public's Point of View**

CSR is a practice that has been promulgated over the last few years due to increased concerns of companies and organisations to embrace social accountability. This goes further and is defined as the strategy and actions of organisations to incorporate the socio-environmental aspects in their operations and overall performance for the betterment of society. It is therefore important to know how these external public views the actions of businesses when it comes to CSR. Hence CSR has quite a noteworthy influence in the minds of the public, and their decisions concerning the company and its products. The factors that influence CSR perception from the public's point of view are as follows:

### **3 4.1 Transparency and Accountability**

Another aspect that depends on the population when perceiving the concept of social responsibility in a company includes transparency and accountability. Through transparency on the exercises of CSR, impacts on the society, as well as the objectives that such corporations wish to attain, it is easier for the public to endorse and acknowledge their efforts. On the other hand, lack of scrupulously or green washing (creating the impression that the organisation is practicing environmental management when this is not the case) results in negative perception. To increase the overall CSR visibility, companies can prepare CSR reports, disclose the information and carry out debates with the stakeholders. When business organisations take these responsibilities, they establish credibility to the public and provide proof that they entertain social and environmental causes.

### **3 4.2 Impact on Local community**

The extent to which a company's CSR programs are effective in the management of the impact of operations on host communities therefore remains significant in influencing perceptions. That is, when a company invests on projects that will impact its social context positively it wins the heart of the society. This can culminate in better relations with the local people, governments, and other non-governmental organisations hence the social acceptance of the company. On the other hand, CSR that is perceived to be insincere or unrelated to the problems of society is likely to be met with doubt and negative reception. The perception of the public tends to be negative, if the communities perceive that the company is undertaking CSR activities for self-interest or for the sake of image enhancement.

### **3 4.3 Environmental Stewardship**

Pollution and other environmental problems have assumed the position of a top concern for people due to increasing awareness on the effects of the changing

climate, pollution, and lack of resources. Thus, people's assessment of the environmental responsibility is one of the essential factors affecting the overall evaluation of the firm's CSR performance. It was also established that products from Companies that show an effort to reduce their pollution intensity, adopting greens strategies, cutting down on emission of Green House gases, and conserving natural resources will be perceived positively. Furthermore, there is often a tendency toward increasing public support in favour of the companies engaged in the usage of renewable energy, managing wastes, and developing eco-friendly products.

#### **3. 4. 4 Ethical Business Practices**

Ethical behaviour is another factor determine the perception that people have towards the level of CSR a certain company has embraced. Employees are also likely to demand that the companies they interact with act within their suppliers' code of ethical conduct, and other factors such as appropriate labour relations, and proper sourcing of materials. Controversies strengthen these perceptions and such negative actions like the exploitation of workers, child labour, or relation to corruption immensely harm a company's CSR and its reputation. This knowledge is desirable and customarily accepted because consumers nowadays pay attention to the origin of products and the production process. Due to the prevalence of the use of the internet to conduct business, they tend to engage those companies that have good policies on corporate governance and social accountability.

#### **3.4.5 Employee Welfare and Diversity**

Business relationship and human rights are essential components of business, with employees' treatment and company policies concerning diversity being critical determinants of corporate reputation among the public. It can probably be expected that the companies that pay attention to their employees' welfare, ensure good remuneration of their employees, offer training as well as ensure that their employees

work under good conditions and environments, have a good reputation in the eyes of the public. Similarly, those firms that have implemented positions for the minorities and ensure that they uphold equal employment opportunities for all and enhance equal representation, are more socially responsible and progressive. At the same time, if a company has been previously accused of either labour rights violations or lacking diversity, it may experience backlash on the subject.

### **3. 4. 6 Alignment with Public Values**

Concerning CSR practice, the degree at which the firm's CSR acts is in concord with the value and concern of the public also affects perception. For instance, if a firm aligns itself with issues that are dear to the people; education, health, poverty or disasters, they are likely to be supported by the public and appreciated. However, if the company's CSR activities are seen as mere corporate image building or fail to address what stakeholders consider as important issues; the firm may not get the same level of positive response. Hence, the CSR programs that are creditable in the eyes of the public must reflect the kind of CSR the stakeholders consider important.

### **3.4.7 Media Coverage and Social Media Influence**

Publicity through media coverage and social media is one of the most critical aspects of conveying information to the public on a company's CSR activities. Corporate social responsibility initiatives, in particular, well-told success stories and favourable coverage related to successful social activities can improve a company's image in the eyes of the public. However, if a company fails to meet or continually falls short on these expectations, or if there is controversy regarding the company's CSR activity, they will suffer negative publicity. Currently, due to the emergence of the social media platform, people offer opinions on CSR projects frequently.

Business entities must devote their attention to social media and must be ready to address the public in situations that require the attention of their management.

### **3.4.8 Corporate Reputation and Past Track Record**

This social concept further states that a firm's general corporate image and prior performance affect peoples' impression of its CSR activities. In situations when the company is focused on its ethical environment, its social inclusiveness or any other way is considered socially responsible, the public will also have a positive outlook on its CSR strategies. On the other hand, if the organisation has a track record of polluting, violating labour laws or engaging in unfair business practices, then they are likely to encounter more suspicion. Previous experiences may taint their present CSR initiatives, which is why it becomes difficult to persuade the public that the company is solely devoted to the welfare of the society and the environs.

### **3. 5 Public Perception**

CSR is understood differently by the public depending on the range of factors that are prevalent in society. The factors that govern the perception of the public over a company's CSR initiatives includes transparency, accountability, the effect on the host communities, environmental concerns, the level of ethical business practices, their employees, relation to public values, media coverage and corporate image. Concerning these factors, the companies that actively engage in these issues and show a sincere attitude to social and environmental problems will find the approval of the public. At the same time, the companies that cannot match public expectations or engage in green hype risk negative consequences such as the loss of reputation and consumers' trust. Lastly, CSR from the public or consumer perspective can significantly influence a firm's strategic and long-term profitability in today's world that is becoming more sensitive to corporate responsibility. However, as the attention

to business activities increases and people are becoming more informed, mere claims of CSR may not necessarily warrant much support from the stakeholders.

### **3.4.1 Implications of Public Perception**

#### **a) Brands and Organisations affected**

It has been realised that the public or the external community is capable to either positively or negatively shape the perception of a brand or an organisation. This is because; a positive image which most companies strive to attain because of the benefits highly relates with brand associated loyalty, consumer confidence and market share. On the other hand, negative perception is very dangerous because it reduces sales, customers desert, and it has a negative impact on the income of any organisation. In the current environment that the information is shared over the social networks and various online media, the single event or negative message can harm the company's reputation greatly.

#### **b) Influence on Policy and Politics**

It affects policy and politics in that a significant proportion of crimes that are committed in the society are either committed by or targeted towards these groups of people. Since decision making in the public policy program and political victories involve the people's support, public perception deserves appropriate importance. Since politicians require the people's vote to be in office, they are inclined to listen to the public's opinion on policies. For this reason, every political campaign or lobbying is aimed at influencing the people's opinions on some issues in a bid to have their way in parliaments or relevant legislatures. Furthermore, the voters' opinions play a decisive role in the results of the referendums and other voting processes; therefore, it remains sensitive for democratic states.

#### **c) Social Movements and Activism**

Inter-group perceptions influence people's actions and behaviours and can fuel public activism and movements. This is because if a high number of people in a

society consider a certain issue as significant or unfair, then they will try to change it. The movement for civil equality, environmental change, and equal rights for women are some of the instances when people's perception influenced social and political transformations.

#### d) Transparent Communication

Organisations and individuals can change the population's perception through effective verbal and non-verbal communication. Lack of cover-up, focusing on issues about organisations and own failures, can be considered as ways to show the audience the organisation is honest. Organisations can disclose information on CSR activities, environmental policies, and business ethics assurance, and in the process boost the firms' image.

#### e) Reputation Management

As this paper has depicted, one can conclude that reputation management is crucial to keep organisations' reputations in the public eye. To this end, one needs to trend and analyse what people are saying about their brand and being quick to respond to negative remarks and, where necessary, making changes. Thus, the presence of a clear crisis communication plan enables the organisations to provide an effective response to difficult circumstances and minimize the negative impact on their reputation.

#### f) Influencer marketing & social media

Today, in the context of social networks, influencer marketing reveals itself as one of the most effective strategies for changing the attitude of the public. Partnering with key supporters and brand advocates who are affiliated to the organisation's goals and objectives is also a noble idea in advertising the positive image of the organisation. Also, by creating the accounts on the social media platforms, organisations can easily communicate with their audience and followers, answer to their questions, and even solve their issues. It also plays an essential role in



sharing information concerning CSR undertakings and a company's support for social and environmental issues.

#### g) Engaging with Stakeholders

Customer, employee, supplier, and community stakeholders must be contacted to gain insight into the many impressions and issues circulating within the business environment. Companies that pay attention to stakeholders; specifically, the organisation incorporating the views and opinions of the stakeholders is more likely to enhance favourable perception among the public.

The perceptions of the public are multifaceted and ever changing which serves as an important aspect as to how people and societies perceive the world. There are external factors that influence it, such as the media, cognitive bias, previous experience and language. It means that the approved perception influences business processes, organisations' actions, and policies, as well as various social initiatives. As this paper has shown, it is crucial to comprehend the nature of the factors that shape the public image and manage the phenomenon as a tool for organisational and personal interaction with society when attempting to thrive in the socially interconnected and socially responsible world. In my position as a professor of social psychology, I would like to stress the importance of additional studies focusing on this interesting area to enrich the understanding of the processes occurring on the social level.

### **3.6 Conclusion**

This chapter shows the theoretical framework for understanding Corporate Social Responsibility (CSR) by exploring various theories that describes CSR practices. It begins with an introduction to the significance of theoretical perspectives in shaping CSR concepts. The key theories, including Carroll's CSR Theory, which outlines the economic, legal, ethical, and philanthropic obligations, Triple Bottom Line Theory, Stakeholder Theory explained in the chapter.

Additionally, the chapter examines Legitimacy Theory, Gregory Theory, Social Contract Theory, and the Theory of Direct Perception, each contributing unique insights into CSR dynamics. Factors influencing public perception of CSR are also analysed, including transparency and accountability, impacts on local communities, environmental stewardship, ethical business practices, employee welfare and diversity, alignment with public values, media coverage, corporate reputation, and past track records. The implications of public perception on CSR strategies were discussed, highlighting the importance of understanding stakeholder views in shaping corporate policies and practices.

## **4.1 Introduction**

In this chapter the researcher has briefly explained the Company Profile and Geographical Profile of the study. The chapter, in essence, explored the geographical location that was chosen for the study and analysed the area's history, culture, traditions, infrastructure, economy and demographics. The Geographical Profile section deals with the company operational locations. Moreover, background information about the selected districts is also described. In addition to the geographical factors another important aspect influencing the results of the analysis is the knowledge of the company's history, its structure and the way it functions. The part of the Company Profile would describe the company's development, growth strategies, vision and mission statements, key achievements, charitable initiatives of the enterprise, distribution warehouses and the place where the company's headquarters are situated to give an idea of corporate material presence.

## **4.2 About Assam**

Assam is one of the states of India and is situated in the northeastern part of this country. It contains geography, culture, history, economy, and growth factors. It is quite strategic. The country to its north is Bhutan, the east is occupied by Arunachal Pradesh, south is Nagaland and Manipur and west side is bordered by Bangladesh. The topographic configuration of the state itself presents a picture of variation starting from the Brahmaputra Valley, flat fertile land to the hilly territory of Eastern Himalayas in the northern part of the state. Assam has the powerful Brahmaputra River passing through its middle part. With it, it shapes the land, provides it with water, and often leads to flooding. This river is originated in Tibet and enters India and then into Bangladesh. It is sometimes a source of strength and other times a hindrance because touches on agriculture and day to day activities. That is why Assam is a small summary of the ethnic diversity as numerous groups of people live in the state. Assamese is the official language of this state, though there are different groups of people represented there; however, each group has its own

language, traditions, and behaviours. Still, festivals such as Bihu festival, which is celebrated in three different phases known as Rongali, Kongali, and Bhogali, portray the Assamese lifestyle and the farming calendar. These elements like Sattriya dance and Bihu dance confirm the aspect of the lively and creative side of the people. Although the cuisine is dominated by rice, fish, and meat ingredients, tasty herbs add to the food's delicious nature. This is an indication that the region is endowed by nature. It can be said that culture is history for Assam and it has its origin in the Kamarupa kingdom. This historic legacy in the plateau land is comprised the six-century rule of the Ahom family on one hand it fought the Mughals and on the other it kept the identity of the place intact. In colonial period Assam was part of British India but it was not fully developed as it is at present. Such leaders as Gopinath Bordoloi contributed to fight for the liberation of India from Britain. The issues of migration, identity and insurgency that emerged after freedom built modern Assam.

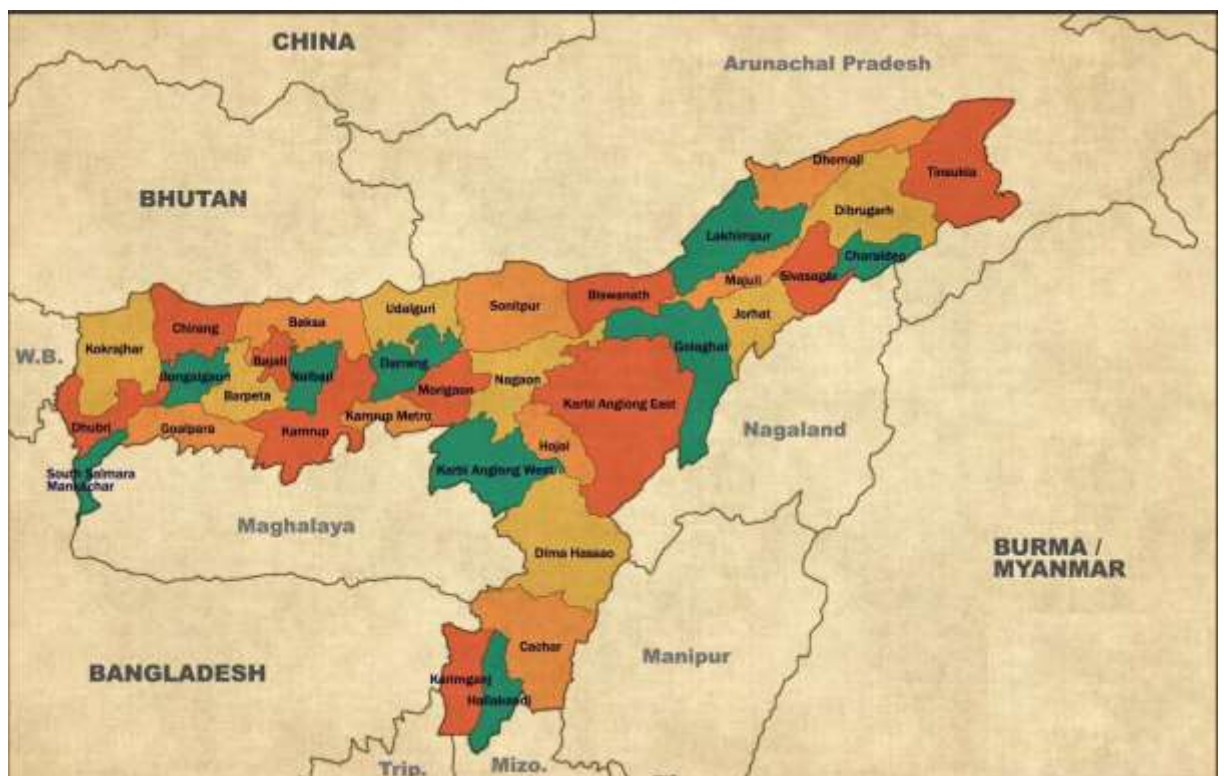
It has several industries based on the traditional form of economy as well as the new generation industries. Rice was cultivated mainly in the plain areas while tea industry connected with the Assam produces famous tea known to all over the world. Large portions of India's energy reserves in the state's oil and gas and the artistic ability of the state's people are expressed in such items as silk weaving and bamboo craft. There is so much that a tourist can do and see in Assam, ranging from the geographical excellence of the region to its traditional practices. But the state has issues such as the influx of invasive immigration from Bangladesh and the difficult part is that it alters the dynamics of the population and so the squelching of the culture. Therefore, in the past, insurgencies acted as a hindrance to development attempts.

Attached below is how Assam has endeavoured to develop the necessary structures to grow unaffected by deteriorating relations between neighbouring countries. These are the ways through which the people of the state and other different regions move around, or travel. Resources in the state include hydro power and oil that assist in making energy while attempts to enhance schooling as well as health care sector are being observed. To sum up, the development plans of the

Assam include boosting the assistance for the people in rural regions, industrialisation, enabling internet access, and conserving natural resources. The objective of the concept of Smart City is to enhance the development of towns and general well-being in those areas. Bihu observed by a rather pluralist culture that is experienced by different ethnic groups and by people of different religion as demonstrated by the ability of people of different faiths to commemorate the festival. Immigrants must sneak into foreign countries, and peoples' ethnic heritage should be preserved. Now the Assamese culture is gradually transforming in the positive way for its educational reforms, women's emancipation and for all people.

#### 4.3 Profile of selected Districts of Assam for the study

There mainly four districts selected for the study namely, Kamrup (Metro), Sivasagar, Jorhat and Dibrugarh.



Source: UPSCcolourfullnotes.com

## **Kamrup Metro (Guwahati)**

Kamrup Metropolitan district, and its culturally rich capital city Guwahati, occupy a complex and versatile position in the region of Assam, India. Guwahati is not only one of the historically significant cities in Assam and culturally vibrant city located on the banks of the mighty Brahmaputra River but has emerged as a crucial city economically. Guwahati located in the Kamrup Metro district of Assam is the petroleum hub of the state of Assam. Some of the prominent oil companies with their operational office in the district are the Indian Oil Corporation Limited (IOCL) and the Oil India Limited (OIL). These entities play a major role in the energy division of India, wherein, exploration as well as extraction and refining services make the district one of the linchpins in the oil map of the country.

The existence of OIL industry has not only helped to augment economic development of the zone but also employment as well as enhancement of technologies in the area. Kamrup Metro division and especially Guwahati city reflect the multiculturalism, which is peculiar to Assam. Assamese, Bengali, Bodo and tribal peoples reside in the city and this gives the splendid example of the unity in diversity. Bihu, Durga Puja and Eid are some of the festivals celebrated which depicts cultural diversities where the Bihu festival is a perfect example of the multiculturalism, richness and harmony in the community. Guwahati has been through epochs of early history and among its attractions it is possible to visit Kamakhya Temple, one of the most crucial symbols of Assam legend. It is an entry point for the discovery of the natural resources of the state like the valley by the Brahmaputra River and the wildlife parks and sanctuaries. The presence of the Assam State Museum and the Umananda Island in the city lakes appeal even higher as they give a peek into the region's past and its natural endowment. Through the railway station and with connectivity to all other major NE states by Road and newly developed International Airport, transport becomes easy in Guwahati. Lokpriya Gopinath Bordoloi International Airport handles domestic airports, and the city also has railway station and it is an important link of the Northeast Frontier Railways. The

growth of the state, along with changes in the infrastructure of the city relate to new educational sectors, trading malls, recreational areas and multiplexes.

Apart from its cultural and historical relevance, Guwahati from an Economic perspective finds its niche in trade commerce and industries including the oil and natural gas. The discovery of oil and its refining function empower the district in provisioning for Assam's blossoming economy and establish as a centrally pivotal sector of the Indian energy industry. Altogether, Kamrup Metro, largely covering the area of Guwahati city, could be looked upon as a similar model of the entire Assam with multi-faceted potentials in terms of historical, economic, and aesthetic values. Over the years, it has emerged as one of the culturally, historically and economically significant district in northeastern region of India which welcomes the traveler to dig into the core of the state.

### **Dibrugarh**

Dibrugarh is a place located in the northeast of India, specifically in the state of Assam, and in exploring the district, one will discover that it offers various opportunities in terms of economy and features scenic wonders. Its core economic fabric has been the oil industry since the late 19th century and has subsequently influenced the region's destiny. The antecedent of Dibrugarh as an Oil town is synonymous with Digboi Refinery that holds the record of being one among the oldest refineries in Asia. Known since the end of the nineteenth century, OIL fields in and around Dibrugarh have been the backbone of Indian oil industry. The district moreover contains a few refineries and extraction plants which give a very significant input in meeting the energy requirements of the country. The economic implication of the action taken is also not limited only to the OIL fields because the employment is available in all processes of the oil production. Of relevance, the oil industry in Dibrugarh not only reactivates the local economy but also contributes a great deal to Indian energy supply chain. Not very far from it, lying buried in its bosom is the black gold of India – oil while the town is equally well-known for the

golden tips of the expansive tea gardens. Being the largest tea growing region in Assam, the district has a specific flavour of Assam tea. Fertility of the plains along with the climate makes it perfect for plant the *Camellia sinensis*. Due to favourable conditions, the tea estates in Dibrugarh grow leaves that give a distinct strong cup which has put Assam tea on the world map. The tea industry is much than just an economic entity, it is the lifeline of many people in that part of the world. Employment is generated through the laborious activities that ensue in growing and processing tea, and thus people of the region, particularly Dibrugarh, are intertwined with the large tea gardens. Adding beauty to the geographical structure of Dibrugarh, there is always the Brahmaputra River, a great river system, providing its way through the district. The Brahmaputra is not only stunning but is an important asset for transportation and farming and carries a large amount of silt which is useful for irrigation. Its drifting character enhances the region's appeal; people live and work around the river and its banks and crossings interconnect the populated places.

In addition to the economic aspect, Dibrugarh affirms itself as a pluralistic city embracing different cultures and traditions. This educational district has its population composition as a true reflection of the sociocultural diversity of ethnic groups in Assam. The revealed cultural spirit is rather great; every celebration is commonly filled with the local shows and traditions. Cuisine is undoubtedly one of the vivid examples of such a rich and diverse focus, as it encompasses various creations to reflect the unity of the worldwide cuisines. The context that defines the district's urban and rural territories is a successful combination of the contemporary and the traditional. As for the urban population, what has been seen in the Dibrugarh town is that urban infrastructure is gradually developing and people tend to lead a modern life, on the other hand the rural population retains their bond with agriculture as the result of which a more traditional way of life is still manifested. This fact is quite typical for the city, which can be considered as a dynamically developing municipal formation in which progress is not threatened by a collision course with history. Dibrugarh is found to be a versatile district that is spun with webs of oil & tea companies, ethnic communications, and ravishing vistas. Its oil fields meet the energy needs of the country and its tea gardens produce the beverage that leaves



people's tastes buds wanting for more. The rivers especially Brahmaputra showing off its beauty and the different culture makes Dibrugarh a blend of the Assam itself. The district today is a fascinating contemporary to the old characteristics, symbolizing the spirit of this northeastern part of India which is closely related to the resistances, opportunities, and balances.

### **Sivasagar**

Sivasagar district region of Assam carries a special value to its identity structure based on the historical background, culture, and being an economic zone. The main emphasis of the district is made on the town of Sivasagar or, as it was known before, Rangpur, which was the center of the Ahom kingdom for 6 centuries. The town of Sivasagar housing many historic Ahom architecture includes the Dune with Rang Ghar which is an oval shaped open theatre of the Ahom Kingdom and Kareng Ghar which was the Ahoms royal palace. The constructed Sivasagar tank, by Queen Ambika in 1734 gives the historical back feel of the region. Part of the history has been evolved by the civilisation of Ahoms that forms a rich culture of the entire Assam district. Economically, Sivasagar has a heavy presence of industries and, particularly, OIL and Natural Gas Corporation (ONGC) specifically confined to the area of Nazira. The operated by ONGC has been one of the most valuable assets of energy sector in India known as the Nazira Oil Fields. Its relation to the oil exploration and production company does not demonstrate a very broad scale as other districts but incorporates both industrial growth and environmental aspects. Thus, the Sivasagar district is culturally diversities where many people belonging to different cultural groups such as Ahoms, Mishings, Deoris, and many others reside. Events such as Bihu and Raas are conducted in full cultural regards, accompanied by traditional rhythms in music and dance. Among many things for which the district is famous, it is particularly for handloom and handicrafts that reveal high-end craftsmanship inherited from forefathers.

The district has also been developed in the modern ways of infrastructure where the transportation system has been enhanced by linking Sivasagar to major towns and cities of the country through roads. Schools, hospitals, and play areas give people comfortable environment to live in. Easy road access as well as the rail transport through the Simaluguri railway station boosts transport. These include Arong Namging, Gogamukh, Dikhow Valley, Sivasagar, Orang National Park, Dhekiakhuwa and more the remaining. Some of the national & regional monuments like the Sivadol, Vishnudol and Devidol Temple, Raj Kareng and Talatal Ghar gives an architectural glance on how the Ahom Monarch was so powerful. The natural beauties enriched with the 'Joysagar tank.' and greenish surrounding adds a charming beauty to the area of the district.

## **Jorhat**

Jorhat district lies in the central part of Assam and it is the place of historical, cultural and agricultural importance. Jorhat town, which is the district head quarter, auto- represents the cultural and education stronghold of Assam. Jorhat is fondly known as the 'Cultural Capital of Assam' due to its contribution to the significant activities of education and culture. It is home of the oldest sporting club in Assam – The Jorhat Gymkhana Club that possess the third oldest golf course in the world. Jorhat currently has many higher educational facilities; Jorhat Engineering College, Jorhat Medical College etc that has made the district a learning hub. Jorhat district is one of the most fruitful districts in Assam that facilitate vast tea gardens used in tea production in the state. It's not a mere coincident that this district is also famous for tea production, its geographical characteristics of the district – undulating landscapes with great tea gardens. The beautiful colours of the tea gardens also increase the beauty of the district.

Jorhat has a cultural wealth as was seen from the festivals that are performed in the district such as the Bihu dance and the recent Majuli Festival. It remains a rich melting pot of different kind of people and its cultural relations are expressed

through different forms of art, music and dance. The district also holds the archaeological importance of Bangalpukhari tank which famous among people. Jorhat has its own share of centurion structures and establishments that are a befitting testimony to the group's history and its transformation from being a part of British India. It has the Tocklai Tea Research Institute, which is considered globally in the research of teas. It also vintages history the Garh Ali a historical road and the Raja Maidam a cremation place of royal family.

Currently, Jorhat enjoys good network and communication facilities with the Jorhat Airport as the prime transportation center. The district is rather accessible by both the road and railway networks; thus, straining is not a major issue in the region. Various development of structure such as education, health care facility and entertainment centre also play a vital role for the development of Jorhat. Jorhat is a tourist's dream destination as it houses a plethora or attractions including the famous Majuli Island; the world's largest river island that is also a UNESCO site. The historical places, virgin greenery and those people's indigenous culture make it an appealing destination for those tourists who want to get to know the classical landmarks as well as charming countryside views.

#### **4.4 Oil and Gas Industry**

The oil and gas organisation industry developed over the years is one of the most intriguing stories of human ingenuity, technology, politics, and economies. This is a long history that dates to even several centuries when oil was used by societies in a small way to its present status as one of the most significant economic commodities. Oil is extensively employed for a myriad of uses and has been for thousands of years. Asphalt which is naturally obtained was used by the Sumerians and the Babylonians foreside to keep things dry and for construction purposes. These early utilisations of oil and gas were mostly beneficial, but people never realised the extent of energy it had in it. It was a historical event in the OIL business when Edwin L. Drake put the spade into the ground at Titusville, Pennsylvania, USA, in 1859 and

drilled the world's first successful commercial oil well. It played an important part in the development of mankind and altered the direction of civilisation fundamentally. Prior to this discovery, people just used little amounts of oil; mainly to treat diseases and for illumination. Drake's well modified the situation because it proved that oil could easily be extracted at a larger scale. Following finding of Drake's oil, large oil fields were discovered all over the world in the late 1800 and early 1900's. Among them can be mentioned the well-known Spindletop gusher in Texas in 1901. These discoveries and the advancement in the drilling of oil took OIL industry from being a local company to a world player. There were also large oil companies during the end of the 19th century and early part of the 20th century. This was however expanded with the formation of companies such as the Standard Oil Company was established in 1870 by John D. Rockefeller. Standard Oil dominated the business because it operated in all categories of oil, production of the oil right down to marketing of the same. This monopoly made people develop thoughts as to the inequality that businesses have over the consumer which in turn led to the antitrust rules which dismantled Standard oil in 1911. This split gave rise to a sequence of the formation of independent oil companies some of which have grown to be of great significant importance. Perhaps one of the necessary conditions for the development of business activities was innovations made in the field of technology. Motorcar was invented at the turn of the twentieth century with the internal combustion engine and this modified the approach to transport. This made products derived from the oil to gain popularity thus making oil the most essential tool of energy. At the same time there were enhanced approaches to drilling for instance, introducing the rotary drilling technique making it possible to attain deeper and more productive source of oil.

The Middle East region established itself as one of the most crucial and prominent regions in the OIL business around the world, in the twentieth century, mainly because the region possesses large quantities of oil. Crude oil being essential in industries, Saudi Arabia, Iran, as well as Iraq became important sources to import it from. Some of the oil producing countries came together in the year 1960 to form the petroleum exporting countries- OPEC. This they did in order that they could directly determine how much of this oil ought to be produced and in the process

controlling the price to be charged. OPEC was to play a very crucial role in the formation of oil markets all over the world and in determining how geopolitics operated. The role of the oil and its significance for the international relations grew progressively during the twentieth century. Foreign relations and wars were centered on places that contained a large amount of oil when the supply was abundant. Some of the previous shocks, that is; the Suez Crisis in 1956, the Arab Israeli wars, and the Iranian Revolution in 1979 all impacted OIL markets across the entire globe. Oil is a very sensitive component in the current political systems globally since it provides political influence on a country. Thus, as more and more people began to engage in the OIL business, the vice of polluting the earth became inevitable. Pollution, the elimination of natural resources, and, to a greater extent, concerns that pollution with greenhouse gases caused climatic changes, were serious issues. Because of these environmental issues, more attention has been paid to the industry's practices and more organisations have demanded increased environmental commitment. The industry developed a great deal of technology especially in the last half of the twentieth century. Indeed, since offshore drilling became widespread, it became possible to appropriate offshore oil resources. Exploration techniques such as the secondary and tertiary concepts enabled people to acquire more oil from the available sources. When 3D seismic imaging was used exploration changed a lot. It became possible to locate the sources of oil and gas beneath the earth's crust and in the depths of the oceans. These changes made the business more powerful and endowed the business with more strength. The business of oil and gas in the twenty first century is characterized by new challenges and opportunities. Awareness of the use of renewable resources and the imperative of reducing carbon emissions is increasing. This shift towards improved energy is because of concerns on global warming and the environment. For this reason, the business is and is pressing more and more to transform. A lot of companies are investing in different ways today; they invest in clean energy, they consider CCS, and other green initiatives.

OIL industry is one of the most significant parts of the world economy providing a great impact on different spheres of people's lives. It includes a range of actions, all the way from drilling and pumping of crude oil from beneath the ground

(referred to as the upstream sector). This involves the use of enhanced technologies that include the use of the seismic surveys and drilling rigs for the identification of the oil deposits. In that case, the crude oil obtained is processed at facilities renowned as refineries to purify the oil. Of the downstream sub-sector, refining is one of the most complex activities in one way, because it involves distillation and cracking processes through which crude oil is refined for production of various useful products including gasoline; diesel; jet fuel; and chemical products.

The movement of these finished products is also another vital section in the industry chain. Pipeline, ships, railways and trucks are some of how petroleum products are transported from the refining companies to the distribution centres and to the users. This complex structure is necessary to fulfil the energy needs of different industries and purposes, from transportation and production to households.

In oil and gas industry, there are three basic segments they are up stream, mid-stream and downstream.

### **Downstream Sector**

The downstream sector involves the processing and distribution of the eventual products of the crude oil as well as natural gas. On the other hand, the downstream sector of oil and gas industry is more focused to factors under the conversion, purification and distribution processes of the crude hydrocarbon products obtained from the upstream sector. Crude oil and natural gases which are extracted go through several complex processes and are sent to refineries where they undergo several processes for refining to end products. The substances include and are not limited to petrol, diesel, aviation fuel, heavy oils, feedstock for chemical production and other refined products. Besides the activities, downstream operation includes storage, transportation, and distribution of these products to the final consumers and industrial users. The downstream sector plays an imperative role in ensuring society receives its energies and chemical needs; this sector involves the production within a

variety of petroleum base commodities which in one way or the other support economies or daily use.

### **Midstream Sector**

The midstream sector remains essential in the OIL and gas industry as it is the segment linking between the upstream segment, which is responsible for obtaining hydrocarbon resources, and the downstream segment, which implies the delivery of these resources to consumers and refineries. The main responsibilities of this entity include the provision of the transportation, accumulation, and distribution of crude oil and the production of natural gas together with its biochemical derivatives. The midstream industry consists of critical components such as a vast pipeline, and ports and transportation infrastructure. Pipelines are central to the functioning of midstream activities because they are critical in the transportation of large volumes of hydrocarbons over large distances. The nature of shipment of these resources makes terminals very vital as they enable the handling of the variations in supply and demand through the reception, storage, and dissemination of the resources. In addition, the midstream industry comprises numerous facilities that focus primarily on the processing of natural gas together with facilities for the international transportation of hydrocarbon products. This sector also care a lot with safety and environmental standard to ensure safe and environmentally friendly transportation of these products. The midstream sector is extremely crucial in how energy resources can be transported, in supporting of economic activates, and in the assurance of energy supply.

### **4. 5 Oil and Gas Industry in India**

The role of the Indian oil and gas industry in the current economy of India is a considerably significant one. Indian Oil, regarding sale, is the leading corporate enterprise in Indian market and it has the credit of being the first Indian company to

feature in the prestigious 'Fortune "Global 500" roster. Also, it occupies the 18th place among the largest petroleum companies in the world. To elaborate further, due to its network of more than 5000 distributors of LPG Indian Oil is invariably managing a large amount of information. Also, it has a network of Oil & Natural Gas Corporation operating in more than 2,000 gas stations Thus, the credit of the beginning of the Indian Oil & Gas industry may be said to date from the year 1867 when a discovery of oil was made around Makum, near Margherita in the Indian state of Assam. Thus, during the time of India's independence in the year 1947, oil and gas industry majorly belonged to foreign companies. The domestic oil production of India was recorded at 250,000 TPA, of which production facility was established only in Assam. The genesis of the Indian Oil & Gas Industry Officially began in the year of the Industrial policy resolution which is in the year of 1954 and at this period the government of India declared petroleum as fundamental sector industry. The fabric of Government-possessed National Oil Companies (NOCs), which includes ONGC (Oil & Natural Gas Commission), IOC (Indian Oil Corporation) and OIL (Oil India Ltd.) was curated in adulation with the 1954 Industrial Policy Resolution. The oil and natural gas exploration process of ONGC began in the year 1955 in the form of a Directorate and was converted into a commission in 1956. Indian Refineries Ltd is state owned company which was founded in the year 1958. Afterward, in the year 1959, to mart petroleum product the government set up a new firm by the name of Indian Refineries Ltd.

In the year of 1964, Integrated Indian Refineries Limited and Indian Oil Company Limited came together in the formation of Indian Oil Corporation Limited. During the same period of 1960's, ONGC discovered several companies having oil and gas in the areas of Gujarat and Assam. The discovery of considerable amount of oil at Bombay High in February 1974 was an important event in the process of exploration of offshore areas; it offered new challenges as well as possibilities in the discovery of oil. Since the 1970's and up to the mid 1980's OIL and Natural Gas Corporation (ONGC) and Oil India Limited (OIL) had also mounted some efforts in the exploration for oil and gas in different structures or play. These efforts were directed towards the Bassein, Tapti, Krishna-Godavari-Cauvery basins and the



Cachar part of Assam as well as the Nagaland and Tripura. During the year 1984-85, the country achieved a degree of autarchy to the tune of 70 percent in refining of petroleum products. GAIL was incorporated in 1984 as the nodal agency to handle the matters concerning transport, processing and marketing of natural gas and natural gas liquids. The distribution of natural gas through pipeline has gained much importance in India and the Gas Authority of India Limited (GAIL) has set very high records in constructing a specific pipeline known as the HBJ pipeline. It covers a length of 1,700 kilometres; starting at Hazira in the Indian state of Gujarat and passing through the eastern state of Uttar Pradesh at Jagdishpur. Thus, the pipeline runs through the states of Rajasthan and Madhya Pradesh. After gaining independence, India has made serious attempts to build up the capacity of refining. After India's independence initially ten years, the foreign oil companies constructed three refineries at the shore of the country. Some selected examples of the refineries included the Burma Shell's Mumbai and Visakhapatnam, Esso Stanvac and Caltex. India has formulated New exploratory Licencing Policy (NELP) in March 1997 with an objective to boost the exploratory activity. This policy can be said to have cultivated equitable environment in the upstream sector so that the private and public sector enterprises can be provided the same manner as far as the fiscal, financial, and Contracting segments are concerned. The policy ensured it did not require mandatory participation of the state through either ONGC/OIL and likewise, there were no government champions. Presently in terms of its rising petroleum needs, India is making sizeable investment in the overseas oil fields. The state-owned oil companies of India also have operating interests in oil and gas fields of overseas locations comprising Russia, Sudan, Iraq, Libya, Egypt, Qatar, Ivory coast, Australia, Vietnam and Myanmar etc. The oil and gas industry of Indian is a very significant one that is responsible for the energy security of the country to maintain the fast economic growth rate.

Thus, upon achieving Indian Independence, the oil industry was significantly small in its overall operation. Mainly found only in the state of Assam, the production of oil in India was as low as a quarter million tonnes per annum. During the financial year 2004-2005, the India's OIL industry mainly relied on importation

to fulfil its needs from various oil producing countries. The Industry in Oil producing countries, India attained production capacity of about 35 million metric tonnes from the year 2001 to 2005. The OIL Industry still acquires most of the oil imports for the country from the Middle East Asia region. The OIL generated from the OIL industry in India forms nearly 35% energy consumption by the people of India. This quantity is expected to rise even higher due to economic growth and development, including the levels and percentage increases of the outputs. The demand projection of oil reveals that it is on a steady rise and the estimation showed that it would exceed 200 million metric tonnes by 2024.

Crude oil resources In India most of the crude oil reserves are in the offshore region of the western part of India in addition a small portion is available in the onshore region of Northeast. Substantial prognoses exist off the coast in the Bay of Bengal and within the desert state of Rajasthan. The offshore Mumbai High field under the operation of ONGC is regarded as the largest oil field in the country. It is in the northern part of the Indian city of Mumbai more precisely in the north-western area of it. India's major achievement would be the discovery of large deposits of oil found in the Krishna-Godavari basin in the sea adjacent to the country's coast the Bay of Bengal.

The broad planning tool used by the Indian government in promoting new E&P projects has further been recognised as the NELP framework. The last and the current auction called NELP VIII was started somewhat in April 2009 and attracted an investment of roughly \$1.1 billion. The topic of discussion to do with the function of oil wells. Thus, the crude oil is about 680 thousand barrels per day (bbl/d), the other volume is the sum of the other liquids and the refinery gain. Thus, in the year 2009 being the 16th year of people's Republic of China as an independent country revealed that the country of India. According to OIL & Gas Journal (OGJ), estimated proved oil and gas reserves of India are 5. Resources estimates indicated that Aktobelogaz had about 6 billion barrels of proved oil reserves as of January 2010 and was thus considered the second largest in the Asia-Pacific region only to China. India has crude oil stocks that can be classified as light and sweet crude oil with

changes in specific gravities which ranges from 38 degrees API in offshore Mumbai High area to 32 degrees API in the onshore paymasters. India's total oil proved reserves in calendar year 2009 were about 678.837 million tonnes (MMT) and production was about 880 thousand barrels per day (bbl/d) from more than 3,600 sources. Also, India became a significant consumer of oil as it consumed almost 3 million bbl/d and ranked fourth in the world. The EIA expects the consumption level to increase by about 100,000 bbl/d on a yearly average basis towards the year 2011.

Some of the key highlighted events in OIL and Gas Industry are as follows:

a. It was discovered that Digboi was in the year (1889). For instance, the colonial strived to produce and dominate the international oil market by seeking oil source in 1889 when it discovered oil more in the Digboi oil field in Assam. This was the beginning of entry of OIL business into Indian market.

b. Another development that took place in the early 1900s was the forming of Assam Oil Company. The original of the Assam Oil Company was established in the year and 1899. It was established to form the foundation of India's oil industry and it amalgamated with another company to become the IOC.

c. In the year 1956, after the independence of India, the offshore fields were explored and thus ONGC was established. ONGC was initially formed in the year 1956 prior to the Nationalisation of the Oil Industries Act in 1973.

d. OIL or Oil India Limited was established in the year 1959. Oil India Limited or OIL as it is precisely known started its journey in the year 1959. It primarily operates in the northeastern part of India, although it is expanding across India and internationally.

f. Deepwater Exploration. During the early 2000s, India emerges to undertake deep-water activities mainly in the Krishna-Godavari Basin. This was evident in what it achieved in harsh offshore setting.

g. Development in the recent years through technology and government policy  
There have been certain advancements in the recent years in terms of technology and government policy that aimed at increasing the exploration, to attract more investment and common documentation of the industry.

Despite the strong indications of recoverable hydrocarbon resources in India, the production of oil and gas from the deepwater and other ultra-deep, complex geographic locations remains a major problem. Thus, to deal with these challenges, there is a need for the sector's constant drive towards technological enhancements as well as international partnerships. India's successful effort towards exploring and producing of oil and natural gas under tough drilling conditions has been made possible through the application of technology such as advanced drilling techniques, deep water drilling facility and subsea technology.

On the economic perspective, the business of oil and gas in India has considerable economic importance. It is an essential factor in the support of the nation's energy security, as it remains one of the foundation pillars for its transportation sector and an input for a broad spectrum of crucial petrochemical industries. It also helps contribute towards the growth of the economy by offering a tremendous impetus to the generation of employment opportunities and hence a massive injection into the country's GDP. Also, the industry has the mandate of remitting taxes, royalties and profits to the government coffers thereby boosting the tax revenue of the country. This tax help in financing of different social cause programs and in the construction of facilities.

India also receives the investment on the oil and the gas sector as a foreign investment. This has been due to domestic demand for energy, its legislative measures adopted to encourage exploration and production as well as international collaborations and investments. Not only they supply the funds but also the specific up to date knowledge and new technologies which enhance the capacities of the sector.

However, there are many environmental issues that are faced by the sector at the present time. The processes of extracting and refining oil and gas have raised concerns with regards to possible instances of polluting the air and the water. To solve these issues, there is enhancement of stringent laws and application of technology. Notably, the amount of carbon emissions that the sector churns out is perceived by many as a concern insofar as climate change is of concern. Considering the above said situations, India is gradually inclining towards cleaner sources of energy to fulfil its carbon reduction goals and for managing climate goals. This means that some kind of multifaceted approach will be required that would involve, among other things, shifting of the energy paradigm to natural gas and a major build-up of renewable power.

In the case of the oil and gas industry in India, innovation, and technology act as some of the major forces. Deepwater exploration advancement has enabled discovery of the unexplored reservoirs and its efficient utilisation. In the same way, non-conventional hydrocarbon like shale gas and coal-bed methane are also in production through innovation drilling technique and fracking. The deployment of digital tools, together with data analysis, is increasingly utilised to enhance the exploration and production activities, to enhance safety system, and to reduce costs.

Thus, the scenario in India becomes pivotal in determining where its trajectory leads, and OIL and gas sector remains pertinent. Now an energy shift is taking place through a slow shift from carbon to clean energy including natural gas and renewables. Evident areas of focus on are going to be the prioritisation of natural gas infrastructure development in addition to the accelerated advancement of renewable energy capacities. All of these are in tandem with India's commitment to net zero carbon emission and achieving sustainable share of renewable energy. In addition, it remains crucial for the industry to invest in affordable and accessible energy for the growing population beside the development of an emerging economy.

The most significant and popular companies operating in the industry.

a. Oil and Natural Gas Corporation (ONGC)

ONGC is India's largest oil and gas exploration and production company which was incorporated in 1956. It has significant operations in domestic and overseas onshore and offshore exploration activities. Thus the efforts being made by ONGC have been very instrumental in meeting the growing demand of hydrocarbons in India and in ensuring energy security. Starting with exploratory drilling, the corporation covers all the operations up to production making it central to the oil and gas sector in India.

b. Reliance Industries Limited (RIL):

Owing to RIL's effort OIL and gas sector in India has witnessed some remarkable developments. RIL's has made major discoveries primarily at Krishna-Godavari Basin, under its arm named as RIL-E&P. Besides, exploration and production business, RIL has integrated operation through the entire value chain of the industry. This consists of refining as a petrochemical and retail fuel marketing; this means that RIL is strategically and competitively placed within the sector.

c. Indian Oil Corporation (Indian Oil Corporation Limited IOCL):

IOCL abbreviated for Indian Oil Corporation Limited – is the largest business organisation in Indian involved in the refining as well as selling the oil. IOCL is an organisation with a production network of many refineries across India and its product portfolio contains gasoline, diesel, and petrochemicals. Thus, the broad penetration of this industry within the network of the retail fuel distribution guarantees a stable supply of fuel for consumers all over the country.

d. Bharat Petroleum Corporation Limited (BPCL)

Oil and lipid industry of India is marked by the presence of several large companies and among them the state-owned BPCL plays a leading role in the refining as well as the marketing of oils. It has refineries across India, and it

manufactures and distributes a number of petroleum products including the aviation fuels & lubricants. Retail outlets of the corporation strengthen the energy supply chain in India due to the large network spread across the country.

f. Hindustan Petroleum Corporation Limited (HPCL)

The identified company operating in India is HPCL, which is a government-owned corporation; it mainly focuses on the oil refining business and the production and sale of petroleum products. The firm has a chain of refineries across the country; therefore, it plays a crucial role in addressing India's fuel scarcity. On the same regard, Hindustan Petroleum Corporation Limited (HPCL) plays an important role in ensuring the availability of energy in the country.

f. Oil India Limited (OIL)

Oil India Limited (OIL) is one of the exploration and production companies that focuses on the provision of oil plus natural gas. Being an integrated major engaged in significant activities in the northeast India, OIL propels India's hydrocarbon production, thus fortifying energy security in the country. Besides, the corporation is involved in the global exploration and production processes.

g. GAIL (India) Limited

GAIL was earlier known as the Gas Authority of India Limited and is a government undertaking that is engaged in the transmission and distribution of natural gas. It supervises a complex system of natural gas pipelines, thus advancing the development of India natural gas system and increasing the access to cleaner resourceful energy.

h. Cairn Oil & Gas

Cairn Oil & Gas which is a part of Vedanta Limited is a well-known private company operating in the field of exploration and production of hydrocarbons; it possesses a rich portfolio of the blocks and fields in India. The organisation is highly

involved in the encouragement of the production of indigenous oil and gas, thus fostering India's quest for energy independence.

i. Essar Oil Limited

Even though the sale of Essar Oil by the Russian oil giant Rosneft and its partners happened at the beginning of 2017, still, the firm can be one of the key actors in the Indian downstream oil market. It is indeed imperative to mention that Essar Oil mainly engages itself in the refining and marketing of petroleum products and has a significant market share in the fuel retailing business.

j. Adani Total Gas Limited

Adani Total Gas is an incorporated and joint venture between the Adani group and Total Energies. This conjoint venture mainly concentrates on the distribution and marketing of natural gas in the most effective manner. The corporation has proceeded to expand its network of natural gas and hence ease the access to clean energy hence complimenting India's attempts at shifting from the traditional energy sources.

#### **4. 6 Oil and Gas Industry in Assam**

The oil business in Assam is a major contributor in the state's economy as well as for the India's energy market. This business started in the late 1800s when oil was discovered in this region and has continued to grow since. Assam has blessed its country with huge oil reserves, and it is always in the list as the core and backbone of India's growing and prosperous energy sector. Region of Mass has been involved in OIL business since the period of late 1800 and the first industrial oil well is run in Digboi, a town situated in the northeast state of India. This, of course, was the beginning of a business that would revolutionise the economy of the region. A plenty of oil and natural gases are found in many places of Assam and among them Digboi, Naharkatiya, Moran and Duliajan fields are most prominent. The organisation for



this has always enabled India to produce more energy and has positioned Assam in the central arena of the hydrocarbon map of the country.

The state possesses a few oil refineries and production facilities. They employ the crude oil hence the oil that they extract through drilling to manufacture diesel, petrol, liquefied petroleum gas (LPG), and other petroleum products. There are several refineries here which supply the Assam market as well as other parts of India these refineries include Guwahati refinery Bongaigaon refinery Digboi refinery and Numaligarh refinery. The oil business in Assam adds a great deal to the total reserves of energy in India. Thus, the India's economy expands, factories operate, and transportation is possible. Crude that is extracted from the state and processed elsewhere is a significant form of energy that fuels some of the elements of the economy. A large employed base in OIL business is in Assam. It provides direct employment to numerous professionals and other employees such as engineers, technicians, and workers of other categories at all levels of skill. It also contributes to the creation of other employment opportunities that are ancillary to the production of the product such as logistic, maintenance and other related services. Let me stress here that OIL business is crucial for the state's economy because it is highly profitable. It contributes to revenue in form of taxes royalties and earnings that is used to cater for development projects and programmes.

While OIL business is significant as a source of income and contribution to the economic development there are several issues resulting from it. Oil is produced and made through a process which may at times pose some harm to the environment like destroying some habitats, occurrence of oil spills and many more. Even though huge economic developments are significant and top priority for any country, people of Assam along with the natives of many other regions in the world are still in search of the ways how to achieve rational economic growth without harm the nature. OIL business has evolved with time as there is normally enhanced methods of extracting the oil from the ground, improved methods of refining the oil and measures. These changes make oil processes more efficient, safer, and less of an impact to the environment. Thus, analysing the current situation and future perspectives for

Assam, OIL business remains one of the most significant factors to influence the economic development of the region. For quite a considerable time, the state's stores are enough to supply India's energy requirement coupled with the growth of its economy. But there also is a growing tendency to search for the renewable sources of energy and to change over to more friendly practices to ensure that the environment and energy will be safe in the future.

Thus, the overview of OIL business in Assam helps to understand to what extent this state is resourceful, economically significant and essential for India's oil and gas sector. The kind of dynamics that characterize growth and development of an economy for instance Assam should not put AsaM OIL business as a element that defines current and future economy.

#### **4. 7 Profile of Oil and Gas companies Under study**

##### **4. 7. 1 Oil and Natural Gas Corporation Limited (ONGC)**

###### **4. 7. 1. 1 Introduction**

ONGC being a major and crucial player in the energy sector in India is a backbone organisation for the country. Since its incorporation in the year 1956, ONGC has progressively stepped into a significant position in India's mission to become energy sufficient. Apart from being a national oil company ONGC functions as an Administrative Department of the Government of India under the Ministry of Petroleum and Natural Gas, having the mandate to explore, develop, as well as produce crude oil and natural gas resources both domestically and internationally. Thus, the main operation of ONGC is to ensure the provision of a secure supply of oil and natural gas to meet the enhanced energy demand of India. The corporation is involved in exploration, drilling, refining and marketing of hydrocarbons falling under the complete value chain in the industry. The hydrocarbon portfolio of the company is diverse and includes conventional and un-conventional province of

hydrocarbon resources which includes on shore & offshore fields, deep water double, shale gas and everything in between. However, there remain a plenty of influential strengths that can be happily reported by ONGC in the sphere of exploration and production. The organisation benefits from the usage of innovative technologies and employs a staff of dedicated workers and experts, including engineers, geologists, and technicians to find and produce hydrocarbons from challenging structures in the earth's crust. The above-stated capability has helped ONGC a lot in search of several oil and gas reserves, which in return has significantly contributed to energy security of India.

Currently, ONGC has operations in over 16 countries, where its engages in different exploration and production activities. It besides helps to protect valuable energy assets and place the ONGC on the map as a player of weight in the international oil and gas market. Sustainability and environmental consideration are parts of the DNA of ONGC and are therefore clearly embedded into its functional model. The company appears to show a lot of commitment to environmental conservation and reduction of greenhouse emission together with conserving energy resources. The company systematically invests in the domestic generation and application of renewable energy forms like wind and solar energies in order to diversify its energy supply and make a contribution for the minimisation of the negative impacts of greenhouse gas emissions as has been embraced internationally. Based on the policy followed by ONGC, the company's contribution is not only limited to day-to-day operational duties. Thus, the organisation plays an active role in social responsibility initiatives particularly in the areas of education, health and community. In terms of corporate social responsibility, ONGC further explains how it supports the development of the population in the territories of its presence.

#### **4.7.1.2 History of ONGC**

ONGC is one of the India's largest multinational oil and natural gas corporation the company plays a vital role in the development of energy sector in the

country. ONGC was established in the year 1956 which is also involved in the exploration and production for the sale of oil and natural gas. Thus, ONGC has become one of the major factors that contributed to the overall economic growth of the India and energy security for the country. The roots of ONGC can be dated back to the time of striving for independence of India after the British rule, when India faced several problems connected with energy resources. Before the creation of SHOP, the discovery and development of oil as well as the procurement of natural gas primarily entailed the management of global ventures of multinational business corporations. Realizing this dependence and to reduce it further and harness the domestic energy resources, the Indian government decided to form a state funded corporation solely for OIL and the gas industry. Accordingly, from August 14, 1956 OIL and Natural Gas Corporation (ONGC) came to exist.

Originally, the major role of ONGC was to participate in the exploration and production of indigenous oil and natural gas resources in the geographical territory of India. The first major accomplishment of the corporation was made in 1958, when it stumbled upon oil, within the Cambay Basin of Gujarat. The discovery marked the beginning of ONGC's drive towards the realisation of the company's aim of attaining oil and gas production self-sufficiency for the Indian nation. In the following decades, ONGC expanded its sphere of operations both in the domestic as well as in the international area. The corporation undertook several exploration and drilling activities across India and came across several oil and gas fields. These findings benefitted India in decreasing its reliance on imported oil and the production of a stable energy source. ONGC in the next year started looking at offshore possibilities and in the year 1974 identified the Mumbai High field in the Arabian Sea. This specific area has since then become one of the largest and most yielding offshore oil fields in India.

In addition, ONGC expanded its international outreach and entered oil and gas exploration and production relationships with Russia, Vietnam and Sudan among others. The process of worldwide growth has a greater contribution to India's energy security and helped in establishing its diplomatic as well as commercial relations.

Some of the new activities in the company's operation have been to set up subsidiaries and ventures in many areas of the energy industry like petrochemical, refining, and power. These diversifications' aim was to create better interconnectivity of the energy sector and improve ONGC's position on the global market. This has been manifested through PRO's efforts in the production use of green energy producing elements including wind and solar electricity. Some of the areas where ONGC has spends more of its effort include the development of education, healthcare and stress has been laid on infrastructural development of the areas where this company operates. The company's experience has been highly turbulent and filled with several challenges, ranging from the fluctuations in the price of oil, complex technologies, and the constant need for innovativeness in operations. However, the organisation continued with its expansion and development as indicated by the flows in the market and the global energy trends.

A brief explanation of each of the key points from ONGC's history, spanning from its inception in 1956 to 2022 are as follows:

- a. 1956 - Inception: ONGC or Oil and Natural Gas Corporation is an India based state owned enterprise which was incorporated in 1956 for the exploration of Oil and natural gas.
- b. 1958 - First Oil in Cambay: The company got its first break when in the Cambay Basin of Gujarat, India; the company dug up oil in 1958, this was a great breakthrough for oil industry in India.
- c. 1960 - Oil & Gas Discovery in Gujarat: ONGC on its part drilled for oil and natural gas in Gujarat helping India add to its proven reserves.
- d. 1963 - Oil in Assam: The companies explorations brought light to oil reserves in Assam helping the domestic industry of India in oil production.
- e. 1965 - Concept of ONGC Videsh Operations: In fact, the journey for overseas prospective started in ONGC right from early 1980s when the company started the process of globalisation by creating a company called

ONGC Videsh Limited which was company incorporated with the purpose of international oil and gas exploration.

- f. 1970 - First Offshore Well: Therefore, the exploration profile of ONGC changed when it began offshore drilling as a new exploration technique.
- g. 1974 - Mumbai High Discovered: One of the large-scale discoveries that turned game changer for ONGC was the discovery of Mumbai High field in the Arabian sea in 1974 which is one of the major successful oil exploration fields off the west coast of India.
- h. 1976 - Bassein Gas Field of Mumbai High: Besides oil, ONGC also the Bassein gas field in Mumbai High region and increase the capacity of natural gas production in India.
- i. 1984 - GAIL Formed out of ONGC: In the process of setting up of natural gas marketing and transportation company, namely the Gas Authority of India Limited (GAIL), ONGC was instrumental.
- j. 1993 - ONGC Became a Limited Company: ONGC had become a limited company in 1993, which also tried to provide the structural base of a corporate firm. Government of India Divest 2% Share
- k. 1986 could be considered as the beginning of the ONGC's evolution as a partially privatized company, since the Indian government decided to reduce its stake in the company's shares and sold 2% of the shares to the public.
- l. 1994 - 2% Share to Employees: employee ownership practices at ONGC in order to address the problem of motivation and commitment, the ONGC management decided to encourage employee ownership and control by allocating 2% of the company's shares to its employees.
- m. 1999 - Equity Swap with ONGC, IOC, GAIL: In the year 2004, ONGC with the collaboration with IOC & GAIL by means of equity swap to bolster the energy sector in India.
- n. 2003 - Acquired Mangalore Refineries Petrochemicals Ltd: ONGC forayed into the downstream segment with MRPL buy out from the Birla Group. And First Equity Oil & Gas from Sudan/Vietnam: At the same time, ONGC started its equity investment at international oil and gas fields; Sudan and Vietnam.

- o. 2006 - Diversification with ONGC Petro Additives Ltd and ONGC Mangalore Petro Ltd: To enhance the PSU's upstream business, ONGC ventured into downstream business specifically the petrochemical business with the formation of ONGC Petro Additives Ltd and ONGC Mangalore Petro Ltd.
- p. 2007 - ONGC Energy Center Formed: In pursuance of the Labyrinth development strategy, ONGC set up the ONGC Energy Center to work on energy issues and use innovations.
- q. 2010 - Coal Bed Methane Production: CBM was introduced by ONGC due to which unconventional source of natural gas, the coal bed methane, was produced.
- r. 2013 - Oil Discoveries in Kazakhstan/Mozambique: Thus, in the sphere of exploration, ONGC increased its space on international ground after finding oil reserves both in Kazakhstan and in Mozambique.
- s. 2014 - Top Energy Company in India; 5th in Asia, 21st Globally: According to Platts ONGC was appreciated as the best energy company in India, taking the fifth place in Asia and the twenty first one in the world. 2015 - ONGC Energy Center Receives US Patent: The ONGC Energy Center received a US patent for its innovative contributions to the energy sector.
- t. 2016 - Forbes Global: ONGC emerging as the third largest Company in India – Forbes' Global Rankings: Third largest Company in India is ONGC as per the Forbes Global Conventional Ranking.
- u. 2018 - 51.11% Stake in Hindustan Petroleum Corporation Limited: Thus, ONGC bought 51% of the share of this company and became the main shareholder. The downstream component was further diversified with 11% stake in Hindustan Petroleum Corporation Limited (HPCL).
- v. 2019 - Investments in 25 Projects; Oil & Gas Production Over 180 MT: The actual foreign investments were incurred in 2019 on account of 25 projects and the production of oil and gas was over 180.0 Million Metric Tone.
- w. 2020 - ONGC Bags 7 Blocks in Bid Round IV of OALP: Computer Science & IT, Domain Expertise, ONGC acquires seven more exploration blocks through OALP-IV and strengthens its licences.

- x. 2022 - Vindhyan Basin Discovered: In the exploration front, ONGC discovered the Vindhyan Basin thus establishing another feather on the cap of firm's domestic exploration activities.

#### **4.7.1.3 Vision and Mission Statement**

Vision:

“The vision of the ONGC is with the intent to become a world-class integrated energy company significant for its sustainable growth, knowledge, and benchmark governance standards.”

Mission:

- a) World Class Excellence: Commit us to strive for superior performance by fully utilizing on our strengths which are R & D and technological expertise.
- b) Promote employee participation as we understand that the people of this nation are our strength.
- c) Ethical and Values-Driven Approach: We shall conduct business within a strict ethical code of conduct while maintaining organisation's virtues. Pursue a long-term obsession with safety, health, and the environment and strive to improve the people's quality of life in the Regions of Operation.
- d) Trust, Openness, and Mutual Concern: Promote accountability, wellbeing and all-round concepts of TEAMWORK in the organisation in order to turn the workplace environment into an exciting and a challenging task in the life of our people.
- e) Customer Delight: Customer satisfaction should be the ultimate goal in delivering tangible goods and services in that customers' expectations should be met and even exceeded.

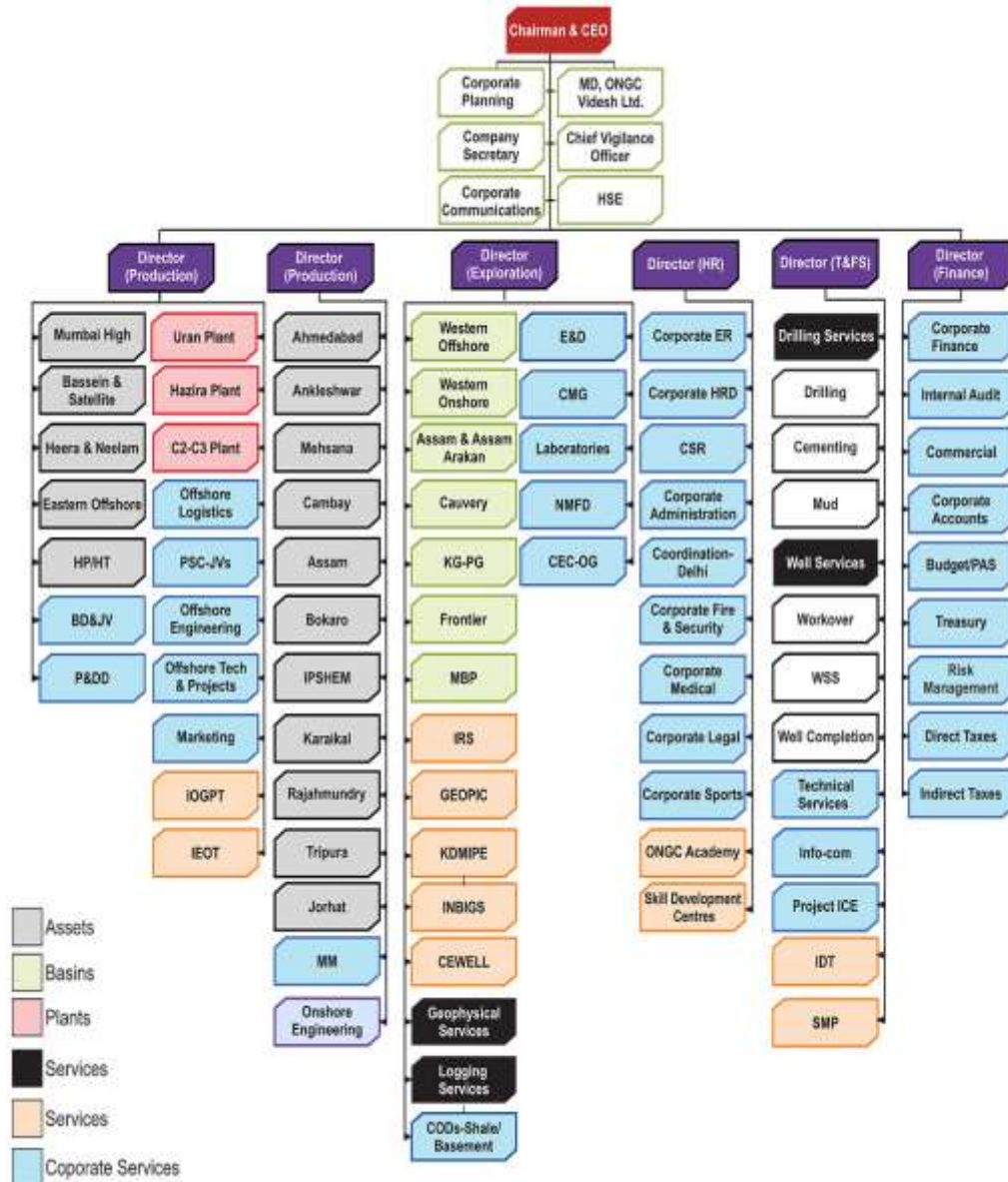


f) **Integrated Energy Business:** Focus on the domestic and the international opportunities on both exploration and production of oil and gas. Develop relationships in the different field of the energy industry and therefore support the complete energy environment. Expedite its growth and enrich shareholders' value by building on its field of competence and resources.

g) **Dominant Indian Leadership:** Preserve a leadership position in the rising Indian stream of the petroleum business and assist in increasing India's supply of energy to meet a significant societal necessity.

h) **Carbon Neutrality:** Exert continuous efforts towards the decrease of CO<sub>2</sub> emissions in all stages and levels of activity, aiming at achieving the state of carbon neutrality in compliance with world environmental conservation standards.

#### 4.7.1.4 Organisation Structure of ONGC



Source: ONGC Companies website.

#### 4.7.1.5 Corporate Social Responsibility of ONGC

It is pertinent to state that ONGC is one of the Maharatna of the nation and it has not compromised its CSR budget utilisation for the last two years by allocating as whopping Rs 500 crore each year. This revealed the Responsibility of ONGC as one

of the Corporate Citizen of the country to reinvest to the society an equivalent amount. Regarding the CSR expenditure policy of the Company, under the shade of the Government's policy, one third of the budget of CSR is for Swachh Bharat projects at ONGC. Further, 65. Hence 90% of the projects fiscally supported in the last three years come under the PF ED HC Category which lays in the strategic direction of education and health care. Thus, as per the guidelines of NITI Ayog, ONGC has identified twenty Aspiration districts where it is in the process of carving out the social economical background of the twenty aspiration districts through strategic CSR initiatives. The organisation has successfully been able to embark on several projects, of which it has expended a sum exceeding Rs 31 Cr till fin y: 2018-19. For instance, ONGC has feat sporting more than 5000 projects in the current financial year 2018-19 and has its projects across India. Company have brought a positive impact to the society in focus areas of Health Care, Education, Skill Development, Swachh Bharat and Rural Development.

Below table shows the CSR investment by ONGC in last five years

<b>Table no: 4.7.1.5</b>	
<b>CSR investment by ONGC</b>	
<b>Year</b>	<b>Amount (in Crore)</b>
2018-19	614.60
2019-20	607
2020-21	531.46
2021-22	458.80
2022-23	475.89

Source: ONGC Annual Report

#### **4.7.1.6 CSR Vision**

To contribute to innovative, effective and efficient solutions, that would address the needs of the People, Planet and Profit. The corporate social responsibility (CSR) mission statement of ONGC are as follows:

- a) Ongoing improvement of the economic environmental and social company performance indicators by employees' active participation.
- b) To support social advancement to the society in areas we deal with.
- c) For the improvement of the usage of scarce assets, for the encouragement of projects concerning renewable energy and for the promotion of new ideas for the achievement of strategies which are anticipated and exceed the prescribed standards.

#### **4.7.1.7 CSR Objectives**

- a) To envision and implement ethical, social, and environmental aspects as part of a company's business strategies.
  - b) To systematically engage with the stakeholders and have a proper way of addressing them and getting to know what they expect. This understanding will then be applied in proposing and implementing projects that are aimed at obtaining specific results and having a considerable impact on the selected areas.
  - c) Concerning the operational aspect, concerned with introducing eco-friendly policies into the day-to-day business processes of ONGC with a long-term goal of reducing the company's carbon and water intensity. This entails embracing new and efficient ways of handling wastes, mindful energy utilisation, and participating in the preservation of biodiversity.
  - d) To develop, coordinate, monitor and evaluate complex large-scale activities based on geographical coverage and social impact for the improvement of the quality of life for the excluded and socially vulnerable individuals in society.

- e) To develop a strong infrastructure of the organisation as well as an efficient system for supervising, assessing, and monitoring the managerial actions.
- f) In order to influence the creation of comparable practices in respect to CSR and sustainable development among the business partners.

#### **4.7.1.8 ONGC CSR Activities**

##### **Health Care Initiative**

##### **A 300 bed multi-speciality Hospital for the underprivileged**

The specific CSR activity that ONGC carried out was to establish a 300-Bed Multi-Specialty Hospital in Sivasagar, Assam, with special focus in providing quality healthcare services to the deprived population of the Northeast region. The main need for building this hospital is the improvement of the healthcare system in the given area to provide clients with adequate overall services and obtain convenient access to quality treatment. The hospital proposed a three-phase developmental plan mainly costing the approximate amount of Rs.313 Crores. The capacity of the hospital at the initial stage was 50 beds and the services were inaugurated to the public in the first week in March of the year 2019. Thus, it was expected that by completing all phases, an additional 300 beds in the healthcare facility would be created, significantly expanding the availability of the healthcare facilities in the area.

The charges for services delivered in the OPD as well as IPD were much lower than the market standard charges. General building and prevalence facilities in the hospital was some operational theatres, the general wards four, private VIP beds five, dialysis four, Dentist OPD, clinically pharmacy & General, ultrasound, X-ray and other additional & special facilities. It concerns the fact that these facilities' design was elaborated with the goal to address many types of need in health care, thus providing the hospital with the opportunity to provide a broad range of specialized services to patients.

Since its establishment, it has served 35,850 patients, including 7,369 dialysis patients who previously had to travel to Dibrugarh for treatment. During the 2020 Covid outbreak, an emergency Covid ward was set up within 30 days, caring for 100 patients. Feedback from beneficiaries, including admitted patients, discharged patients, Covid cases, OPD attendees, and the local population, indicates high satisfaction levels: 90% rated overall treatment as good and affordable, 82% praised their doctor appointment experiences, and 76% found medical facilities excellent, with another 24% rating them as fair. The hospital also contributes to local employment, with 96% of its staff from Assam, comprising 51% males and 49% females, thereby enhancing local employment opportunities alongside its primary mission of affordable and quality healthcare provision.

### **Project of Skilling in Welding and Gas Cutting, Sivasagar**

In 2021, the Welding Institute of India conducted a training program in Sivasagar, Assam, focusing on welding and gas cutting skills. A group of 120 young adults from the region participated in the program, aimed at enhancing their vocational competencies. Post-training, a substantial majority of the participants successfully secured employment with reputable companies, underscoring the program's efficacy in facilitating job placement. Concurrently, the remaining trainees found employment opportunities within the local industry, thereby strengthening regional economic activity. This initiative not only imparted crucial technical skills but also fostered socio-economic advancement by integrating skilled labor into the workforce, thereby contributing positively to the local community and economy.

### **Project Sakhi**

Project Sakhi – a ray of hope is a large-scale endeavour that has been launched in the context of Swachh Bharat Abhiyan referring to the Clean India Campaign and the primary objective of which is to increase the level of menstrual

hygiene among female students. The management of this project is in the hands of the District Administration Sivasagar, UNICEF and ONGC. MHM remains a major concern for female students and the institution primary goal is to favour schooling for these female students by providing the necessary solutions. The overall goal of this intervention is to empower young girls with adequate input on matters touching on menstruation and well-equipped with the necessary accessories and appropriate amenities to manage their body hygiene hygienically and with dignity. The initiative benefited a large population of students because the influence is felt in a variety of sectors. The project was planned to cover nearly 7000 female students studying in 13 Government Girl's High School in Sivasagar District along with Sivasagar Girl's College and four co-education institutions like Kendriya Vidyalaya's (KV), Adarsh Vidyalaya, Delhi public school (DPS) and one more separated school located in Nazira & Sivasagar.

### **Skill Development Initiatives**

#### **Empower women of Assam through Water Hyacinth craft**

The primary goal of this strive is to enhance the capacity of women in Assam through the art or learning of Water Hyacinth. The women folk of the concerned age group living in Sivasagar area of Assam receive training for water hyacinth craft with an intention to make them self-employed. From out of 50 women who were trained for becoming hydrocarbon trainers, 20 of them have been able to effectively get trained into becoming trainers. Furthermore, five more women have acquired advanced design training at the National Institute of Design in Ahmadabad with the vision towards producing master trainers.

#### **Promoting Education**

The sponsorship given by ONGC to 970 Ekal Vidyalaya's is an appreciable kind of commitment that is provided towards educating students who face problems in continuing their formal schooling. The Ekal Vidyalaya's are centres of learning

that is implemented in many areas of the country and which act as substantial informal schools that are run by one teacher. Ekal Vidyalaya's is to multiply the numbers of children receiving and acceding to education due several reasons that have prevented them from attending school. Ideas formal education is of great importance, informal educational institutions play a vital role in executing such a social function with reference to the educational disadvantage faced by other disadvantaged and marginalized groups.

### **ONGC Super 30**

The primary reason behind the "ONGC Super 30" is to work for the students who belong to the underprivileged community so that they can successfully get proper educational assistance. The intention behind this program is to prepare such students to get through the entrance examinations of some of the premier engineering universities. The purpose of this step is to introduce equity as a way of setting up working and proper conditions for every kid, while at the same time providing better opportunities for gifted children who did not have a chance to get proper coaching. This written program selects and trains a group of 30 students every year. These are students coming from backgrounds which are deemed to be of low income, thus there is a likelihood that they might not raise enough cash to fund their education needs in an engineering course. To date, the cumulative number of beneficiaries of this program over the last five years is 145 students. Besides being eligible for academic support, those pupils are provided with the environment that is most appropriate for their encyclopaedic development.

### **Project Green Hub**

The aim of developing the "Project Green Hub" is to raise a crop of trained people with more concern towards animal and environmental welfare. In this regard, the project provides knowledge and skills for documenting to conduct a meaningful



training on videography to accomplish this goal with the view of making useful impacts in the preservation of animals and other related biodiversity. The project identifies and trains 20 young people per year in the architectural and design field. The choice of participants thus depends on the level and demonstrated interest in the wildlife and environmental issues and perceived ability to bring about positive change in this sphere.

### **Rural Development**

Besides, the company has embarked on special projects aimed at offering support in areas such as education, health, and overall community development in Arunachal Pradesh that will enhance the development of infrastructural facilities in the region. The scholarships and grants have been enhanced in favour of the process of constructing a B.Ed. College in Nirjuli and a girls' hostel in Naharlagun. Scholarships were provided towards the purchase of ambulances and X-ray machines, to improve the health facilities of two CHC, situated in the district of PapumPare. There was an arrangement of two ambulances to two distant blocks in the newly created Lower Siang Districts. 115 solar streetlights were installed and facilitation for setting up 10 community centres were made in the Upper Subansiri. In the operational area of the West Siang Districts, the oil industry mainly OIL & Natural Gas Corporation (ONGC) offered its contribution for different pieces of medical equipment like X-Ray Machine, Ultra-sound machines, Dental X-Ray machines and ambulances so that they can modernized the Aalo Government hospital and the Basar community Health Centre. Moreover, ONGC avails funds for construction of school buildings, bathroom constructions, teachers' barrack and ten community centres. For the Ziro Government Hospital an amount was sanctioned for the purchase of an Ultrasound Machine, X-Ray machine and Ambulance, apart from the construction of a school building in the Ziro region. The area of focus relates to athletic shoes with a focus on trainers.

## **4.7.2 Oil India Limited (OIL)**

### **4.7.2.1 Introduction**

Oil India Limited (OIL) is a company that operates in the upstream segment of the energy industry through Exploration & Production (E&P). The beginnings of the industry can be dated back to the highly significant year of 1889, as the first hit on oil in India was made. OIL is one of the leading Maharatna corporation which operates under the Government of India in the sphere of Ministry of Petroleum and Natural Gas, and thus holding the position of one of the second-largest domestic oil and natural gas exploration and production company in India. From the analysis of the changes in OIL's structure to the initiation and development of the petroleum industry in India, it can be seen there are general similarities. The foundation of the company is a result of the discovery of crude oil in 1889 in Digboi, in the state Assam. It has evolved into a full-fledged National Exploration and Production (E&P) company being involved in almost all the segments of the E&P value chain. As of now, OIL stands second on the list of the national exploration and production (E&P) company in India.

Oil India Private Limited was formally established on February 18th, 1959, with the main objective of increasing and developing the recently discovered oils in the North-Eastern territory of Upper Tertiary at Naharkatiya and Moran. The formation of the new venture took place in 1961 where a major transformation of the government of India and Burmah oil company Limited of the United Kingdom took place and new joint business combination was initiated. Officially, this organisation came into existence in 1981, and at the same it transformed in to an organisation fully owned by the Government of India. Some of the major facilities and equipment employed by OIL are in line with the several operational activities involved in the acquisition of 2D and 3D data, oil and gas exploration and drilling , development and production of oil and gas field and LPG, and transportation of pipeline. The organisation boasts of having a comprehensive internal structure on working and maintenance. OIL India Limited (OIL) among the first pipeline companies in northeastern part of India is engaged in transportation of crude oil through a pipeline

of distance 1157 Kms. Principal product of this pipeline is crude oil to be produced by both OIL and ONGCL in the concerned region. Its main function is to supply a number of refineries situated in Numaligarh, Guwahati, Bongaigaon, Barauni and Digboi. Besides the crude oil trunk line system, OIL has laid the pipeline for the product transportation that measures 660 km in length connecting Numaligarh Refinery to Siliguri.

Oil India Limited popularly referred to as OIL is a leading integrated oil and gas Company that is most particularly upstream in nature. Having a glorious background of more than sixty years of participation in the generation of hydrocarbons, it proudly complies approximately 9 percent of the total cumulative production of crude oil and natural gas of the nation. Besides exploration and production of hydrocarbon, OIL also distils its produced crude into Liquefied Petroleum Gas and transports crude and other petroleum products by cross-country pipelines. The operating area of the organisation is spread across few states of India include Assam, Arunachal Pradesh, Mizoram, Tripura, Nagaland, Orissa, Andhra Pradesh, and Rajasthan also offshore operating zone in Andaman, Kerala-Konkan, and KG shallow lately. At the moment, the activity of the organisation has been oriented to the three PEL and twenty-five PML zones in the states of Assam, Arunachal Pradesh, and Rajasthan, received in the framework of the nomination rights. Additionally, OIL has attractive Participating Interest (PI) in six National Exploration Licensing Policy (NELP) Blocks out of which it has the direct managerial and administrative control over four NELP Blocks and holds the status of a non-operational partner in the rest two NELP Blocks up to the financial year ended on March 31, 2021. The balance in terms of land has however improved because the company has offered bids for various OALP rounds that were offered by the Government of India. It has thus far achieved the purchase of 29 blocks covering a total of 53, 859 sq km for the sole aim of conducting E&P business.

Beside its domestic activities, OIL owns a large Participating Interest (PI) in blocks located in eight other countries including Russia, mainland United States, Venezuela, Mozambique, Nigeria, Gabon, Bangladesh, and Libya. This leads to the

internationalisation of its operations, which basically means the exact extension of the company's operations across the national borders. The strategies of operation diversification should be given to the fact that OIL has gone for City Gas Distribution (CGD) projects that has seen it move from being an E&P company to a downstream business. Furthermore, on March 25th, 2021, OIL has managed to acquire a 149.23 million shares controlling stake in the NRL, which is an operonic 3 MMTPA refinery recognised in Assam. This transaction made NRL as promoter and holding entity's position in OIL more concrete. In addition to this, OIL continued to have controlling stake in Brahmaputra Cracker and Polymer Limited (BCPL).

#### **4.7.2.2 History of Oil India Limited**

Oil India limited was incorporated in 1959 and since then it has faced many events which explains its development and prosperity in OIL and natural gas drilling and production business. These improvements can be blamed on the fact that though OIL has for a long time centralized the efforts when it comes to putting new and higher performance standards as well as climbing up the rung of the energy business.

- a) 1959: The incorporation of this company was done, and out of which Burmah Oil Company Limited was more active as an interested company namely Oil India Private Limited. In addition, this share formed the President of India as a major part of equity in comparison with other countries' components.
- b) 1961: One of the major events which was earlier known as Oil India Private Limited and then evolved into a joint venture business with Burmah Oil business Limited with a fifty percent partnership from the president of India. At the same time, the business has slowly begun its expansion processes in the power producing industry in commissioning a gas Lara pipeline power plant in Duliajan, Assam.
- c) 1963: the pipeline industry in the company known as Oil India Limited (OIL) expanded its pipes' network by constructing 756 Km 14-inch pipeline. This

pipeline was intended for the transportation of crude from Guwahati to Barauni.

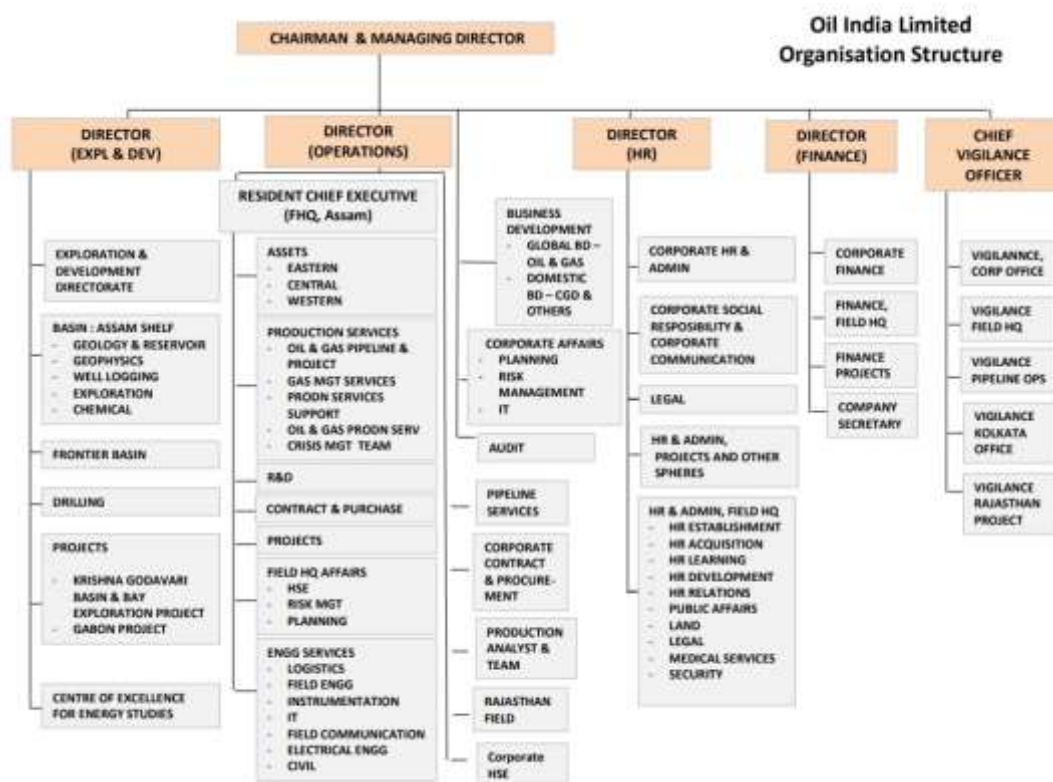
- d) 1981: consequently, Oil India Limited has gradually evolved into a state-owned undertaking officially owned by the government of India.
- e) 1982: In the wake the business ventured into the construction of the Liquefied Petroleum Gas (LPG) plant at Duliajan, Assam by means of Turbo expander technique.
- f) 1988 and 1989: large tanker storage facilities are the discovered gas resources in the Tanot and Dandewala in Rajasthan state. These can be termed as major achievements in the exploration intervention that was initiated by OIL.
- g) 1997: The company which is under the consideration of this research namely OIL has received the categorisation of Mini Ratna one establishing the fact that the company has been performing very well.
- h) 2002: Initially, the company initially forayed into the international operations by entering into a consortium agreement both with OVL and IOCL. The basic rationale of this deal was to award a service contract for the development of a Farsi Block in Iran with the National Iranian Oil Company. Other feathers to the cap was the award of Golden Peacock for the company OIL in the field of Corporate Social Responsibility.
- i) 2004: Oil India Limited was presenting the idea of progressing towards the new corporate level business of schedule A business corporation. It also had better strategic relationship with IOCL more in identifying the prospects of IOCL in the foreign exploration and production. In addition, it also bought a participation interest in a pipeline that is in a region other than India; therefore, it only built and added structures on the pipelines that had already been fixed.
- j) 2007: analysis Besides signing Memoranda of Understanding MOZ with British Gas for the appraisal of exploring certain area of mutual interest in oil and natural gas exploration cooperation and the supply of crude oil for HPCL, the technical finance aid for exploring new field and extension of the existing fields. These included agreements to provide OIL with assurance in terms of the search for opportunities in the exploration and production segment; Total

France was for the marketing by GAIL of the total of 300 MM SCMD of natural gas through the marketing facilities owned and managed by the company in India and other parts of the world. From this, one can deduce that the company has presented many faces while executing duties and this is due to awards made to enterprise excellence and safety performance which have been accorded to the company.

- k) 2009: The promotion, the announcement of the date to launch the IPO, startup of the companies' equity shares. In the same way, OIL India Limited (OIL) equally received the Navratna status, which provided it with operating and funds margins.
- l) 2013: It is evidenced that OIL paid special focus on capital expenditure in the NE region only and therefore he could have diversified his business opportunities more in the form of commercial entities. Furthermore, many Russian energy giant Gazprom corporation has also diversified their operation through investment in renewable power sector by commissioning a wind turbine power plant of a capacity of 54MW.
- m) 2017: Among the other achievements of the year the following events stand: The configuration of new hydrocarbon fields, establishing the Skill Development Institute in Guwahati and receiving reputed award and appreciation in different field.
- n) 2019: Thus, by applying OALP in the best way possible, OIL being able to bid for or as Awarded bidder Company, acquired Oil & Gas blocks. Furthermore, to acknowledge its efforts and the importance it provides towards the developmental schemes and policies of the nation, the company has been conferred with the "Best PSU award" in terms of dedicated services to different industries particularly CSR in the sectors of health, skill development and education.
- o) 2020: It entails partnership frameworks known as memorandum of understandings with the Assam Hydrocarbon & Energy Company and nearly all the premier accolades known as 'The Nurturing Leadership Award-2020'.

- p) 2021: Earlier known for having a bid for NRL – an opportunity, which they offered together with an armed shares package also before that, being appreciated at the FIPI Awards in 2020.
- q) 2023: Among the 13th CPSEs OIL India limited has bid new Maharatna company and become part of it.

### 4.7.2.3 Organisational Structure of OIL



Source: OIL Website

### 4.7.2.4 Corporate Social Responsibility of OIL

Oil India Limited's CSR framework is grounded in its Social Vision, which states, "OIL is a Responsible Corporate Citizen deeply committed to socio-economic

development in its areas of operation." This vision reflects the company's dedication to fostering social and economic development in the regions where it operates. To operationalize this commitment, OIL adheres to a set of policies on CSR and Sustainable Development.

Below table shows the CSR investment by OIL in last five years

<b>Table no: 4.7.2.4</b>	
<b>CSR investment by OIL</b>	
Year	Amount (in Crore)
2018-19	133.39
2019-20	125.41
2020-21	105.25
2021-22	163.74
2022-23	98.21

Source: OIL Annual Report

#### **4.7.2.5 CSR Vision**

##### **Vision**

“OIL is a Responsible Corporate Citizen deeply committed to socio-economic development in its areas of operation”.

##### **Mission**

“To continually enhance the triple bottom line benchmarks of economic, environment and social performance through responsible business practices and contribution of corporate resources, providing value to stakeholders.”



#### **4.7.2.6 CSR Objectives**

The objectives in CSR and sustainable development are as follows:

- a) To provide highest level of research analysis for the formation of strategies and the implementation of CSR Activities as per the provisions of the companies act of 2013 and the Companies (Corporate Social Responsibility Policy) Amendment Rules of 2021.
- b) When dealing with the staff, management and other stakeholders in the local communities to actively look for ways to enhancing in the social, economic and environmental contextual factors in the operations areas as well as in enhancing the priority of the said operation areas.
- c) To continue cultivating a positive image to other members of the society by adopting the Company's Identity Statement of a 'Responsible Corporate Citizen' resulting in better corporate image.

#### **4.7.2.6 OIL CSR Activities**

##### **Healthcare and Sanitation**

- a) Toilet Construction: OIL provided 1471 school toilets for boys and girls in government schools in seven selected districts of Assam namely Dibrugarh, Tinsukia, Jorhat, Sivasagar, Barpeta, Bongaigaon and Dhubri.
- b) Drinking Water Plants: To address this the company provided 20 RO/UV drinking water plants to the villages in the East Godavari District in the KG Basin Project operational regions.
- c) Toilet Facilities in Rajasthan: OIL installed two toilets in men and women compartment in Ranau and Ramgarh villages wherein the Jaisalmer District of Rajasthan under the Rajasthan Project.

- d) Water Body Maintenance: The Bondajan water body, which is located at OIL's Pipeline Headquarters at Narangi, Guwahati was cleaned and maintained by OIL.
- e) Garbage Disposal Support: The company gave two trucks for the taking of garbage and 1000 garbage bins to the Guwahati Municipal Corporation. This scheme was focused on the enhancement of garbage collection and the overall cleanliness of the regions identified in Guwahati implemented in two phases.
- f) Public Toilets: This has facilitated the provision of public toilets in different areas, that include Moitripur LP School at Diyun, Arunachal Pradesh, Digboi Unnayan Samity and seven a within the company's Township area. Hence, a toilet utilisation assessment survey comprised of previously constructed school facilities was also administered.
- g) Swachh Iconic Place: The Kamakhya Temple in Guwahati has been taken up by Oil India limited under the Swachh Iconic Place identified under the overall framework of Swachh Bharat Mission.
- a) Awareness Initiatives: Likewise, for social welfare and cleanliness purposes, it may be recollected that during the recent past, OIL observed Swachh Bharat Pakhwada, walkathons and seminars on cleanliness and sanitation at all its operation theatre.

### **Project Sparsha - The Mobile Dispensary Services**

Project Sparsha is one of the longest running welfare projects in the Company, which began in the early 1980s. This emergency mobile health care project will have to cater to substantial areas of OIL locations: Tinsukia, Dibrugarh,

part of Charaideo and Sivasagar districts in Assam and parts of Arunachal Pradesh. In a nutshell, the major aim of undertaking Project Sparsha is to target and fill essential healthcare gaps resting with the people in OIL operational zones. Stakeholders involved in the effective implementation of this vital effort include the St. Luke's Hospital, OIL Mobile Health Care Teams as well as Piramal Swasthya Management & Research Institute. Therefore, based on the fulfilment of the above objectives, the quantitative impact of Project Sparsha can be measured by the total number of health camps it has conducted within the fiscal year 2017-18 that is 1,712. Special importance of these camps was to offer screening and primary health care to around 2,48,834 patients of these camps in mentioned communities.

### **Project Arogya**

The Arogya project which was flagged off by Oil India Limited (OIL) in the financial year 2012-2013 is a major project with a specific aim to enhance the MMR and IMR in the area of operation of OIL and particularly, the districts of Tinsukia and Dibrugarh of Assam state. More than 30 health camps are part of the program with more than 2000 people and with target groups of pregnant women, adolescent girls and children from 0 to 5 years. Furthermore, implementing the Swachh Bharat Abhiyan crusade harmoniously, cheaper sanitary napkins were provided to 370 young mothers and adolescent girls of Tinsukia district during the context of the financial year 2017-18, thereby, categorically manifesting OIL's unswerving commitment to bring about better health and sanitation within the Company's operational areas.

### **OIL Super 30**

At OIL India Super 30 which was started in July 2010 is another pride that has been taken to initiate an 11-month fully residential coaching program which would prepare the deserving meritorious students belonging to the economically backward section of the society for IIT-JEE as well as other engineering entrances. This program especially focuses on building a result-oriented approach of the

students in order to perform well in JEE Mains, Advance and different Engineering Examinations. OIL has established six Super 30 Centres currently accommodating students at Guwahati, Jorhat and Nagaon in the state of Assam, Dibrugarh in the state of Arunachal Pradesh, Jodhpur in the state of Rajasthan and Itanagar. This year, under this scheme, many students have passed and got admission into IIT, ISRO, NIT, state engineering colleges, medical institutes, and the famous engineering institutions.

### **Project Dikhya**

Project Dikhya is one such programme that is bringing computer education to study's doorstep through mobile computer education to 30 schools in the operational areas of OIL situated in Dibrugarh, Tinsukia and Sivasagar districts. Continuing the mobile education campaign, education mobile vans/buses are provided in association with the State Institute of Rural Development (SIRD), Assam and IL&FS Education & Technical Services reaching the following schools. It is noteworthy that during the time of its functioning from the academic year 2012-13 till now, 26,500 students have been benefited from the project. Out of this, 7094 students in thirty schools has been benefiting with the help of this program in the financial year 2017-18 proving the HOD OIL's intention to increase the computer literacy in students of far-flung areas.

### **OIL Awards and Merit Management Scholarship**

This scheme is called Scholar Achievers Award; Oil India Limited (OIL) every year identifies and rewards students from its operational zones who have passed out their class X & XII standard examinations. Under OIL Awards and OIL Merit Scholarships, the company fosters the necessity for the students to achieve the best results. In all the years of its operation, MN distances have benefited about

10,000 students including the purely BPL families through offering the scholarships hence enhancing a culture on academic achievement in the operational areas.

### **Project Rupantar**

Project Rupantar of Oil India Ltd offers of computer courses of various types with varying durations ranging from two months to a three year's Diploma in Computer Science. Among these, there exist Basic, DTP, Web Page Designing, Tally, C Language, C++, Java, Linux, Visual Basic, and Visual Basic Script. These computer courses are completed by a tremendous number of learners, about 900-1000 young people, annually to receive certificates. These programs are recognised by the Department of State Institute of Rural Development and Apex Centre for Research and Development deals with the Department of Panchayat and Rural Development of the Government of Assam. The computer education initiative-specifically designed to provide training to the students in the latest computer facilities in the academic year, 2017-18- reported the total training of 919 students whereas, the result tells the company's proactive role in providing technically standard computer education to face the challenges of IT world among the young generation of students.

### **Project OIL Sakshyam**

Oil India Limited (OIL) extends essential support to the physically challenged community, including students with disabilities and special needs, who are enrolled in two special schools: The two centres that are associated with the name Moran are the Mrinal Jyoti Rehabilitation Centre and Moran Blind School. Annually over the last two years OIL has offered scholarships to the students of Mrinal Jyoti Rehabilitation Centre in Duliajan and Moran Blind School in Moran. Under the new programme, 20 differently abled people have been trained by OIL on operation of sewing machines and the management of quick service restaurants. Out of these 20

candidates, the placement ratio of 75% (15) have got employed in different industries/ restaurants all over the country.

### **Project OIL Jeevika**

OIL has introduced Project Oil Jeevika during the financial year 2016-17 and the implementation partner is the India Institute of Entrepreneurship (IIE), Guwahati and it is a community cluster based sustainable livelihood promotion. It is currently involved in OIL's operational villages in Arunachal Pradesh for the direct intervention on 400 households. The rationale behind the framework of this project is to improve the life chances of the targeted individuals by offering training and specialisation improvements.

### **General Nursing Midwifery (GNM) Training**

A school of nursing is provided in OIL Hospital Duliajan where GNM or General Nursing and midwifery training courses are offered. These courses span 4.5 years, including 1. It is to note that the staff nurses of OIL Hospital get 5 years of on-the-job training within OIL Hospital itself. This programme is affiliated to the Directorate of Medical Education, Government of Assam. At first, the school was admitting only six students per year, but then the capacity was increased to 10, then next to 20, and presently twenty-seven students per year. The current 3-year course is still ongoing, and over the past two years, 60 new students have been admitted and successfully trained in various healthcare professions. Ongoing 3-year train healthcare personnel and boost up the medical services within its operational territory.

### **4.7.3 Indian Oil Corporation Limited (IOCL)**

#### **4.7.3.1 Introduction**

Indian Oil Corporation Limited is an Indian state-owned oil and gas company, which was established in the year 1956 and serves under the Indian ministry of Petroleum and Natural Gas. It is also useful to meet the requirement of the energy products that are required to power all the segments of the economy and deliver them to any part of the country. Various sectors of the organisation consist of; the upstream, the downstream, natural gas, petrochemicals, pipelines and transportation. Recently the organisation has added into buying alternative source of energy and has also spread downstream activities all over the world. As the natives have pointed out, this refinery now boasts of a refining capacity of 80.7 mmt, Indian Oil Corporation Ltd. is oil refining industries in Indian and it has planned the expansion of new refining capacity. The organisation's competitive strategy revolves around operational excellence hence, using the latest technologies, conducting contemporary research and innovations, and adhering to best practices in the global market. It aims at deriving optimum benefits from the energy resources in a manner that is not likely to harm the environment. Besides, it has been even meeting the energy demand of the country effectively that going with a low cost. The firm also has companies in different countries for instances Sri Lanka, Mauritius, UAE, USA, Netherlands and Singapore. In addition, it is engaged in several business activities through having twenty joint venture organisations that collaborate with some prominent institutions from India and other counterpart international country. SERVO and PROPEL are some of the company's well-known brands, and their products are exported in many countries and have established different offices in some of the neighbouring countries for marketing in petroleum products, petroleum chemicals and lubricants. In Globally Systemized organisation, at the whole organisation had 33,498 personnel that had 17,704 serviced as a managerial staff and 15,794 serviced as non-managerial staff until at 31st March 2019 and that is why the matter of diversity is considerate special attentiveness. This adheres to the presidential directives and government

policies on employment reservation for scheduled castes, Tribes, OBC, disabled persons, and Ex-servicemen. What is more there is several other rules that are followed and complied, and the checks are made regularly. To evaluate the organisation's HR processes according to the people, process, and technology, the organisation has created the PPP PMC-PPP through which highly accredited consultants from around the world are enlisted independent reviews. The assessment will assist in mapping the organisation' performance with the best practice in staffing, works environment, performance management training and development, competency identification and development, demand forecasting, increased employee engagement, training, and support. Based on the findings of this paper, this section presents the author's short-term and long-term strategic recommendations for the organisation to maintain ongoing improvement in the effectiveness of HR processes.

#### **4.7.3.2 History of the Indian Oil Corporation Limited**

Indian Oil Corporation Limited started when the first refinery in India was set up in Digboi, Assam in 1901. Before this kerosene was being imported into India since the year 1860 and was used majorly for lighting. Before the independence, the public sector was not highly developed, and the increasing oil requirement was fulfilled by importing it through foreign companies in India. The major international firms that operated here were Burma Oil company, Stanvac, Burmah Shell, Caltex, and Indo-Burma Petroleum. Following the independence, the Indian government realised the need for economic nationalism and for the development of industries assigned the public sector as the key driver for the same. This vision was brought into the Second Five Year plan – the plan formulated for 1956-61. The progenitor of the indigenous petroleum industry was set in the early fifties and sixties. The upstream sector mainly includes the exploration and production of oil and natural gas and was initially executed by OIL and Natural Gas Commission (ONGC) set up in 1956. The government then aimed at downstream refining and marketing business, which can be considered as the inception of the Indian Oil Corporation.



Originally, Indian Refineries Ltd. (IRL) was incorporated in August 1958 as wholly owned public sector company which was given prime mandate of implementing and managing refineries and pipelines. Another new fully governmental company was floated in June 1959 named Indian Oil Company Ltd to provide petroleum products to government undertakings all over the country by creating its depots and importing as when wanted. The long-term marketing strategy of the IOCL was to market the products of two refineries that were being planned by IRL at Guwahati and Baruni. To decentralise the operations branches offices were established at Mumbai, Delhi, Chennai, and Patna in 1960. On September 1, 1964, this IRL was disbanded, and a new company was formed through amalgamation of IRL and Indian Oil Company Ltd. This firm is known as Indian Oil Corporation Ltd under which both refining and marketing functions were managed. Consequently, this date, September 1, is observed every year as the Indian Oil Day.

The following are some of the key aspects related to history events:

1959: A little earlier than half a century ago, what is today known as the Indian Oil group was Indian Oil Corporation Limited or IOCL to its friends and stakeholders and its brief was to supply oil to all government establishments in the country and was a completely owned subsidiary of the Government of India.

1964: The foregoing was again merger of Indian Refineries Ltd. (IRL) with Indian Oil Company Ltd. and hence was created the Indian Oil Corporation Ltd. (IOCL) through direct a total corporation for the refining and marketing.

1970: To attain this IOCL set up new refineries at Barauni, Gujarat, Haldia, Mathura and Panipat.

1981: To break into the petrochemicals, it developed its very first naphtha cracker situated in Panipat.

1993: IOCL was earlier a state owning undertaking later transformed into Limited Company and has been listed in both BSE and NSE.

1997: Navratna company status was conferred upon IOCL by the Indian Government that offers limited freedom to the selected PSUs to run their businesses and financials all by themselves.

1998: OIL giant's first overseas attempt emerged in form of Indian Oil (Mauritius) Ltd., initially to face the African market for the Parent Company.

2000: In order to diversify its business operation, the IOCL ventured into natural gas segment; thereby, it built the HVJ pipeline, a prestigious and one of the longest pipelines of natural gas in India.

2002: By building up this brand, SERVO, as IOCL's brand, it had been one among the fastest growing brands individual for lubricants in whole India.

2003: Later on, it diversified into the retail segment with the opening of its I IndianOil XtraPower outlet for sale of Petrol.

2007: IOCL on the other hand got the Maharatna status- granted out to the superior CPSEs in India which enable them to have better financial and autonomy.

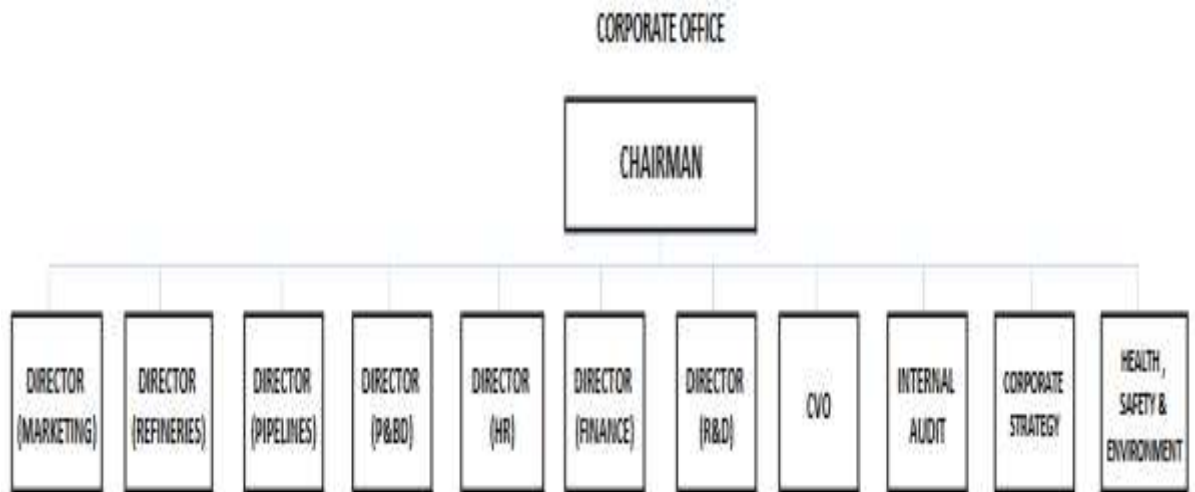
2007: The same year it formed its second overseas branch Indian Oil Singapore Pte OIL's decision to set up its presence in Singapore was strategic, claimed industry sources. Lipton tea which now is trying to build itself up with its sister company limited in the Asia-Pacific region.

2010: IOCL was successful in achieving the goal of the Paradip Refinery project in Odisha through which it planned for a new big refinery on eastern seashore of Indian.

2014: in 2010, IOCL had also launched the Indane LPG Panchayat to take forward the message of clean cooking fuel especially to the rural folk.

2020: One of the creative developments of IOCL was the XP100 the 100 octane petrol which was more effective and gave better performance to the customers.

### 4.7.3.3 Organisational Structure of IOCL



**Source:** IOCL company website

### 4.7.3.4 Corporate Social Responsibility of IOCL

Indian Oil Corporation Limited (IOCL) represents a committed to Corporate Social Responsibility (CSR) that extends beyond its core business operations. As one of India's largest energy companies, IOCL recognises the importance of integrating social and environmental considerations into its corporate strategy. Through a diverse array of initiatives spanning education, healthcare, environmental sustainability, community development, and more, IOCL strives to make a meaningful and sustainable impact on the communities it serves. By prioritizing CSR, IOCL not only fulfils its ethical obligations but also contributes to the holistic development and well-being of society at large.

Below table shows the CSR investment by OIL in last five years

<b>Table no: 4.7.3.4</b>	
<b>CSR investment by IOCL</b>	
<b>Year</b>	<b>Amount (in Crore)</b>
2018-19	490.60
2019-20	543.80
2020-21	460.37
2021-22	298.29
2022-23	264.03

Source: IOCL Annual Report

#### **4.7.3.5 CSR Vision**

- a) Deliver on the expectation of its stakeholders; it empowers both themselves and the society.
- b) Safe & healthy working condition.
- c) Adopt environmentally friendly measures and how social factors ought to be addressed when making business strategies.
- d) Consolidate stakeholders' goodwill as well as ensure that the organisation is credited as responsible corporate citizens.
- e) Being ethical in business and the operation of its business and following proper business conduct.

#### **4.7.3.6 CSR Objectives**

Indian Oil understands the role that energy solutions play in its organisational activities as well as customers and therefore seeks to carry out its operations with efficiency, safety, and ethics. The emphasis is put on the negative impact lessening on the environment, as well as the enhancement of welfare of the population within the sites of business operation, creating a sustained business strategy.

#### **4.7.3.7 IOCL CSR activities**

Indian Oil Corporation Limited (IOCL) is an upstream oil Company of India Basically dealing with refining and marketing. In conclusion, thus being the sensitive Company to the societal impacts, IOCL is engaged in one or the other CSR programs to improve or even create a new social, economic and in some ways the economic status of the societies throughout which it operates. In this essay, the author's aim is to give the reader the basic understanding of the IOCL organisation's social responsibility task, main areas of focus and initiatives, as well as their consequences. This specific CSR of IOCL entails strategies and initiatives that the firm has embarked on to ensure that it is a responsible corporate entity. The company's CSR framework is built on four pillars: Education, Health, Environment and Community Development can therefore be described as various facet of development. Such pillars comprise numerous programmes, which aim to fulfil the society's needs and adhere to the United Nations Sustainable Development Goals (UNSDG).

Thus, the priority of IOCL's CSR plan is to focus on the educational sector as their aim. It is immaterial to state that education and skill development of the youth is a key area where the company operates. IOCL has opened many schools, colleges and technical training centres for enlightening the future of the deprived children. These institutions offer scholarships, vocational programs for training, and other necessary assistance for the students for the enhancement of their career. One more significant CSR concern field of the IOCL includes the elements of healthcare domain. As for the conclusion, the company aims at improving the health care

system as well as the delivery of the same in the societies in which the firm exists. IOCL has facilities that provide ailments to the patient by setting up of hospitals, clinics, and mobile clinics. It also engages itself in health camps, awareness programmes, and immunisation programmes to conscientize the people on preventive health check.

This way, IOCL is also committed to the environment and has been carrying out several activities on the environment protection and control of greenhouse gas emission and use of renewable source of energy. At the present time, the company applies energy-saving technologies in its activity; hence, it has GHG emissions less than before. It also finances the renewable electricity generation such as establishment of solar electricity to ensure clean electricity. The focus on community development is also addressed in IOCL's CSR policy as one of the company's priorities. Activities related to the operations of the firm require its participation in the local community's social and economic processes. IOCL lays strong emphasis on business development for micro-entrepreneurs and Self-help and livelihood and training camps for the weaker sections of the society. It equally supports any rural development such as, construction of good roads, provision of water and sanitation, availability of clean and safe water for drinking.

Regarding the CSR activities of IOCL, the most prominent activity is the Indian Oil Vidushi Scholarship. The objective of this program is to provide scholarship grants for students; especially those who deserve it and are coming from impoverished families. B In this regard, IOCL offer scholarship to students studying in various disciplines existing in the various universities as well as other higher learning institutions The disciplines offered courses such as engineering, medical, management, arts among others. It has been of great help to thousands of students all over the country who have being offered the chance to work towards realizing their dreams and the development of the nation. IOCL is also involved in disaster management as part of its services that will offer any support a nation requires in the

incidents of any natural calamities. It provides foods, water, drugs, shelters, and any other requires by the affected areas regarding disaster relief.

Disaster preparedness has also been useful for IOCL to show its capacity in fast responding and supporting measures which aim at reducing the impacts of disasters and promoting the rowing. Regarding, the IOCL mechanism in the form of voluntarism where employees of the company can volunteer. It supports corporate social responsibility in that it organizes for events such as blood donation, tree planting and cleanliness events among the employees. Other charities that have been provided include payroll check donation and matched gifts where IOCL employees can support charity organisations. In the subsequent report, details in the social reforms and the changes that Indian Oil Corporation Limited's CSR have brought social transformation by improving the standard of living of millions of citizens will be presented. Education has been the niche of the given company, and by completing its work, it has helped student change their lives and subsequently, fight poverty. These programs have also improved the efficiency of people in accessing the necessary quality health care especially in the rural areas. In essence, environmental sustainability has been recommended by IOCL in designing environmental solutions that have developed the environmental future for the forthcoming generation.

The principle of corporate social responsibility has become important in the company as it has incorporated the principle to assist in uplifting the standard of living of vulnerable groups in the society. The corporate social responsibilities have been carried out impeccably and are deemed exemplary by global standards and within the industries of India and across the world, IOCL has been no less than a paragon in execution of the said obligations. It has strictly adhered to CSR and has been complimented and rewarded on how it conducts its business and functions. These include the international awards like the Golden Peacock Global Award for Corporate Social Responsibility, the reputed Indian CSR award namely, CSR Times Award for the Best CSR Practices and Dun & Bradstreet Corporate Social Responsibility Award among others. IOCL like other Indian companies has had a clear cut corporate social responsibility policy; and is involved in many CSR

activities. These embody a number of thrusts for development, which include the provision of education, health and social services, environment, as well as social welfare.

### **Education Initiatives:**

IOCL has also ventured in provision of sponsorship on schools, colleges, technical trainings and any form of learning for the under privileged children. These institutions enable the students to offer scholarships, skill training courses, and professional assistance in order to help the students gain their dream jobs. The “Indian Oil Vidushi” scholarship would be a cash scheme where certain amount of money must be given to selected students coming from a financially weak background. This program supports students who wish to further their education by providing student assistance to enable accomplish their dream.

### **Assam Oil School of Nursing (AOSN)**

It is in Digboi, Assam, India, currently maintains an average ratio of 1.7 nurses per 1,000 people, which falls short by 43% compared to the World Health Organisation's recommended standard of 3 nurses per 1,000 people. The demand has been further accentuated by the Covid-19 pandemic, highlighting the critical role of qualified nurses. Established with a dual mandate, AOSN aims to provide stable career opportunities to young underprivileged women while addressing the shortage of qualified nurses in the country. The school offers a three-year diploma program in General Nursing and Midwifery (GNM), enrolling 30 students annually. Additionally, since 2014, it has admitted 30 students each year for its four-year Bachelor of Science in Nursing (B.Sc. Nursing) program. Since its inception, AOSN has successfully graduated 497 students from the GNM program and 119 from the B.Sc. Nursing program, boasting a commendable 100% placement rate.



**Healthcare Initiatives:**

For the convenience of the population of IOCL and its subsidiaries, medical facilities have been developed to provide medical services to everyone, paying attention to persons with low income. They include other healthcare units specializing in the delivery of primary health care, other forms of other medical care, as well as other types of diagnostic services. It conducts annual medical check-up camps, immunisation camps, and health awareness drives to create awareness of the disease for timely treatment.

**Assam Oil Division Hospital in Digboi, Assam**

Assam Oil Division Hospital was established in 1906, is a modern facility with 200 beds that serves the local population near the Digboi Refinery and surrounding areas of the Northeast. Annually, the hospital treats approximately 100,000 patients, including non-employees. With a total bed capacity of 4000, the hospital conducts around 2000 operations and surgeries each year.

In addition to its regular services, the hospital organizes general and specialized health camps aimed at providing medical consultations and treatments to impoverished villagers in the vicinity who lack access to healthcare services. In the fiscal year 2021-22, the hospital treated 6,030 non-employee patients, underscoring its commitment to extending medical care to marginalized communities.

**Environmental Initiatives:**

IOCL already understands the environmental problems and specifically on its processing it adopts energy saving by using energy saving equipment's. Measures that have been affected includes the adoption of cleaner energy fuels, energy conservation activities, and utilisation of renewable energy sources. To further the cause of sustainability in energy sources, the company supports renewable energy

production such as solar energy to attain the sustainability of energy sources at the workplace. The above interventions enhance the goal of low carbon economy and the objective of climate change adaptation.

### **Community Development Initiatives:**

IOCL also looks forward to the promotion of lifelong income and skill enhancement to bring the downtrodden society to a better level. These are initiated with the intention of providing job placements, micro- enterprise, and training and capacity building so that the mentioned persons may be able to fend for themselves. It supports social responsibility by providing capital to develop the rural areas through construction of social facilities, meeting the necessities that are encompassed by proper amenities as well as clean water and sanitation. These activity lead to improved standards of living of the people living in the rural areas.

### **Disaster Relief and Rehabilitation:**

IOCL is also involved with disaster relief and rehabilitation in cases of occurrence of natural disasters as ones of the social responsibilities. Disaster response refers to the initial assistance such as food and water, medical attention and shelter for the victims. Hence, the support from IOCL with the fast response relieves the impact of disasters and improve the recovery situation.

### **Employee Engagement and Volunteering:**

The general principle of CSR is well encouraged at IOCL and the company provides its employees with many ways to participate more in volunteering. Some of the personnel relation activities include, and relation initiatives of this company are the blood donation campaigns, tree planting activities and cleanliness activities for

the responsibility for the society. IOCL also encourages many of its employees to give through Payroll donation and matches the donations. It also enables an employee to transform the society for the better through his or her job and contribution.

These initiatives indicates at the company's social responsibility policies in line with being a good corporate entity. For this reason, CSR strategy of the company focuses on the identification of the need that has to be fulfilled within the communities in which the company operates as well as on the need to support local economies, societies, and environment. Thus, IOCL's activities contain intentions of improving society by becoming more sustainable.

Thus, IOCL's CSR programs involve various social undertakings to provide education funding, health camps, environment conservation, and uplift of communities. Expressing the concept of social responsibility the company clearly demonstrates its social responsibility with reference to projects and their influence on society. IOCL's CSR reflects positively to the communities and at same time ensures that the company realises its long-term strategic goals of proper environmental management.

#### **4.8 Conclusion**

This chapter provides an overview of the geographical context and the key companies that are the focus of the study on Corporate Social Responsibility (CSR) practices in the oil and gas industry in Assam. It begins with an introduction to the state of Assam, highlighting its strategic importance and the unique socio-economic challenges it faces. The chapter then describes the profiles of the specific districts selected for the study, examining their demographic characteristics, economic activities, and development indicators.

The chapter also discussed about oil and gas industry, tracing its evolution and significance in the Indian economy and outlines the role of the industry in Assam, emphasizing its contribution to the state's economic growth and the challenges it faces in terms of environmental sustainability and social impact. Finally, the profiles of the selected oil and gas companies under study namely- Oil And Natural Gas Corporation Limited (ONGC), Oil India Limited (OIL), and Indian Oil Corporation Limited (IOCL) were explained highlighting the companies' history, operations, financial performance, and their approach to CSR. This information provides a foundation for understanding the context in which the selected companies operate and the factors that shape their CSR strategies.

## **5.1 Introduction**

This chapter measures up to the objectives of the study and the hypotheses stated and developed in the first chapter through an analysis of the collected data. Data analysis is also a research strategy focused on using statistical techniques, as well as other procedures, on the collected data to provide conclusions. This chapter's direction is to describe the data and to analyse it by using some of the SPSS tools so the reader can get acquainted with the meaning of correlation analysis, Mean, Standard deviation, Standard errors, and to make conclusion out of it. In addition, this chapter provides the results and discussions that were generated from the examination of the patterns, association as well as variations of the data collected. Data analysis following the development of hypotheses, the statistical software used for data analysis was the SPSS (Statistical Package for the Social Sciences) version 26. By employing the recently developed version of SPSS, it had successfully analysed the gathered data as well as make significant conclusions towards responding to the research goals and hypotheses.

The chapter is divided into demographic data analysis, the Perception of the respondents about CSR analysis, Factors that influence Perception about CSR selected oil and gas companies, social support data analysis, Hypothesis Testing.

## **5.2 Demographic Data Analysis**

### **5.2.1 Age**

Age assumes as a crucial role in the analysis of perception. The study includes participants spanning a wide spectrum of age groups. A comprehensive breakdown of these participants based on their respective ages is available in Table 5.2.1 below.

**Table 5.2.1**

**Age**

Age	Frequency	Percentage
18-25 years	163	42.40%
26-35 years	78	20.30%
36-45 years	50	13%
46-55 years	71	18.50%
56 years & above	22	5.70%
<b>Total</b>	384	100%

*Source: Primary data*

**Interpretation**

The information provided in table 5.2.1 sheds light on the age composition of the study's respondents. Out of a total of 384 respondents, their ages are distributed across various ranges. A notable portion responds within 18-25 years, accounting for 42.4% of the respondents, while 20.3% are in 26-35 years category. Further, in 36-45 years category has 13% of the total respondents, 46-55 years comprises of 18.5% and rest 5.7% comprises of the respondents' categories in 56 years and above. This distribution highlights the diverse age groups of the participants in the study.

**5.2.2 Gender**

The study's participants encompass a mix of both male and female respondents. The distribution of respondents based on gender is presented in Table 5.2.2 below.

**Table 5.2.2**

**Gender**

Gender	Frequency	Percentage
Male	276	71.90%
Female	108	28.10%
<b>Total</b>	384	100%

*Source: Primary data*

**Interpretation**

The data presented in table 5.2.2 indicates that the majority of participants in the study are from specific regions in Assam. Among the total of 384 respondents, 276 (71.90%) are identified as male, while the remaining 108 (28.10%) are identified as female. Overall, there is a notable imbalance in gender representation among the respondents, with a significantly higher proportion of males compared to females.

**5.2.3 Location**

Geographical location holds significance in the analysis of perceptions. The study incorporates respondents hailing from various geographical areas. A detailed breakdown of these respondents categorized by their respective locations is provided in Table 5.2.3 below.

**Table 5.2.3**

**Location**

Location	Frequency	Percentage
Dibrugarh	119	31%
Sivasagar	74	19.30%
Jorhat	109	28.40%
Guwahati	82	21.40%
<b>Total</b>	384	100%

*Source: Primary data*

**Interpretation**

The data extracted from table 5.2.3 unveils the geographical distribution of respondents in the study across different locations: Dibrugarh, Sivasagar, Jorhat, Guwahati and other areas. Out of the total the respondents, a significant number are from Dibrugarh location, constituting 31% of the respondents. Similarly, 19.30% are affiliated with Sivasagar, and 28.40% are associated with Jorhat and the rest 21.40% of the respondents are the residents from Guwahati. This distribution underscores the representation of various locations among the study's participants.

**5.2.4 Education Qualifications**

Educational qualification also stands as a pivotal factor in the analysis of perceptions. The study encompasses participants with a wide array of educational backgrounds and qualifications. A comprehensive breakdown of these participants based on their respective educational qualifications can be found in Table 5.2.4 below.



**Table 5.2.4**

**Education Qualification**

Education Qualification	Frequency	Percentage
Illiterate	23	6%
HSLC Passed	120	31.30%
Intermediate (HS Passed)	73	19%
Graduate	124	32.30%
Post-Graduate	43	11.20%
Others	1	0.30%
<b>Total</b>	<b>384</b>	<b>100%</b>

*Source: Primary data*

**Interpretation**

The data from table 5.2.4 illustrates the distribution of respondents' education qualifications in the study, encompassing categories such as Illiterate, HSLC Passed, Intermediate (HS Passed), Graduate, Post-Graduate, and Others (specified separately). Among the total the respondents, a notable percentage or number of respondents can be attributed to each category. The Illiterate category constitutes 6%, while HSLC Passed accounts for 31.30%, and Intermediate stands at 19% of the total respondents. Furthermore, a significant portion of participants hold a Graduate degree 32.30%, and a corresponding number have achieved a post-Graduate qualification 11.20% and the rest 0.30% of the respondents are Others. This array of educational qualifications underscores the participants' diverse academic profiles within the study.

### 5.2.5 Occupation

An attempt was made to classify the respondents based on their Occupation. The distribution of respondents and their respective occupational classifications are presented in below table:

**Table 5.2.5**

#### **Occupation**

Occupation	Frequency	Percentage
Student	127	33.07%
Government Service	93	24.22%
Business	59	15.36%
Private Service	77	20.05%
Others	28	7.30%
<b>Total</b>	<b>384</b>	<b>100%</b>

*Source: Primary data*

#### **Interpretation**

Table 5.2.5 illustrates the distribution of respondents based on their income levels, categorizing them into income brackets. Out of the total of the respondents, the largest group responds into the "Student" category, with 127 respondents, constituting 33.07% of the total. The "Government service" category comprises of 24.22% respondents, and Business comprises of 15.36%, whereas 20.05% private services and rest 7.30% responded as others which includes – Housewife etc. This distribution provides insights into the occupation diversity among the surveyed participants.

### 5.2.6 Income

An attempt was made to classify the respondents based on their Income. For this purpose, respondents' occupations were categorized into five distinct groups and are presented in below table:

**Table 5.2.6**

#### **Income**

Income	Frequency	Percentage
Between 0-10000	169	44%
10001-20000	70	18.20%
20001-30000	52	13.50%
30001-40000	29	7.60%
40001 & above	64	16.70%
<b>Total</b>	<b>384</b>	<b>100%</b>

*Source: Primary data*

#### **Interpretation**

Table 5.2.6 illustrates the distribution of respondents based on their income levels, categorizing them into income brackets. Out of the total of the respondents, the largest group responds into the "Between 0-10000" income category, with 169 respondents, constituting 44% of the total. The "10001-20000" income bracket comprises the next significant portion, with 70 participants, accounting for approximately 18.20%. Additionally, 52 respondents (13.50%) fall within the "20001-30000" income range, while 29 (7.60%) report incomes in the "30001-40000" bracket. Lastly, 64 participants (16.70%) indicate incomes "40001 & above."

## 5.2.6 Mean and Standard Deviation

Table 5.2.7

### Mean and Standard Deviation (Demographic)

Demographic	Mean	Standard Deviation	Standard Error
Age	1.25	1.73	0.088
Gender	1.28	0.45	0.023
Location	2.40	1.13	0.058
Education	3.12	1.15	0.059
Occupation	2.70	1.20	0.061
Income	2.35	1.50	0.077

Source: Primary Source

Table provided above presents the mean and standard deviation measures for Age, Gender, Location, Education, Occupation and Income for a sample of 384 people. Concerning age, it was a mean of 1.25: and a standard deviation of 1.70 and 73 indicate that a greater proportion of the respondents fell in the age range of 18-25 years to 26-35 years and also reveal a moderate variation within the sample. The standard error of the mean for age is 0.088 which paint a picture on the level of accuracy used in determining the average age. As for gender, the mean equal to 1.28. Respondent age distribution 28 shows that majority of the respondents were in the male category, and it can therefore be seen that the gender codes slightly varied from one another; the standard error was relatively small, at 0.023 has a finite indication of how accurate the mean estimation is likely to be. Specifically, when asked to rate

the importance of different location data inputs for their organisation, the participants rated 'Mean' with a mean score of 2.40. If the Jorhat locations are rounded to the nearest whole number and given an average of 40 respondents, their standard deviation is 1.13, for this shows that the location of the respondents was widely spread across the country, standard error of 0. According to equation 058, it can be deduced that the sample mean is fairly accurate in representing the population of the whole. For education, the mean is 3.12 posits that respondents' educational attainment is mostly graduate level and a Standard Deviation of one.15, the values being widely spread, differing by educational level, with standard error being equal to 0.059. The mean for the number of years the respondents have been practicing their profession is 2.70 while standard deviation of the respondents' occupation is 1.20 and points to differences in the occupational status, and the standard error is 0.061. Lastly, the mean income of \$34,250 indicates that patients being treated by physicians in teaching hospitals are earning an average income of \$34,250.35 would imply an average income of approximately 20000-30000 and standard deviation of 1. The results also reveal that the mean of the respondents' income is 50, and has a standard error of 0.077 give the spectrum of income amounts within the selected sample. The statistics provide a valuable insight into the distribution and variability of demographic characteristics in the surveyed respondents.

## **SECTION II- Perception of the respondents about CSR analysis**

### **5.3 PART A**

#### **Awareness and Perception about selected Oil and Gas companies CSR**

##### **5.3.1 Heard about CSR**

An attempt was made to classify the respondents based on their Perception. The distribution of respondents and their respective perception classifications are presented in Table below:

**Table 5.3.1**

**Heard about CSR**

Response	Frequency	Percentage
Yes	279	72.70%
Somewhat	105	27.30%
No	0	0%
<b>Total</b>	384	100%

*Source: Primary data*

**Interpretation**

Table 5.3.1 elucidates the awareness levels among the respondents regarding company spending on social development programs. A substantial majority, 72.70% of respondents, confirmed a high level of awareness, while 27.30% indicated a somewhat awareness. Importantly, none of the respondents reported being completely unaware. These results highlight a widespread recognition among the surveyed participants regarding companies' financial commitments to social development programs. This suggests a positive trend in the acknowledgment and understanding of corporate initiatives in the realm of social development, emphasizing the significance of such efforts within the surveyed population.

**5.3.2 Awareness of CSR activities**

In the context of the study on awareness, the below table summarizes the distribution of responses from participants. The table offers insights into the varying levels of awareness among respondents, allowing for a comprehensive understanding of the participants' familiarity with CSR initiatives.

**Table 5.3.2**

**Awareness about CSR**

Response	Frequency	Percentage
Yes	305	79.40%
Somewhat	79	20.60%
No	0	0%
<b>Total</b>	384	100%

*Source: Primary data*

**Interpretation**

The information provided in table 5.3.2 sheds light on the response of awareness about company spending on social development programs. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds as Yes, accounting for 79.40% of the respondents, while 20.60% of the total respondents responds as somewhat, and no respondents responds as No.

**5.3.3 Oil and Gas Company heard about CSR the most**

In our study, we aimed to assess respondents' awareness of CSR initiatives undertaken by various Oil and Gas companies. The findings are summarized below where the respondents are categorized based on the company they've heard about CSR from the most.

**Table 5.3.3**

**Popular companies for CSR**

Company	Frequency	Percentage
Oil India Limited	153	39.80%
ONGC	128	33.30%
IOCL	101	26.30%
HPCL	0	0%
NRL	0	0%
BPCL	0	0%
RELIANCE	2	0.50%
ESSAR	0	0%
Others	0	0%
<b>Total</b>	<b>384</b>	<b>100%</b>

*Source: Primary data*

**Interpretation**

The information provided in table 5.2.3 sheds light on the response of Oil and Gas Company heard about CSR the most. A significant proportion of respondents, constituting 39.80%, reported hearing about CSR initiatives from Oil India Limited. Similarly, 33.30% of respondents mentioned ONGC as the company they've heard about CSR initiatives from the most. Additionally, 26.30% of respondents cited IOCL (Indian Oil Corporation Limited) as the company they've primarily associated with CSR initiatives. Furthermore, 0.50% of the respondents who identified RELIANCE as the company they've heard about CSR from the most.



### 5.3.4 Awareness about company spending on social development programs

An attempt is made to present respondents' awareness levels awareness about company spending on social development programs.

**Table 5.3.4 Social spending awareness**

Response	Frequency	Percentage
Yes	264	68.80%
Somewhat	120	31.30%
No	0	0%
<b>Total</b>	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.4 sheds light on the response of awareness about company spending on social development programs. Out of a total of the respondents, their response is distributed across various ranges. A notable portion responds as Yes, accounting for 68.80% of the respondents, while 31.30% of the total respondents responds as somewhat, and no respondents responds as No.

### 5.3.5 Awareness about companies CSR funding

An attempt is made to present respondents' awareness levels concerning companies' CSR funding.

**Table 5.3.5**

#### **CSR Funding awareness level**

Response	Frequency	Percentage
Yes	109	28.40%
Somewhat	228	59.40%
No	47	12.20%
<b>Total</b>	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.5 sheds light on the response of awareness about companies CSR funding. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds as Yes, accounting for 28.40% of the respondents, while 59.40% of the respondents responds as somewhat, and 12.20% respondents responds as No, showing their unawareness.

## CSR effectiveness

### 5.3.6 Companies involvement in social welfare programs

An attempt was made to classify the respondents based on their response on companies' involvement in social welfare programs. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.6**

#### **Companies social involvement**

Response	Frequency	Percentage
Strongly Agree	271	70.60%
Agree	63	16.40%
Neutral	24	6.30%
Disagree	26	6.80%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.6 sheds light on the response of companies involvement in social welfare programs. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Strongly agree, accounting for 70.60% of the respondents, while 16.40% of the total respondents fall under agree category, 6.30% responds under Neutral, and 6.80% of the total respondents responds as disagree, whereas 0% responds under strongly disagree for the statement.

### 5.3.7 Companies CSR contribute to social development

An attempt was made to classify the respondents based on their response on Companies CSR contribute to social development. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.7**

#### **Companies contribution to social development**

Response	Frequency	Percentage
Strongly Agree	257	66.90%
Agree	87	22.70%
Neutral	20	5.20%
Disagree	20	5.20%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.7 sheds light on the response of companies CSR contribute to social development. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Strongly agree, accounting for 66.90% of the respondents, while 22.70% of the total respondents fall under agree category, 5.20% responds under Neutral, and 5.20% of the total respondents responds as disagree, whereas 0% responds under strongly disagree for the statement.

### 5.3.8 Companies CSR focuses on environmental sustainability

An attempt was made to classify the respondents based on their response on Companies CSR focuses on environmental sustainability. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.8**

#### **Companies CSR towards environmental sustainability**

Response	Frequency	Percentage
Strongly Agree	101	26.30%
Agree	234	60.90%
Neutral	25	6.50%
Disagree	21	5.50%
Strongly Disagree	3	0.80%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.8 sheds light on the response of companies CSR focuses on environmental sustainability. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 60.90% of the respondents, while 26.30% of the total respondents fall under strongly agree category, 6.50% responds under Neutral, and 5.50% of the total respondents responds as disagree, whereas 0.50% responds under strongly disagree for the statement.

### 5.3.9 Company supports building schools and college infrastructure

An attempt was made to classify the respondents based on their response on support on building schools and college infrastructure. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.9**

#### **Companies CSR supporting education infrastructure**

Response	Frequency	Percentage
Strongly Agree	61	15.90%
Agree	221	57.60%
Neutral	78	20.30%
Disagree	19	4.90%
Strongly Disagree	5	1.30%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.9 sheds light on the response of company supports building school and college infrastructure. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 57.60% of the respondents, while 15.90% of the total respondents fall under strongly agree category, 20.30% responds under Neutral, and 4.90% of the total respondents responds as disagree, whereas 1.30% responds under strongly disagree for the statement.

### 5.3.10 Company provides employment to under privileged

An attempt was made to classify the respondents based on their response Company provides employment to under privileged. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.10**

#### **Companies employing underprivileged**

Response	Frequency	Percentage
Strongly Agree	42	10.90%
Agree	225	58.60%
Neutral	79	20.60%
Disagree	29	7.60%
Strongly Disagree	9	2.30%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.10 sheds light on the response of company provides employment to under privileged. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 58.60% of the respondents, while 10.90% of the total respondents fall under strongly agree category, 20.60% responds under Neutral, and 7.60% of the total respondents responds as disagree, whereas 2.30% responds under strongly disagree for the statement.

### 5.3.11 Company helps in building infrastructure roads and bridges

An attempt was made to classify the respondents based on their response company helps in building infrastructure roads and bridges. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.11**

#### **Companies aiding infrastructure development**

Response	Frequency	Percentage
Strongly Agree	78	20.30%
Agree	217	56.50%
Neutral	42	10.90%
Disagree	38	9.90%
Strongly Disagree	9	2.30%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.11 sheds light on the response of company helps in building infrastructure roads and bridges. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 56.50% of the respondents, while 20.30% of the total respondents fall under strongly agree category, 10.90% responds under Neutral, and 9.90% of the total respondents responds as disagree, whereas 2.30% responds under strongly disagree for the statement.



### 5.3.12 Company Provide health facility

An attempt was made to classify the respondents based on their response Company Provide health facility. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.12**

#### **Corporate health support**

Response	Frequency	Percentage
Strongly Agree	96	25%
Agree	242	63%
Neutral	39	10.20%
Disagree	3	0.80%
Strongly Disagree	4	1%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.12 sheds light on the response of company Provide health facility. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 63% of the respondents, while 25% of the total respondents fall under strongly agree category, 10.20% responds under Neutral, and 0.80% of the total respondents responds as disagree, whereas 1% responds under strongly disagree for the statement.

### 5.3.13 Company CSR initiatives towards education system

An attempt was made to classify the respondents based on their response Company CSR initiatives towards education system. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.13**

#### **Companies CSR in education**

Response	Frequency	Percentage
Strongly Agree	75	19.50%
Agree	244	63.50%
Neutral	57	14.80%
Disagree	6	1.60%
Strongly Disagree	2	0.50%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.13 sheds light on the response of company CSR initiatives towards education system. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 63.50% of the respondents, while 19.50% of the total respondents fall under strongly agree category, 14.80% responds under Neutral, and 1.60% of the total respondents responds as disagree, whereas 0.50% responds under strongly disagree for the statement.

### 5.3.14 Company CSR activities meets the expectations of the society

An attempt was made to classify the respondents based on their response Company CSR activities meets the expectations of the society. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.3.14**

#### **Company meets societal expectations**

Response	Frequency	Percentage
Strongly Agree	52	13.50%
Agree	257	66.90%
Neutral	49	12.80%
Disagree	20	5.20%
Strongly Disagree	6	1.60%
Total	384	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.3.14 sheds light on the response of company CSR activities meets the expectations of the society. Out of a total of the respondents, their response is distributed across various ranges. A notable portion responds under Agree, accounting for 66.90% of the respondents, while 13.50% of the total respondents fall under strongly agree category, 12.80% responds under Neutral, and 5.20% of the total respondents responds as disagree, whereas 1.60% responds under strongly disagree for the statement.

**5.4 Factors influencing the perceptions about selected oil and gas companies CSR activities.**

**Codifications for the response**

Scale	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Code (Numeric)	5	4	3	2	1

The above codification is applicable for the below questions from 5.4.1 to 5.4.10

**5.4.1 Interest towards the CSR activities**

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.1**

**Interest in CSR activities**

Response	Frequency	Percentage
Strongly Agree	97	25.30%
Agree	261	68%
Neutral	26	6.80%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.1 sheds light on the response of past experiences in getting benefit through the CSR implementation of the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 68% of the respondents, while 25.30% of the total respondents fall under strongly agree category and rest 6.80% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.2 Past experiences in getting benefit through the CSR implementation of the company

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.2**

#### **Past CSR benefits perception**

Response	Frequency	Percentage
Strongly Agree	159	41.40%
Agree	215	56%
Neutral	10	2.60%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.2 sheds light on the response of past experiences in getting benefit through the CSR implementation of the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 56% of the respondents, while 41.40% of the total respondents fall under strongly agree category and rest 2.60% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.3 CSR strategies and techniques of implementation of the company

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.3**

#### **Company's CSR strategies analysis**

Response	Frequency	Percentage
Strongly Agree	98	25.50%
Agree	270	70.30%
Neutral	16	4.20%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.3 sheds light on the response of CSR strategies and techniques of implementation of the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds under Agree, accounting for 70.30% of the respondents, while 25.50% of the total respondents fall under strongly agree category and rest 4.20% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.4 Positive Change in the standard of living of people through the companies CSR implementation

An attempt was made to classify the respondents based on their response CSR strategies and techniques of implementation of the company. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.4**

#### CSR impact on standard of living

Response	Frequency	Percentage
Strongly Agree	92	24%
Agree	285	74.20%
Neutral	7	1.80%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.4 sheds light on the response of positive Change in the standard of living of people through the companies CSR implementation. Out of a total of the respondents, their response is distributed across various ranges. A notable portion responds under Agree, accounting for 74.20% of the respondents, while 24% of the total respondents fall under strongly agree category and rest 1.80% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.5 Increase in employment opportunities provided by the company

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.5**

#### **Company's role in employment growth**

Response	Frequency	Percentage
Strongly Agree	211	54.90%
Agree	169	44%
Neutral	4	1%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*



## Interpretation

The information provided in table 5.4.5 sheds light on the response of increase in employment opportunities provided by the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 54.90% of the respondents, while 44% of the total respondents fall under agree category and rest 1% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.6 Better health facilities provided by the company

An attempt was made to classify the respondents based on better health facilities provided by the company. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.6**

#### **Company improved health facilities**

Response	Frequency	Percentage
Strongly Agree	202	52.60%
Agree	177	46.10%
Neutral	5	1.30%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.6 sheds light on the response of better health facilities provided by the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 52.60% of the respondents, while 46.10% of the total respondents fall under agree category and rest 1.30% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.7 Improvement in education provided by the company

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.7**

#### **Educational enhancement by company**

Response	Frequency	Percentage
Strongly Agree	157	40.90%
Agree	224	58.30%
Neutral	3	0.80%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.7 sheds light on the response of Improvement in education provided by the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 40.90% of the respondents, while 58.30% of the total respondents fall under agree category and rest 0.80% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.8 Rural area development projects implemented in rural and semi urban areas

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.8**

#### **Development of Rural Area's**

Response	Frequency	Percentage
Strongly Agree	168	43.80%
Agree	214	55.70%
Neutral	2	0.50%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.8 sheds light on the response of Rural area development projects implemented in rural and semi urban areas. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 43.80% of the respondents, while 55.70% of the total respondents fall under agree category and rest 0.50% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.9 Support for underprivileged people in the rural areas by the company

An attempt was made to classify the respondents based on Support for underprivileged people in the rural areas by the company. The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.9**

#### **Companies assistance to rural underprivileged people**

Response	Frequency	Percentage
Strongly Agree	221	57.60%
Agree	140	36.50%
Neutral	23	6%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.9 sheds light on the response of Support for underprivileged people in the rural areas by the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 57.60% of the respondents, while 36.50% of the total respondents fall under agree category and rest 6% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.10 Activities towards environmental protection by the company

The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.10**

#### **Environmental protection by the company**

Response	Frequency	Percentage
Strongly Agree	113	29.40%
Agree	268	69.80%
Neutral	3	0.80%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.10 sheds light on the response of Activities towards environmental protection by the company. Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 29.40% of the respondents, while 69.80% of the total respondents fall under agree category and rest 0.80% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### 5.4.11 Emergency disaster relief support to local people (Flood)

An attempt was made to classify the respondents based on Emergency disaster relief support to local people (Flood). The distribution of respondents and their respective response classifications are presented in below table:

**Table 5.4.11**

#### **Company disaster relief support**

Response	Frequency	Percentage
Strongly Agree	127	33.10%
Agree	179	46.60%
Neutral	78	20.30%
Disagree	0	0%
Strongly Disagree	0	0%
Total	384	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.4.11 sheds light on the response of Emergency disaster relief support to local people (Flood). Out of a total of the respondents, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 33.10% of the respondents, while 46.60% of the total respondents fall under agree category and rest 20.30% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

## 5.5 Demographic Data Analysis of employees

### 5.5.1 Age

Age assumes as a crucial role in the analysis of perception. The study includes employees spanning a wide spectrum of age groups. A comprehensive breakdown of these employees based on their respective ages is available in Table 5.5.1 below.

**Table 5.5.1**

#### Age

Age	Frequency	Percentage
18-25 years	4	7%
26-35 years	8	13%
36-45 years	29	48%
46-55 years	13	22%
56 years & above	6	10%

Total	60	100%
-------	----	------

*Source: Primary data*

### **Interpretation**

The information provided in table 5.5.1 sheds light on the age composition of the study's respondents. Out of a total of 60 respondents, their ages are distributed across various ranges. A notable portion responds within 36-45 years, accounting for 48% of the respondents, while 7% are in 18-25 years category. Further, in 26-35 years category has 13% of the total respondents, 46-55 years comprises of 22% and rest 10% comprises of the respondents' categories in 56 years and above.

### **5.5.2 Gender**

The study's participants encompass a mix of both male and female respondents. The distribution of respondents based on gender is presented in Table 5.5.2 below.

**Table 5.5.2**

#### **Gender**

Gender	Frequency	Percentage
Male	41	68.33%
Female	19	31.67%
Total	60	100%

*Source: Primary data*



## Interpretation

The data presented in table 5.5.2 indicates that the majority of participants in the study are from specific regions in Assam. Among the total of 60 respondents, 41 (68.33%) are identified as male, while the remaining 19 (31.67%) are identified as female. Overall, there is a notable imbalance in gender representation among the respondents, with a significantly higher proportion of males compared to females.

### 5.5.3 Organisation

A detailed breakdown of these respondents categorized by their respective organisation is provided in Table 5.5.3 below.

**Table 5.5.3**

#### Organisation

Organisation	Frequency	Percentage
Oil India Limited	20	33.33%
Indian Oil Corporation Limited	20	33.33%
Oil and Natural Gas Corporation	20	33.33%
Total	60	100%

*Source: Primary data*

## Interpretation

The table 5.5.3 unveils the organisation distribution of respondents in the study: Oil India Limited, Indian Oil Corporation Limited, Oil and Natural Gas Corporation. Out of the total respondents, 33.33% are from Oil india Limited, 33.33% from Indian oil corporation limited ad 33.33% from Oil and natural gas corporation.

#### 5.5.4 Designation

**Table 5.5.4**

#### **Designation**

Designation	Frequency	Percentage
Executive	37	61.67%
Non-Executive	23	38.33%
Total	60	100%

*Source: Primary data*

#### **Interpretation**

The table 5.5.4 indicates the designation of the participants holds in the respective companies. Among the total of 60 respondents, 61.67% are identified as Executives, while the remaining 38.33% are identified as non-executives.

#### 5.5.5 Experience

An attempt was made to classify the respondents based on their experience. For this purpose, respondents' total experience in the company were categorized into five distinct groups and are presented in below table:

**Table 5.5.5**

#### **Experience**

Experience	Frequency	Percentage
0-5 years	8	13%

6-9 years	11	18%
10-14 years	14	23%
15-20 years	21	35%
21 years & above	6	10%
Total	384	100%

*Source: Primary data*

### **Interpretation**

Table 5.2.6 illustrates the distribution of respondents based on their experience levels, categorizing them into experience brackets. Out of the total of the respondents, the largest group responds into the "Between 15-20 years" experience category, with 21 respondents, constituting 35% of the total. 0-5 years is 13%, 6-9 years accounting for approximately 18%. Additionally, 23% fall within the "10-14 years" experience range, while 13% report experience in the "0-5 years" bracket. Lastly, 6 participants (10%) indicate experience between 21 years & above."

### **5.5.6 Education Qualifications**

Educational qualification also stands as a pivotal factor in the analysis. The study encompasses participants with a wide array of educational backgrounds and qualifications. A comprehensive breakdown of these participants based on their respective educational qualifications can be found in Table 5.5.6 below.

**Table 5.5.6**

**Education Qualification**

Education Qualification	Frequency	Percentage
HSLC Passed	7	11.67%
Intermediate (HS Passed)	4	7%
Graduate	15	25%
Post-Graduate	34	56.67%
Others	0	0%
Total	60	100%

*Source: Primary data*

**Interpretation**

The data from table 5.5.6 illustrates the distribution of respondents' education qualifications in the study. Among the total the respondents, a notable percentage or number of respondents can be attributed to each category. HSLC Passed accounts for 11.67%, and Intermediate stands at 7% of the total respondents. Furthermore, a 25% of participants hold a Graduate degree and 56.67% have achieved a post-Graduate qualification 11.20% and the rest 0% of the respondents are Others. This array of educational qualifications underscores the participants' diverse academic profiles within the study.

## **5.6 Social Support Data Analysis**

### **5.6.1 Community members actively participate in events organized by oil and gas companies to support local causes**

An attempt was made to classify the employees based on the response on Community members actively participate in events organized by oil and gas companies to support local causes.

**Table 5.6.1**

#### **Community participation in oil and gas CSR events**

Response	Frequency	Percentage
Strongly Agree	20	33.30%
Agree	28	46.70%
Neutral	12	20%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.6.1 sheds light on the response of Community members actively participate in events organized by oil and gas companies to support local causes. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 33.30% of the respondents, while 46.70% of the total respondents fall under agree category

and rest 20% responds under Neutral. No respondents were disagreed or strongly disagree from the statement.

### **5.6.2 Community involvement contributes to making CSR projects more relevant to the needs of the local population**

An attempt was made to classify the employees based on the response on Community involvement contributes to making CSR projects more relevant to the needs of the local population.

**Table 5.6.2**

#### **Community involvement enhances relevance of CSR**

Response	Frequency	Percentage
Strongly Agree	41	68.30%
Agree	19	31.70%
Neutral	0	0%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.6.2 sheds light on the response of Community involvement contributes to making CSR projects more relevant to the needs of the

local population. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds Strongly Agree, accounting for 68.30% of the respondents, while 31.70% of the total respondents fall under agree category and rest no respondents were neutral, disagreed or strongly disagree from the statement.

### **5.6.3 Communication and collaboration between community members and companies during the planning and execution of CSR activities are effective**

An attempt was made to classify the employees based on the response on Communication and collaboration between community members and companies during the planning and execution of CSR activities are effective.

**Table 5.6.3**

#### **Efficient community-company collaboration in CSR**

Response	Frequency	Percentage
Strongly Agree	4	6.7%
Agree	36	60%
Neutral	20	33.30%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

## Interpretation

The information provided in table 5.6.3 sheds light on the response of Communication and collaboration between community members and companies during the planning and execution of CSR activities are effective. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 60% of the respondents, while 6.7% of the total respondents fall under strongly agree category and rest 33.30% of the total respondent falls under Neutral. Whereas no respondents were disagreed or strongly disagree from the statement.

### 5.6.4 The community's active participation leads to increased awareness about CSR initiatives among residents

An attempt was made to classify the employees based on the response on The community's active participation leads to increased awareness about CSR initiatives among residents.

**Table 5.6.4**

#### **Community participation boosts CSR awareness**

Response	Frequency	Percentage
Strongly Agree	10	16.70%
Agree	48	80%
Neutral	2	3.30%
Disagree	0	0%
Strongly Disagree	0	0%



Total	60	100%
-------	----	------

*Source: Primary data*

### **Interpretation**

The information provided in table 5.6.4 sheds light on the response of The community's active participation leads to increased awareness about CSR initiatives among residents. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 80% of the respondents, while 16.70% of the total respondents fall under strongly agree category and rest 3.30% of the total respondent falls under neutral. Whereas no respondents were disagreed or strongly disagree from the statement.

### **5.6.5 The community members have initiated or promoted CSR activities within their neighbourhoods**

An attempt was made to classify the employees based on the response on community members have initiated or promoted CSR activities within their neighbourhoods.

**Table 5.6.5**

#### **Community-Led CSR initiatives in neighborhoods**

Response	Frequency	Percentage
Strongly Agree	11	18.30%
Agree	17	28.30%
Neutral	23	38.30%
Disagree	9	15%

Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

### **Interpretation**

The information provided in table 5.6.5 sheds light on the response of community members have initiated or promoted CSR activities within their neighbourhoods. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 28.30% of the respondents, while 18.30% of the total respondents fall under strongly agree category and 38.30% of the total respondent falls under neutral and rest 15% of the respondents fall under disagree, whereas no respondents were strongly disagree from the statement.

### **5.6.6 The Companies engage with the community to gather input for designing effective CSR projects**

An attempt was made to classify the employees based on the response on Companies engage with the community to gather input for designing effective CSR projects.

**Table 5.6.6**

#### **Community input in designing effective CSR activity**

Response	Frequency	Percentage
Strongly Agree	6	10%
Agree	34	56.70%
Neutral	20	33.30%

Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

### **Interpretation**

The information provided in table 5.6.6 sheds light on the response of involvement of community members in CSR activities fosters a sense of ownership and responsibility for the community's development. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 56.70% of the respondents, while 10% of the total respondents fall under strongly agree category and rest 33.30% of the total respondent falls under neutral, whereas no respondents were disagree or strongly disagree from the statement.

#### **5.6.7 The involvement of community members in CSR activities fosters a sense of ownership and responsibility for the community's development**

An attempt was made to classify the employees based on the response on involvement of community members in CSR activities fosters a sense of ownership and responsibility for the community's development.

**Table 5.6.7**

**Community involvement fosters ownership in CSR**

Response	Frequency	Percentage
Strongly Agree	6	10%
Agree	34	56.70%
Neutral	12	33.30%
Disagree	8	13.30%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

**Interpretation**

The information provided in table 5.6.7 sheds light on the response of Companies engage with the community to gather input for designing effective CSR projects. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 56.70% of the respondents, while 10% of the total respondents fall under strongly agree category and 20% of the total respondent falls under neutral and rest 13.30% of the total respondents were disagree whereas no respondents were strongly disagree from the statement.

**5.6.8 The Community members are likely to recommend and encourage others to participate in CSR activities organized by companies**

These findings suggest a positive inclination among the community members towards recommending and encouraging others to engage in CSR activities

organized by companies, with a significant majority expressing agreement or strong agreement within the surveyed group.

**Table 5.6.8**

**Community support for corporate CSR initiatives**

Response	Frequency	Percentage
Strongly Agree	9	15%
Agree	34	56.70%
Neutral	17	28.30%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

**Interpretation**

The information provided in table 5.6.8 sheds light on the response of Community members are likely to recommend and encourage others to participate in CSR activities organized by companies. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 56.70% of the respondents, while 15% of the total respondents fall under strongly agree category and rest 28.30% of the total respondent falls under neutral, whereas no respondents were disagree or strongly disagree from the statement.

### **5.6.9 The active involvement of local residents enhances the overall impact of CSR projects**

A positive perception among the surveyed employees regarding the notion that active involvement of local residents enhances the overall impact of CSR projects. The majority of respondents agree or strongly agree with this idea, indicating a recognition of the importance of community engagement in the success of CSR initiatives.

**Table 5.6.9**

#### **Local resident involvement boosts CSR impact**

Response	Frequency	Percentage
Strongly Agree	17	28.30%
Agree	36	60%
Neutral	7	11.70%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

#### **Interpretation**

The information provided in table 5.6.9 sheds light on the response of active involvement of local residents enhances the overall impact of CSR projects. Out of a total of 60 employees, their response are distributed across various ranges. A notable portion responds agree, accounting for 60% of the respondents, while 28.30% of the total respondents fall under strongly agree category and rest 11.70% of the total

respondent falls under neutral, whereas no respondents were disagree or strongly disagree from the statement.

**5.6.10 The CSR initiatives encourage mutual cooperation and bonding among community members and companies**

An attempt was made to classify the employees based on CSR initiatives encourage mutual cooperation and bonding among community members and companies. For this purpose, employees' response were categorized into five: Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree.

**Table 5.6.10**

**CSR initiatives promote community-business bonding**

Response	Frequency	Percentage
Strongly Agree	27	45%
Agree	24	40%
Neutral	9	15%
Disagree	0	0%
Strongly Disagree	0	0%
Total	60	100%

*Source: Primary data*

**Interpretation**

The information provided in table 5.6.10 sheds light on the response of CSR initiatives encourage mutual cooperation and bonding among community members and companies. Out of a total of 60 employees, their response are distributed across

various ranges. A notable portion responds agree, accounting for 40% of the respondents, while 45% of the total respondents fall under strongly agree category and rest 15% of the total respondent falls under neutral, whereas no respondents were disagree or strongly disagree from the statement.

### 5.6.11 Mean and Standard Deviation

**Table no. 5.6.11**

#### **Mean and Standard Deviation**

Questions	Mean	Std. Deviation	Std. Error
Community members actively participate in events organized by oil and gas companies to support local causes	4.13	0.72	0.093
Community involvement contributes to making CSR projects more relevant to the needs of the local population	4.68	0.47	0.061
Communication and collaboration between community members and companies during the planning and execution of CSR activities are effective	3.73	0.58	0.075
The community's active participation leads to increased awareness about CSR initiatives among residents	4.13	0.43	0.056
community members have initiated or promoted CSR activities within their neighbourhoods	3.50	0.97	0.125



Companies engage with the community to gather input for designing effective CSR projects	3.77	0.62	0.080
The involvement of community members in CSR activities fosters a sense of ownership and responsibility for the community's development	3.63	0.84	0.109
Community members are likely to recommend and encourage others to participate in CSR activities organized by companies	2.87	0.65	0.084
The active involvement of local residents enhances the overall impact of CSR projects.	4.17	0.62	0.079
CSR initiatives encourage mutual cooperation and bonding among community members and companies.	4.30	0.72	0.093

The above table combines respondents' views in relation to several aspects of CSR-related community engagement by OIL and gas firms under consideration. This range has been established using two different measures: the Mean values give a measure of the center of the distribution of responses and the Standard Deviation, indicates the spread of the responses. undefined error values inform of an approximate precision of means in calculation. Interestingly, in terms of Mean values, it is mentioned that values higher than 4.68 for "Community involvement results in the increase of relevance of CSR", there is strong evidence of support towards the statement out of total Mean values like 2.87 for "Community members are likely to recommend and encourage others to participate," the scale options, expresses a lower level of conformance. The SD values depict the level of co-

orientation or differentiation where direction is from High consensus Low SD to Low consensus High SD. In general, the table brings together significant information concerning the community views on the extent of effectiveness and success of CSR activities being undertaken by OIL and gas firms.

## **5.7 Testing of Hypotheses**

This section illuminates the hypothesis testing process to determine the levels of connection and distinction between the variables attached to the research hypotheses of the study. Through hypothesis testing, the researcher will be able to assess the validity or invalidity of the research hypothesis and make practical conclusions about the variables' interrelationships and variability. The following hypothesis set down in Chapter 1 were tested in this study using the Statistical Package for Social Sciences (SPSS) Pearson's Correlation coefficient test. This included a contrast of sample measures with theoretical predictions as well as evaluation of the results' reliability.

Hypothesis of the study is to assess the level of awareness and perception of the public towards CSR practices in the graphite area and support offered by the residents of the graphite area for CSR practices implemented by the company, by applying the Pearson correlation test. To this end, all the research hypotheses are in consonance with the objectives of the study. In connection with the key hypothesis of each of them, specific sub-hypothesis were formulated to support the main hypothesis. The analysis of the results is presented in the following tables.

### **Hypotheses for the study**

a) **H<sub>0</sub>**: There is no positive relationship between CSR activities and the development of society.

**Ha:** There is a positive relationship between CSR activities and the development of society.

b) **Ho:** There is no positive relationship between Social support in CSR activities and the effectiveness of CSR.

**Ha:** There is a positive relationship between Social support in CSR activities and the effectiveness of CSR.

c) **Ho:** There is no significant difference between the educational qualification of the people and the perception of CSR

**Ha:** There is a significant difference between the educational qualification of the people and the perception of CSR.

d) **Ho:** There is no significant difference between the monthly income level of the people and the perception of CSR

**Ha:** There is a significant difference between the monthly income level of the people and the perception of CSR.

### **5.7.1 Hypothesis 1- The first hypothesis holds:**

**H1o:** There is no positive relationship between CSR activities and the development of society.

**H1a:** There is a positive relationship between CSR activities and the development of society.

Hypothesis H1a focuses on the specific link between social welfare programs and the development of society through the use of Pearson Correlation Analysis. The obtained p-value of 0.02 indicates a significant correlation between the variables leading to the rejection of the null hypothesis (Ho). This suggests that active

engagement in social welfare programs positively influences overall societal development. Hypothesis H1b focuses on environmental sustainability, and the low p-value of 0.01 indicates to reject the null hypothesis (Ho), indicating a link between CSR activities directed at environmental sustainability and societal development. Sub-Hypothesis H1c examines education and infrastructure, with a significant asymptotic significance (2-tailed) of 0.034, rejecting null hypothesis (Ho) and indicating a meaningful relationship between CSR efforts in education and infrastructure and societal development. However, Hypothesis H1d, concerning the standard of living and employment, failed to reject null hypothesis (Ho) with a p-value of 0.8, indicating an insignificant correlation. Hypotheses H1e, H1f, H1g, and H1h explore implementation and positive change, employment and social services, rural development, and environmental protection, and emergency disaster relief, respectively. These all reject null hypothesis (Ho), emphasizing significant correlations between these CSR dimensions and societal development. Overall, the the impact of CSR initiatives across diverse domains of societal progress.

The first hypothesis is based on finding out the relationship between CSR activities of the company and its impact on the development of the society. This hypothesis addresses the core of CSR activities and their potential impact on the development of society, which is a central aspect of the research topic. For find out the relationship among the variables, Pearson correlation coefficient test is used to justify the analysis. Below is the table showing the relationship among the selected variables.

**Table 5.7.1****Development of Society through CSR**

Sl N	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a  Social Welfare Programs and Society Development	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.02. As the p-value < 0.05 it suggests that there is significant relation between the social welfare programs and development of society.	Ho Rejected
2	Hypothesis H1b  Environmental Sustainability	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.01. As the p-value < 0.05 it suggests that there is significant relation between the CSR activities towards environmental sustainability and development of society.	Ho Rejected
3	Hypothesis H1c  Education and Infrastructure	Pearson Correlation Analysis	The asymptotic significance (2-tailed) is 0.034. which indicates that the difference between the groups is statistically significant.	Ho Rejected
4	Hypothesis H1d  Standard of Living and Employment	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.8. As the p-value > 0.05 it suggests that there is insignificant relation between the groups.	Ho Failed to reject

5	Hypothesis H1e Implementation and Positive Change	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.057. As the p-value > 0.05 it suggests that there is insignificant relation between the groups.	Ho Failed to reject
6	Hypothesis H1f Employment and Social Services	Pearson Correlation Analysis	The asymptotic significance is 0.029. which indicates that the relationship between the two groups is statistically significant.	Ho Rejected
7	Hypothesis H1g Rural Development and Environmental Protection	Pearson Correlation Analysis	The asymptotic significance is 0.005, which indicates that the relation between the two groups is statistically significant.	Ho Rejected
8	Hypothesis H1h Emergency Disaster Relief	Pearson Correlation Analysis	The asymptotic significance is 0.021, which indicates that the relationship between the two groups is statistically significant.	Ho Rejected

Source: Primary Source

From the above Table 5.7.1 for H1- CSR activities and development of society variables were present and analysed. It was found that most of the hypothesis (null hypothesis) were rejected, and two hypotheses (null hypothesis) were failed to reject after the analysis. Thus, from the analyse it is suggested to reject the null hypothesis (H1o) and failed to reject the alternate hypothesis (H1a), which indicates that there is a positive relationship between the CSR activities of the selected company and development of the society.

### 5.7.2 Hypothesis 2

**Ho:** There is no positive relationship between Social support in CSR activities and the effectiveness of CSR.

**Ha:** There is a positive relationship between Social support in CSR activities and the effectiveness of CSR.

The investigation into the interplay between social support and Corporate Social Responsibility (CSR) effectiveness, as outlined in Table 5.7.2, employs Pearson Correlation Analysis across various sub-hypotheses. Hypotheses H1a to H1d, focusing on community participation, communication, collaboration, community-initiated activities, and input/feedback, all reject the null hypothesis (Ho), indicating statistically significant relationships with CSR effectiveness. Conversely, Hypotheses H1e, H1g, and H1h, pertaining to interest and benefits, impact on standard of living, and employment/other facilities, respectively, accept the null hypothesis, suggesting an insignificant correlation. Hypothesis H1f, addressing CSR strategies and implementation, rejects Ho, signifying a meaningful relationship with CSR effectiveness. These results underscore the multifaceted nature of social support's impact on CSR outcomes, providing valuable insights for organisations seeking to enhance the efficacy of their social responsibility initiatives.

The second hypothesis focuses on identifying the correlation between the social support offered against the CSR activities carried out by the companies and the effect of implementing the CSR and its efficiency. This hypothesis addresses the impact of social support on CSR activity since it is a critical factor in altering public opinion about the company's conduct. It is thus possible that a sound financed CSR program can enhance the reception of these companies among the public. To establish the relationship Pearson correlation coefficient is used to justify the analysis to establish. The following will be the table showing correlation among the selected variables.

**Table 5.7.2****Social Support and CSR effectiveness**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a Community Participation	Pearson Correlation Analysis	The asymptotic significance is $0.03 < 0.05$ , which indicates that the relation between the two groups is statistically significant.	Ho Rejected
2	Hypothesis H1b Communication and Collaboration	Pearson Correlation Analysis	Tests show the same pattern of result as the significant value is less than 0.05 ( $p < 0.05$ ) which indicates a significant relationship between the involvement of community in the execution of the CSR by the company.	Ho Rejected
3	Hypothesis H1c Community Initiated Activities	Pearson Correlation Analysis	After the analysis it was found that people are helping in communicating the CSR initiatives/benefits among their neighbours, as the p-value is $0.006 < 0.005$ , indicating significant relationship among the group.	Ho Rejected
4	Hypothesis H1d Input and Feedback	Pearson Correlation Analysis	Tests results found that company has effective CSR projects execution through inputs and feedback from the community, as p-value is $0.015 < 0.05$ , indication	Ho Rejected



			significance among group.	
5	Hypothesis H1e Interest and Benefits	Pearson Correlation Analysis	Based on the test of correlation we can conclude that there is significance relationship between the group as the p-value is 0.36 which is greater than 0.05.	Ho Failed to Reject
6	Hypothesis H1f CSR Strategies and Implementation	Pearson Correlation Analysis	After conducting the analysis, the p-value found to be as $0.038 < 0.05$ which describe that there is a significant relation among the group.	Ho Rejected
7	Hypothesis H1g Impact on Standard of Living	Pearson Correlation Analysis	The p-value of the variables is $0.16 > 0.05$ which states that the CSR implemented by the companies has a less impact on the lives of the people and it can be concluded that there is no positive relationship among the group.	Ho Failed to Reject
8	Hypothesis H1h Employment and other Facilities	Pearson Correlation Analysis	There is insignificant relationship among the groups was found as the resulted value is $0.41 > 0.05$ , which indicates CSR activities of the company is not much effective in the areas of providing employment and other facilities.	Ho Failed to Reject

Source: Primary Source

From the above Table 5.7.2 for the second hypothesis (H2) i.e., social support and CSR effectiveness were presented and analysed. From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were rejected and three of the hypotheses were failed to reject. Hence, for the second hypothesis it can concluded as the null hypothesis (H2o) is rejected, and alternate hypothesis (H2a) is accepted indicating a significant positive relationship between social support and CSR effectiveness.

### **5.7.3 Hypothesis 3**

**Ho:** There is no significant difference between the educational qualification of the people and the perception of CSR

**Ha:** There is a significant difference between the educational qualification of the people and the perception of CSR.

As revealed in Table 5.7.3, the analysis of the correlation between the educational level and the perception is considered using Pearson Correlation analysis on various sub-hypotheses formulated in the study. Even when separately testing hypotheses H1a, H1b and H1c, which postulated that main effect for CSR interest, experience in CSR benefits, and CSR implementation respectively differs significantly across participants with different education levels, all the hypotheses failed to be rejected, indicating no significant difference in perception across the respondents with different education levels. On the contrary, Hypotheses H1d, H1e, and H1h, addressing the impact on education, employment opportunities, and disaster relief, respectively, reject Ho, signifying significant differences in perception based on education levels. Notably, respondents exhibit varying perceptions regarding the impact on education, employment opportunities, and disaster relief. In contrast, Hypotheses H1f and H1g, pertaining to rural development and environmental protection, respectively, failed to reject Ho, suggesting no significant differences in perception based on educational qualifications. These results highlight the nuanced influence of education on the perception of CSR initiatives, emphasizing

the need for targeted strategies to address divergent viewpoints among individuals with varying educational backgrounds.

The third hypothesis mainly focuses to identify the CSR perception of the selected companies regarding the educational qualification of the respondents. Due to these reasons, Pearson correlation coefficient is used to explain the relationship in determination of outcome. The following table depicting the correlation that exists among the chosen variables. **Table 5.7.3**

**Educational Qualification and perception**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H <sub>1a</sub> CSR Interest	Pearson Correlation Analysis	From the test it was found that people with different education levels shows same levels of interest in CSR activities. And as the p-value is $0.057 > 0.05$ , indicates there is no significant difference.	Ho Failed to Reject
2	Hypothesis H <sub>1b</sub> Experience in CSR benefits	Pearson Correlation Analysis	Tests show the same pattern of result as regardless of their education, feel different about the benefits they received from CSR activities provided by the company. Thus, indicating there is no significant difference. P- value is $0.31 > 0.05$ .	Ho Failed to Reject
3	Hypothesis H <sub>1c</sub> CSR Implementation	Pearson Correlation Analysis	After the analysis it was found that p-value is $0.651 > 0.05$ , indicating no significant difference in perception.	Ho Failed to Reject

4	Hypothesis H1d Impact in education	Pearson Correlation Analysis	The resulted p-value is $0.009 < 0.05$ , indicating there is a significant relationship between the group.	Ho Rejected
5	Hypothesis H1e Employment opportunities	Pearson Correlation Analysis	Result suggested that there is a trend of potential difference in perception based on respondent's educations. The p-value is $0.013 < 0.05$ , indicating significant difference in perception.	Ho Rejected
6	Hypothesis H1f Rural development	Pearson Correlation Analysis	The asymptotic significance is $0.069$ , which indicates that there is no significant difference in perception with their education level.	Ho Failed to Reject
7	Hypothesis H1g Environmental protection	Pearson Correlation Analysis	The asymptotic significance is $0.805 > 0.05$ , which indicates that there is no significant difference in perception with their education level.	Ho Failed to Reject
8	Hypothesis H1h Disaster relief	Pearson Correlation Analysis	The result suggests a significant difference in how people with different education levels perceive emergency disaster relief support through CSR. The p-value is $0.029 < 0.05$ .	Ho Rejected

Source: Primary Source

From the above Table 5.7.3 for the third hypothesis (H3) i.e., relationship between education qualification and perception of CSR were presented and analysed.

From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were failed to reject and two of the hypotheses were rejected. Hence, for the third hypothesis it can concluded that we fail to reject the null hypothesis (H2o) is and reject the alternate hypothesis (H2a) indicating no significant positive relationship between educational qualification and perception of CSR.

#### **Hypothesis 4**

Ho: There is no significant difference between the monthly income level of the people and the perception of CSR

Ha: There is a significant difference between the monthly income level of the people and the perception of CSR.

Similarly, the fourth hypothesis is based on finding out the relationship between the income of the respondents and the perception about CSR activities of the selected companies. To find out the relationship Pearson correlation coefficient is used to justify the analysis.

The analysis of income in relation to perception as presented in Table 5.7.4, it employs Pearson Correlation Analysis on various sub-hypothesis. The null hypothesis (Ho) could not be rejected when analysing hypotheses H1a on CSR interest, H1b on experience with CSR benefits, H1d on the impact of CSR on education, H1f on the impact of CSR on rural development, and H1g on the potential of environmental protection. That is, there is negligible correlation between these variables and income level, thereby implying that people's perception of income does not affect these aspects of CSR. On the other hand, Hypotheses H1c , H1e and H1h, which relate to CSR implementation, employment opportunities and disaster relief reject the null hypothesis (Ho). Therefore, the results imply that there is an apparent correlation between income and the view on CSR implementation, employment, and relief outcomes. Consequently, these results reflect how income affects the perception of various CSR dimensions, and while constant strategies must

be implemented toward the differing opinions amidst clientele with different incomes. Below is the table showing the relationship among the selected variables.

**Table 5.7.4**

**Income and Perception**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a CSR Interest	Pearson Correlation Analysis	The significance value is 0.12, which indicates there is no significant relation among the group.	Ho Failed to Reject
2	Hypothesis H1b Experience in CSR benefits	Pearson Correlation Analysis	The p-value of the variables is $0.302 > 0.05$ which states that there is no significant relation among the group and income has a less impact on the perception of the people.	Ho Failed to Reject
3	Hypothesis H1c CSR Implementation	Pearson Correlation Analysis	The asymptotic significance is 0.016, which indicates that there is a significant difference in perception with their income level.	Ho Rejected
4	Hypothesis H1d Impact in education	Pearson Correlation Analysis	From the analysis it was found to have non-significant relations with a p-value of $0.39 > 0.05$ , expressing no relations among the variables.	Ho Failed to Reject

5	Hypothesis H1e Employment opportunities	Pearson Correlation Analysis	After conducting the analysis it can be concluded that there is a positive relations of income with the perception as with a higher income has different responding's.	Ho Rejected
6	Hypothesis H1f Rural development	Pearson Correlation Analysis	The test result show a p-value of $0.44 > 0.05$ , thus indicating no significant relationship among the variables.	Ho Failed to Reject
7	Hypothesis H1g Environmental protection	Pearson Correlation Analysis	There is a non-significant negative correlation ( $r = -0.063$ , $p = 0.109$ ) between income and the perception of activities towards environmental protection.	Ho Failed to Reject
8	Hypothesis H1h Disaster relief	Pearson Correlation Analysis	There is a significant positive correlation ( $r = 0.050$ , $p = 0.016$ ) between income and the perception of disaster relief support.	Ho Rejected

**Source: Primary Source**

From the above Table 5.7.4 for the third hypothesis (H4) i.e., relationship between income level of the respondents and perception of CSR were presented and analysed. From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were failed to reject and three of the hypotheses were rejected. Hence, for the third hypothesis it can concluded that we fail to reject the null hypothesis (H2o) is and reject the alternate hypothesis (H2a) indicating no

significant positive relationship between monthly income level of the people and perception of CSR.

## **5.8 Conclusion**

This chapter presents an in-depth analysis and discussion of the data collected for the study on Corporate Social Responsibility (CSR) practices of oil and gas companies in Assam. It examines the demographic characteristics of respondents, their perceptions of CSR activities, and the factors influencing these perceptions. The analysis includes data from employees, providing insights into workforce diversity, qualifications, and involvement in CSR. It also assesses the social impact of CSR initiatives on local communities in areas such as education, healthcare, infrastructure, and livelihoods.

Hypothesis testing explores relationships between various factors and perceptions of CSR, including the impact on societal development, effectiveness of social support, influence of educational qualifications, and the link between income levels and perceptions.



## **6.1 Introduction**

This chapter also entails the findings of the study, conclusion of the study, recommendations on the perception that the public has towards the company's corporate social responsibility and further research studies needed. It presents important issues concerning the reception by the public of CSR activities. The conclusions of the study present basic findings and trends pointed out offering a brief outlook of the main results of the research. Last, the conclusion section includes the summary of the chapter and the importance of the research with the impact on the companies.

## **6.2 FINDINGS**

### **6.2.1 Major findings from respondents' analysis**

1. The major findings also highlighted the age factor, indicating that most of the respondents were within the age bracket of 18-25 years.
2. It is established that the gender distribution of the study is skewed towards the female population. The data show that the participants of the study are mostly males compared to the number of females.
3. The participants included learners from various geographical backgrounds with Dibrugarh dominating the participants' population followed by Jorhat, Guwahati, and Sivasagar. The above geographic distribution gives a glimpse of the different areas that are involved in the research.
4. The findings of this study with reference to the participant's educational qualification reveal a variation range, of which majority has HSLC or graduate qualification.

5. The study's general findings pertaining to the participants' occupations also show a heterogeneous distribution, with the single largest group classified as "Students.
6. This data is beneficial in understanding the employment distribution of the surveyed population with students being the most numerous at 33.07%. The respondents employed in government service 24.22%, business 20.05%, private sector is 15.36%.
7. The general conclusions of the study on the distribution of income in the participants of the surveyed group show that the largest number of people is represented in the "Between 0-10000" income range, and the number gradually decreases with each subsequent range.
8. The survey reveals that a considerable number of the respondents (72.70%) have some level of awareness about CSR. The results of this study offer a significant understanding of participants' awareness of CSR, where the majority of them had some level of CSR knowledge. This implies that there is a basic level of knowledge and perception about CSR among the respondents.
9. The study shows an impressive 79 percent prevalence of the problem under discussion in the sample group. According to the results we have 40% positive response which indicates that there is a high level of CSR awareness among the respondents. However, it is essential to note that none of the participants indicated that they have never heard of CSR, which reveals high awareness among the surveyed people.
10. The respondents linked CSR activities to Oil India Limited, ONGC, IOCL, and Reliance. The companies which were considered by the participants as the most involved in CSR activities were Oil India Limited (OIL), Indian Oil Corporation Limited (IOCL), and Oil and Natural Gas Corporation Limited (ONGC).

11. The majority of the respondents demonstrated good understanding of company expenditure towards social development causes. Notably, none of the participants reported the absence of awareness, which underlines the fact that the surveyed individuals generally possess certain level of awareness.
12. The respondents' level of awareness of the CSR funding by companies was mixed with some being fully aware of the funding while others were partially aware.
13. Regarding companies' participation in social welfare programme, respondent's perception falls into the agree column, followed by the neutral and the disagree column.
14. Perceptions about the focus of CSR activities on the environment were mixed but a strong and more than a half of all the respondents agreed that companies are concerned with environmental sustainability.
15. Respondents had diverse thoughts on this area in as much as the company's role in supporting the construction of schools and college structures. Overall, in regard to changes requested as to how we are informed about the brand, a significant percentage strongly agreed with the proposition, whilst others agreed. However, there was a substantial portion of the respondents, who appeared to be indifferent to the idea, followed by half as many who rejected the idea and just a few who strongly disagreed with the idea of having genetic tests in the movie.
16. On the employment opportunities for the underprivileged people the respondents exhibited diverse understanding with regards to its provision by the company. Some highly agreed while the rest of a larger number agreed partly with the above statement. A considerable number of participants were

neutral toward the statement, followed by the disagree option and the least number of participants selected the strongly disagree option.

17. The respondents' attitude towards to role of the Company in infrastructure development was also diversify. A significant percentage highly responded affirmatively with more than half of the students' concurring showing a positive inclination. Thus, a certain percentage was not inclined toward either opinion or the other, minimizing their overall bias. But as it pertains to the extent of commitment, a portion of the participants disagreed and an even lesser portion strongly disagreed with the company's participation in infrastructural development.
18. Regarding the company's provision of health facilities, respondents cleared different views. Many respondents strongly agreed with the statement, with most others agreeing, thus revealing substantial endorsement.
19. The respondents had varying attitudes towards CSR programs of the company along the education system. Many respondents highly agreed, a majority agreed, which presents strong signs of support towards the company's initiatives. A large number of respondents were at the center of the scale, which might mean that they did not have a strong stance.
20. These are deliberated below, while most of the respondents view the company's CSR as meeting societal standards, there is a general impression towards endorsement. Nevertheless, not all the respondents were in support, and they were the minority that actually most vehemently hold the opposite belief, meaning that CSR programs in the company could still be improved in some aspects.
21. The majority of the respondents manifested their interest in the CSR activities with a good number of them who strongly agreed. A few percent responded in the middle, or neutrally, however what is important, no respondents

reported the negative attitude towards CSR activities, meaning that most of the people have a positive attitude towards it.

22. The majority of the respondents have had positive previous interactions with the company's CSR initiatives to gain benefits, and thus, the majority of the strongly agree option implies the affirmation of the positive impressions of the company's CSR implementations among the surveyed participants.
23. The respondents' perception of the CSR strategies and techniques of implementation adopted by the company was generally positive, with the majority offering strong support towards the notion. Few students chose the neutral option suggesting that they have low levels of ambiguity towards the company's CSR strategy.
24. Most respondents feel that the company's CSR implementation has improved the lives of people for the better, a good percentage strongly concurring to the statement. A limited number of the respondents has given a neutral response and therefore we expected a fairly low level of consumers' noninterest in the positive effects of firm's CSR activities on the quality of living standard.
25. A sizeable majority of the respondents have strongly agreed that the company has improved the chance of employment in the labour market, another group has agreed with additional emphasis, which affirms a general perception that the said company has endeavoured to create employment opportunities.
26. Thus, the majority of respondents to a greater extent state that the company has enhanced the means for enhancing health, with a part of the respondents expressing the agreeableness. Significantly, none of the respondents implemented a disagree or strongly disagree view towards the effectiveness of the company's efforts in improving health facilities.

27. From these observations it is clear that respondents hold a favourable disposition towards the existent initiatives by the company to enhance on education. A greater part of the subjects highly approves, and therefore, a negligible proportion shows non-committal, thus indicating minimal apathy. Conversely, there were no respondents who had a disagree or strongly disagree response which verified the respondents' views that CSR activities of the company in education were positive.
28. Such research results suggest a favourable attitude of the respondents to the company's attempts at initiating development projects in rural areas. A greater number of the respondents in the positive category is a result of a significant number of the respondents strongly agreeing that the company's CSR programmes have positive impacts on rural and semi-urban societies.
29. This seems to have elicited a positive attitude among respondents on the company's support for underprivileged people in the rural areas. A vast majority of the respondents strongly endorse, with additional endorsements, and this portrays the level of support meaning people are supportive of the idea showing that perhaps there is a consensus on the part of the company in helping the needy in the rural areas.
30. The findings further attest to the fact that, out of total, most consumers are in support of the idea that community members do participate in events that are organized by OIL and gas companies intended for local causes, even though many of them strongly supporting the view. Some respondents may be uncertain about the issue, but neither of them expressed objection to the community's participation, which shows the respondents' consensus on these events.
31. The insights established reveal consensus among respondents on the efficiency of information sharing and cooperation between members of the community and business organisations in the course of their CSR ventures.

None of the respondents stated a 'disagree' or 'strongly disagree' with the statement that indicated a positive impression towards the impact of effective communication and collaboration in the CSR schemes.

32. The findings suggest that respondents agree that involvement of the community in the promotion of CSR helps increase citizens' knowledge of CSR the existence of affirmative perceptions regarding the intervention of the community in enhancing promotion of CSR among residents.
33. The study's conclusions show that respondents understand that members of the community participate in starting or advocating for CSR in their neighbourhoods. A considerable part stays in the middle which denotes their equivocal attitude or ignorance towards community-based CSR activities.
34. Reflecting on the results, a consensus of the respondents about the involvement of the community to provide information about the companies that shape the efficient CSR projects. A further, a third of the sample (33.30%) responded with neutral values, which could be interpreted as maintaining the middle ground due to limitations of knowledge regarding CSRs' involvement in project design.
35. As to the question on ownership, the majority state that the engagement of community in CSR breeds ownership albeit the fact that different perceptions exist among the respondents, but no serious disagreement shown among them.
36. A majority of the respondents opine that people of the community are more likely to promote and participate in social responsibilities performed by the companies and 15% completely affirm to this statement. A considerable portion (28.30%) remains indifferent, which suggests that one is unsure or ignorant of other members of the community's ability to recommend.

37. In relation to the main research question, the results of the survey demonstrate that most of the respondents is convinced that the community engagement enhances the overall shaping of CSR initiatives with a supporting argument. A more than half of the audiences (62.90%) state positive sentiment, 38.80% show positive sentiment and 11.70% are concerned with the uncertainty of local resident involvement.
38. Most of the respondents (45%) stated that the presented CSR activities help the members of a community engage and connect with the companies they are targeting, while 40% of the respondents agreed with this statement. Another 15% of the respondents are indifferent, which can be explained by hesitation over the degree of collaboration and unity.

### **6.2.2 Major findings of hypothesis testing**

1. From the results of the correlation analysis, it can be concluded that there is sufficient evidence to provide indication to reject the stated null hypothesis which suggests that there is no positive significant relationship between the CSR activities and the development of the society. Thus, it is possible to support the second hypothesis focused on the correlation between social support in the course of manufacturing CSR activities and the improvement of the quality of human life.
2. By applying correlation analysis, the null hypothesis that depicts no positive association between social support in CSR activities and the effectiveness of CSR was rejected. Therefore, the results of the study support the alternate hypothesis, meaning that there is a correlation between CSR activities' social support and CSR effectiveness. Thus, it can be concluded that support by the local communities is one of the most decisive factors contributing to the effectiveness of the CSR programmes.



3. The findings on correlation between interest on CSR activities and education qualification indicated a weak and insignificant negative correlation of (-0.057). Likewise, there other studies which indicate that the relationships between past experiences and education qualification were also weak and non-significant. Thus, indirectly, we fail to find enough evidence to reject the null hypothesis; therefore, it can be stated that education qualification has overall no effect on CSR perception.

4. The correlation value also confirmed this by showing no difference or correlation, that is, the CSR perception, with or without considering the income levels. Based on the p-values of the variables in the model, most show values larger than the significance level ( $p > 0.05$ ), hence indicating that income level has no effect on CSR perception. Accordingly, on the basis of the analysis done and comparison of the results, we being able to retain the null hypothesis that states there is no significant relationship between income and perception towards CSR.

## **6.3 SUMMARY**

### **Chapter 1**

Chapter 1 focused on studying the findings of the research study comprising of the scrutiny of CSR activities performed by the selected companies in OIL and gas sector of Assam, India, and the findings concerning the public perception of CSR activities of these companies. In relation to this, the study's objectives were to find out the reason that made those companies participate in CSR and the perception of the local community towards it. This chapter served as a groundwork to all the following sections of the present thesis, as it presented the background of the research and the general targets of the study.

## **Chapter 2**

A review of the literature is a critical component of any studies because previous literature helps inform the present study. From other studies, previous literature became the guide and reference for the present one. In this regard, the researcher as a meticulous and steadfast character ensured she obtained and analysed various resources to guide the method and orientation of the current study. Concerning this line of thought, this literature review carefully reviewed global literature on corporate social responsibility also in the European and Asian region together with the Indian region particularly in the northeast region. Therefore, the purpose of entering these studies was to develop a broad understanding of the different approaches to CSR, difficulties that might be encountered, and possible results in different geographical and business spheres. This review aimed at contributing to the existing literature on CSR by synthesizing five papers and identifying directions for future research.

## **Chapter 3**

In that particular chapter, we engaged on the conceptual framework which laid the foundation of the factual research analysis on the perception of Corporate Social Responsibility from the view of the Public. That chapter explored two key theoretical domains: The major theories that have been under review include the CSR or the corporate social responsibility theory as well as the perceptions theory. Through elucidation of CSR theory there was construction of an understanding of corporate social responsibility where there was explanation regarding the principles, rationale, and goals of the socially responsible activities performed by corporations. To this end, perceptions theory assisted in establishing how individuals perceived CSR activity, particularly in relation to additional aspects of the human mind as it concerned attitudes and beliefs on the CSR efforts by corporations. Furthermore, the processes which influenced the perception of the public on CSR were elaborated to show the complexity of CSR factors taking cognizance of the social, demographic,

and contextual forces at work. This way, Seven's theoretical analysis provided a broad methodological framework for the subsequent empirical research on dynamics of CSR perception among the population.

#### **Chapter 4**

Specifically, in this chapter, the studies company profile and geographical profile of the study area i.e. Assam has been described with the details about the companies which includes Oil India Limited (OIL), Indian Oil Corporation Limited (IOCL), and Oil and Natural Gas Corporation (ONGC). Firstly, the company profiles were overviewed which encompassed business background information of the particular firm, division of the company, its functions, activities and positions in OIL market. Namely, this analysis provided information on the crucial aspects of each company that would help set up the understanding of their engagement in the study. Moreover, considering the geographical location of this state further, it would be imperative to mention that Assam houses prodigious oil fields and has abundant fauna. The availability of resources in Assam was looked at in relation to geographical location and climate and it was found that Assam had great potential in the production of oil because of its location. Also, the following socio-economic features of the region were considered: people and their interaction with OIL business.

Thus, this chapter on company profiles and geographical profile of Assam created the framework for understanding the next aspects of the research outcomes and conclusions. It allowed to consider this particular context of the study more comprehensively, which contributed to providing a graded analysis of the objectives and findings of the research.

#### **Chapter 5**

In the previous chapter, the analysis and interpretation of the gathered data have been provided in order to respond to the research objectives and hypotheses laid in

Chapter 1. Statistical procedures and methods were used to make conclusions and gain insights from the collected data in the process of data analysis. To achieve this, the chapter outlined the procedures of data description, the type of statistical tests suitable for the analysis and the interpretation of the findings. Therefore, by analysing the data, understanding of the given research topic was enhanced and new knowledge was contributed to existing body of knowledge. The results and discussions were made to explain the findings and the significant patterns, associations, and tendencies identified in the data. In the same manner, the chapter also focused on the testing of the hypothesis in order to support the conclusion and build recommendation.

### Hypothesis Testing

The results derived from the hypothesis testing enable understanding of the interconnection and the distinction between CSR activities, social support, education, income, and perception of the public. These findings provided a basis for research-based recommendations regarding CSR activities and their effects on society.

## **Chapter 6**

This chapter will focus on the following headings and subheadings: Major findings from respondent's analysis, major findings of hypothesis testing, summary, conclusion, recommendations for the Company and the Public, and suggestions for further studies.

## 6.4 CONCLUSION

With regards to the objective and hypothesis of the study it can be inferred that this research has brought light on the evaluation of CSR activities carried out by the selected oil and gas firms in Assam and the perception of the public towards CSR. Therefore, based on the CSR activities of IOCL, OIL, and ONGC in Assam and the public perception of CSR, it is possible to deduce the connection between the companies' CSR and the development of society. The purpose of the study was to assess the CSR activities of these companies, understand the challenges faced during implementation, analyze the factors affecting perception of the public, measure the effectiveness of CSR undertakings with social support, comprehend the awareness and perception of CSR practices among the companies and discover the factors that may motivate the companies to pay more attention to CSR practices.

In light of the conclusion drawn from the study, it can be concluded that the CSR activities enhance the development of society. It is revealed that the selected oil and gas companies' initiatives have impacted on education, health, infrastructure, environment, and the underprivileged community in Assam. This goes a long way to show that CSR has a central role to play where social and environmental issues are concerned, and where sustainable development is the goal. It also brought out the importance of stakeholders in the CSR initiative of an organisation. Corporations that incorporate the public, local communities, and the government into their CSR strategies are likely to achieve and deliver their CSR goals. Thus, from the study, it was realised that social support is an important factor that can increase the impact of CSR activities, with focus on community involvement and engagement. In addition, the research established that the community's attitude towards CSR activities by OIL and gas firms in Assam is relatively favourable in the region where the research was conducted. Most of the respondents opined that these measures have been beneficial to the society in education, employment, rural development, and environment. However, what emerged was that the perception of CSR was not altered by the educational qualification or the monthly income of the people surveyed.

The findings of this study have the following implications. Firstly, companies should pay much attention to increasing the level of transparency, accountability, and communication to gain trust and credibility. Second, it is possible to achieve more significant results by focusing on the sectoral issues and linking CSR initiatives to the United Nations Sustainable Development Goals for Assam's development. The government and academic scholars can use these recommendations to formulate policies, laws, and standards for CSR undertakings within OIL and gas industry.

It is also worth mentioning that this study has some limitations. The study was conducted in only three companies in Assam and the total sample size was 384. Future research could extend the study by including more companies and sample size to increase the sample representativeness. However, it is also important to note that this work could be extended in the future to investigate the sustainability of CSR programs and compare CSR practices between different companies in different countries or industries.

This research has helped to shed light on the CSR activities that are being undertaken in OIL and gas industry in Assam and the need to be socially responsible. CSR can be aligned with societal factors and the needs of the society so that the companies can help in the development of the society and standard of living.

## **6.5 RECOMMENDATIONS**

### **6.5.1 For Company**

- i) Enhance stakeholder engagement: this implies that CSR needs to listen to the stakeholder such as the public, communities, and governments to know what they expect from CSR.
- ii) Foster transparency and accountability: The management of companies should provide more specific and detailed information on the objectives, progress and outcomes of the CSR. It assists in establishing credibility and trust with the stake holders and the public domain as a whole.

- iii) Align CSR initiatives with societal needs: This means that it is advisable for firms to undertake a social needs assessment in order to determine the social and natural need in the various areas of operation. This will make sure that CSR activities match the needs of the local people so that they will make the desired impact.
- iv) Promote education and awareness: The companies should persist in supporting the education programs and the awareness campaigns because the public requires information about CSR and its impact on society. It is therefore in a bid to achieve this in collaboration with schools, colleges, local workshops, and tutorials found over the internet.
- v) Foster collaboration and partnerships: Hence, to strengthen and diversify CSR initiatives, the firms need to engage other organisations, NGO's and government departments. Legal persons that are ready and capable to establish mutually beneficial cooperation and partnership that would assist them in enhancing the organisational structures with the consideration of social and environmental factors.
- vi) Empower local communities: This means that the people involved in organisations need to be involved in the identification, implementation and the assessment of CSR activities in organisations. This will ensure the interventions would be culturally sensitive; culturally competent and sustainable.
- vii) Prioritize employee engagement: The organisations should engage the employees in the CSR programs and make sure they are willing to contribute their skills and materials. This will make the employees to start having a pride in the company and the CSR activities hence increasing the effectiveness of the CSR programs.
- viii) Embrace sustainable practices: In essence, the management is responsible for the integration of the principles of sustainability in the strategic plan of a firm

and in its functioning. These for instance include the following; environmental issues, fairness in getting the products and the proper disposal of the products.

- ix) Continuously evaluate and improve: The companies should also determine how far and in what way the organisation's CSR activities have gone in the past. This can be done through the monitoring and evaluation frameworks, feedbacks and impact assessments. The studies also reveal that depending on the type of recommendation, there are some areas that require the companies to make some changes and modifications in CSR activities.
- x) Share best practices and lessons learned: Companies should also exchange information on the implementation of CSR, results and issues encountered in the process. This can be done through trade shows, journals and internet. Thus, Companies can reveal their strengths and data and can make a change and can encourage other companies to do the same.

These recommendations aim to guide companies in OIL and gas sector in Assam towards more effective and impactful CSR initiatives, fostering sustainable development and positive societal outcomes.

### **6.5.2 For Public**

- i. Increase awareness: The public can also go out there in search of information concerning the CSR activities and their effects on society. This can be done through a company's website, social media, and other community participation activities.
- ii. Engage in dialogue: The public can play an active role in the discussions of various CSR activities as well as give their opinions. This way, they can speak out and express their opinions and concerns regarding the enhancement and efficiency of CSR initiatives.
- iii. Support responsible companies: The public also has the option of making choices that will support companies that have a good CSR and sustainability index. They can



do this by supporting such companies so that others can emulate them and change the society for the better.

## **6.6 Further Studies**

Based on the established research focus of the current study that is CSR in OIL and gas industry of Assam, there are some recommendations for the future research.

- Firstly, the present study was carried out only in Assam; therefore, comparing the findings of the study with other regions in India or other parts of the world will help in identifying the cultural, economic, and regulatory differences affecting CSR practices and its perception among the public.
- Furthermore, the comparative investigation focusing on other industries apart from oil and gas, identifying and comparing the CSR implementation issues and impact in different industries, could also be of significant interest. More longitudinal studies that follow the dynamic of changes in CSR practices and the public's perception of CSR over time would help in the understanding of CSR initiatives as dynamic processes.
- Moreover, the further examination of the COVID-19 pandemic, exploring how companies altered their CSR approaches and the changes in the general public's perception during this period could be useful and timely.
- Moreover, cross-company comparative studies with different industries would be helpful in establishing a broader picture of CSR practices, issues and perceptions. It would be interesting to expand this study to other facets of perception by comparing results in different fields, in different regions, for people with different age, income, and education, or in rural and urban areas.
- Also, examining the effects of modifications in laws and the processes of implementing CSR on the practices of companies would shed light on the legal and policy factors that inform CSR initiatives. Furthermore, evaluating

the impact of awareness created through public campaigns on matters concerning CSR and comparing the CSR practices of companies against global benchmarks and best practices would be useful to companies looking to improve on their CSR efforts.

## **Annexure I**

### **Public**

### **Questionnaire**

I, Deepanka Bora, pursuing PhD from the Department of Management, Mizoram University, Aizawl. The topic of my research is “Analysis of CSR activities implemented by selected oil and gas companies in Assam and public perception about CSR” under the supervision of Dr Bidhu Kanti Das, Asst. Professor. I would request you to spare some minutes from your valuable time and kindly fill the questionnaire as per your opinion as this survey is very important for me to complete the course. All the information provided by you will remain confidential and will be used only for academic purposes.

Regards,

Deepanka Bora

PhD Scholar,

Department of Management,

Mizoram University

### **SECTION I – DEMOGRAPHIC**

1. Name of the respondent (Optional) \_\_\_\_\_

2. What is your Age?

A) 18-25 years

B) 26-35 years

C) 36-45 years

D) 46-55 years

E) 56 years & above

3. What is your gender?

A) Male

B) Female

4. What is your resident location (district) in Assam?

A) Dibrugarh

B) Sivasagar

C) Jorhat

D) Guwahati

5. What is your educational qualification?

a) Illiterate

b) HSLC passed

c) Intermediate (HS passed)

d) Graduate

e) Post-Graduate

f) Others, please specify \_\_\_\_\_

6. What is your Occupation?

A) Student

B) Government Service

C) Business

D) Private Services

E) Others (please specify) \_\_\_\_\_

7. What is your monthly income?

- A) Between 0-10000
- B) 10001-20000
- C) 20001-30000
- D) 30001-40000
- E) 40001 & above

## **SECTION II - OBJECTIVES**

### **PART A**

Awareness and perception about selected oil and gas companies CSR activities.

Please answer the below questions by tick (✓) in the appropriate box

**Note: SA- Strongly Agree, A- Agree, N- Neutral, D- Disagree, SD- Strongly disagree**

1. Have you heard about CSR (corporate social responsibility)?

- a) Yes
- b) Somewhat
- c) No

2. Are you aware of CSR activities performed by OIL companies?

- a) Yes
- b) Somewhat
- c) No

3. If yes, which oil company have you heard most about CSR?

- A) Oil India Limited
- B) ONGC
- C) IOCL
- D) HPCL
- E) NRL
- F) BPCL
- G) SHELL

H) RELIANCE

I) ESSAR

J) Others (Please specify) \_\_\_\_\_

4. Is the company spending on social development programs?

a) Yes    b) Somewhat    c) No

5. Are you aware of the various CSR activities being funded by the company?

a) Yes    b) Somewhat    c) No

6. Please answer the below questions by tick (✓) in the appropriate box

Statements	SA	A	N	D	SD
a) The company is actively involved in social welfare programs					
b) The company's CSR practices sincerely contribute to society development					
c) The company is focusing on the environmental sustainability					
d) The company supports building schools and college infrastructure					
e) Company provides employment opportunities to underprivileged people					
f) Helps in building infrastructure roads and bridges in rural and semi urban areas					
g) Provide health facility for the underprivileged people in rural areas					
h) Company is taking various CSR initiatives towards the upliftment of the education system					

i) Company CSR activities meets the expectations of the society					
---	--	--	--	--	--

**PART B**

Please answer the below questions by tick (✓) in the appropriate box

**Note: SA- Strongly Agree, A- Agree, N- Neutral, D- Disagree, SD- Strongly disagree**

Factors influencing the perceptions about selected oil and gas companies CSR activities

Statement	SA	A	N	D	SD
1. Interest towards the CSR activities					
2. Past experiences in getting benefit through the CSR implementation of the company.					
3. CSR strategies and techniques of implementation of the company					
4. Positive Change in the standard of living of people through the companies CSR implementation					
5. Increase in employment opportunities provided by the company					
6. Better health facilities provided by the company					
7. Improvement in education provided by the company					
8. Rural area development projects implemented in rural and semi urban areas					
9. Support for underprivileged people in the rural areas by the					

company					
10. Activities towards environmental protection by the company					
11. Emergency disaster relief support to local people (Flood)					
12. Others (Please Specify) _____ _____					

**Thank you for your support**



**Annexure II**

**Company**

**Questionnaire**

I, Deepanka Bora, pursuing PhD from the Department of Management, Mizoram University, Aizawl. The topic of my research is “Analysis of CSR activities implemented by selected oil and gas companies in Assam and public perception about CSR” under the supervision of Dr Bidhu Kanti Das, Asst. Professor. I would request you to spare some minutes of your valuable time and kindly fill the questionnaire as per your opinion as this survey is very important for me to complete the course. All the information provided by you will remain confidential and will be used only for academic purposes.

Regards,

Deepanka Bora

PhD Scholar,

Department of Management,

Mizoram University

**SECTION I – DEMOGRAPHIC**

1. Name of the employee (Optional) \_\_\_\_\_

2. What is your Age?

a) 18-25 years

b) 26-35 years

c) 36-45 years

d) 46-55 years

e) 56 years & above

3. What is your gender?

C) Male

D) Female

2. Which organisation you are working for?

E) Oil and Natural Gas Corporation

F) Indian Oil Corporation Limited

G) Oil India Limited

4. What is our Designation?

E) Executive

F) Non-Executive

5. Your Total Experience in the Company:

a) 0-5 Years

b) 6-9 Years

c) 10-14 Years

d) 15-20 Years

e) 21 Years and above

6. What is your educational qualification?

a) HSLC passed.

- b) Intermediate (HS passed)
- c) Graduate
- d) Post-Graduate
- e) Others, please specify\_\_\_\_\_

## **SECTION II - OBJECTIVES**

### **Social Support in CSR activities**

Please answer the below questions by tick (✓) in the appropriate options.

1. The community actively participates in events organized by oil and gas companies to support local causes.

- a) Strongly Agree
- b) Agree
- c) Neutral
- d) Disagree
- e) Strongly Disagree

2. Community involvement contributes to making CSR projects more relevant to the needs of the local population.

- a) Strongly Agree
- b) Agree
- c) Neutral
- d) Disagree
- e) Strongly Disagree

3. Communication and collaboration within the community and companies during the planning and execution of CSR activities are effective.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

4. Community participation leads to increased awareness about CSR initiatives among residents.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

5. Instances where the community has initiated or promoted CSR activities within their neighbourhoods are common.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

6. Companies actively seek input and feedback from the community for designing effective CSR projects.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

7. Community involvement fosters a sense of ownership and responsibility for the community's development.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

8. Community members often recommend and encourage others to participate in CSR activities organized by companies.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

9. Community participation significantly enhances the overall impact of CSR projects.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

10. CSR initiatives encourage mutual cooperation and bonding within the community.

a) Strongly Agree

b) Agree

c) Neutral

d) Disagree

e) Strongly Disagree

11. Others (Please specify)\_\_\_\_\_

**Thank you for your support**

## **Annexure-III**

### **Publications**

#### **1. Publications (Journals)**

1. Published paper Titled “CSR, Sustainable Development Goals & Sustainability: A study of CSR in education and health” in VSRD International Journal of Technical and Non-Technical research- Special Issue (Vol- 12, Nov 2021)
2. Published paper Titled “Corporate Social Responsibility Reporting of Oil & Gas companies in Assam: An Analytical study” in International Journal of Early Childhood Special Education Volume 14 No 6 (2022)
3. Published paper Titled “A Study on Women Empowerment in North East India through Corporate Social Responsibility” in International Journal of Food and Nutritional Sciences Journal-Special Issues on Social Sciences. Vol 11 Iss 7, 2022 (UGC Care list I)
4. Published paper Titled “A Study on the Impact of CSR Activities on Employees’ Organisational Commitment: A Literature Review” in Industrial Engineering Journal Volume 15 Issue 10 \* October 2022

#### **2. Publications (Book Chapter)**

1. Published Book Chapter Titled “Green corporate social responsibility and sustainability in India: A systematic review” in Book Green Marketing and Sustainable Development (2021).
2. Published Book Chapter Titled “Corporate social responsibility and sustainable development: A review” in Book Local Governance and Management in North East India (2022).

- Abaeian, V., Khong, K., Kyid Yeoh, K., & McCabe, S. (2019). Motivations of undertaking CSR initiatives by independent hotels: a holistic approach. *International Journal of Contemporary Hospitality Management*, 31(6), 2468-2487.
- Abdalla, Y. A., & Siti-Nabiha, A. (2015). Pressures for sustainability practices in an oil and gas company: Evidence from Sudan. *Qualitative Research in Accounting & Management*, 12(3), 256-286.
- Achua, J., & Utume, D. (2015). Corporate social responsibility practices in Nigerian mining industry: Host communities' perspectives. *Developments in Corporate Governance and Responsibility*, 8, 141-160.
- Ackers, B., & Grobbelaar, S. E. (2022). The impact of the integrated reporting framework on corporate social responsibility (CSR) disclosures – the case of South African mining companies. *Social Responsibility Journal*, 18(6), 1106-1127.
- Aggarwal, V., & Jha, A. (2019). Pressures of CSR in India: an institutional perspective. *Journal of Strategy and Management*, 12(2), 227-242.
- Agrawal, A., & Sahasranamam, S. (2016). Corporate social entrepreneurship in India. *South Asian Journal of Global Business Research*, 5(2), 214-233.
- Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, 38(4), 932-968.
- Ahn, J., & Kwon, J. (2020). CSR perception and revisit intention: the roles of trust and commitment. *Journal of Hospitality and Tourism Insights*, 3(5), 607-623.
- Ajina, A., Roy, S., Nguyen, B., Japutra, A., & Al-Hajla, A. (2020). Enhancing brand value using corporate social responsibility initiatives: Evidence from financial services brands in Saudi Arabia. *Qualitative Market Research*, 23(4), 575-602.



- Al-Ghazali, B., & Sohail, M. (2021). The impact of employees' perceptions of csr on career satisfaction: Evidence from saudi arabia. *Sustainability (Switzerland)*, 13(9), 1-26.
- Alt, M. A., Săplăcan, Z., Benedek, B., & Nagy, B. Z. (2021). Digital touchpoints and multichannel segmentation approach in the life insurance industry. *International Journal of Retail & Distribution Management*, 49(5), 652-677.
- Alvarado-Herrera, A., Bigne, E., Aldas-Manzano, J., & Curras-Perez, R. (2017). A Scale for Measuring Consumer Perceptions of Corporate Social Responsibility Following the Sustainable Development Paradigm. *Journal of Business Ethics*, 140(2), 243-262.
- Amos, G. (2018). Corporate social responsibility in the mining industry: an exploration of host-communities' perceptions and expectations in a developing-country. *Corporate Governance (Bingley)*, 18(6), 1177-1195.
- Amponsah-Tawiah, K., & Mensah, J. (2015). Exploring the link between corporate social responsibility and health and safety in the mines. *Journal of Global Responsibility*, 6(1), 65-79.
- Andersson, U., Forsgren, M., & Holm, U. (2002). The Strategic Impact of External Networks: Subsidiary Performance and Competence Development in the Multinational Corporation. *Strategic Management Journal*, 23(11), 979-996.
- Arevalo, J., & Aravind, D. (2011). Corporate social responsibility practices in India: Approach, drivers, and barriers. *Corporate Governance*, 11(4), 399-414.
- Arora, B., & Puranik, R. (2004). A review of corporate social responsibility in India. *Development*, 47(3), 93-100.
- Aupperle, K. E., Carroll, A. B., & Hatfield, J. D. (1985). An Empirical Examination of the Relationship between Corporate Social Responsibility and Profitability. *The Academy of Management Journal*, 28(2), 446-463.

- Bagire, V., Tusiime, I., Nalweyiso, G., & Kakooza, J. (2011). Contextual environment and stakeholder perception of corporate social responsibility practices in Uganda. *Corporate Social Responsibility and Environmental Management*, 18(2), 102-109.
- Balasubramanian, N., Kimber, D., & Siemensma, F. (2005). Emerging Opportunities or Traditions Reinforced? An Analysis of the Attitudes towards CSR, and Trends of Thinking about CSR, in India. *Journal of Corporate Citizenship*, 17, 79-97.
- Balluchi, F., Lazzini, A., & Torelli, R. (2020). CSR and Greenwashing: A Matter of Perception in the Search of Legitimacy. *CSR, Sustainability, Ethics and Governance*, 151-166.
- Balon, V., Kottala, S., & Reddy, K. (2022). Mandatory corporate social responsibility and firm performance in emerging economies: An institution-based view. *Sustainable Technology and Entrepreneurship*, 1(3), 1-9.
- Banerjee, S. B. (2008). Corporate Social Responsibility: The Good, the Bad and the Ugly. *Critical Sociology*, 34(1), 51-79.
- Bansal, S., Khanna, M., & Sydrowski, J. (2021). Incentives for corporate social responsibility in India: Mandate, peer pressure and crowding-out effects. *Journal of Environmental Economics and Management*, 105.
- Bardos, K. S., Ertugrul, M., & Gao, L. S. (2020). Corporate social responsibility, product market perception, and firm value. *Journal of Corporate Finance*, 62, 1-18.
- Basu, K., & Palazzo, G. (2008). Corporate Social Responsibility: A Process Model of Sensemaking. *The Academy of Management Review*, 33(1), 122-136.
- Batra, G. (1996). Dynamics of social auditing in corporate enterprises: A study of the Indian corporate sector. *Managerial Auditing Journal*, 11(2), 36-45.

- Benabou, R., & Tirole, J. (2010). Individual and Corporate Social Responsibility. *Economica*, 77(305), 1-19.
- Bhaduru, S., & Selarka, E. (2016). Corporate Social Responsibility Around the World—An Overview of Theoretical Framework, and Evolution. *Corporate Governance and Corporate Social Responsibility*, 11-32.
- Bhardwaj, S., & Barua, N. (2022). A Study On The Socio-Economic Impact Of Csr Practices With Special Reference To Numaligarh Refinery Ltd. (NRL). *Journal of Pharmaceutical Negative Results*, 6(7), 5955-5961.
- Bhattacharya Sankar Sen, C. (2004). *Doing Better at Doing Good: When, Why, and How Consumers Respond to Corporate Social Initiatives (Vol. 47)*. California: California Review Management.
- Blowfield, M., & Frynas, J. G. (2005). Setting New Agendas: Critical Perspectives on Corporate Social Responsibility in the Developing World. *International Affairs*, 81, 499-513.
- Boasson, E. L. (2009). CSR in the European Oil Sector A Mapping of Company Perceptions. Norway: The Fridtj of Nansen Institute, 6, 34-46.
- Bora, D., & Das, B. K. (2021). CSR, Sustainable Development Goals & Sustainability: A study of CSR in education and health. *VSRD- International Journal of Technical and Non-Technical research*, 12, 11-16.
- Bora, D., & Das, B. K. (2021). Green corporate social responsibility and sustainability in India: A systematic review. In A. K. Singh, & P. Mahanta, *Green Marketing and Sustainable Development*. Mittal Publications .
- Bora, D., & Das, B. K. (2022). A Study on the Impact of CSR Activities on Employees' Organisational Commitment: A Literature Review. *Industrial Engineering Journal*, 15(10), 983-989.

- Bora, D., & Das, B. K. (2022). A study on women empowerment in North-east India through corporate social responsibility practices. *International Journal of Food and Nutritional Sciences*, 11(7), 135-142.
- Bora, D., & Das, B. K. (2022). Corporate social responsibility and sustainable development: A review. In B. K. Das, Lalropuii, K. Lalromawia, & P. K. Singh, *Local Governance and Management in Northeast India* (pp. 19-26). Mittal Publication.
- Bora, D., & Das, B. K. (2022). Corporate Social Responsibility reportinf of Oil and Gas comapnies in Assam: An Analytical Study. *International Journal of Early Childhood Special Education*, 14(6), 203-218.
- Borah, A. K. (2021). CSR Initiatives And Economic Development: A Critical Analysis With Special Reference To Itc Limited. *Perspectives on Business Management & Economics*, 4(1), 11-18.
- Borghain, M. (2023). Corporate Social Responsibility: A Case Study of Makum Coalfields in Upper Assam, India. *TIJER - International Research Journal*, 10(5), 130-140.
- Branco, M. C., & Rodrigues, L. (2006). Positioning stakeholder theory within the debate on corporate social responsibility. *Journal of Business Ethics*, 69(1), 111-132.
- Broomes, V. (2013). Governance, risk and stakeholder engagement: What lessons can be learnt from mining? *Developments in Corporate Governance and Responsibility*, 5, 157-180.
- Brunk, K. (2010). Exploring origins of ethical company/brand perceptions - A consumer perspective of corporate ethics. *Journal of Business Research*, 63(3), 255-262.

- Buddu, A., & Scheepers, C. (2022). CSR and shared value in multi-stakeholder relationships in South African mining context. *Social Responsibility Journal*, 18(2), 368-387.
- Budur, T., & Demir, A. (2019). Leadership Effects on Employee Perception about CSR in Kurdistan Region of Iraq. *International Journal of Social Sciences & Educational Studies*, 5(4), 184-192.
- Bukhari, S., Hashim, F., & Amran, A. (2020). Determinants and outcome of Islamic corporate social responsibility (ICSR) adoption in Islamic banking industry of Pakistan. *Journal of Islamic Marketing*, 12(4), 730-762.
- Byl, C. A., & Slawinski, N. (2015). Embracing Tensions in Corporate Sustainability: A Review of Research From Win-Wins and Trade-Offs to Paradoxes and Beyond. *Organization & Environment*, 28(1).
- Carroll, A. (1999). Corporate Social Responsibility Evolution of a Definitional Construct. *Business & Society*, 38(3), 268-295.
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate social. *Academy of Management Review*, 4(1), 497-505.
- Carroll, A. B., & Shabana, K. M. (2010). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12(1).
- Cassel, D. (2001). Human Rights and Business Responsibilities in the Global Marketplace. *Business Ethics Quarterly*, 11(2), 261-274.
- Chai, J., Chang, P., Wang, Z., & Brew, Y. (2015). The Public Perception of Corporate Social Responsibility and Its Effects on Customer Behaviour in China. *American Journal of Industrial and Business Management*, 05(10), 611-621.

- Chang, J., & Lee, C. (2020). The effect of service innovation on customer behavioral intention in the Taiwanese insurance sector: the role of word of mouth and corporate social responsibility. *Journal of Asia Business Studies*, 14(3), 341-360.
- Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia a seven-country study of CSR Web site reporting. *Business and Society*, 44(4), 415-441.
- Chaudary, S., Zahid, Z., Shahid, S., Khan, S., & Azar, S. (2016). Customer perception of CSR initiatives: Its antecedents and consequences. *Social Responsibility Journal*, 12(2), 263-279.
- Chaudhury, S. K., Das, S. K., & Sahoo, P. K. (2011). Practices Of Corporate Social Responsibility (Csr) In Banking Sector In India: AN ASSESSMENT. *Research Journal of Economics, Business and ICT*, 4(1), 76-81.
- Chavan, M., Gowan, S., & Vogeley, J. (2023). Collaborative corporate social responsibility praxis: case studies from India. *Social Responsibility Journal*, 19(2), 229-248.
- Chen, F., Chang, Y., & Lin, Y. (2012). Customer perceptions of airline social responsibility and its effect on loyalty. *Journal of Air Transport Management*, 20, 49-51.
- Chen, T., Dong, H., & Lin, C. (2019). Institutional shareholders and corporate social responsibility. *Journal of Financial Economics*, 135(2), 483-504.
- Cheng, Y., Chen, Y., & Hung-Baesecke, C. (2021). Social Media Influencers in CSR Endorsement: The Effect of Consumer Mimicry on CSR Behaviors and Consumer Relationships. *Social Science Computer Review*, 39(4), 744-761.
- Cho, S., Chung, C., & Young, J. (2019, 1). Study on the relationship between CSR and financial performance. *Sustainability*, 11(2), 1-26.

- Choi, Y., & Yu, Y. (2014). The Influence of Perceived Corporate Sustainability Practices on Employees and Organizational Performance. *Sustainability*, 6(1), 348-364.
- Chui, A., Chen, L.-N., & Hu, J.-C. (2020). A Study of the Relationship between Corporate Social Responsibility Report and the Stock Market. *Sustainability*, 12(21), 1-18.
- Chung, C. Y., Jung, S., & Young, J. (2018). Do CSR Activities Increase Firm Value? Evidence from the Korean Market. *Sustainability*, 10(9), 1-22.
- Commission, E. (2001). *Green Papers: Promoting a European framework for Corporate Social Responsibility*. Brussels: Commission Of The European Communities.
- Coronado, G., & Fallon, W. (2010). Giving with one hand: On the mining sector's treatment of indigenous stakeholders in the name of CSR. *International Journal of Sociology and Social Policy*, 30(11-12), 666-682.
- Corpuz, H., Grace, M., Rosario, C., & Enriquez, M. (2019). Perception of Corporate Social Responsibility among Business Administration Students of Polytechnic University of the Philippines. *Internal Journal of Advance Research and Innovative ideas in Education*, 5(6), 745-760.
- Coupland, C. (2005). Corporate Social Responsibility as Argument on the Web. *Journal of Business Ethics*, 62(4), 355-366.
- Crane, A., Matten, D., & Spence, L. J. (2013). Corporate Social Responsibility: In Global Context. *Corporate Social Responsibility: Readings and Cases in Global Context*, 1(1), 3-20.
- Crane, A., Matten, D., McWilliams, A., Moon, J., & Siegel, D. S. (2008). A History of Corporate Social Responsibility concepts and practices. In A. B. Carroll, *The Oxford Handbook of Corporate Social Responsibility* (pp. 19-46). United Kingdom: Oxford University Press.

- Dahlsrud, A. (2008). How Corporate Social Responsibility Is Defined: An Analysis of 37 Definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1-13.
- Das, B. K. (2015). *Corporate Social Responsibility: A Study of Oil & Gas PSUs of North - East*. New Delhi: Ruby Press & Co.
- Das, B. K., & Halder, P. K. (2012). Corporate Social Responsibility Initiatives of Oils PSUs in Assam: A case study of ONGC. *Management convergence*, 2(2), 75-84.
- Das, S. (2013). Corporate social reporting and human resource disclosures: Experiences from insurance companies in India. *Social Responsibility Journal*, 9(1), 19-32.
- Dashwood, H. (2007). Towards Sustainable Mining: The Corporate Role in the Construction of Global Standards. *Multinational Business Review*, 15(1), 47-66.
- Dashwood, H. (2012). CSR norms and organizational learning in the mining sector. *Corporate Governance*, 12(1), 118-138.
- Davis, K. (1960). Can Business Afford to Ignore Social Responsibilities? *California Management Review*, 2(3), 70-76.
- Day, R., & Woodward, T. (2009). CSR reporting and the UK financial services sector. *Journal of Applied Accounting Research*, 10(3), 159-175.
- Dhanesh, G. (2015). Why Corporate Social Responsibility? An Analysis of Drivers of CSR in India. *Management Communication Quarterly*, 29(1), 114-129.
- Dhar, P. (2014). Corporate Social Responsibility and Community Development in Assam: A Case Study of Oil India Limited. In S. Ray, & S. Raju, *Implementing Corporate Social Responsibility* (pp. 185-198). Silchar: Springer Book.



- Dong, S., & Xu, L. (2016). The impact of explicit CSR regulation: Evidence from China's mining firms. *Journal of Applied Accounting Research*, 17(2), 237-258.
- Doni, F., Corvino, A., & Martini, S. B. (2021). Corporate governance model, stakeholder engagement and social issues. Evidence from European oil & gas industry. *Social Responsibility Journal*, 18(3), 636-662.
- Du, S., Shao, X., Jiménez, A., & Lee, J. (2022). Corporate Social Responsibility of Chinese Multinational Enterprises: A Review and Future Research Agenda. *Sustainability*, 14(23), 1-22.
- Dutta, S. (2020). Economic Contributions of CSR Activities in Shouldering a Better Tomorrow. *International Journal of Management*, 11(9), 1167-1173.
- Eilbirt, H. (1975). Social Responsibility: The Underlying Factors. *Business Horizons*, 18(4), 5-10.
- Eisingerich, A. B., Rubera, G., Seifert, M., & Bhardwaj, G. (2010). Doing Good and Doing Better despite Negative Information?: The Role of Corporate Social Responsibility in Consumer Resistance to Negative Information. *Journal of Service Research*, 14(1), 60-75.
- Elembilassery, V., & Gurunathan, L. (2018). Mandated CSR and mode of implementation: the Indian context. *Social Responsibility Journal*, 14(4), 701-718.
- Esken, B., Franco-García, M., & Fisscher, O. (2018). CSR perception as a signpost for circular economy. *Management Research Review*, 41(5), 586-604.
- Eweje, G. (2007). Multinational oil companies' CSR: The scepticism of stakeholders in host. *Managerial Law*, 49(5/6), 218-235.
- Fakay, Y., & Buragohain, B. (2015). Corporate Social Responsibility: A Review Of Literature. *Indian Journal of Research*, 4(2), 197-200.

- Famiyeh, S., Kwarteng, A., & Dadzie, S. A. (2016). Corporate social responsibility and reputation: some empirical perspectives. *Journal of Global Responsibility*, 7(2), 258-274.
- Frynas, J. G. (2010). Corporate Social Responsibility and Societal Governance: Lessons from Transparency in the Oil and Gas Sector. *Journal of Business Ethics*, 93(1), 163-179.
- Galan, J. I. (2006). Corporate Social Responsibility and Strategic Management. *Journal of Management Studies*, 43(7), 1629-1641.
- Gali, N., Hajjar, D., & Jamali, I. (2016). The corporate governance and social responsibility nexus in the Lebanese banking industry. *Corporate Governance (Bingley)*, 16(3), 609-638.
- Garg, A., & Gupta, P. (2020). Mandatory CSR expenditure and firm performance: Evidence from India. *South Asian Journal of Business Studies*, 9(2), 235-249.
- Garg, P. (2016). CSR and corporate performance: evidence from India. *DECISION*, 43(4), 333-349.
- Gautam, R., & Singh, A. (2010). Corporate Social Responsibility Practices in India: A Study of Top 500 Companies. *Global Business and Management Research: An International Journal*, 2(1), 41-56.
- Glavas, A., & Mish, J. (2014). Resources and Capabilities of Triple Bottom Line Firms: Going Over Old or Breaking New Ground? *Journal of Business Ethics*, 127(3), 623-642.
- Gond, J.-P., Kang, N., & Moon, J. (2011). The government of selfregulation: on the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), 640-671.

- González-Rodríguez, M., Díaz Fernández, M., & Simonetti, B. (2016). Corporate Social Responsibility perception versus human values: a structural equation modeling approach. *Journal of Applied Statistics*, 43(13), 2396-2415.
- González-Rodríguez, M., Díaz-Fernández, M., & Biagio, S. (2019). The perception of socially and environmentally responsible practices based on values and cultural environment from a customer perspective. *Journal of Cleaner Production*, 216, 88-98.
- Goowalla, H. (2014). Corporate Social Responsibility Towards The Workers In Tea Industry Of Assam – A Case Study With Special Reference To Three Company Based Industry. *International Journal of Research*, 2(2), 14-19.
- Govindarajan, V., & Amilan, S. (2013). A Study on linkage between Corporate Social Responsibility Initiatives with Financial Performances: Analysis from Oil and Gas Products Industry in India. *Pacific Business Review International*, 6(5), 81-93.
- Gray, R. (2001). Thirty years of social accounting, reporting and auditing: what have we learnt? *Business Ethics, the Environment and Responsibility*, 10(1), 9-15.
- Grigore, G. (2010). Ethical and Philanthropic Responsibilities in Practice. *Annals of the University of Petroșani, Economics*, 10(3), 167-174.
- Gupta, A. (2007). Social responsibility in India towards global compact approach. *International Journal of Social Economics*, 34(9), 637-663.
- Gupta, M., & Hodges, N. (2012). Corporate social responsibility in the apparel industry: An exploration of Indian consumers' perceptions and expectations. *Journal of Fashion Marketing and Management*, 16(2), 216-233.
- Gupta, S., & Khanna, P. (2011). Corporate Social Responsibility: An Analysis In Sme's At Faridabad Region. *International Journal of Multidisciplinary Research*, 1(8), 261-278.

- Hadfield-Hill, S. (2014). CSR in India: Reflections from the banking sector. *Social Responsibility Journal*, 10(1), 21-37.
- Han, H., Al-Ansi, A., Chi, X., Baek, H., & Lee, K. (2020). Impact of environmental CSR, service quality, emotional attachment, and price perception on word-of-mouth for full-service airlines. *Sustainability (Switzerland)*, 12(10), 1-17.
- Hazarika, T. (2012). Corporate Social Responsibility (CSR)-A Popular Corporate Jargon with Multiple Interpretation and Perspectives: A study of the approaches to CSR by Oil India Limited and Indian Oil Corporation Limited. *Oil Inhouse Journal*, 39(6), 11-18.
- Hitch, M., Ravichandran, A., & Mishra, V. (2014). A real options approach to implementing corporate social responsibility policies at different stages of the mining process. *Corporate Governance (Bingley)*, 14(1), 45-57.
- Hole, Y., Pawar-Hole, S., & Bendale, S. (2019). Corporate Social Responsibility (CSR) In India: A Conceptual Framework. *GIS Business*, 14(6), 330-340.
- Holme, R., & Watts, P. (2000). *Corporate Social Responsibility: Making Good Business Sense*. Geneva: World Business Council for Sustainable Development.
- Hu, Y., Chen, S., Shao, Y., & Gao, S. (2019). CSR and firm value: Evidence from China. *Sustainability*, 10(12), 1-18.
- Huang, Y., Do, M., & Kumar, V. (2019). Consumers' perception on corporate social responsibility: Evidence from Vietnam. *Corporate Social Responsibility and Environmental Management*, 26(6), 1272-1284.
- Hur, W., Moon, T., & Kim, H. (2020). When does customer CSR perception lead to customer extra-role behaviors? The roles of customer spirituality and emotional brand attachment. *Journal of Brand Management*, 27(4), 421-437.

- Idowu, S. O., & Pappasolomou, I. (2007). Are the corporate social responsibility matters based on good intentions or false pretences? An empirical study of the motivations behind the issuing of CSR reports by UK companies. *Corporate Governance: The international journal of business in society*, 7(2), 136-147.
- Inkpen, A., & Ramaswamy, K. (2018). State-Owned Multinationals And Drivers Of Sustainability Practices : An Exploratory Study Of National Oil Companies. In G. Cattani, *Sustainability, Stakeholder Governance, And Corporate Social Responsibility* (95-120). United Kingdom: Emerald Publishing Limited.
- Ipe, M. (2005). Bhopal Gas Tragedy: Lessons for corporate social responsibility. *Social Responsibility Journal*, 1, 122-141.
- Ismail, A. H., Rahman, A. A., & Hezabr, A. (2018). Determinants of corporate environmental disclosure quality of oil and gas industry in developing countries. *International Journal of Ethics and Systems*, 34(4), 527-563.
- Isnalita, & Narsa, I. (2017). CSR Disclosure, Customer Loyalty, and Firm Values (Study at Mining Company Listed in Indonesia Stock Exchange). *Asian Journal of Accounting Research*, 2(2), 8-14.
- Jagoda, K., Lin, X., & Wojcik, P. (2018). Enabling Chinese FDI in Canadian oil sands: process and structure. *Transnational Corporations Review*, 10(3), 268-279.
- Jain, A., Keneley, M., & Thomson, D. (2016). Voluntary CSR disclosure works! Evidence from Asia-Pacific banks. *Social Responsibility Journal*, 11(1), 2-18.
- Jain, R., & Winner, L. (2016). CSR and sustainability reporting practices of top companies in India. *Corporate Communications*, 21(1), 36-55.
- Jammulamadaka, N. (2016). Bombay textile mills: exploring CSR roots in colonial India. *Journal of Management History*, 22(4), 450-472.

- Jarboui, A., Dammak Ben Hlima, N., & Bouaziz, D. (2022). Do sustainability committee characteristics affect CSR performance? Evidence from India. *Benchmarking*, 30(2), 628-652.
- Jatana, R., & Crowther, D. (2007). Corporate Social Responsibility and the Empowerment of Women: An Indian Perspective. *Social Responsibility Journal*, 3(4), 40-48.
- Jayakumar, T. (2013). MNC CSR in Emerging Economy Conflict Zones-A Case Study of HUL's North-East Operations in India. *Vikalpa The Journal for Decision Makers*, 38(4), 69-82.
- Jaysawal, M., & Sudeshna Saha, M. (2015). Corporate Social Responsibility (CSR) in India: A Review. *Space and Culture*, 3(2), 81-93.
- Jeremiah, M., Woldesenbet, K., & Raphael, E. (2023). Issue-based environmental sustainability factors in Nigeria's oil and gas industry: the perspectives of academics. *Critical Perspectives on International Business*, 19(1), 113-151.
- Jiang, W., & Wong, J. S. (2016). Key activity areas of corporate social responsibility (CSR) in the construction industry: a study of China. *Journal of Cleaner Production*, 113, 850-860.
- Jie, H., Zhang, H., & Morrison, A. M. (2019). The impacts of corporate social responsibility on organization citizenship behavior and task performance in hospitality: A sequential mediation model. *International Journal of Contemporary Hospitality Management*, 31(1).
- Jose, S., Khare, N., & Buchanan, F. (2018). Customer perceptions of CSR authenticity. *International Journal of Organizational Analysis*, 26(4), 614-629.
- Kang, S., Lee, C., Moon, Y., Park, Y., & Suess, C. (2021). Impact of csr on organizational behavior during a pandemic: Highlighting public health and safety in the airline industry. *Sustainability (Switzerland)*, 13(17), 1-17.

- Kanji, G. K., & Chopra, P. K. (2010). Corporate Social Responsibility in a Global Economy. *Total Quality Management & Business Excellence*, 21(2), 119-143.
- Kansal, M., & Joshi, M. (2014). Perceptions of Investors and Stockbrokers on Corporate Social Responsibility: A Stakeholder Perspective from India. *Knowledge and Process Management*, 21(3), 167-176.
- Kansal, M., Joshi, M., & Batra, G. (2014). Determinants of corporate social responsibility disclosures: Evidence from India. *Advances in Accounting*, 30(1), 217-229.
- Kaur, N., & Singh, V. (2020). Empirically examining the impact of corporate social responsibility on financial performance: evidence from Indian steel industry. *Asian Journal of Accounting Research*, 6(2), 134-151.
- Khan, H. (2010). The effect of corporate governance elements on corporate social responsibility (CSR); reporting: Empirical evidence from private commercial banks of Bangladesh. *International Journal of Law and Management*, 52(2), 82-109.
- Khan, H., & Sukhotu, V. (2020). Influence of media exposure and Corporate Social Responsibility compliance on customer perception: The moderating role of Firm's reputation risk. *Corporate Social Responsibility and Environmental Management*, 27(5), 2107-2121.
- Khandelwal, M., & Bakshi, M. (2014). The New CSR Regulation in India: The Way Forward. *Procedia Economics and Finance*, 11, 60-67.
- Kim, H., & Lee, M. (2022). Employee perception of corporate social responsibility authenticity: A multilevel approach. *Frontiers in Psychology*, 13, 1-15.
- Kim, W. S., Park, K., & Lee, S. H. (2018). Corporate Social Responsibility, Ownership Structure, and Firm Value: Evidence from Korea. *Sustainability*, 10(7), 1-20.

- Krasodomska, J. (2015). CSR disclosures in the banking industry, Empirical evidence from Poland. *Social Responsibility Journal*, 11(3), 406-423.
- Kulkarni, V., & Aggarwal, A. (2022). A Theoretical Review of whether Corporate Social Responsibility (CSR) Complement Sustainable Development Goals (SDGs) Needs. *Theoretical Economics Letters*, 12(1), 575-600.
- Laidroo, L., & Ööbik, U. (2014). Banks' CSR disclosures - headquarters versus subsidiaries. *Baltic Journal of Management*, 9(1), 47-70.
- Latif, B., Ong, T., Meero, A., Abdul Rahman, A., & Ali, M. (2022). Employee-Perceived Corporate Social Responsibility (CSR) and Employee Pro-Environmental Behavior (PEB): The Moderating Role of CSR Skepticism and CSR Authenticity. *Sustainability*, 14(3), 1-19.
- Lauwo, S., Otusanya, O., & Bakre, O. (2016). Corporate social responsibility reporting in the mining sector of Tanzania: (Lack of) government regulatory controls and NGO activism. *Accounting, Auditing and Accountability Journal*, 29(6), 1038-1074.
- Lee, E., Park, S., Rapert, M., & Newman, C. (2012). Does perceived consumer fit matter in corporate social responsibility issues? *Journal of Business Research*, 65(11), 1558-1564.
- Lindsay, N. (2012). The structural dynamics of corporate social irresponsibility: The case of the canadian mining industry. *Critical Studies on Corporate Responsibility, Governance and Sustainability*, 4, 207-230.
- Liu, M., Wong, I., Shi, G., Chu, R., & Brock, J. (2014). The impact of corporate social responsibility (CSR) performance and perceived brand quality on customer-based brand preference. *Journal of Services Marketing*, 28(3), 181-194.



- Loe, J., Kelman, I., Fjærtøft, D. B., & Poussenkova, N. (2017). Local CSR Perceptions in the Nenets Region of Russia. *Social Responsibility Journal*, 13(2), 307-322.
- Lu, H., Liu, X., & Falkenberg, L. (2020). Investigating the Impact of Corporate Social Responsibility (CSR) on Risk Management Practices. *Business & Society*, 61(2), 1-39.
- Luis, R., Reyes, Z., Santos, J., & Salazar, C. (2021). Corporate social responsibility and the perception of the company: a review of the scientific literature. *Turkish Journal of Computer and Mathematics Education*, 12(14), 2818-2834.
- Luo, X., & Bhattacharya, C. B. (2006). Corporate Social Responsibility, Customer Satisfaction, and Market Value. *Journal of Marketing*, 70(4), 118-129.
- MacGregor, R., Sroka, W., & Pelikánová, R. (2020). The CSR Perception of Front-line Employees of Luxury Fashion Businesses. *Organizacija*, 53(3), 198-211.
- Maignan, I., & Ralston, D. (2002). Corporate Social Responsibility in Europe and the Insights from Businesses' Self-presentation. *Journal of International Business Studies*, 33, 497-514.
- Majumdar, S., & Saini, G. (2016). CSR in India: Critical Review and Exploring Entrepreneurial Opportunities. *Journal of Entrepreneurship and Innovation in Emerging Economies*, 2(1), 56-79.
- Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and Implementing Corporate Social Responsibility: An Integrative Framework Grounded in Theory and Practice. *Journal of Business Ethics*, 87(1), 71-89.
- Maqbool, S., & Zameer, M. (2018). Corporate social responsibility and financial performance: An empirical analysis of Indian banks. *Future Business Journal*, 4(1), 84-93.

- Marano, V., & Kostova, T. (2016). Unpacking the Institutional Complexity in Adoption of CSR Practices in Multinational Enterprises. *Journal of Management Studies*, 53(1), 28-54.
- Marin, L., Ruiz, S., & Rubio, A. (2009). The Role of Identity Salience in the Effects of Corporate Social Responsibility on Consumer Behavior. *Journal of Business Ethics*, 84, 65-78.
- Marrewijk, M. V. (2003). Concepts and Definitions of CSR and Corporate Sustainability: Between Agency and Communion. *Journal of Business Ethics*, 44(2/3), 95-105.
- Matten, D., & Moon, J. (2008). "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review*, 33(2), 404-424.
- McGuire, J. W. (1963). *Business and society*. California: McGraw-Hill.
- McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A Theory of the Firm Perspective. *The Academy of Management Review*, 26(1), 117-127.
- McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate Social Responsibility: Strategic Implications. *Journal Of Management Studies*, 43(1), 1-18.
- Meehan, J., Meehan, C., & Richards, A. (2006). Corporate social responsibility: The 3C-SR model. *International Journal of Social Economics*, 33(5), 386-398.
- Meribe, N. C., Ayentimi, D. T., Oke, B. R., & Adonteng-Kissi, O. (2021). Exploring firm-community level trust in rural Africa through the lens of oil companies' corporate social responsibilities. *Society and Business Review*, 16(3), 357-373.

- Mishra, D., & Upadhyay, V. (2012). The difficult transition: Economic development and gender relations in Arunachal Pradesh. *Indian Journal of Gender Studies*, 19(1), 93-126.
- Mishra, S., & Suar, D. (2010). Does corporate social responsibility influence firm performance of Indian companies? *Journal of Business Ethics*, 95(4), 571-601.
- Mitra, N., & Schmidpeter, R. (2016). The Why, What and How of the CSR Mandate: The India Story. *CSR, Sustainability, Ethics and Governance*, 1-8.
- Mittal, R., Sinha, N., & Singh, A. (2008). An analysis of linkage between economic value added and corporate social responsibility. *Management Decision*, 46(9), 1437-1443.
- Mohr, L. A., Webb, D. J., & Harris, K. E. (2001). Do Consumers Expect Companies to be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior. *Journal of Consumer Affairs*, 35(1), 45-72.
- Moon, J., & Vogel, D. (2009). Corporate Social Responsibility, Government, and Civil Society. *Oxford Handbooks Online*, 1(1), 304-325.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Business Ethics A European Review*, 15(4), 323-338.
- Moscariello, N., & Masiello, B. (2013). Banking foundations and the csr of italian listed banks: The case of monte dei paschi di siena. *Critical Studies on Corporate Responsibility, Governance and Sustainability*, 5, 225-251.
- Mukherjee, A., & Bird, R. (2016). Analysis of mandatory CSR expenditure in India: a survey. *International Journal of Corporate Governance*, 7(1), 32-59.

- Mukherjee, A., Bird, R., & Duppati, G. (2018). Mandatory Corporate Social Responsibility: The Indian experience. *Journal of Contemporary Accounting and Economics*, 14(3), 254-265.
- Mukherjee, K., & Tarafdar, T. (2015). A Case Study On The Csr Initiatives Of Rural Electrification Corporation Limited. *Abhinav International Monthly Refereed Journal of Research in Management & Technology*, 4(10), 8-20.
- Musa, U., & Rahman, A. A. (2015). Employee Perception of CSR Activities, Job Attachment and Organizational Commitment. *Pertanika Journal Social Science & Humanities*, 23(S), 1-16.
- Muttakin, M. B., & Subramaniam, N. (2015). Firm ownership and board characteristics: Do they matter for corporate social responsibility disclosure of Indian Companies? *Sustainability Accounting Management and Policy Journal*, 6(2), 138-165.
- Narwal, M. (2007). CSR Initiatives of Indian Banking Industry. *Social Responsibility Journal*, 3(4), 49-60.
- Nwagbara, U., & Belal, A. (2019). Persuasive language of responsible organisation? A critical discourse analysis of Corporate Social Responsibility (CSR) reports of Nigerian oil companies. *Accounting Auditing & Accountability Journal*, 32(8), 2395-2420.
- Öberseder, M., Schlegelmilch, B., & Murphy, P. (2013). CSR practices and consumer perceptions. *Journal of Business Research*, 66(10), 1839-1851.
- Odera, O., Scott, A., & Gow, J. (2018). Community perceptions of Nigerian oil companies commitment to social and environmental concerns. *Journal of Global Responsibility*, 9(1), 73-95.
- Oginni, O., & Omojowo, A. D. (2016). Sustainable Development and Corporate Social Responsibility in Sub-Saharan Africa: Evidence from Industries in Cameroon. *Economies*, 4(2), 1-15.

- Ojadi, F., Kusi-Sarpong, S., Orji, I. J., Bai, C., Gupta, H., & Okwara, U. K. (2023). A decision support framework for socially responsible supplier selection in the banking industry. *Journal of Business & Industrial Marketing*, 38(10), 2220-2239.
- Oliveira, E., & Carraro, N. C. (2021). Corporate Social Responsibility: Study in Companies in the State of Sao Paulo. *International Journal of Management Science and Business Administration*, 7(3), 46-57.
- Orlitzky, M., Louche, C., Gond, J., & Chapple, W. (2017). Unpacking the Drivers of Corporate Social Performance: A Multilevel, Multistakeholder, and Multimethod Analysis. *Journal of Business Ethics*, 144(1), 21-40.
- Orlitzky, M., Siegel, D. S., & Waldman, D. (2011). Strategic Corporate Social Responsibility and Environmental Sustainability. *Business & Society*, 50(1), 6-27.
- Oware, K., & Mallikarjunappa, T. (2022). CSR expenditure, mandatory CSR reporting and financial performance of listed firms in India: an institutional theory perspective. *Meditari Accountancy Research*, 30(1), 1-21.
- Özcan, F., & Elçi, M. (2020). Employees' Perception of CSR Affecting Employer Brand, Brand Image, and Corporate Reputation. *SAGE Open*, 10(4), 1-13.
- Palazzo, M., Vollero, A., & Siano, A. (2020). From strategic corporate social responsibility to value creation: an analysis of corporate website communication in the banking sector. *International Journal of Bank Marketing*, 38(7), 1529-1552.
- Panda, S., D'Souza, D. E., & Blankson, C. (2018). Corporate social responsibility in emerging economies: Investigating firm behavior in the Indian context. *Thunderbird International Business Review*, 61(2), 1-10.
- Pandey, A., & Dubey, B. (2022). Corporate Social Responsibility And Tribal Development In North-East India. *Education and Society*, 45(3), 176-183.

- Patgiri, R., & Kazi, s. S. (2021). Bridging the Policy Brief: Bridging the CSR Divide in North East India. Guwahati: Council for Social and Digital Development / North East Development Foundation.
- Paul, K., & Saha, S. (2015). Declining Child Sex Ratio In India And Its Major Correlates. *International Journal of Current Research and Review*, 7(11), 26-32.
- Pedersen, E. R., Gwozdz, W., & Hvass, K. K. (2018). Exploring the Relationship Between Business Model Innovation, Corporate Sustainability, and Organisational Values within the Fashion Industry. *Journal of Business Ethics*, 149(2).
- Perez, A., & Bosque, I. R.-d. (2017). Personal traits and customer responses to CSR perceptions in the banking sector. *International Journal of Bank Marketing*, 35(1), 128-146.
- Phiri, O., Mantzari, E., & Gleadle, P. (2019). Stakeholder interactions and corporate social responsibility (CSR) practices: Evidence from the Zambian copper mining sector. *Accounting, Auditing and Accountability Journal*, 32(1), 26-54.
- Plewa, C., COnduit, J., Quester, P. G., & Johnson, C. (2014). The Impact of Corporate Volunteering on CSR Image: A Consumer Perspective. *Journal of Business Ethics*, 127(3), 643-659.
- Poddar, A., & Narula, S. (2020). A Study of Corporate Social Responsibility (CSR) and Sustainable Development Goal (SDG) Practices of the States in India. 85-94.
- Porter, M., & Kramer, M. (2007). Strategy & Society The Link Between Competitive Advantage and Corporate Social Responsibility. In M. S. Schwartz, *Corporate Social Responsibility* (pp. 78-92). London: Harvard Business Review.

- Pradhan, S., & Ranjan, A. (2010). Corporate Social Responsibility In Rural Development Sector: Evidences From India. *School of Doctoral Studies (European Union) Journal*, 11, 139-147.
- Prashar, K., & Kaur, T. (2020). Consumer Perception towards Smart Marketing of CSR activities. *Test Engineering and Management*, 83(2), 620-629.
- Pratihari, S., & Uzma, S. (2020). A survey on bankers' perception of corporate social responsibility in India. *Social Responsibility Journal*, 16(2), 225-253.
- Pündrich, A. P., Delgado, N. A., & Barin-Cruz, L. (2021). The use of corporate social responsibility in the recovery phase of crisis management: a case study in the Brazilian company Petrobras. *Journal of Cleaner Production*, 329(1), 1-32.
- Raghunathan, M. (2017). Corporate Social Responsibility in India-Pathways toward 2014, and Beyond. *Amity Journal of Corporate Governance*, 2(1), 18-37.
- Rahman, S. (2011). Evaluation of definitions: ten dimensions of corporate social responsibility. *World review of business research*, 1(1), 166-176.
- Rahman, S., Jahan, S., & Mcdonald, N. (2010). CSR by Islami Bank in healthcare – stakeholders' perception. *Bangladesh Journal of Medical Science*, 9(4), 208-215.
- Ramasamy, B., & Yeung, M. (2009). Chinese consumers' perception of corporate social responsibility (CSR). *Journal of Business Ethics*, 88(1), 119-132.
- Ramasamy, B., Yeung, M. C., & Au, A. K. (2010). Consumer Support for Corporate Social Responsibility (CSR): The Role of Religion and Values. *Journal of Business Ethics*, 91, 61-72.
- Ramasamy, S., Dara Singh, K., Amran, A., & Nejati, M. (2020). Linking human values to consumer CSR perception: The moderating role of consumer

- skepticism. *Corporate Social Responsibility and Environmental Management*, 27(4), 1958-1971.
- Ranängen, H., Zobel, T., & Bergström, A. (2014). The merits of ISO 26000 for CSR development in the mining industry: A case study in the Zambian Copperbelt. *Social Responsibility Journal*, 10(3), 500-515.
- Raut, R., Priyadarshinee, P., Jha, M., Gardas, B., & Kamble, S. (2018). Modeling the implementation barriers of cloud computing adoption: An interpretive structural modeling. *Benchmarking: An International Journal*, 25(8), 2760-2782.
- Rekom, J. V., Berens, G., & Halderen, M. V. (2013). Corporate social responsibility: Playing to win, or playing not to lose? Doing good by increasing the social benefits of a company's core activities. *Journal of Brand Management*, 20(9), 800-814.
- Rouf, M., & Hossan, M. (2021). The effects of board size and board composition on CSR disclosure: a study of banking sectors in Bangladesh. *International Journal of Ethics and Systems*, 37(1), 105-121.
- Roussey, C., Balas, N., & Palpacuer, F. (2022). Political CSR initiatives as levers of marginalisation: the disconnect between representatives and the so-called represented in the mining industry. *Critical Perspectives on International Business*, 18(1), 31-49.
- Ruggie, J. G. (2007). Business and Human Rights: The Evolving International Agenda. *American Journal of International Law*, 38, 1-37.
- Russo, A., & Perrini, F. (2010). Investigating Stakeholder Theory and Social Capital: CSR in Large Firms and SMEs. *Journal of Business Ethics*, 91(2), 207-221.
- Sagar, P., & Singla, A. (2004). Trust and corporate social responsibility: Lessons from India. *Journal of Communication Management*, 8(3), 282-290.



- Sahoo, S. (2017). Perception of community on CSR initiatives of MCL, Odisha, India'.
- Saikia, K. (2016). Corporate Social Responsibility and Employee Satisfaction – A Study of Select Refineries in Assam. *The International Journal of Business & Management*, 4(1), 89-97.
- Sarkar, A. (2013). Review of strategic policy framework for re-evaluating 'CSR' programme impacts on the mining-affected areas in India. *Advances in Sustainability and Environmental Justice*, 11, 217-261.
- Saxena, M., & Mishra, D. (2017). CSR perception: a global opportunity in management education. *Industrial and Commercial Training*, 49(5), 231-244.
- Schaefer, S., Terlutter, R., & Diehl, S. (2020). Talking about CSR matters: employees' perception of and reaction to their company's CSR communication in four different CSR domains. *International Journal of Advertising*, 39(2), 191-212.
- Scherer, A. G., & Palazzo, G. (2007). Toward a Political Conception of Corporate Responsibility: Business and Society Seen from a Habermasian Perspective. *The Academy of Management Review*, 32(4), 1096-1120.
- Schneider, A., Wickert, C., & Marti, E. (2017). Reducing Complexity by Creating Complexity: A Systems Theory Perspective on How Organizations Respond to Their Environments. *Journal Of Management Studies*, 54(2), 182-208.
- Schroder, P. (2021). Corporate social responsibility (CSR) website disclosures: empirical evidence from the German banking industry. *International Journal of Bank Marketing*, 39(5), 768-788.
- Schuler, D. A., & Cording, M. (2006). A Corporate Social Performance-Corporate Financial Performance Behavioral Model for Consumers. *Academy of Management Review*, 31(3), 540-558.

- Sekhon, A., & Kathuria, L. (2020). Leading by Example: Corporate Social Responsibility Initiatives by Dabur India Limited in North India. *Asia-Pacific Journal of Management Research and Innovation*, 16(1), 43-53.
- Shah, S., & Bhaskar, A. (2010). Corporate Social Responsibility in an Indian Public Sector Organization: A Case Study of Bharat Petroleum Corporation Ltd. *Journal of Human Values*, 16(2), 143-156.
- Sharma, K., & Kumar, D. (2020). A Study Of Corporate Social Responsibility In India: A Special Context Of Covid-19 Impact Assessment of Corporate Social Responsibility: A Special day of Third Party View project. *Sambodhi*, 43(4), 73-83.
- Sharma, P., & Dalwadi, P. (2021). Public Perception and Investment Preference for the Companies Contributing to CSR. *Research Square*, 3-17.
- Sharma, S. (2009). Corporate Social Responsibility in India: An Overview. *The International Lawyer*, 43(4), 1515-1533.
- Shirodkar, V., & Shete, N. (2022). The Impact of Domestic CSR on the Internationalisation of Emerging-Market Multinational Enterprises: Evidence from India. *Management International Review*, 61(6), 799-829.
- Shirodkar, V., Beddewela, E., & Richter, U. (2018). Firm-Level Determinants of Political CSR in Emerging Economies: Evidence from India. *Journal of Business Ethics*, 148(3), 673-688.
- Simms, J. (2002). Business: Corporate social responsibility - you know it makes sense. *Accountancy*, 130(1), 48-50.
- Singh, K., & Misra, M. (2021). Linking Corporate Social Responsibility (CSR) and Organizational Performance: the moderating effect of corporate reputation. *European Research on Management and Business Economics*, 27(1), 1-10.

- Singh, P., & Das, B. (2016). CSR in Banks: A comparative study of SBI and ICICI. *European Academic Research*, 4(8), 7072-7092.
- Singh, P., Das, B., & Elangbam, N. (2021). Relationship between Corporate Social Responsibility and Firms' Financial Performance: A Study of Indian Banking Industry. *Management Convergence*, 12(2), 89-101.
- Singh, S., & Mittal, S. (2019). Analysis of drivers of CSR practices' implementation among family firms in India: A stakeholder's perspective. *International Journal of Organizational Analysis*, 27(4), 947-971.
- Smith, D., & Rhiney, E. (2020). CSR commitments, perceptions of hypocrisy, and recovery. *International Journal of Corporate Social Responsibility*, 5(1), 1-12.
- Steurer, R., Langer, M. E., Konrad, A., & Martinuzzi, A. (2005). Corporations, Stakeholders and Sustainable Development I: A Theoretical Exploration of Business-Society Relations. *Journal of Business Ethics*, 61(3), 263-281.
- Stojanović, A., Sofranova, N., Arsic, S., & Milošević, I. (2021). The Effects of CSR Activities on Business According to Employee Perception. *European Review*, 30(5), 1-22.
- Subba, D., & Rao, M. (2016). Measuring the Effects of CSR on Compassion at Workplace: An Empirical Study in North East Region of India. *Purushartha*, 9(1), 26-42.
- Sutcliffe, K. M., & Vogus, T. J. (2003). Organizing for Resilience. *Positive Organizational Scholarship: Foundations of a New Discipline*. *Positive Organizational Scholarship*, 1(1), 94-110.
- Talha, M., Christopher, S., & Jaganathan, K. (2020). Corporate social reporting—Shareholder perception and its determinants. *Corporate Social Responsibility and Environmental Management*, 27(6), 3034-3046.

- Tan, J., Yu, M., Tan, J., & Yan, M. (2019). Corporate Social Responsibility: Consumer Perception for the UK Apparel Companies. *Journal of Marketing Management and Consumer Behavior*, 2, 32-45.
- Tencati, A., Perrini, F., & Pogutz, S. (2004). New Tools to Foster Corporate Socially Responsible Behavior. *Journal of Business Ethics*, 53(1/2), 173-190.
- Thorisdottir, T., & Johannsdottir, L. (2020). Corporate social responsibility influencing sustainability within the fashion industry. A systematic review. *Sustainability (Switzerland)*, 12(21), 1-64.
- Tokoro, N. (2007). Stakeholders and Corporate Social Responsibility (CSR): A New Perspective on the Structure of Relationships. *Asian Business & Management*, 6(1), 143-162.
- Travis Selmier, W. (2015). Writing the social contract: Integrating the UN Global Compact and mining CSR. *Advances in Sustainability and Environmental Justice*, 16, 83-101.
- Tripathi, U. P. (2018). Corporate Social Responsibility (CSR) In National Thermal Power Corporation (NTPC) Limited. *International Journal of Advance Research in Computer Science and Management Studies*, 6(9), 7-13.
- Uchoi, O., & Singh, R. (2020). Self-reliance of Tribal through Corporate Social Responsibility (CSR): A Case Study in Tripura. *Indian Journal of Extension Education*, 56(1), 96-99.
- Uduji, J., & Okolo-Obasi, E. (2022). Enhancing Female Status by Improving Nutrition: the Role of Corporate Social Responsibility in Nigeria's Oil Region. *Association for Promoting Women in Research and Development in Africa*, 23, 1-29.
- Ullah, M., Muttakin, M., & Khan, A. (2019). Corporate governance and corporate social responsibility disclosures in insurance companies. *International Journal of Accounting and Information Management*, 27(2), 284-300.

- Vaaland, T. I., & Heide, M. (2008). Managing corporate social responsibility: Lessons from the oil industry. *Corporate Communications An International Journal*, 13(2), 212-225.
- Vahdati, S., Zulkifli, N., & Zakaria, Z. (2018). Corporate governance integration with sustainability: a systematic literature review. *Corporate Governance*, 19(2).
- Ventura, J., & Saenz, C. (2015). Beyond corporate social responsibility. Towards a model for managing sustainable mining operations, Qualitative research based upon best practices. *Social Responsibility Journal*, 11(3), 605-621.
- Vyas, V., & Raitani, S. (2015). An examination of linkages between CSR and cross-buying. *Social Responsibility Journal*, 11(3), 622-640.
- Waddock, S. (2008). Building a New Institutional Infrastructure for Corporate Responsibility. *Academy of Management Perspectives*, 22(3), 87-108.
- Wagner, T., Lutz, R., Weitz, B., Richard., Lutz, J., & Penney, J. (2009). Corporate Hypocrisy: Overcoming the Threat of Inconsistent Corporate Social Responsibility Perceptions. *Journal of Marketing*, 73, 77-91.
- Wang, F., Zhang, Z., & Xu, L. (2020). Corporate social responsibility and financial statement comparability: Evidence from China. *Corporate Social Responsibility and Environmental Management*, 27(3), 1375-1394.
- Weber, M. (2008). The business case for corporate social responsibility: A company-level measurement approach for CSR. *European Management Journal*, 26(4), 247-261.
- Werther, W., & Chandler, D. (2005). Strategic corporate social responsibility as global brand insurance. *Business Horizons*, 48(4), 317-324.
- Wong, A., Long, F., & Elankumaran, S. (2010). Business students' perception of corporate social responsibility: The United States, China, and India.

- Corporate Social Responsibility and Environmental Management, 17(5), 299-310.
- Wood, D. (1991). Corporate Social Performance Revisited. *The Academy of Management Review*, 16(4), 691-718.
- Wood, D. J. (2010). Measuring Corporate Social Performance: A Review. *International Journal of Management Reviews*, 12(1), 50-84.
- World Business Council for Sustainable Development. (2000). *Corporate Social Responsibility: Making Good Business Sense*. Geneva: World Business Council for Sustainable Development.
- Wuttke, M., & Vilks, A. (2014). Poverty alleviation through CSR in the Indian construction industry. *Journal of Management Development*, 33(2), 119-130.
- Xu, S., & Yang, R. (2009). Indigenous characteristics of Chinese corporate social responsibility conceptual paradigm. *Journal of Business Ethics*, 93(2), 321-333.
- Yadav, R. S., Dash, S. S., Chakraborty, S., & Kumar, M. (2018). Perceived CSR and Corporate Reputation: The Mediating Role of Employee Trust. *The Journal for Decision Makers*, 43(3), 139-151.
- Yadav, S., Vishwanath, B., & Patnaik, D. (2020). Do health care companies of India fulfil government's new orientation towards CSR activities: A special consideration towards maternal health. *Journal of Health Research*, 34(1), 31-41.
- Yi, Y., & Gong, T. (2008). The effects of customer justice perception and affect on customer citizenship behavior and customer dysfunctional behavior. *Industrial Marketing Management*, 37(7), 767-783.
- Żelazna, A., Zalewska, M., Socha, M., & Przysucha, B. (2021). The Perception of Corporate Social Responsibility by Employees of International IT

Corporations The Perception of Corporate Social Responsibility by Employees of International IT Corporations 242.

Zhao, Y., Qin, Y., Zhao, X., Wang, X., & Shi, L. (2020). Perception of Corporate Hypocrisy in China: The Roles of Corporate Social Responsibility Implementation and Communication. *Frontiers in Psychology*, 11, 1-11.

Zheng, Q., Luo, Y., & Maksimov, V. (2015). Achieving legitimacy through corporate social responsibility: The case of emerging economy firms. *Journal of World Business*, 50(3), 389-403.

Zollo, M., & Winter, S. G. (2002). Deliberate Learning and the Evolution of Dynamic Capabilities. *Organization Science*, 13(3)

## CURRICULUM VITAE

### DEEPANKA BORA

Ph.D. Scholar

Department of Management,

Mizoram University,

Aizawl, Mizoram

E-mail: Deepanka2@gmail.com

Mob No. 8876949419



---

### Career objective

To achieve the goal through using knowledge and experience gathered by me, and other experts comes in way of my profession.

### Educational Qualification

Degree	University/School	Year	Percent (%) /CGPA
MBA	NERIM Group of Institutions	2017	64.35%
PGDTM	Centre for Management Studies	2015	58.56%



B.ED	Dr. Anita Baruah Sarmah College of Education	2014	58%
BA	Sibsagar Girls' College	2013	55%
HSSC	Sibsagar Girls' College	2010	54%

### **Publications (Journals)**

1. Published paper Titled “CSR, Sustainable Development Goals & Sustainability: A study of CSR in education and health” in VSRD International Journal of Technical and Non-Technical research- Special Issue (Vol- 12, Nov 2021)
2. Published paper Titled “Corporate Social Responsibility Reporting of Oil & Gas companies in Assam: An Analytical study” in International Journal of Early Childhood Special Education Volume 14 No 6 (2022)
3. Published paper Titled “A Study on Women Empowerment in North East India through Corporate Social Responsibility” in International Journal of Food and Nutritional Sciences Journal-Special Issues on Social Sciences. Vol 11 Iss 7, 2022 (UGC Care list I)
4. Published paper Titled “A Study on the Impact of CSR Activities on Employees’ Organisational Commitment: A Literature Review” in Industrial Engineering Journal Volume 15 Issue 10 \* October 2022

### **Publications (Book Chapter)**

1. Published Book Chapter Titled “Green corporate social responsibility and sustainability in India: A systematic review” in Book Green Marketing and Sustainable Development (2021).

2. Published Book Chapter Titled “Corporate social responsibility and sustainable development: A review” in Book Local Governance and Management in North East India (2022).

### **Conferences, Seminars and Webinars**

1. Participated & completed successfully AICTE Training And Learning (ATAL) Academy Online Advanced FDP on "AICTE Sponsored FDP on Research Methodology- Techniques & Software for Social Sciences" from 06/09/2021 to 10/09/2021 at Assam University .
2. Participated & completed successfully AICTE Training and Learning (ATAL) Academy Online Elementary FDP on "Strategic Management in New Economic Environment" from 22/09/2021 to 26/09/2021 at Tezpur University.
3. Participated & completed successfully AICTE Training and Learning (ATAL) Academy Online FDP on "Organisational Behaviour" from 21/09/2020 to 25/09/2020 at Mizoram University Aizawl.
4. Participated & completed successfully AICTE Training And Learning (ATAL) Academy Online Elementary FDP on "Data Analysis using SPSS" from 20/10/2021 to 24/10/2021 at Mahatma Gandhi University.
5. Participated in the Two-day National level workshop on “Intellectual Property Rights” organised by Department of Business Administration, Holy Cross College, Agartala in collaboration with Internal Quality Assurance Cell (IQAC) from 30-31<sup>st</sup> July, 2021.
6. Presented Paper in 4th International Conference on “Sustainable Practices in Business Management & Technology in Turbulent Times” organised by Jagran Institute of Management.
7. Presented Paper in 4th International Conference on “Sustainable Practices in Business Management & Technology in Turbulent Times” organised by Jagran Institute of Management.

8. Attended and Presented Paper in International Conference on Global Financial and Business Environment organised by NDIM, Delhi (23-24 of December, 2021)
9. Presented paper in 1st International Conference on Business and Tourism Management (ICBT-2022), organized by the School of Business, Prime asia University, Bangladesh (16 March 2022)
10. Presented Paper in Sixteenth International Seminar on Dynamics of Emerging Business Innovation and Trends- Academia Industry Role organized by Department of Commerce and Financial Studies, Bharathidasan University (January 7-8, 2022)
11. Presented Paper in International Conference on Paradigms in Emerging Corporate Ecosystem held on 19th and 20th January 2022 at The ICFAI University Raipur.
12. Attended the Webinar presentation on “Relevance of Corporate Social Responsibility” held on 28th May, 2021 organized by Mizoram University.
13. Participated in A Two-Day Online Workshop on Write Research Article Using LaTeX conducted on 27-28 December 2021 by Aditya College of Engineering, Surampalem, Andra Pradesh.
14. Attended the webinar presentation on “The Importance of Corporate Governance Studies for Management during Covid-19 Pandemic” and “Corporate Governance of Asian Family Business-the strengths and weakness” held on 6th August, 2020 organised by Mizoram University.
15. National Webinar on “Impact of Covid19 on Migrant Workers, Employment & Economy: Special reference to Mizoram” Organised by IQAC, Research and Consultancy Cell, Govt. T. Romana College, Aizawl, Mizoram & Mizoram Youth Commission, Govt. of Mizoram on 19th August, 2020.
16. Attended the webinar on “COVID-19, Aviation and Tourism: Implications for Destinations and Managers of Tourism Enterprises” held on 31st July (Friday), 2020 organised by Department of Management, Mizoram University.
17. Participated in the International Webinar on “India’s Act East Policy: Perspectives from South East Asian Countries” held on 16th September

(Wednesday), 2020 organised by North Eastern Management Association (NEMA), India.

- 18.** Attended Webinar on Intellectual Property Rights and Geographical Indication Registrations in India on 02<sup>nd</sup> November, 2020 organised by Mizoram University.
- 19.** Attended the webinar on “Towards Inclusive Innovations and Network-based Entrepreneurship” held on 10th August (Monday), 2020 organised by Department of Management, Mizoram University.
- 20.** Attended the webinar on “New Education Policy, 2020 and Management Education” held on 20th May, 2021 organised by Department of Management, Mizoram University.

**Other information**

Father's Name : Jadav Chandra Bora

Permanent Address : Ward No. 13, Chilarai path, Pioli Nagar,  
Near Station Chariali, P.O. Sivsagar,  
Sivasagar – 785640 (Assam)

Date of Birth : 31.12.1992

Religion : Hindu

Nationality : Indian

Gender : Female

Language Known : To read English, Hindi, Assamese  
To Write English, Hindi, Assamese  
To Speak English, Hindi, Assamese

The information furnished above by me is true to be best of my knowledge and belief and that nothing material has been concealed.

DEEPANKA BORA

Dated:

**PARTICULARS OF THE CANDIDATE**

NAME OF CANDIDATE : DEEPANKA BORA

DEGREE : DOCTOR OF PHILOSOPHY

DEPARTMENT : MANAGEMENT

TITLE OF THESIS : ANALYSIS OF CSR ACTIVITIES  
IMPLEMENTED BY SELECTED OIL AND GAS COMPANIES IN ASSAM  
AND PUBLIC PERCEPTION ABOUT CSR

DATE OF ADMISSION : 29.07.2019

APPROVAL OF RESEARCH:  
PROPOSAL

1. BOS : 14-05-2020

2. SCHOOL BOARD : 29-05-2020

MZU REGISTRATION NO. : 1901256 OF 2019

Ph.D. REGISTRATION NO : MZU/Ph.D./1396 of 29.07.2019

DATE:

EXTENSION (IF ANY) : N/A

HEAD  
DEPARTMENT OF MANAGEMENT  
MIZORAM UNIVERSITY

**ABSTRACT**

**ANALYSIS OF CSR ACTIVITIES IMPLEMENTED BY  
SELECTED OIL AND GAS COMPANIES IN ASSAM AND  
PUBLIC PERCEPTIONS ABOUT CSR**

**AN ABSTRACT SUBMITTED IN PARTIAL FULFILLMENT OF  
THE REQUIREMENTS FOR THE DEGREE OF DOCTOR OF  
PHILOSOPHY**

**DEEPANKA BORA**

**MZU REGISTRATION NO: 1901256**

**Ph.D. REGISTRATION NO: MZU/Ph.D./1396 of 29.07.2019**



**DEPARTMENT OF MANAGEMENT  
SCHOOL OF ECONOMICS, MANAGEMENT & INFORMATION  
SCIENCES**

**SEPTEMBER 2024**

**ANALYSIS OF CSR ACTIVITIES IMPLEMENTED BY SELECTED OIL  
AND GAS COMPANIES IN ASSAM AND PUBLIC PERCEPTIONS ABOUT  
CSR**

By

**DEEPANKA BORA**

Department of Management

Under the Supervision of

**Dr. BIDHU KANTI DAS**

**Submitted**

**In partial fulfillment of the requirement of the Degree of Doctor of Philosophy  
in Management of Mizoram University, Aizawl.**



## Contents

<b>1. Introduction/</b>	<b>1-14</b>
1.1 Introduction to Corporate Social Responsibility	1
1.2 Concept of Corporate Social Responsibility	3
1.3 Definitions of Corporate Social Responsibility	4
1.4 Significance of the study	5
1.5 Scope of the study	6
1.6 Research Gap	7
1.7 Statement of the problem	8
1.8 Objective of the study	8
1.9 Hypothesis	9
1.10 Limitations of the study	9
1.11 Research Methodology	10
<b>2. Literature Review</b>	<b>14-19</b>
<b>3. Theoretical Framework</b>	<b>20-24</b>
3.1 Theories of CSR	20
3.2 Perception Theory	22
3.3 Factors Influencing Corporate Social Responsibility (CSR) Perception from the Public's Point of View	24
3.4 Public Perception	24
<b>4. Company Profile and Geographical profile of the study</b>	<b>25-34</b>
4.1 Profile of selected Districts of Assam for the study	25
4.2 Oil and Gas Industry	25
4.3 Oil and Gas Industry in India	26
4.4 Oil and Gas Industry in Assam	26
4.5 Profile of Oil and Gas companies under study	27
4.5.1 Oil And Natural Gas Corporation Limited (ONGC)	27
4.5.1.1 Corporate Social Responsibility of ONGC	27
4.5.1.2 ONGC CSR Activities	28
4.5.2 Oil India Limited (OIL)	29
4.5.2.1 Corporate Social Responsibility of OIL	29
4.5.2.2 OIL CSR Activities	30
4.5.3 Indian Oil Corporation Limited (IOCL)	32
4.5.3.1 Corporate Social Responsibility of IOCL	32

4.5.3.2	IOCL CSR Activities	33
<b>5.</b>	<b>Analysis and Discussion</b>	<b>34-44</b>
5.1	Introduction	34
5.2	Testing of Hypothesis	34
5.2.1	Hypothesis 1 - CSR activities and the development of society	35
5.2.2	Hypothesis 2 - Social support in CSR activities and the effectiveness of CSR	37
5.2.3	Hypothesis 3 - Educational qualification of the people and the perception of CSR	40
5.2.4	Hypothesis 4 - Monthly income level of the people and the perception of CSR	42
<b>6.</b>	<b>Summary and Conclusions</b>	<b>44-53</b>
6.2	Findings	44
6.2.1	Major findings from respondents' analysis	44
6.2.2	Major findings of hypothesis testing	47
6.4	Conclusion	48
6.5	Recommendations	50
6.5.1	For Company	50
6.5.2	For Public	51
6.6	Further Studies	52
	<b>Bibliography</b>	<b>54-56</b>

## **1.1 Introduction to Corporate Social Responsibility**

The early concept of CSR emerged in the mid of 1960s and it was a social thought for the responsibilities of a company towards the society, beyond the legal obligations. Meehan et al. (2006a), mentioned in the paper that Corporate Social Responsibility has been used over the past 40 years in many different contexts. According to the Green Paper presented by the European Union mentioned CSR as an important concept whereby organisations desire to contribute towards the society for its development and progress (European Commission, 2001). There is a emergent attention to corporate social responsibility in today's society. Corporate social responsibility is a dynamic and complex concept which is continuously evolving. Due to the increase in the expectancy of society for addressing the social and environmental impacts, corporate social responsibility has emerged as an important approach for all the companies. CSR practices are globally implemented and accepted by companies and the government. Over the past three decades, there has been a long debate about the role of corporations in society.

Corporate social responsibility is an activity of social cause towards the individual and society well-being (Basu & Palazzo, 2008). Many companies' top management believes that through the CSR activities profits could be maximised and social responsiveness is essential to have long term sustainability of the companies in the market (Simms, 2002). The concept of corporate social responsibility is not new and according to Carroll (1999), the practices of responsiveness of business towards the society beyond just to make profits for the stakeholders could be traced for centuries and in the research fields, it started gaining popularity after 1930s. In a broad sense, the activities without the existence of the people and society, an organisation cannot operate in remoteness, and it has to be a crucial part of the society by using its different resources. It is managed through which the organisation is involved in integrating the concerns of social and environment together into their business operations and address the interest of the stakeholders by meeting their economic needs along with fulfilling the requirement of the society and environment (Fakay & Buragohain, 2015). CSR basically means giving back something to society and the environment after continuously using the resources. An organisation must understand about changing the society and should realise that it cannot achieve

success in the long term without fulfilling the responsibility towards the society (Rekom et al., 2013). In every activity of the organisation, the community plays an important role as all the resources are accumulated from society. So, the organisation should contribute towards the growth and development of the people. In the last few decades, organisations have begun to understand the advantages of CSR practices. For every organisation, the main intention is to earn profits from any form of work. Alongside benefits, it is also essential for an organisation to look after society and contribute to various activities for the growth of society as companies are mainly relying on society for different resources. Responsibility towards society means all the commitments and tasks of a company which some way or the other helps in the growth and development of a community. In today's world, CSR has developed a great concern among the companies and all the stakeholders due to the influence of the MNC's over the world economy and media. Building a positive brand is important thus it is core important for the companies involved in the social issues and thus creates positive perceptions among all the stakeholders. Corporate social responsibility activities address the environmental and community issues voluntarily along with the business profit concern. Various studies have been carried out by many researchers about CSR activities in India. Nowadays CSR does not mean only the philanthropic approach of the organisation towards society, it also includes fair payment to the employees, taking proper care of the employees, ensures a friendly atmosphere and being positive towards the environmental issues (Rahman & Islam, 2018). Besides concerning sustainability development relation with CSR, companies should also focus on setting up the goals, policies, and practices in such a manner that would benefit the company as well as to adapt sustainability (Oginni & Omojowo, 2016). To have transparent business activities, CSR is considered as various sets of policies and practices which has been unified all over the business practices and helps in the managerial decision-making process in a firm. In recent years, CSR in India has taken a new path of progressing instead of old concerning only about charity and philanthropic activities (Al-Ghazali & Sohail, 2021a).

Corporate social responsibility is the acknowledgement that creates a positive image of the companies and has a great impact on society and environmental sustainability. Furthermore, even though the organisations are concern with

environmental issues and CSR activities, there are still many companies that are operating their activities for profits which are unsafe and unhealthy for the environment as well as for society (Jiang & Wong, 2016). Hence in order to have a positive perception of CSR activities among the people Corporate social responsibility activities of the companies should be a philosophy whereby companies recognise the needs of humanity by taking responsibility for the effect of their actions in all facets of their operations on consumers, workers, owners, societies and the environment. Therefore, the present study tried to find out various CSR activities implemented by oil and gas companies in Assam and impact on the people perception and awareness about corporate social responsibility among the people. The study also tried to find out the various challenges faced by OIL and gas companies while implementing CSR practices.

## **1.2 Concept of Corporate Social Responsibility**

Although Corporate Social Responsibility has been widely recognised in the last few decades, its presence can be traced back to the 18th century when employers realised the need and value of employees, and philanthropic improvements could be seen, showing positive consequences for business through CSR activities (Coupland, 2005). Although, the researcher did not mention about CSR in the paper, he outlined the societal importance and urged business leaders to think beyond the economy and engage in fundamental public affairs for the betterment of society. CSR has emerged from traditional good-hearted and charitable activities taken by businessmen. The definition of corporate social responsibility originated in the mid-1960s and has become a philanthropic responsibility of a company towards society that involves collective activities beyond legal boundaries. In the last 40 years, the concept of corporate social responsibility has been used in various forms (Meehan et al., 2006b) and in the changing current scenario of the world, corporate social responsibility is considered as the most significant component of the organisation.

In the Indian context, after the implementation of the Companies Act, 2013, "under Section 135, it is mandatory for every company to contribute two per cent of their profit in CSR activities. Although not all the companies are directed to

contribute in CSR, it is the firms whose turnover is more than 1000 crores or net profit more than 5 crores or the companies having a net worth of 500 crores or more." In recent years, the realised data by the Ministry of Corporate Affairs of India indicates that a lump sum of 25,932 crores has been spent by 18,623 companies in CSR activities during 2020-21 in many sectors like the abolition of hunger, environmental issues, employment issues, and running rural development programs, etc. The stakeholders prefer the organisation that embraces being responsible for the social well-being and proper implementation of corporate social responsibility activities. With a view, the organisation must implement to align its policies with sustainability. Different business sectors have been criticized by the people for their devastating nature and harming the environment, causing global warming and contributing to environmental problems. Thus, as an action of less harm towards the environment, the organisation must attach environmental standards policies to the strategies and willingly change business operations and promote environmental sustainability. And many researchers believe that organisation common values and norms play a vital role in shaping society as well as the environment with their various activities. CSR is about examining the impact of business operations on people and society at large and also finding how the company's existence affects stakeholders beyond their economic interests. Earlier, it was only the government that used to take care of and resolve the problems faced by the people and now companies joined hands with the government to eradicate this problem and help society become a suitable place for survival (Day & Woodward, 2009a).

### **1.3 Definitions of Corporate Social Responsibility**

Grigore (2010) found that there are no proper definitions of corporate social responsibility, and organisations and researchers tend to define the topic in their own ways. Some definitions of corporate social responsibility relate to philanthropy, while others view it as an activity promoting the company. Furthermore, some definitions describe CSR as the relationship between stakeholders, the government of the country, and the organisations (Moon & Vogel, 2009). Some of the definitions given by the researchers are:

“Corporate social responsibility is a dynamic concept surrounded within the social, economic, and institutional context and a collective concept of business ethics, corporate citizenship, and responsibility towards environmental sustainability” (Dahlsrud, 2008).

“Corporate social responsibility is a concept through which companies integrate the concerns of the social and the environmental into their business activities voluntarily, with the interaction of their stakeholders” (Tokoro, 2007).

“CSR is defined as a philanthropic activity of an organisation towards the development of society. In modern days, companies are facing pressure from various environmental policies, transparency, and market competition, and hence CSR is considered the best strategy for the organisation to become more efficient and sustain in the market” (Galan, 2006).

“CSR is considered as a tool for linking business strategy and sustainable development for the betterment of society and the organisation” (Steurer et al., 2005).

The research conducted by Carroll (1979) states that “corporate social responsibility can be defined as the responsibility of the organisation being socially responsible and embracing the legal, ethical, and circumspection expectations of society towards the organisation at that given time.”

The European Commission (2001) outlines the definitions of CSR as a concept that integrates social and environmental concerns with the organisation's strategies and policies in operations and voluntarily interacts with its shareholders.

“Corporate social responsibility is generally defined interchangeably with others as corporate citizenship, responsibility, corporate governance, reporting, sustainability, ethics, and in some research as sustainable development” (Ruggie, 2007).

#### **1.4 Significance of the study**

In India, the landscape of Corporate Social Responsibility (CSR) holds broader implications compared to other countries of the world. The government heavily relies on companies to address societal issues and instigate social change. In recent years, numerous corporate entities have demonstrated a keen interest in CSR activities, focusing on the development of infrastructure, education, health, and

improvement in the living conditions of the population, with the overarching goal of poverty reduction. This involves initiatives such as constructing roads, houses, and schools in remote areas, providing essential services like electricity, establishing orphanages and hospitals, among other endeavours. Many oil and gas companies also actively engage in CSR services, prompting a significant contribution from such entities in diverse CSR domains, demanding further research attention. A review of the existing literature also indicates a lack of studies delving into public perception within Public Sector Undertaking (PSU) oil and gas companies.

The current study holds significance as it endeavours to recognise the perceptions of actual beneficiaries concerning CSR activities conducted by selected oil and gas companies. Furthermore, the research aims to interpret the strategies and practices employed by the companies and identify challenges faced during CSR implementation. Additionally, the study seeks to analyse companies' commitment to societal welfare in Assam. The study contributes by shedding light on the current state of corporate social responsibility efforts in the selected areas by the selected oil and gas companies. Moreover, the study facilitates an analysis of various CSR initiatives, assessing their effectiveness and determining the awareness levels among beneficiaries.

### **1.5 Scope of the study**

For the smooth running of the businesses, the organisation must rely upon the people and natural resources. The companies must act legally and ethically for the well-being of the people and betterment of the society. In India with the implementation of new provisions of mandatory contribution towards CSR activities, the companies are bound to spend some percentage towards CSR. Further, it has also increased the realisation among the business to contribute to societal needs. CSR activities are mainly executed nearby areas of the company's establishment. The activities of the company range for a specific cause, as to economically support the people, providing drinking facilities, education, hospitals, and medical camps. Corporate social responsibility is a step towards building a nation. Thus, the scope of the present study is confined to the selected oil and gas companies located and



operating in Assam. Three companies were selected for the study i.e., Oil and Natural Gas Corporation, Oil India Limited, and Indian Oil Corporation Limited. The study was focus on four districts of Assam, namely, Jorhat, Sivasagar, Dibrugarh, and Kamrup (Metro). The study tried to investigate various CSR initiatives taken by the companies towards the development of society and to find out the perception of the people about CSR and the challenges faced by the industry while implementing the CSR activities.

The research also provides insights into how the beneficiaries perceive the organisation CSR activities and helps to identify ways to address any negative impacts on society, employees, and other stakeholders caused by the organisation's CSR decisions. Additionally, this study contributes to the existing knowledge in the CSR field and improve understanding of related concepts. The present study benefit both the public and the companies by making them aware of corporate social responsibility.

### **1.6 Research Gap**

After carefully reviewing the existing literature on CSR, it can be observed that various types of research have been conducted in the field of corporate social responsibility around the world and many studies were focused on the CSR practices of companies and their relationship with the stakeholders in various industries. Some researchers have also discussed the CSR practices in India and Assam has been carried out related to CSR. But a very few have been conducted concerning with both implementation of CSR activities by the companies and perception of the people specially in the selected districts. Thus, the study tried to explore more on the context of public perceptions about CSR activities the selected oil and gas industry of Assam specially in some selected districts of Assam where the earlier studies of CSR are not conducted collectively namely: Dibrugarh, Jorhat, Sivasagar and Kamrup (Metro). Hence, the study attempts to fill the gap in the corporate social responsibility literature with regards to selected regions where the CSR activities are been carried out by oil and gas companies. Further, the attempt of the study was to find out the

perception of the local people and challenges faced by oil firms while implementing corporate social responsibility activities.

### **1.7 Statement of the Problem**

The research problem addressed in this study is multifaceted, primarily concerning the CSR practices of selected oil and gas companies. The primary issues encompass how the companies execute their CSR activities, the benefits these initiatives bring to the public, and the concerning lack of fund allocation and actual investment amounts in specific areas. Furthermore, the study delves into the public's perception of these companies' CSR activities, exploring how society views these efforts and the factors influencing their perceptions. These information gaps have created comprehensive research. Consequently, the study seeks to gather data, bridge information disparities, and shed light on CSR execution and impact. It aims to offer solutions and recommendations to the issues, thus enhancing CSR practices in OIL and gas sector. Additionally, the research investigates the challenges and obstacles faced by the selected companies during CSR implementation, providing valuable insights into refining their strategies. Further, through these investigations, it aims to foster more effective, efficient, and socially beneficial CSR initiatives.

### **1.8 Objective of the study**

Considering the growing significance of Corporate Social Responsibility (CSR) and its relevance in OIL and gas sector in Assam, it is essential to explore how CSR practices are being implemented by the chosen companies in this area and how the public perceives these efforts. To achieve a comprehensive understanding, some objectives have established as follows:

- a) To evaluate the CSR initiatives taken by select companies and their impact on society.
- b) To find out various obstacles faced by select companies while implementing CSR activities.

- c) To identify the factors influencing the perception of the people on CSR.
- d) To examine the effectiveness of CSR activities of select companies with social support.
- e) To analyse the awareness and find out the perception of the people towards CSR practices in Assam.
- f) To analyse the factors that encourage companies to focus more on CSR activities.

### **1.9 Hypothesis**

Aligned with the research objectives, some hypotheses were formulated for the study. These hypotheses serve as the basis for the analysis and are designed to shed light on the relationships and differences being explored. The alternative hypotheses are outlined below.

- a) There is a positive relationship between CSR activities and the development of society.
- b) There is a positive relationship between social support in CSR activities and the effectiveness of CSR.
- c) There is a significant difference between the educational qualification of the people and the perception of CSR.
- d) There is a significant difference between the monthly income of the people and the perception of CSR

### **1.10 Limitations of the study**

Every research has its restriction with its scope of the study by certain limitations. With the purview of the present study below are some of the limitations:

- i) The study was constrained by its limited geographic scope, focusing on a specific region, which was state of Assam. This localized approach

allowed for an in-depth analysis of CSR activities within that region but inherently limited the generalisation of the findings to other regions in India or globally.

- ii) The research involved a limited number of companies selected for the study, specifically concentrating on oil and gas companies operating in Assam. As a result, the findings were not representative of the entire corporate landscape, with each company having unique CSR practices that might not be applicable to companies in other sectors or companies outside of Assam.
- iii) The research covered a specific timeframe, and the findings did not account for changes or developments in CSR practices and public perceptions over time. CSR initiatives evolve, and societal perceptions can change in response to economic, political, and cultural factors.
- iv) Study was conducted during Covid-19 pandemic period and many restrictions of movements was there due to which collection of data was very difficult and CSR implementation for the companies were a big constraint.
- v) Due to changes in law and implementation process, the finding of the study may not represent the present situation.
- vi) Respondent response may be biased, and the reliability of data could be influenced by subjective interpretations, individual perspectives, and contextual circumstances.

### **1.11 Research Methodology**

Research methodology serves as the systematic and structured framework that guides the entire research process, encompassing the methods and procedures employed to collect, analyse, and interpret data.

#### **i) Area of the Study**

The study is focused on all oil and gas companies operating in Assam and out of all the public sector companies, three companies: Oil and Natural Gas Corporation, Oil India Limited, and Indian Oil Corporation have been selected. These three companies are selected due to their largest contribution to CSR activities in the state of Assam and these companies are also listed in the NSE (National Stock

Exchange) Nifty PSE list. Further, four districts of Assam namely, Jorhat, Sivasagar, Dibrugarh, and Kamrup (Metro) area have been selected for the study, as three companies' offices and assets are in respective districts.

## **ii) Data Source:**

The process of collecting data is a fundamental and essential aspect of conducting research and analysis. In research, data serves as the raw material that researchers analyse to draw conclusions and make informed decisions. And for the present study two types of data used in research: primary data and secondary data.

### **Primary Data**

In the current research context, the primary data collection method involved using a convenient sampling approach. Convenient sampling means that the researchers selected the respondents based on their convenience or accessibility, typically because it met the specific criteria relevant to the research. Individuals were targeted who are beneficiaries of Corporate Social Responsibility activities. The beneficiaries of CSR conducted by selected Oil and Gas companies were chosen as the primary source of data for the study. Furthermore, to collect primary data, a structured questionnaire was developed. This questionnaire was designed to collect both quantitative and qualitative data. The term "structured questionnaire" implies that it included a predetermined set of questions to ensure consistency in data collection. The questionnaire employed a Likert five-point scale, allowing respondents to express their level of agreement or disagreement with statements or questions. This scale typically ranges from "strongly agree" to "strongly disagree."

### **Secondary Data**

The purpose of using secondary data in the thesis is to provide a broader context and background information about the selected oil companies CSR activities. It serves as a foundation for research and helps to understand the industry, the companies' operations, financial performance, and other relevant aspects.

## **iii) Population Size**

For the present study, all the major Oil and Gas companies listed in the National Stock Exchange of India, and for finding the perception, local people and

beneficiaries, who gets benefits from various corporate social responsibility activities as per the Company Act 2013 in Assam, were taken as size of the population.

**Table No. 1:  
Company Name & CSR investment**

Name of the Company	CSR (in Crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Oil and Natural Gas Corporation (ONGC)</b>	215.60	420.06	526	503.44	614.64
<b>Indian Oil Corporation Limited (IOCL)</b>	113.79	156.68	213.99	331.05	490.60
<b>Oil India Limited (OIL)</b>	133.31	92.21	108.37	100.58	133.39
<b>Hindustan Petroleum Corporation Limited (HPCL)</b>	34.07	71.75	108.11	156.87	159.81
<b>Gas Authority Of India Ltd (GAIL)</b>	71.89	118.64	92.16	91.65	119.29
<b>Bharat Petroleum Corporation Ltd (BPCL)</b>	33.94	95.58	90.98	166.02	177.93
<b>RELIANCE IND</b>	761	652	649.26	745.04	849.32

**Source:** Respective companies CSR and Sustainability Reports.

For the study of perception of general people regarding CSR activities implemented by selected oil & Gas Companies in Assam, the population of Assam is universe.

Name of the Districts	Population (In Lakhs)
<b>Dibrugarh</b>	13.26
<b>Sivasagar</b>	11.51
<b>Jorhat</b>	10.92
<b>Kamrup (Metro)</b>	12.53

Source: Census 2011 report (Ministry of Home affairs, Government of India)

#### iv) Sample

For fulfilling the purpose of the study, from the above company list, three PSU Oil & gas companies namely, Indian Oil Corporation, Oil and Natural Gas Corporation, and Oil India Limited were selected. The companies were selected because of their largest CSR contribution in the Assam region as per the report present on the respective company website and also included among the companies listed in the NSE (National Stock Exchange of India) PSE list.

**Table No. 3**  
**CSR Investment by selected company Operating in Assam.**

Company Name	Year	All over India (Total CSR)	Assam
		Amount in Crore (Rs)	Amount in Crore (Rs)
Oil India Limited (OIL)	2020-21	105.25	34.51
	2019-20	125.41	73.97
	2018-19	133.39	52.32
Oil and Natural Gas Corporation (ONGC)	2020-21	531.46	10.8
	2019-20	607	148.74
	2018-19	614.6	99.07
Indian Oil Corporation Limited (IOCL)	2020-21	460.37	10.39
	2019-20	543	15.34
	2018-19	490.6	12.90

Source: National CSR Portal report

Further, for collecting the sample to find out the perception of the people, the appropriate sample size was used to determine the objective of the present study. For the study, convenient sampling was used for collecting the data from society (nearby areas) through questionnaires and for the company employees. In the present study, as all the population of the four districts (Dibrugarh, Sivasagar, Jorhat and Kamrup-Metro) are not the beneficiaries of the company CSR activities, so the sample was collected on an undefined population. Hence, Cochran's formula of undefined was used for calculating the exact sample size. Thus, for the present study, 384 no. of sample size was selected for collecting the primary data from the selected districts of Assam.

#### **v) Analysis Tools**

For analysing the data, the statistical software SPSS (Statistical Package for the Social Sciences) version 26 was used for the data analysis. SPSS is a widely recognised and powerful tool for statistical analysis, providing a range of features and functions that facilitate data manipulation, descriptive statistics, inferential statistics, and data visualisation. By employing SPSS version 26, we were able to efficiently analyse the collected data and derive meaningful insights to address the research objectives and test the hypotheses. To support the thesis all the response as per the questions were analysed by finding out the Mean, Standard deviation, percentage, frequency, and standard error. Further, for testing of the hypothesis correlation test was conducted i.e., Pearson Correlation analysis.

## **2. Literature Review**

Gond, et al. (2011) opine that in the context of corporate social responsibility, the boundary is much farther than what is being perceived by the corporations. The authors of the study pointed to the socialisation of CSR in the process of which ideas initiated in an organisation for humanitarian purposes are transformed into political concepts. As for the political challenge, the researcher explained it in the first section which focuses on the corporate social responsibility.



Hu et al., (2019), examine that CSR initiatives of an organisation have a positive influence on the image of the business in the society and in the same way, the identity of an organisation and its performance also has its influence on the people.

Macgregor et al., (2020) highlighted that the literature review on perceptions of CSR in the luxury fashion industry shows that there is a gap between what the global, regional, and national theories expect from the frontline employees and what the employees themselves expect. Thus, lack of consistency, ambiguity and compatibility with the CSR goals set by the international organisations has been confirmed. As suggested by researcher that further research be carried out to establish why this gap exists and to establish how the perception of CSR by stakeholders could be made to match expectations. Further research should expand the study to the different sectors, audiences as well as the short, medium and the longer term to provide a more comprehensive insight on CSR perceptions.

Wagner et al., (2009) examines the effects of communication strategies on consumers' perceptions of corporate hypocrisy and consumers' attitudes toward the firm concerning CSR. It is concluded that proactive communication results in the higher level of perceived hypocrisy than reactive communication. Both of the scenarios raise perceptions of hypocrisy, which in turn lessen CSR, and attitudes toward the company. It also focuses on the concept of the level of abstraction of CSR policy statement as a way of managing the risks associated with the proactive communication strategy. Moreover, it proves the utility of inoculation communication strategy in decreasing perceived hypocrisy and its detrimental effects on the company, irrespective of the type of CSR approach.

Huang et al., (2019) emphasizes on the importance of CSR theory in the perception of consumers in Vietnam. The research also bears evidence to the fact that all the CSR dimensions are related to consumers in the urban and rural areas as they are supportive of CSR practices. The research outcomes describe two types of orientations that are apparent among Vietnamese consumers: economic responsibility in the cities and philanthropic responsibility in rural areas. Nevertheless, the research contributes significantly to the literature on consumer perceptions and can help

businesses to comprehend the consumer market and the implementation of CSR in Vietnam and possibly other developing countries.

Kim & Lee (2022) focuses on the link between CSR and employer branding from the employees' perspective. It identifies that external CSR has a positive effect on the employee's perception of CSR authenticity. In addition, CSR authenticity moderates the effect of external CSR on emotional commitment. This paper adds to the literature concerning the impact of CSR on employees and elaborates on the role of CSR authenticity as a mediator. It also looks at how CSR, which is organisational level variable, affects emotional commitment, which is an individual level variable. In sum, this research contributes to the existing literature on employees' perception of CSR and enriches the understanding of the employee-based CSR model.

Bora & Das (2022) in the paper titled "Corporate Social Responsibility Reporting of Oil & Gas Companies in Assam: An Analytical Study," examines how oil and gas companies operating in Assam, India, report their corporate social responsibility (CSR) activities. The study highlights the extent and quality of CSR disclosures by these companies, focusing on their impact on social, economic, and environmental aspects within the region. The analysis reveals varying degrees of transparency and commitment among companies, with some showing robust reporting practices while others offer minimal information.

Das (2015) explores the CSR perspective with an analysis of an Oil & Gas Public Sector Units in the Northeast region with special attention to the initiatives that have been taken. It also establishes the details of these PSUs' CSR activities and the effect on communities surrounding these industries. Thus, the fact remains that the CSR activities being undertaken are doing much good especially in the area of education, health, and the needy community. Thus, the present work affirms the importance of CSR in enhancing sustainable development and managerial relationship in between OIL & gas PSUs and the Northeast communities.

Ajina et al., (2020) establishes the need to consider the perception of employees in socially responsible financial services brands in Saudi Arabia. This paper seeks to understand the reasons and the difficulties of the Islamic banks in pursuing social responsibility strategies to increase the banks' brand equity. The study which used qualitative interviews to gather data provides understanding of the perception of CSR in a developing and Islamic country. Based on the findings, the attributes, size and attitude towards CSR are the major areas of concern, while the motives that underpin companies' CSR activities include instrumental and ethical reasons, and this is in the face of other challenges from stakeholders.

Alt et al., (2021) ensure that the reader is aware that the ensure tech has shifted the distribution of insurance and the way the insurance company interacts with the customer. Dividing the potential life insurance customers by the level of their information search, purchasing channels, and personal characteristics in the context of the digital environment, the study offers practical recommendations for insurance companies. The research identifies four clusters of customers, thus underlining the need for the firm to adjust the communication and distribution channels to the multichannel segmentation as well as to focus on the digital aspects of the customer journey.

Bukhari et al., (2020) is concerned with the antecedent and consequence of ICSR in Islamic bank branches in Pakistan. Therefore, the findings of this research on the impact of stakeholder pressure on ICSR adoption give an understanding of the factors that compel Islamic banks to engage in CSR. The research findings show that pressure from the Shariah supervisory board and competitor pressure has a positive correlation with ICSR adoption while top management pressure has a moderate positive correlation. This research also focuses on the positive effect of ICSR implementation on the intangible outputs of Islamic bank branches.

Chang & Lee (2020) underscore the need to assess the impacts of service innovation on the behavioural intention of customers in the insurance sector. In this study, the moderating role of WOM and CSR is investigated in this relationship. Based on a

survey conducted on life insurance consumers in Taiwan, the study establishes that service innovation has a positive effect on WOM and behavioural intention. Furthermore, WOM influences partially the link between service innovation and behavioural intention, and CSR as a moderator of this relationship. Thus, this research contributes to the knowledge about the relationships between service innovation, CSR, and customer behaviour in the context of the insurance industry.

Das (2015) focuses on the socially responsible reporting and human resource (HR) disclosure in the Indian insurance industry. In this research, the annual reports of 26 insurance firms are examined over time to establish the degree of implementation of CSR and HR disclosures. In this case, the study reveals that non-life insurance companies release relatively little social information than life insurance companies, the public life insurance companies being the most descriptive. This research also establishes that private general insurance companies release more social information. Thus, this research helps in the enhancement of knowledge on CSR and HR disclosure practices within the Indian insurance sector.

Day & Woodward (2009b) concentrate on the role of specific guidelines in enhancing corporate social disclosure in the financial services industry. The study intends to examine the level of observance of organisations in the sector to these guidelines in their published annual reports. The results provided in this paper show that overall, the disclosure practices in the financial services sector are rather poor with the larger firms implementing the disclosures more often than the smaller ones, which can be attributed to the resource limitation. This underlines the necessity for the enhancement of the accountability and transparency of the financial institutions on the social and environmental issues.

Abdalla & Siti-Nabiha (2015) discussed that analysis of pressures for sustainability practices of an oil company in Sudan and the firm's responses to the pressures is crucial. The research employed a qualitative case study design to establish pressures within the company such as audit pressure from the foreign partner and accusations from NGOs. The implication of the findings is that OIL and gas industry in

developing countries must put emphasis on proper legal frameworks, NGOs and local people's demands to achieve sustainable development. These implications serve as a reference point for firms in dealing with sustainability issues and the reputation aspects.

Boasson (2009) has also pointed to the fact that CSR is both a legal and managerial approach in the petroleum industry's response to climate change. Hydro and Shell's comparison in this study shows that the management trend of CSR is dominant, and it mainly operates as a legitimacy enhancer rather than a set of rules. This study implies that more attention should be paid to the institutionalisation processes at the global organisational field level in CSR research because the firms in the industry operate on a global scale.

Bora & Das (2022), in the paper titled "A Study on the Impact of CSR Activities on Employees' Organisational Commitment: A Literature Review," published in the *Industrial Engineering Journal*, reviews existing literature to analyse how corporate social responsibility (CSR) activities influence employees' commitment to their organizations. It synthesizes research findings on the relationship between CSR initiatives and various dimensions of organizational commitment, including affective, normative, and continuance commitment. The paper discusses how CSR practices can enhance employee morale, job satisfaction, and loyalty, and highlights the mechanisms through which CSR impacts organizational commitment. It aims to provide insights and recommendations for businesses seeking to leverage CSR activities to foster a more engaged and committed workforce.

Bora & Das (2021) analyses the corporate social responsibility (CSR) of selected companies towards the education and healthcare sectors, examines sustainability, and explores the linkage between CSR and Sustainable Development Goals (SDG). It discusses the importance of CSR in addressing social issues for sustainable development, the relationship between CSR, sustainability, and SDG, and the trends in CSR spending by Indian companies. The study is based on secondary sources, data

from the National CSR portal, and annual reports of the top 20 companies in CSR investment in India.

### **3. Theoretical Framework**

#### **3.1 Theories of CSR**

##### **3.1.1 Carroll's CSR Theory**

CSR can be traced back to Howard R. Bowen's book *Social Responsibilities of the Businessman* published in 1953. Bowen understood the power that big enterprises had in society and raised a very important question of what obligations the businessman should take concerning their societies. At that time, the concept was mainly directed at men because women in business were not mentioned in official documents. However, things have changed now and many female business executives are now involved in CSR practices.

The early development of CSR took place in the 1960s, where key scholars including Keith Davis, Joseph McGuire, Adolph Berle, William Frederick, and Clarence Walton initiated the development of the concept as well as the elaboration of CSR's core meaning. These early developments were further boosted by the major social activities of the era such as civil rights, consumer rights, environmentalism, and women's liberation.

The four categories that form Carroll's four-part definitional framework for the pyramidal model of job analysis. This analysis will help to elaborate the concept of CSR and its relevance in the modern business world, as a multifaceted phenomenon. Carroll's definition of CSR which is divided into four parts provides a background for the analysis of the complexity of the concept of CSR. According to Carroll, CSR encompasses four key responsibilities that society expects from organisations:

##### **3.1.2 Triple Bottom Line Theory**

The Triple Bottom Line (TBL) is a comprehensive framework that measures organisational performance based on three dimensions: economic, social economic and social and environmental. This concept was first introduced by John Elkington in 1994 in his book *"Cannibals with Forks: 'The TBL model also criticizes the*

orthodox business model that emphasises monetary profit as the only measure of a successful business. However, it supports the identification of more extensive effects of business occurrences on individuals and the community.

Triple Bottom Line (TBL) is a comprehensive framework that evaluates organisational performance based on three dimensions: This means that it creates impacts that are economic, social and environmental. Due to its critiquing of the current business paradigm that monetarily evaluates business entities' achievements and prosperity, the TBL exposes limitations of quantify them as improved economic returns. In this way, economic, social, and Even the environmental efficiencies pave way for the organisations to build sustainable value and positively impact and sustain the stakeholder's and the planet.

### **3.1. 3 Stakeholder Theory**

The Stakeholder theory of CSR is one of the most important ideas in the sphere of business ethics which focuses on the issue of how companies' responsibilities are not limited to creating profits. This theory asserts that managers are under an ethical responsibility to contemplate and respond to the stakeholder's concerns impacted by managerial decisions. Stakeholders are interested parties but they are more than that, they are shareholders, employees, customers, suppliers, local communities, government, the environment and almost everybody in the world and all living things. The theory seeks to disaggregate the Marxist view, which claims that organisations are directed towards individual and corporate gain, taking the stance that businesses should serve everybody's purpose and the broader society. The Stakeholder Theory of CSR was first formally introduced by R. Edward Freeman in his 1984 book, "Strategic Management: A Stakeholder Approach. Freeman stated that it would be more appropriate to provide a framework of analysis by identifying all stakeholders' interests. This would make the business to be more sustainable and ethical as it encompasses impacts of their decisions on different stakeholders and society.

## **3.2 Perception Theories**

Recognition occupies a central position in cognition processes and reflects how people construe the reality. It also plays a unique role of an interface between the outside world and our representations of it, internally. Perception can be defined as the method by which the senses are made to understand the different sensory inputs, and this can be described by theories and models that are associated with perception. In this vibrant field, a researcher focus to set the great questions of how one should know observer's world should process the signal of sense organs to build the matter of concern subjectivity. Some of the theories of perception relevant to the current study are as follows:

### **3.2.1 Legitimacy Theory**

The legitimacy theory of perception is one of the most crucial and interesting theories in the study of social psychology of perception which aims at explaining how people perceive and construe authority and organisations. Proposed by sociologist Tom R. Tyler, the theory revolves around the general public's attitude towards institutions and the perceived justice or otherwise of actions from that institution. In this case, legitimacy will involve acknowledgment that the authorities or the organisations have the power to decree something or to make rules or laws. According to legitimacy theory, compliance with the directives of the authorities and cooperation in their initiatives is most likely to occur without pressure when people have recognised the authorities as legitimate.

### **3.2.2 Gregory Theory**

Richard Gregory was one of the most famous and influential British psychologists who developed theory of perception which was regarded as revolutionary. According to Gregory, we do not just receive from our environment the perceptions that are sent to our senses, rather, we actively look and construct what we see by approaching it in the manner that we do because of our expectations and knowledge. This theory is called constructive or 'top down' processing. To Gregory, perception involves construction of the mental representations of the world from existing schemas and sensory data Gregory (Wong & Austwick, 2002 Entwistle & Tait, 1990). Schemas are mental structures that integrate prior knowledge gained



from past experiences into a form of pattern recognition for efficient processing of information.

### **3.2.3 Social Contract Theory**

The social contract theory can be considered as one of the most important and long-standing ideas in the discipline of political theory and ethics, as it focuses on the considerations of the relations between people, state, and government, and the reasons for this legal, rightful power necessity. It shall argue that people in the state of nature willingly unite and enter into a social contract with other people to secure a society that is stable and ordered to protect the interests of everyone and agree to give up some of their rights and live according to specific laws of the society, which have been adopted by consent. The social contract theory has also got historical procedures and is a notion which has been established by assorted important theorists throughout time. This explanation will begin by defining what the social contract theory is, understand the origin and essential concepts that make up this theory and discuss this theory's complications.

### **3.2.4 Theory of Direct Perception**

According to the Theory of Direct Perception, a very important aspect involves the ideas of motion perception and the so-called "optic flow. " This relates to the fact that a continuous band of motion is depicted on the retina depending on the movements of the individual in question within the environment under consideration. Gibson believed optic flow gives information as to one's own movement and the layout and topography of the space around one. For example, during the walk or drive the optic flow helps to estimate the speed, direction and objects distance in our way. This dynamic information is very essential for admitting and operating in the environment. Two other key elements that have also been given special emphasis in Gibson's theory includes texture and surface perception. He suggested that it is texture gradients and surface information that hold key cues in assessing the layout of surfaces and figures in the surrounding. For instance, in the ground texture, we realise the height rate and the distance by perceiving the floor

layout and structure as a gradient. These cues allow one to look at the “three-dimensional structure of reality” without having to mentally reconstruct it. Gibson’s

### **3.3 Factors Influencing Corporate Social Responsibility (CSR) Perception from the Public's Point of View**

CSR is a practice that has been promulgated over the last few years due to increased concerns of companies and organisations to embrace social accountability. This goes further and is defined as the strategy and actions of organisations to incorporate the socio-environmental aspects in their operations and overall performance for the betterment of society. It is therefore important to know how these external public views the actions of businesses when it comes to CSR. Hence CSR has quite a noteworthy influence in the minds of the public, and their decisions concerning the company and its products. The factors that influence CSR perception from the public's point of view are as follows:

### **3.4 Public Perception**

CSR is understood differently by the public depending on the range of factors that are prevalent in society. The factors that govern the perception of the public over a company’s CSR initiatives includes transparency, accountability, the effect on the host communities, environmental concerns, the level of ethical business practices, their employees, relation to public values, media coverage and corporate image. Concerning these factors, the companies that actively engage in these issues and show a sincere attitude to social and environmental problems will find the approval of the public. At the same time, the companies that cannot match public expectations or engage in green hype risk negative consequences such as the loss of reputation and consumers’ trust. Lastly, CSR from the public or consumer perspective can significantly influence a firm’s strategic and long-term profitability in today’s world that is becoming more sensitive to corporate responsibility. However, as the attention to business activities increases and people are becoming more informed, mere claims of CSR may not necessarily warrant much support from the stakeholders.

## 4. Company Profile and Geographical profile of the study

### 4.1 Profile of selected Districts of Assam for the study

There mainly four districts selected for the study namely, Kamrup (Metro), Sivasagar, Jorhat and Dibrugarh.



**Source:** UPSCcolourfullnotes.com

### 4.2 Oil and Gas Industry

The oil and gas organisation industry developed over the years is one of the most intriguing stories of human ingenuity, technology, politics, and economies. This is a long history that dates to even several centuries when oil was used by societies in a small way to its present status as one of the most significant economic commodities. Oil is extensively employed for a myriad of uses and has been for thousands of years. Asphalt which is naturally obtained was used by the Sumerians and the Babylonians for roads to keep things dry and for construction purposes. These early utilisations of oil and gas were mostly beneficial, but people never realised the extent of energy it had in it. It was a historical event in the OIL business when Edwin L. Drake put the spade into the ground at Titusville, Pennsylvania, USA, in 1859 and drilled the world's first successful commercial oil well. It played an important part in the development of mankind and altered the direction of civilisation fundamentally. Prior to this discovery, people just used little amounts of oil; mainly to treat diseases and for illumination. Drakes well modified the situation because it proved that oil could easily be extracted at a larger scale.

### **4.3 Oil and Gas Industry in India**

The role of the Indian oil and gas industry in the current economy of India is a considerably significant one. Indian Oil, regarding sale, is the leading corporate enterprise in Indian market and it has the credit of being the first Indian company to feature in the prestigious 'Fortune "Global 500" roster. Also, it occupies the 18th place among the largest petroleum companies in the world. To elaborate further, due to its network of more than 5000 distributors of LPG Indian Oil is invariably managing a large amount of information. Also, it has a network of Oil & Natural Gas Corporation operating in more than 2,000 gas stations Thus, the credit of the beginning of the Indian Oil & Gas industry may be said to date from the year 1867 when a discovery of oil was made around Makum, near Margherita in the Indian state of Assam. Thus, during the time of India's independence in the year 1947, oil and gas industry majorly belonged to foreign companies. The domestic oil production of India was recorded at 250,000 TPA, of which production facility was established only in Assam. The genesis of the Indian Oil & Gas Industry Officially began in the year of the Industrial policy resolution which is in the year of 1954 and at this period the government of India declared petroleum as fundamental sector industry. The fabric of Government-possessed National Oil Companies (NOCs), which includes ONGC (Oil & Natural Gas Commission), IOC (Indian Oil Corporation) and OIL (Oil India Ltd.) was curated in adulation with the 1954 Industrial Policy Resolution. The oil and natural gas exploration process of ONGC began in the year 1955 in the form of a Directorate and was converted into a commission in 1956. Indian Refineries Ltd is state owned company which was founded in the year 1958. Afterward, in the year 1959, to mart petroleum product the government set up a new firm by the name of Indian Refineries Ltd.

### **4.4 Oil and Gas Industry in Assam**

The oil business in Assam is a major contributor in the state's economy as well as for the India's energy market. This business started in the late 1800s when oil was discovered in this region and has continued to grow since. Assam has blessed its country with huge oil reserves, and it is always in the list as the core and backbone of India's growing and prosperous energy sector. Region of Mass has been involved in

OIL business since the period of late 1800 and the first industrial oil well is run in Digboi, a town situated in the northeast state of India. This, of course, was the beginning of a business that would revolutionise the economy of the region. A plenty of oil and natural gases are found in many places of Assam and among them Digboi, Naharkatiya, Moran and Duliajan fields are most prominent. The organisation for this has always enabled India to produce more energy and has positioned Assam in the central arena of the hydrocarbon map of the country.

#### **4.5 Profile of Oil and Gas companies Under study**

##### **4.5.1 Oil and Natural Gas Corporation Limited (ONGC)**

###### **4.5.1.1 Corporate Social Responsibility of ONGC**

It is pertinent to state that ONGC is one of the Maharatna of the nation and it has not compromised its CSR budget utilisation for the last two years by allocating as whopping Rs 500 crore each year. This revealed the Responsibility of ONGC as one of the Corporate Citizen of the country to reinvest to the society an equivalent amount. Regarding the CSR expenditure policy of the Company, under the shade of the Government's policy, one third of the budget of CSR is for Swachh Bharat projects at ONGC.

Below table shows the CSR investment by ONGC in last five years:

<b>Table no: 4.5.1.1</b>	
<b>CSR investment by ONGC</b>	
<b>Year</b>	<b>Amount (in Crore)</b>
2018-19	614.60
2019-20	607
2020-21	531.46
2021-22	458.80
2022-23	475.89

Source: ONGC Annual Report

#### **4.5.1.2 ONGC CSR Activities**

##### **Health Care Initiative**

##### **A 300 bed multi-speciality Hospital for the underprivileged**

The specific CSR activity that ONGC carried out was to establish a 300-Bed Multi-Specialty Hospital in Sivasagar, Assam, with special focus in providing quality healthcare services to the deprived population of the Northeast region. The main need for building this hospital is the improvement of the healthcare system in the given area to provide clients with adequate overall services and obtain convenient access to quality treatment. The hospital proposed a three-phase developmental plan mainly costing the approximate amount of Rs.313 Crores.

##### **Project of Skilling in Welding and Gas Cutting, Sivasagar**

In 2021, the Welding Institute of India conducted a training program in Sivasagar, Assam, focusing on welding and gas cutting skills. A group of 120 young adults from the region participated in the program, aimed at enhancing their vocational competencies.

##### **Skill Development Initiatives**

##### **Empower women of Assam through Water Hyacinth craft**

The primary goal of this strive is to enhance the capacity of women in Assam through the art or learning of Water Hyacinth. The women folk of the concerned age group living in Sivasagar area of Assam receive training for water hyacinth craft with an intention to make them self-employed. From out of 50 women who were trained for becoming hydrocarbon trainers, 20 of them have been able to effectively get trained into becoming trainers. Furthermore, five more women have acquired advanced design training at the National Institute of Design in Ahmadabad with the vision towards producing master trainers.

##### **Promoting Education**

The sponsorship given by ONGC to 970 Ekal Vidyalaya's is an appreciable kind of commitment that is provided towards educating students who face problems in continuing their formal schooling. The Ekal Vidyalaya's are centres of learning that is implemented in many areas of the country and which act as substantial

informal schools that are run by one teacher. Ekal Vidyalaya's is to multiply the numbers of children receiving and acceding to education due several reasons that have prevented them from attending school. Ideas formal education is of great importance, informal educational institutions play a vital role in executing such a social function with reference to the educational disadvantage faced by other disadvantaged and marginalized groups.

### **ONGC Super 30**

The primary reason behind the "ONGC Super 30" is to work for the students who belong to the underprivileged community so that they can successfully get proper educational assistance. The intention behind this program is to prepare such students to get through the entrance examinations of some of the premier engineering universities. The purpose of this step is to introduce equity as a way of setting up working and proper conditions for every kid, while at the same time providing better opportunities for gifted children who did not have a chance to get proper coaching. This written program selects and trains a group of 30 students every year. These are students coming from backgrounds which are deemed to be of low income, thus there is a likelihood that they might not raise enough cash to fund their education needs in an engineering course. To date, the cumulative number of beneficiaries of this program over the last five years is 145 students. Besides being eligible for academic support, those pupils are provided with the environment that is most appropriate for their encyclopaedic development.

## **4.5.2 Oil India Limited (OIL)**

### **4.5.2.1 Corporate Social Responsibility of OIL**

Oil India Limited's CSR framework is grounded in its Social Vision, which states, "OIL is a Responsible Corporate Citizen deeply committed to socio-economic development in its areas of operation." This vision reflects the company's dedication to fostering social and economic development in the regions where it operates. To operationalize this commitment, OIL adheres to a set of policies on CSR and Sustainable Development.

Below table shows the CSR investment by OIL in last five years

<b>Table no: 4.5.2.1</b>	
<b>CSR investment by OIL</b>	
<b>Year</b>	<b>Amount (in Crore)</b>
2018-19	133.39
2019-20	125.41
2020-21	105.25
2021-22	163.74
2022-23	98.21

Source: OIL Annual Report

#### **4.5.2.2 OIL CSR Activities**

##### **Healthcare and Sanitation**

- a) Toilet Construction: OIL provided 1471 school toilets for boys and girls in government schools in seven selected districts of Assam namely Dibrugarh, Tinsukia, Jorhat, Sivasagar, Barpeta, Bongaigaon and Dhubri.
- b) Drinking Water Plants: To address this the company provided 20 RO/UV drinking water plants to the villages in the East Godavari District in the KG Basin Project operational regions.
- c) Toilet Facilities in Rajasthan: OIL installed two toilets in men and women compartment in Ranau and Ramgarh villages wherein the Jaisalmer District of Rajasthan under the Rajasthan Project.
- d) Water Body Maintenance: The Bondajan water body, which is located at OIL's Pipeline Headquarters at Narangi, Guwahati was cleaned and maintained by OIL.
- e) Garbage Disposal Support: The company gave two trucks for the taking of garbage and 1000 garbage bins to the Guwahati Municipal Corporation. This



scheme was focused on the enhancement of garbage collection and the overall cleanliness of the regions identified in Guwahati implemented in two phases.

f) Public Toilets: This has facilitated the provision of public toilets in different areas, that include Moitripur LP School at Diyun, Arunachal Pradesh, Digboi Unnayan Samity and seven a within the company's Township area. Hence, a toilet utilisation assessment survey comprised of previously constructed school facilities was also administered.

g) Swachh Iconic Place: The Kamakhya Temple in Guwahati has been taken up by Oil India limited under the Swachh Iconic Place identified under the overall framework of Swachh Bharat Mission.

a) Awareness Initiatives: Likewise, for social welfare and cleanliness purposes, it may be recollected that during the recent past, OIL observed Swachh Bharat Pakhwada, walkathons and seminars on cleanliness and sanitation at all its operation theatre.

### **Project Sparsha - The Mobile Dispensary Services**

Project Sparsha is one of the longest running welfare projects in the Company, which began in the early 1980s. This emergency mobile health care project will have to cater to substantial areas of OIL locations: Tinsukia, Dibrugarh, part of Charaideo and Sivasagar districts in Assam and parts of Arunachal Pradesh. In a nutshell, the major aim of undertaking Project Sparsha is to target and fill essential healthcare gaps resting with the people in OIL operational zones.

### **Project Dikhya**

Project Dikhya is one such programme that is bringing computer education to study's doorstep through mobile computer education to 30 schools in the operational areas of OIL situated in Dibrugarh, Tinsukia and Sivasagar districts. Continuing the mobile education campaign, education mobile vans/buses are provided in association with the State Institute of Rural Development (SIRD), Assam and IL&FS Education

& Technical Services reaching the following schools. It is noteworthy that during the time of its functioning from the academic year 2012-13 till now, 26,500 students have been benefited from the project. Out of this, 7094 students in thirty schools has been benefiting with the help of this program in the financial year 2017-18 proving the HOD OIL's intention to increase the computer literacy in students of far-flung areas.

### **Project Rupantar**

Project Rupantar of Oil India Ltd offers of computer courses of various types with varying durations ranging from two months to a three year's Diploma in Computer Science. Among these, there exist Basic, DTP, Web Page Designing, Tally, C Language, C++, Java, Linux, Visual Basic, and Visual Basic Script. These computer courses are completed by a tremendous number of learners, about 900-1000 young people, annually to receive certificates.

### **4.5.3 Indian Oil Corporation Limited (IOCL)**

#### **4.5.3.1 Corporate Social Responsibility of IOCL**

Indian Oil Corporation Limited (IOCL) represents a committed to Corporate Social Responsibility (CSR) that extends beyond its core business operations. As one of India's largest energy companies, IOCL recognises the importance of integrating social and environmental considerations into its corporate strategy. Through a diverse array of initiatives spanning education, healthcare, environmental sustainability, community development, and more, IOCL strives to make a meaningful and sustainable impact on the communities it serves. By prioritizing CSR, IOCL not only fulfils its ethical obligations but also contributes to the holistic development and well-being of society at large.

Below table shows the CSR investment by OIL in last five years

<b>Table no: 4.5.3.1</b>	
<b>CSR investment by IOCL</b>	
<b>Year</b>	<b>Amount (in Crore)</b>
2018-19	490.60
2019-20	543.80
2020-21	460.37
2021-22	298.29
2022-23	264.03

Source: IOCL Annual Report

#### **4.5.3.2 IOCL CSR activities**

**Some of the CSR Initiative as follows:**

##### **Education Initiatives:**

##### **Assam Oil School of Nursing (AOSN)**

It is in Digboi, Assam, India, currently maintains an average ratio of 1.7 nurses per 1,000 people, which falls short by 43% compared to the World Health Organisation's recommended standard of 3 nurses per 1,000 people. The demand has been further accentuated by the Covid-19 pandemic, highlighting the critical role of qualified nurses. Established with a dual mandate, AOSN aims to provide stable career opportunities to young underprivileged women while addressing the shortage of qualified nurses in the country. The school offers a three-year diploma program in General Nursing and Midwifery (GNM), enrolling 30 students annually. Additionally, since 2014, it has admitted 30 students each year for its four-year Bachelor of Science in Nursing (B.Sc. Nursing) program. Since its inception, AOSN has successfully graduated 497 students from the GNM program and 119 from the B.Sc. Nursing program, boasting a commendable 100% placement rate.

## **Healthcare Initiatives:**

### **Assam Oil Division Hospital in Digboi, Assam**

Assam Oil Division Hospital was established in 1906, is a modern facility with 200 beds that serves the local population near the Digboi Refinery and surrounding areas of the Northeast. Annually, the hospital treats approximately 100,000 patients, including non-employees. With a total bed capacity of 4000, the hospital conducts around 2000 operations and surgeries each year.

In addition to its regular services, the hospital organizes general and specialized health camps aimed at providing medical consultations and treatments to impoverished villagers in the vicinity who lack access to healthcare services. In the fiscal year 2021-22, the hospital treated 6,030 non-employee patients, underscoring its commitment to extending medical care to marginalized communities.

## **5. Data Analysis and Interpretation**

### **5.1 Introduction**

The chapter is divided into demographic data analysis, the Perception of the respondents about CSR analysis, Factors that influence Perception about CSR selected oil and gas companies, social support data analysis, Hypothesis Testing.

### **5.2 Testing of Hypotheses**

This section illuminates the hypothesis testing process to determine the levels of connection and distinction between the variables attached to the research hypotheses of the study. Through hypothesis testing, the researcher will be able to assess the validity or invalidity of the research hypothesis and make practical conclusions about the variables' interrelationships and variability. The following hypothesis set down in Chapter 1 were tested in this study using the Statistical Package for Social Sciences (SPSS) Pearson's Correlation coefficient test. This included a contrast of sample measures with theoretical predictions as well as evaluation of the results' reliability.

### **5.2.1 Hypothesis 1- The first hypothesis holds:**

**H1o:** There is no positive relationship between CSR activities and the development of society.

**H1a:** There is a positive relationship between CSR activities and the development of society.

Hypothesis H1a focuses on the specific link between social welfare programs and the development of society through the use of Pearson Correlation Analysis. The obtained p-value of 0.02 indicates a significant correlation between the variables leading to the rejection of the null hypothesis (Ho). This suggests that active engagement in social welfare programs positively influences overall societal development. Hypothesis H1b focuses on environmental sustainability, and the low p-value of 0.01 indicates to reject the null hypothesis (Ho), indicating a link between CSR activities directed at environmental sustainability and societal development. Sub-Hypothesis H1c examines education and infrastructure, with a significant asymptotic significance (2-tailed) of 0.034, rejecting null hypothesis (Ho) and indicating a meaningful relationship between CSR efforts in education and infrastructure and societal development. However, Hypothesis H1d, concerning the standard of living and employment, failed to reject null hypothesis (Ho) with a p-value of 0.8, indicating an insignificant correlation. Hypotheses H1e, H1f, H1g, and H1h explore implementation and positive change, employment and social services, rural development, and environmental protection, and emergency disaster relief, respectively. These all reject null hypothesis (Ho), emphasizing significant correlations between these CSR dimensions and societal development. Overall, the the impact of CSR initiatives across diverse domains of societal progress.

The first hypothesis is based on finding out the relationship between CSR activities of the company and its impact on the development of the society. This hypothesis addresses the core of CSR activities and their potential impact on the development of society, which is a central aspect of the research topic. For find out the relationship among the variables, Pearson correlation coefficient test is used to

justify the analysis. Below is the table showing the relationship among the selected variables.

**Table 5.2.1**  
**Development of Society through CSR**

Sl N	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a Social Welfare Programs and Society Development	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.02. As the p-value < 0.05 it suggests that there is significant relation between the social welfare programs and development of society.	Ho Rejected
2	Hypothesis H1b Environmental Sustainability	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.01. As the p-value < 0.05 it suggests that there is significant relation between the CSR activities towards environmental sustainability and development of society.	Ho Rejected
3	Hypothesis H1c Education and Infrastructure	Pearson Correlation Analysis	The asymptotic significance (2-tailed) is 0.034. which indicates that the difference between the groups is statistically significant.	Ho Rejected
4	Hypothesis H1d Standard of Living and Employment	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.8. As the p-value > 0.05 it suggests that there is insignificant relation between the groups.	Ho Failed to reject
5	Hypothesis H1e Implementation and Positive Change	Pearson Correlation Analysis	The p-value for the given hypothesis is 0.057. As the p-value > 0.05 it suggests that there is insignificant relation between the groups.	Ho Failed to reject
6	Hypothesis H1f Employment and Social Services	Pearson Correlation Analysis	The asymptotic significance is 0.029. which indicates that the relationship between the two groups is statistically significant.	Ho Rejected
7	Hypothesis H1g Rural Development and Environmental Protection	Pearson Correlation Analysis	The asymptotic significance is 0.005, which indicates that the relation between the two groups is statistically significant.	Ho Rejected

8	Hypothesis H1h Emergency Disaster Relief	Pearson Correlation Analysis	The asymptotic significance is 0.021, which indicates that the relationship between the two groups is statistically significant.	Ho Rejected
---	--	------------------------------------	--	----------------

Source: Primary Source

From the above Table 5.2.1 for H1- CSR activities and development of society variables were present and analysed. It was found that most of the hypothesis (null hypothesis) were rejected, and two hypotheses (null hypothesis) were failed to reject after the analysis. Thus, from the analyse it is suggested to reject the null hypothesis (H1o) and failed to reject the alternate hypothesis (H1a), which indicates that there is a positive relationship between the CSR activities of the selected company and development of the society.

### 5.2.2 Hypothesis 2

**Ho:** There is no positive relationship between Social support in CSR activities and the effectiveness of CSR.

**Ha:** There is a positive relationship between Social support in CSR activities and the effectiveness of CSR.

The investigation into the interplay between social support and Corporate Social Responsibility (CSR) effectiveness, as outlined in Table 5.2.2, employs Pearson Correlation Analysis across various sub-hypotheses. Hypotheses H1a to H1d, focusing on community participation, communication, collaboration, community-initiated activities, and input/feedback, all reject the null hypothesis (Ho), indicating statistically significant relationships with CSR effectiveness. Conversely, Hypotheses H1e, H1g, and H1h, pertaining to interest and benefits, impact on standard of living, and employment/other facilities, respectively, accept the null hypothesis, suggesting an insignificant correlation. Hypothesis H1f, addressing CSR strategies and implementation, rejects Ho, signifying a meaningful relationship with CSR effectiveness. These results underscore the multifaceted nature of social support's impact on CSR outcomes, providing valuable insights for organisations seeking to enhance the efficacy of their social responsibility initiatives.

The second hypothesis focuses on identifying the correlation between the social support offered against the CSR activities carried out by the companies and the effect of implementing the CSR and its efficiency. This hypothesis addresses the impact of social support on CSR activity since it is a critical factor in altering public opinion about the company's conduct. It is thus possible that a sound financed CSR program can enhance the reception of these companies among the public. To establish the relationship Pearson correlation coefficient is used to justify the analysis to establish. The following will be the table showing correlation among the selected variables.

**Table 5.2.2**

**Social Support and CSR effectiveness**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a Community Participation	Pearson Correlation Analysis	The asymptotic significance is $0.03 < 0.05$ , which indicates that the relation between the two groups is statistically significant.	Ho Rejected
2	Hypothesis H1b Communication and Collaboration	Pearson Correlation Analysis	Tests show the same pattern of result as the significant value is less than 0.05 ( $p < 0.05$ ) which indicates a significant relationship between the involvement of community in the execution of the CSR by the company.	Ho Rejected
3	Hypothesis H1c Community Initiated Activities	Pearson Correlation Analysis	After the analysis it was found that people are helping in communicating the CSR initiatives/benefits among their neighbours, as the p-value is $0.006 < 0.005$ , indicating significant relationship among the group.	Ho Rejected
4	Hypothesis H1d Input and Feedback	Pearson Correlation Analysis	Tests results found that company has effective CSR projects execution through inputs and feedback from the community, as p-value is $0.015 < 0.05$ , indication significance among group.	Ho Rejected
5	Hypothesis H1e Interest and Benefits	Pearson Correlation Analysis	Based on the test of correlation we can conclude that there is significance relationship	Ho Failed to Reject



			between the group as the p-value is 0.36 which is greater than 0.05.	
6	Hypothesis H1f CSR Strategies and Implementation	Pearson Correlation Analysis	After conducting the analysis, the p-value found to be as $0.038 < 0.05$ which describe that there is a significant relation among the group.	Ho Rejected
7	Hypothesis H1g Impact on Standard of Living	Pearson Correlation Analysis	The p-value of the variables is $0.16 > 0.05$ which states that the CSR implemented by the companies has a less impact on the lives of the people and it can be concluded that there is no positive relationship among the group.	Ho Failed to Reject
8	Hypothesis H1h Employment and other Facilities	Pearson Correlation Analysis	There is insignificant relationship among the groups was found as the resulted value is $0.41 > 0.05$ , which indicates CSR activities of the company is not much effective in the areas of providing employment and other facilities.	Ho Failed to Reject

Source: Primary Source

From the above Table 5.2.2 for the second hypothesis (H2) i.e., social support and CSR effectiveness were presented and analysed. From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were rejected and three of the hypotheses were failed to reject. Hence, for the second hypothesis it can concluded as the null hypothesis (H2o) is rejected, and alternate hypothesis (H2a) is accepted indicating a significant positive relationship between social support and CSR effectiveness.

### 5.2.3 Hypothesis 3

**Ho:** There is no significant difference between the educational qualification of the people and the perception of CSR

**Ha:** There is a significant difference between the educational qualification of the people and the perception of CSR.

As revealed in Table 5.2.3, the analysis of the correlation between the educational level and the perception is considered using Pearson Correlation analysis on various sub-hypotheses formulated in the study. Even when separately testing hypotheses H1a, H1b and H1c, which postulated that main effect for CSR interest, experience in CSR benefits, and CSR implementation respectively differs significantly across participants with different education levels, all the hypotheses failed to be rejected, indicating no significant difference in perception across the respondents with different education levels. On the contrary, Hypotheses H1d, H1e, and H1h, addressing the impact on education, employment opportunities, and disaster relief, respectively, reject Ho, signifying significant differences in perception based on education levels. Notably, respondents exhibit varying perceptions regarding the impact on education, employment opportunities, and disaster relief. In contrast, Hypotheses H1f and H1g, pertaining to rural development and environmental protection, respectively, failed to reject Ho, suggesting no significant differences in perception based on educational qualifications. These results highlight the nuanced influence of education on the perception of CSR initiatives, emphasizing the need for targeted strategies to address divergent viewpoints among individuals with varying educational backgrounds.

The third hypothesis mainly focuses to identify the CSR perception of the selected companies regarding the educational qualification of the respondents. Due to these reasons, Pearson correlation coefficient is used to explain the relationship in determination of outcome. This is the following table depicting the correlation that exists among the chosen variables. Below is the table showing the relationship among the selected variables.

**Table 5.2.3**

**Educational Qualification and perception**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H <sub>1a</sub> CSR Interest	Pearson Correlation Analysis	From the test it was found that people with different education levels shows same levels of interest in CSR activities. And as the p-value is $0.057 > 0.05$ , indicates there is no significant difference.	Ho Failed to Reject
2	Hypothesis H <sub>1b</sub> Experience in CSR benefits	Pearson Correlation Analysis	Tests show the same pattern of result as regardless of their education, feel different about the benefits they received from CSR activities provided by the company. Thus, indicating there is no significant difference. P-value is $0.31 > 0.05$ .	Ho Failed to Reject
3	Hypothesis H <sub>1c</sub> CSR Implementation	Pearson Correlation Analysis	After the analysis it was found that p-value is $0.651 > 0.05$ , indicating no significant difference in perception.	Ho Failed to Reject
4	Hypothesis H <sub>1d</sub> Impact in education	Pearson Correlation Analysis	The resulted p-value is $0.009 < 0.05$ , indicating there is a significant relationship between the group.	Ho Rejected
5	Hypothesis H <sub>1e</sub> Employment opportunities	Pearson Correlation Analysis	Result suggested that there is a trend of potential difference in perception based on respondent's educations. The p-value is $0.013 < 0.05$ , indicating significant difference in perception.	Ho Rejected
6	Hypothesis H <sub>1f</sub> Rural development	Pearson Correlation Analysis	The asymptotic significance is $0.069$ , which indicates that there is no significant difference in perception with their education level.	Ho Failed to Reject
7	Hypothesis H <sub>1g</sub> Environmental protection	Pearson Correlation Analysis	The asymptotic significance is $0.805 > 0.05$ , which indicates that there is no significant difference in perception with their education level.	Ho Failed to Reject

8	Hypothesis H1h Disaster relief	Pearson Correlation Analysis	The result suggests a significant difference in how people with different education levels perceive emergency disaster relief support through CSR. The p-value is 0.029 < 0.05.	Ho Rejected
---	-----------------------------------	------------------------------------	---	----------------

Source: Primary Source

From the above Table 5.2.3 for the third hypothesis (H3) i.e., relationship between education qualification and perception of CSR were presented and analysed. From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were failed to reject and two of the hypotheses were rejected. Hence, for the third hypothesis it can concluded that we fail to reject the null hypothesis (H2o) is and reject the alternate hypothesis (H2a) indicating no significant positive relationship between educational qualification and perception of CSR.

#### 5.2.4 Hypothesis 4

Ho: There is no significant difference between the monthly income level of the people and the perception of CSR

Ha: There is a significant difference between the monthly income level of the people and the perception of CSR.

Similarly, the fourth hypothesis is based on finding out the relationship between the income of the respondents and the perception about CSR activities of the selected companies. To find out the relationship Pearson correlation coefficient is used to justify the analysis.

The analysis of income in relation to perception as presented in Table 5.2.4, it employs Pearson Correlation Analysis on various sub-hypothesis. The null hypothesis (Ho) could not be rejected when analysing hypotheses H1a on CSR interest, H1b on experience with CSR benefits, H1d on the impact of CSR on education, H1f on the impact of CSR on rural development, and H1g on the potential of environmental protection. That is, there is negligible correlation between these variables and income level, thereby implying that people's perception of income does not affect these aspects of CSR. On the other hand, Hypotheses H1c, H1e and

H1h, which relate to CSR implementation, employment opportunities and disaster relief reject the null hypothesis (Ho). Therefore, the results imply that there is an apparent correlation between income and the view on CSR implementation, employment, and relief outcomes. Consequently, these results reflect how income affects the perception of various CSR dimensions, and while constant strategies have to be implemented toward the differing opinions amidst clientele with different incomes. Below is the table showing the relationship among the selected variables.

**Table 5.2.4**  
**Income and Perception**

Sl no	Test Parameter	Analytical Tool used	Finding	Result
1	Hypothesis H1a CSR Interest	Pearson Correlation Analysis	The significance value is 0.12, which indicates there is no significant relation among the group.	Ho Failed to Reject
2	Hypothesis H1b Experience in CSR benefits	Pearson Correlation Analysis	The p-value of the variables is $0.302 > 0.05$ which states that there is no significant relation among the group and income has a less impact on the perception of the people.	Ho Failed to Reject
3	Hypothesis H1c CSR Implementation	Pearson Correlation Analysis	The asymptotic significance is 0.016, which indicates that there is a significant difference in perception with their income level.	Ho Rejected
4	Hypothesis H1d Impact in education	Pearson Correlation Analysis	From the analysis it was found to have non-significant relations with a p-value of $0.39 > 0.05$ , expressing no relations among the variables.	Ho Failed to Reject
5	Hypothesis H1e Employment opportunities	Pearson Correlation Analysis	After conducting the analysis it can be concluded that there is a positive relations of income with the perception as with a higher income has different responding's.	Ho Rejected
6	Hypothesis H1f Rural development	Pearson Correlation Analysis	The test result show a p-value of $0.44 > 0.05$ , thus indicating no significant relationship among the variables.	Ho Failed to Reject

7	Hypothesis H1g Environmental protection	Pearson Correlation Analysis	There is a non-significant negative correlation ( $r = -0.063$ , $p = 0.109$ ) between income and the perception of activities towards environmental protection.	Ho Failed to Reject
8	Hypothesis H1h Disaster relief	Pearson Correlation Analysis	There is a significant positive correlation ( $r = 0.050$ , $p = 0.016$ ) between income and the perception of disaster relief support.	Ho Rejected

Source: Primary Source

From the above Table 5.2.4 for the third hypothesis (H4) i.e., relationship between income level of the respondents and perception of CSR were presented and analysed. From the analysis it was found that out of eight hypotheses provided, majority of the Ho (null hypothesis) were failed to reject and three of the hypotheses were rejected. Hence, for the third hypothesis it can concluded that we fail to reject the null hypothesis (H2o) is and reject the alternate hypothesis (H2a) indicating no significant positive relationship between monthly income level of the people and perception of CSR.

## 6. Summary and Conclusion

### 6.1 Findings

#### 6.1.1 Major findings from respondents' analysis

1. The major findings also highlighted the age factor, indicating that most of the respondents were within the age bracket of 18-25 years.
2. It is established that the gender distribution of the study is skewed towards the female population. The data show that the participants of the study are mostly males compared to the number of females.
3. The participants included learners from various geographical backgrounds with Dibrugarh dominating the participants' population followed by Jorhat, Guwahati, and Sivasagar. The above geographic distribution gives a glimpse of the different areas that are involved in the research.

4. The findings of this study with reference to the participant's educational qualification reveal a variation range, of which majority has HSLC or graduate qualification.
5. This data is beneficial in understanding the employment distribution of the surveyed population with students being the most numerous at 33.07%. The respondents employed in government service 24.22%, business 20.05%, private sector is 15.36%.
6. The respondents linked CSR activities to Oil India Limited, ONGC, IOCL, and Reliance. The companies which were considered by the participants as the most involved in CSR activities were Oil India Limited (OIL), Indian Oil Corporation Limited (IOCL), and Oil and Natural Gas Corporation Limited (ONGC).
7. The majority of the respondents demonstrated good understanding of company expenditure towards social development causes. Notably, none of the participants reported the absence of awareness, which underlines the fact that the surveyed individuals generally possess certain level of awareness.
8. The respondents' level of awareness of the CSR funding by companies was mixed with some being fully aware of the funding while others were partially aware.
9. Regarding companies' participation in social welfare programme, respondent's perception falls into the agree column, followed by the neutral and the disagree column.
10. Perceptions about the focus of CSR activities on the environment were mixed but a strong and more than a half of all the respondents agreed that companies are concerned with environmental sustainability.
11. Respondents had diverse thoughts on this area in as much as the company's role in supporting the construction of schools and college structures. Overall, in regard to changes requested as to how we are informed about the brand, a significant percentage strongly agreed with the proposition, whilst others agreed. However, there was a substantial portion of the respondents, who appeared to be indifferent to the idea, followed by half as many who rejected

the idea and just a few who strongly disagreed with the idea of having genetic tests in the movie.

12. The respondents had varying attitudes towards CSR programs of the company along the education system. Many respondents highly agreed, a majority agreed, which presents strong signs of support towards the company's initiatives. A large number of respondents were at the center of the scale, which might mean that they did not have a strong stance.
13. These are deliberated below, while most of the respondents view the company's CSR as meeting societal standards, there is a general impression towards endorsement. Nevertheless, not all the respondents were in support, and they were the minority that actually most vehemently hold the opposite belief, meaning that CSR programs in the company could still be improved in some aspects.
14. The majority of the respondents manifested their interest in the CSR activities with a good number of them who strongly agreed. A few percent responded in the middle, or neutrally, however what is important, no respondents reported the negative attitude towards CSR activities, meaning that most of the people have a positive attitude towards it.
15. The majority of the respondents have had positive previous interactions with the company's CSR initiatives to gain benefits, and thus, the majority of the strongly agree option implies the affirmation of the positive impressions of the company's CSR implementations among the surveyed participants.
16. The respondents' perception of the CSR strategies and techniques of implementation adopted by the company was generally positive, with the majority offering strong support towards the notion. Few students chose the neutral option suggesting that they have low levels of ambiguity towards the company's CSR strategy.
17. Such research results suggest a favourable attitude of the respondents to the company's attempts at initiating development projects in rural areas. A greater number of the respondents in the positive category is a result of a significant number of the respondents strongly agreeing that the company's CSR programmes have positive impacts on rural and semi-urban societies.



18. The findings suggest that respondents agree that involvement of the community in the promotion of CSR helps increase citizens' knowledge of CSR the existence of affirmative perceptions regarding the intervention of the community in enhancing promotion of CSR among residents.
19. The study's conclusions show that respondents understand that members of the community participate in starting or advocating for CSR in their neighbourhoods. A considerable part stays in the middle which denotes their equivocal attitude or ignorance towards community-based CSR activities.

### **6.1.2 Major findings of hypothesis testing**

1. From the results of the correlation analysis, it can be concluded that there is sufficient evidence to provide indication to reject the stated null hypothesis which suggests that there is no positive significant relationship between the CSR activities and the development of the society. Thus, it is possible to support the second hypothesis focused on the correlation between social support in the course of manufacturing CSR activities and the improvement of the quality of human life.
2. By applying correlation analysis the null hypothesis that depicts no positive association between social support in CSR activities and the effectiveness of CSR was rejected. Therefore, the results of the study support the alternate hypothesis, meaning that there is a correlation between CSR activities' social support and CSR effectiveness. Thus, it can be concluded that support by the local communities is one of the most decisive factors contributing to the effectiveness of the CSR programmes.
3. The findings on correlation between interest on CSR activities and education qualification indicated a weak and insignificant negative correlation of (-0.057). Likewise, there other studies which indicate that the relationships between past experiences and education qualification were also weak and non-significant. Thus, indirectly, we fail to find enough evidence to reject the null hypothesis;

therefore, it can be stated that education qualification has overall no effect on CSR perception.

4. The correlation value also confirmed this by showing no difference or correlation, that is, the CSR perception, with or without considering the income levels. Based on the p-values of the variables in the model, most show values larger than the significance level ( $p > 0.05$ ), hence indicating that income level has no effect on CSR perception. Accordingly, on the basis of the analysis done and comparison of the results, we being able to retain the null hypothesis that states there is no significant relationship between income and perception towards CSR.

### **6.3 Conclusion**

With regards to the objective and hypothesis of the study it can be inferred that this research has brought light on the evaluation of CSR activities carried out by the selected oil and gas firms in Assam and the perception of the public towards CSR. Therefore, based on the CSR activities of IOCL, OIL, and ONGC in Assam and the public perception of CSR, it is possible to deduce the connection between the companies' CSR and the development of society. The purpose of the study was to assess the CSR activities of these companies, understand the challenges faced during implementation, analyze the factors affecting perception of the public, measure the effectiveness of CSR undertakings with social support, comprehend the awareness and perception of CSR practices among the companies and discover the factors that may motivate the companies to pay more attention to CSR practices.

In light of the conclusion drawn from the study, it can be concluded that the CSR activities enhance the development of society. It is revealed that the selected oil and gas companies' initiatives have impacted on education, health, infrastructure, environment, and the underprivileged community in Assam. This goes a long way to show that CSR has a central role to play where social and environmental issues are concerned, and where sustainable development is the goal. It also brought out the importance of stakeholders in the CSR initiative of an organisation. Corporations that incorporate the public, local communities, and the government into their CSR

strategies are likely to achieve and deliver their CSR goals. Thus, from the study, it was realised that social support is an important factor that can increase the impact of CSR activities, with focus on community involvement and engagement. In addition, the research established that the community's attitude towards CSR activities by OIL and gas firms in Assam is relatively favourable in the region where the research was conducted. Most of the respondents opined that these measures have been beneficial to the society in education, employment, rural development, and environment. However, what emerged was that the perception of CSR was not altered by the educational qualification or the monthly income of the people surveyed.

The findings of this study have the following implications. Firstly, companies should pay much attention to increasing the level of transparency, accountability, and communication to gain trust and credibility. Second, it is possible to achieve more significant results by focusing on the sectoral issues and linking CSR initiatives to the United Nations Sustainable Development Goals for Assam's development. The government and academic scholars can use these recommendations to formulate policies, laws, and standards for CSR undertakings within OIL and gas industry.

It is also worth mentioning that this study has some limitations. The study was conducted in only three companies in Assam and the total sample size was 384. Future research could extend the study by including more companies and sample size to increase the sample representativeness. However, it is also important to note that this work could be extended in the future to investigate the sustainability of CSR programs and compare CSR practices between different companies in different countries or industries.

This research has helped to shed light on the CSR activities that are being undertaken in OIL and gas industry in Assam and the need to be socially responsible. CSR can be aligned with societal factors and the needs of the society so that the companies can help in the development of the society and standard of living.

## **6.4 Recommendations**

### **6.4.1 For Company**

- i) Enhance stakeholder engagement: this implies that CSR needs to listen to the stakeholder such as the public, communities, and governments to know what they expect from CSR.
- ii) Foster transparency and accountability: The management of companies should provide more specific and detailed information on the objectives, progress and outcomes of the CSR. It assists in establishing credibility and trust with the stake holders and the public domain as a whole.
- iii) Align CSR initiatives with societal needs: This means that it is advisable for firms to undertake a social needs assessment in order to determine the social and natural need in the various areas of operation. This will make sure that CSR activities match the needs of the local people so that they will make the desired impact.
- iv) Promote education and awareness: The companies should persist in supporting the education programs and the awareness campaigns because the public requires information about CSR and its impact on society. It is therefore in a bid to achieve this in collaboration with schools, colleges, local workshops, and tutorials found over the internet.
- v) Foster collaboration and partnerships: Hence, to strengthen and diversify CSR initiatives, the firms need to engage other organisations, NGO's and government departments. Legal persons that are ready and capable to establish mutually beneficial cooperation and partnership that would assist them in enhancing the organisational structures with the consideration of social and environmental factors.
- vi) Empower local communities: This means that the people involved in organisations need to be involved in the identification, implementation and the assessment of CSR activities in organisations. This will ensure the interventions would be culturally sensitive; culturally competent and sustainable.

- vii) Prioritize employee engagement: The organisations should engage the employees in the CSR programs and make sure they are willing to contribute their skills and materials. This will make the employees to start having a pride in the company and the CSR activities hence increasing the effectiveness of the CSR programs.
- viii) Embrace sustainable practices: In essence, the management is responsible for the integration of the principles of sustainability in the strategic plan of a firm and in its functioning. These for instance include the following; environmental issues, fairness in getting the products and the proper disposal of the products.
- ix) Continuously evaluate and improve: The companies should also determine how far and in what way the organisation's CSR activities have gone in the past. This can be done through the monitoring and evaluation frameworks, feedbacks and impact assessments. The studies also reveal that depending on the type of recommendation, there are some areas that require the companies to make some changes and modifications in CSR activities.
- x) Share best practices and lessons learned: Companies should also exchange information on the implementation of CSR, results and issues encountered in the process. This can be done through trade shows, journals and internet. Thus, Companies can reveal their strengths and data and can make a change and can encourage other companies to do the same.

These recommendations aim to guide companies in OIL and gas sector in Assam towards more effective and impactful CSR initiatives, fostering sustainable development and positive societal outcomes.

#### **6.4.2 For Public**

- i. Increase awareness: The public can also go out there in search of information concerning the CSR activities and their effects on society. This can be done through a company's website, social media, and other community participation activities.
- ii. Engage in dialogue: The public can play an active role in the discussions of various CSR activities as well as give their opinions. This way, they can speak out

and express their opinions and concerns regarding the enhancement and efficiency of CSR initiatives.

iii. Support responsible companies: The public also has the option of making choices that will support companies that have a good CSR and sustainability index. They can do this by supporting such companies so that others can emulate them and change the society for the better.

## **6.5 Further Studies**

Based on the established research focus of the current study that is CSR in OIL and gas industry of Assam, there are some recommendations for the future research.

- Firstly, the present study was carried out only in Assam; therefore, comparing the findings of the study with other regions in India or other parts of the world will help in identifying the cultural, economic, and regulatory differences affecting CSR practices and its perception among the public.
- Furthermore, the comparative investigation focusing on other industries apart from oil and gas, identifying and comparing the CSR implementation issues and impact in different industries, could also be of significant interest. More longitudinal studies that follow the dynamic of changes in CSR practices and the public's perception of CSR over time would help in the understanding of CSR initiatives as dynamic processes.
- Moreover, the further examination of the COVID-19 pandemic, exploring how companies altered their CSR approaches and the changes in the general public's perception during this period could be useful and timely.
- Moreover, cross-company comparative studies with different industries would be helpful in establishing a broader picture of CSR practices, issues and perceptions. It would be interesting to expand this study to other facets of perception by comparing results in different fields, in different regions, for people with different age, income, and education, or in rural and urban areas.

- Also, examining the effects of modifications in laws and the processes of implementing CSR on the practices of companies would shed light on the legal and policy factors that inform CSR initiatives. Furthermore, evaluating the impact of awareness created through public campaigns on matters concerning CSR and comparing the CSR practices of companies against global benchmarks and best practices would be useful to companies looking to improve on their CSR efforts.

## Bibliography

- Abdalla, Y. A., & Siti-Nabiha, A. (2015). Pressures for sustainability practices in an oil and gas company: Evidence from Sudan. *Qualitative Research in Accounting & Management*, 12(3), 256-286.
- Ajina, A., Roy, S., Nguyen, B., Japutra, A., & Al-Hajla, A. (2020). Enhancing brand value using corporate social responsibility initiatives: Evidence from financial services brands in Saudi Arabia. *Qualitative Market Research*, 23(4), 575-602.
- Al-Ghazali, B., & Sohail, M. (2021). The impact of employees' perceptions of csr on career satisfaction: Evidence from saudi arabia. *Sustainability (Switzerland)*, 13(9), 1-26.
- Alt, M. A., Săplăcan, Z., Benedek, B., & Nagy, B. Z. (2021). Digital touchpoints and multichannel segmentation approach in the life insurance industry. *International Journal of Retail & Distribution Management*, 49(5), 652-677.
- Basu, K., & Palazzo, G. (2008). Corporate Social Responsibility: A Process Model of Sensemaking. *The Academy of Management Review*, 33(1), 122-136.
- Bhardwaj, S., & Barua, N. (2022). A Study On The Socio-Economic Impact Of Csr Practices With Special Reference To Numaligarh Refinery Ltd. (NRL). *Journal of Pharmaceutical Negative Results*, 6(7), 5955-5961.
- Blowfield, M., & Frynas, J. G. (2005). Setting New Agendas: Critical Perspectives on Corporate Social Responsibility in the Developing World. *International Affairs*, 81, 499-513.
- Boasson, E. L. (2009). CSR in the European Oil Sector A Mapping of Company Perceptions. Norway: The Fridtj of Nansen Institute, 6, 34-46.
- Bora, D., & Das, B. K. (2021). CSR, Sustainable Development Goals & Sustainability: A study of CSR in education and health. *VSRD- International Journal of Technical and Non-Technical research*, 12, 11-16.
- Bora, D., & Das, B. K. (2022). A Study on the Impact of CSR Activities on Employees' Organisational Commitment: A Literature Review. *Industrial Engineering Journal*, 15(10), 983-989.
- Bukhari, S., Hashim, F., & Amran, A. (2020). Determinants and outcome of Islamic corporate social responsibility (ICSR) adoption in Islamic banking industry of Pakistan. *Journal of Islamic Marketing*, 12(4), 730-762.
- Carroll, A. (1999). Corporate Social Responsibility Evolution of a Definitional Construct. *Business & Society*, 38(3), 268-295.



- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate social. *Academy of Management Review*, 4(1), 497-505.
- Chang, J., & Lee, C. (2020). The effect of service innovation on customer behavioral intention in the Taiwanese insurance sector: the role of word of mouth and corporate social responsibility. *Journal of Asia Business Studies*, 14(3), 341-360.
- Commission, E. (2001). *Green Papers: Promoting a European framework for Corporate Social Responsibility*. Brussels: Commission Of The European Communities.
- Dahlsrud, A. (2008). How Corporate Social Responsibility Is Defined: An Analysis of 37 Definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1-13.
- Das, B. K. (2015). *Corporate Social Responsibility: A Study of Oil & Gas PSUs of North - East*. New Delhi: Ruby Press & Co.
- Day, R., & Woodward, T. (2009). CSR reporting and the UK financial services sector. *Journal of Applied Accounting Research*, 10(3), 159-175.
- Fakay, Y., & Buragohain, B. (2015). Corporate Social Responsibility: A Review Of Literature. *Indian Journal of Research*, 4(2), 197-200.
- Galan, J. I. (2006). Corporate Social Responsibility and Strategic Management. *Journal of Management Studies*, 43(7), 1629-1641.
- Gond, J.-P., Kang, N., & Moon, J. (2011). The government of selfregulation: on the comparative dynamics of corporate social responsibility. *Economy and Society*, 40(4), 640-671.
- Grigore, G. (2010). Ethical and Philanthropic Responsibilities in Practice. *Annals of the University of Petroşani, Economics*, 10(3), 167-174.
- Hu, Y., Chen, S., Shao, Y., & Gao, S. (2019). CSR and firm value: Evidence from China. *Sustainability*, 10(12), 1-18.
- Huang, Y., Do, M., & Kumar, V. (2019). Consumers' perception on corporate social responsibility: Evidence from Vietnam. *Corporate Social Responsibility and Environmental Management*, 26(6), 1272-1284.
- Jiang, W., & Wong, J. S. (2016). Key activity areas of corporate social responsibility (CSR) in the construction industry: a study of China. *Journal of Cleaner Production*, 113, 850-860.
- Kim, H., & Lee, M. (2022). Employee perception of corporate social responsibility authenticity: A multilevel approach. *Frontiers in Psychology*, 13, 1-15.

- MacGregor, R., Sroka, W., & Pelikánová, R. (2020). The CSR Perception of Front-line Employees of Luxury Fashion Businesses. *Organizacija*, 53(3), 198-211.
- Meehan, J., Meehan, K., & Richards, A. (2006). Corporate social responsibility: The 3C-SR model. *International Journal of Social Economics*, 33(1), 386-398.
- Moon, J., & Vogel, D. (2009). Corporate Social Responsibility, Government, and Civil Society. *Oxford Handbooks Online*, 1(1), 304-325.
- Oginni, O., & Omojowo, A. D. (2016). Sustainable Development and Corporate Social Responsibility in Sub-Saharan Africa: Evidence from Industries in Cameroon. *Economies*, 4(2), 1-15.
- Pedersen, E. R., Gwozdz, W., & Hvass, K. K. (2018). Exploring the Relationship Between Business Model Innovation, Corporate Sustainability, and Organisational Values within the Fashion Industry. *Journal of Business Ethics*, 149(2).
- Rahman, S., Jahan, S., & McDonald, N. (2018). CSR by Islami Bank in healthcare – stakeholders' perception. *Bangladesh Journal of Medical Science*, 9(4), 208-215.
- Rekom, J. V., Berens, G., & Halderen, M. V. (2013). Corporate social responsibility: Playing to win, or playing not to lose? Doing good by increasing the social benefits of a company's core activities. *Journal of Brand Management*, 20(9), 800-814.
- Ruggie, J. G. (2007). Business and Human Rights: The Evolving International Agenda. *American Journal of International Law*, 38, 1-37.
- Russo, A., & Perrini, F. (2010). Investigating Stakeholder Theory and Social Capital: CSR in Large Firms and SMEs. *Journal of Business Ethics*, 91(2), 207-221.
- Simms, J. (2002). Business: Corporate social responsibility - you know it makes sense. *Accountancy*, 130(1), 48-50.
- Steurer, R., Langer, M. E., Konrad, A., & Martinuzzi, A. (2005). Corporations, Stakeholders and Sustainable Development I: A Theoretical Exploration of Business-Society Relations. *Journal of Business Ethics*, 61(3), 263-281.
- Tokoro, N. (2007). Stakeholders and Corporate Social Responsibility (CSR): A New Perspective on the Structure of Relationships. *Asian Business & Management*, 6(1), 143-162.
- Wagner, T., Lutz, R., Weitz, B., Richard, Lutz, J., & Penney, J. (2009). Corporate Hypocrisy: Overcoming the Threat of Inconsistent Corporate Social Responsibility Perceptions. *Journal of Marketing*, 73, 77-91.