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**Dr. Parashurama Kamath**  
Assistant Professor,  
Department of Media Studies  
CHRIST University,  
Bengaluru, Karnataka, India

## Corporate social responsibility and sustainable development: A case study in Dakshina Kannada, Karnataka

**Parashurama Kamath**

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### Abstract

The conception of corporate social responsibility gained the reputation in the corporate ground, the focus shifted to larger and wider, social and environmental issues. The key term used is “corporate responsibility, which is the umbrella term for a positive relationship between an organization and the societies, stakeholder, and communities where the organization operates.

A corporate commitment to sustainable development, in essence, means that as an organization put back as much as the organization takes out in any activities like the use of natural resources, human capital, and economic growth. The Companies Act, 2013, aims at motivating companies to ensure that they spend, in every financial year, at least 2 percent of their average net profits made during the three immediately preceding financial years, in pursuance of their corporate social responsibility Policy.

Thus corporate social responsibility has become a significant tool of management. Modern techniques and new methodologies are being adopted. Corporate social responsibility has become an integral part of society.

The companies in Dakshina Kannada have an obligation to provide corporate social responsibility activities in the areas of their location. This particular study made an attempt to comprehend and gain insight into the performance of six companies towards various aspects of corporate social responsibility. In the study, companies are stated as public sector and private sector companies. The study adopts a survey method. A questionnaire was prepared and the data was collected from 206 respondents. The findings revealed that the public sector and private sector companies are promoting education, health, infrastructure, charity, environment and other areas.

**Keywords:** Corporate social responsibility, community and sustainable development

### Introduction

The concept of corporate social responsibility gained popularity in the corporate ground, the focus shifted to social and environmental issues (Shah & Ramamoorthy, 2014) <sup>[14]</sup>. The key term used is “corporate responsibility”, which is the umbrella term for a positive relationship between an organization and the societies, stakeholder and communities where the organization operates. Corporate responsibility is simply a general description. The prime analytical tool is used to decide to know the actual corporate - society relationship in a positive way to sustainable development (Gregory, 2008) <sup>[6]</sup>.

According to the European Commission “corporate social responsibility is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. (Crowther & Aras, 2010) <sup>[4]</sup>.

Corporate social responsibility is the obligation of business to contribute to sustainable economic development, working with employees and their families, the local community and society at large, to improve their quality of life in ways that are both good for business and good for development. One more approach towards defining corporate social responsibility

**Corresponding Author:**  
**Dr. Parashurama Kamath**  
Assistant Professor,  
Department of Media Studies  
CHRIST University,  
Bengaluru, Karnataka, India

is, operating a business in a manner that meets or exceeds the ethical, legal, commercial and public expectations society has of business. Today, the issue of social responsibility has received increased attention from many sectors of society including government, business, non-governmental organizations (NGOs) and academics. All the leading private companies in India have set up separate foundations or trusts to utilize the corporate social responsibility funds most effectively. In the public sector enterprises social obligations remain an integral part of the business activities. These companies involved in corporate social responsibility programmes includes areas like education, health, adoption of villages, assisting physically challenged persons, livelihood creation, skill development and empowerment of weaker sections of the society. In the contemporary context, CSR means not only investment of funds for social activities but also integration of business processes with social processes. An enterprise should have concerns of the society in which it operates. There should be free interaction between enterprises and community leaders. In order to address the social needs of the community, viable projects need to be identified to meet its requirements as part of corporate social responsibility activities.

### Review of Literature

Renu & David (2007) <sup>[13]</sup> discussed the Coca-Cola Ltd., corporate social responsibility initiatives. The study found the serious problem of water shortages, water, and soil pollution, loss of livelihood income and public health issues in an adjacent community. The study suggested that company must focus more on CSR activities for the low-income group, indigenous, farmers, and women in the neighbourhood of the company.

Lee (2008) <sup>[8]</sup> study reflects the views on corporate social responsibility in India. The purpose of this study was to characterize the CSR activities of Indian businesses and highlight the unique features of Indian CSR. The study identifies good corporate social responsibilities practices in India, from which Indian firms can benefit in competitive global markets and from which western firms might learn. Some Indian companies have cultivated competencies to better deal with the challenges and understand the environment in which they are operating.

Small Industries Development Bank of India (SIDBI) (2010) <sup>[9]</sup> considered sustainable banking, environment protection, social commitment, human resource development and stakeholder's engagement as pillars of corporate social responsibility. The bank spends 19 percent of net profit towards several corporate social responsibility activities which consist of capacity building of Micro, Small and Medium Enterprises sector (MSME), special aid to the corpus of Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) and for welfare activities of the employees. This report has all the information on all the 103 branches of SIDBI across the country which reflects the extensive economic, environmental and social impacts of its operations.

Rahul (2011) <sup>[11]</sup> studied the thematic framing of corporate social responsibility (CSR) and corporate reputation of Tata Motors Company. Institutionalization, community development, the modernization paradigm of development,

mainstreaming with business, and nation-building projects were analyzed. Heritage development, support for nation building, technological advancement, global footprint and responsibility to stakeholders were the main programs of the company's social responsibility constituted for the benefit of the society. The study recommends the need for public relations executives to accomplish both corporate social responsibility and corporate reputation.

Dasari (2012) <sup>[5]</sup> conducted a study on CSR initiatives of Indian MNC Companies. The study found that Tata Steel Limited Company, Hindustan Petroleum Corporation Ltd, Microsoft and Orchid Chemicals and Pharmaceuticals had excellent practices of CSR in education, health care, environmental protection, self-employment, capacity building, community asset development and community development.

Shah (2012) <sup>[15]</sup> proposed a society and local community welfare framework for the stakeholders of India. The study briefed about the history of merchant charity to corporate citizenship and corporate social responsibility in today's perspective. Case study method was used to analyse the relationship between the society and the local community. Qualitative feedback was collected from 50 top management executives from nine corporate organizations. This new framework is similar to Public Private Partnership (PPP) with a long term perspective. The proposed model is more focused on the rural India people who can really enjoy a number of corporate social responsibility initiatives in the welfare context.

Confederation of Indian Industry (2013) <sup>[3]</sup> composed the corporate social responsibility initiatives of its members in India. The compendium have 41 public and private sector companies profile, corporate social responsibility initiative areas such as education, health, livelihood, environment, helping the differently challenged persons, water and sanitation, community development, child development, skills training, social development, sports, food security, infrastructure development, women's rights, human rights, child rights, social entrepreneurship, training and employment, capacity development, training and capacity building, skill development and livelihoods resource consumption and responsible banking. This case study carried the success stories that have positively impacted the lives of the community.

Rajak & Mishra (2014) <sup>[12]</sup> describes the corporate social responsibility programs of selected Indian companies. The study briefed the various programs of Reliance Power Ltd, TATA, and Infosys. The Tata Council for Community Initiatives (TCCI) was focused on the social transformation of an underprivileged community. The Reliance Power Ltd., different initiatives for sustainable growth through the environmental concern, adult literacy, tree plantation, and education. Infosys concentrated on the housing project under the 'Aasare' program in 18 villages of five districts of Karnataka with rainwater harvesting practice. This study reveals that the companies are focused on the upliftment of the society.

Bhaduri & Selarka (2016) <sup>[2]</sup> studied the determinants of corporate social responsibility activities and expenditures among India's top 500 firms listed on the Bombay Stock Exchange during 2010-2012. The research reveals that

older, larger, and dividend-paying companies are more motivated to engage in CSR initiatives. Contrary to expectations, the proportion of independent directors and firm profitability do not significantly influence CSR activities. These findings raise questions about the effectiveness of mandates, such as the Companies Act 2013, which requires firms to allocate 2% of their profits to CSR. The study suggests that factors like firm size and age play a more pivotal role in CSR engagement than previously assumed.

Riyadh, Sukoharsono, and Alfaiza (2019) <sup>[7]</sup> examine the effects of corporate social responsibility (CSR) disclosure and board characteristics on corporate performance. Directing on global energy corporations from 2016 to 2018, the study analyse how CSR disclosure, board independence, board size, and gender diversity influence performance metrics. The findings reveal that CSR disclosure and board independence do not expressively impact corporate performance. However, both board size and gender diversity reveal a significant positive effect. Larger boards and greater gender diversity are associated with improved corporate outcomes. The study underscores the importance of board composition in enhancing performance and suggests that while CSR disclosure alone may not directly boost performance, strategic board characteristics play a crucial role in driving corporate success.

Masum, *et al.* (2020) <sup>[1]</sup> explore the influence of corporate social responsibility (CSR) on community development. The study claims that CSR extends beyond profit generation, encompassing ethical practices that benefit society. This research examine CSR's influence on economic, environmental, and social performance, suggesting that responsible corporate actions can lead to sustainable community growth. The paper concludes that CSR's effect on community development is multifaceted, contributing to various aspects of societal advancement.

Islam *et al.* (2021) <sup>[16]</sup> explore the effect of corporate social responsibility (CSR) on customer loyalty, aiming on the mediating roles of corporate reputation, customer satisfaction, and trust. The data collected from telecom users and analysed it using structural equation modelling. The findings specify that CSR initiatives completely influence corporate reputation, which consequently enhances customer satisfaction and trust. These factors serve as mediators, strengthening the relationship between CSR and customer loyalty. The study underscores the importance for companies to engage in CSR activities, as they not only improve public perception but also foster customer satisfaction and trust, ultimately leading to increased customer loyalty.

Tai (2022) <sup>[17]</sup> investigates the impact of corporate social responsibility (CSR) on social and economic sustainability. Recognizing CSR as a pivotal factor in improving organizational trust and commitment, the research aims to explicate its impact on sustainable development. The study analysis indicates a significant positive relationship between CSR practices and both social and economic sustainability. The research highlights that organizations engaging in CSR initiatives not only contribute to societal welfare but also bolster their economic performance. This dual benefit is attributed to the cultivation of trust and commitment among

stakeholders, which are essential components of sustainable success. The study concludes that CSR is integral to achieving long-term social and economic objectives. By entrenching CSR into their core strategies, organizations can foster a harmonious balance between profitability and societal well-being, thereby guaranteeing enduring sustainability.

Mariani, Al-Sultan, and De Massis (2023) <sup>[10]</sup> in a systematic literature review analysed the intersection of corporate social responsibility (CSR) and family businesses. Utilizing bibliometric mapping, they examine existing research to identify prevalent themes and gaps in the literature. Their findings highlight that family involvement, corporate governance, and sustainability are the most regularly studied topics within this area. The study proposes an interpretative framework that classifies the drivers and outcomes of CSR practices in family firms, providing a structured understanding of how these businesses engage in socially responsible activities. The study emphasizes the need for further research to explore under-examined areas, such as the unique motivations behind CSR in family firms and the impact of these practices on long-term performance. This comprehensive review offers valuable insights for scholars and practitioners aiming to understand and enhance CSR initiatives in family-owned enterprises.

### **Profile of Dakshina Kannada**

Dakshina Kannada is emerging as one of the important districts in southern part of Karnataka. Mangaluru, the district headquarters is called as the gate way to Karnataka due to the presence of New Mangalore Port Trust which is an all-weather port. The district has five taluks namely, Mangaluru, Puttur, Bantwal, Belthangady and Sullya. As per 2011 census, the district has a population of 20.90 lakh, of which 10.35 lakh (49.5 per cent) were males and 10.55 lakh (50.5 per cent) females with 88.66 per cent literacy.

Over the years this district has grown rapidly into a rich industrial zone. Mangaluru is the main industrial belt of the district. There are number of Small and Micro Enterprises, 3 Medium scale industries, 17 large scale industries and 3 Mega industries are functioning. The major industries in Dakshina Kannada are Mangalore Chemical and Fertilizers Ltd (MCF), Kudremukh Iron Ore Company Ltd (KIOCL), Mangalore Refinery and Petrochemicals Ltd (MRPL), BPCL, NMPT, Campco, UB and BASF, etc.

### **Significance of the Study**

Corporate Social Responsibility (CSR) programs are common in the global context. Social responsibility aims at improving the quality of life by giving back to society what company has got from it. Many corporations have adopted corporate social responsibility practices while pursuing their business objectives. The entire approach towards the development of the society is very scientific and well thought out. A better grasp of the nature of the society of Dakshina Kannada, the kind of change it is moving towards result oriented community relations approaches and strategies. Companies have an important role to contribute for the economic development of Dakshina Kannada District.

**Objectives of the Study**

The general objective of the study is to analyse the Beneficiaries Perception on Corporate Social Responsibility and Sustainable Development: A Study in Dakshina Kannada District of Karnataka. The specific objectives of the study are as follows.

1. To analyze the corporate social responsibility (CSR) practices adopted by companies in Dakshina Kannada.
2. To examine the level of corporate commitment towards societal welfare and development.
3. To explore the various dimensions and focus areas of corporate social responsibility initiatives.
4. To assess the importance placed by company management on CSR activities and their implementation.
5. To evaluate the perceptions and responses of beneficiaries towards corporate social responsibility programs.

**Methodology**

A few industries in Mangaluru and Bantwal Taluk have

adopted corporate social responsibility activities pertaining to education, health, infrastructure, charity, and environment protection besides pursuing their business objectives. Among them three public sector and three private sector companies were selected randomly from the list provided by the District Industrial Center and from the list of public sector enterprises.

**Data Collection**

The study adopts a survey method based on a structural questionnaire being administered to the target audience identified for the study in Dakshina Kannada. The questionnaire was prepared and a pre-test was conducted. A sample of 206 respondents was selected for the purpose and correspondingly distributed among the six companies adjacent beneficiaries. The completed questionnaires were tabulated and analyzed using percentage analysis with SPSS software. Secondary data was collected from books, journals, newspapers annual reports, and companies' websites. The sample consisted of 106 (51.46 per cent) males and 100 (48.54 per cent females (Table No.1)

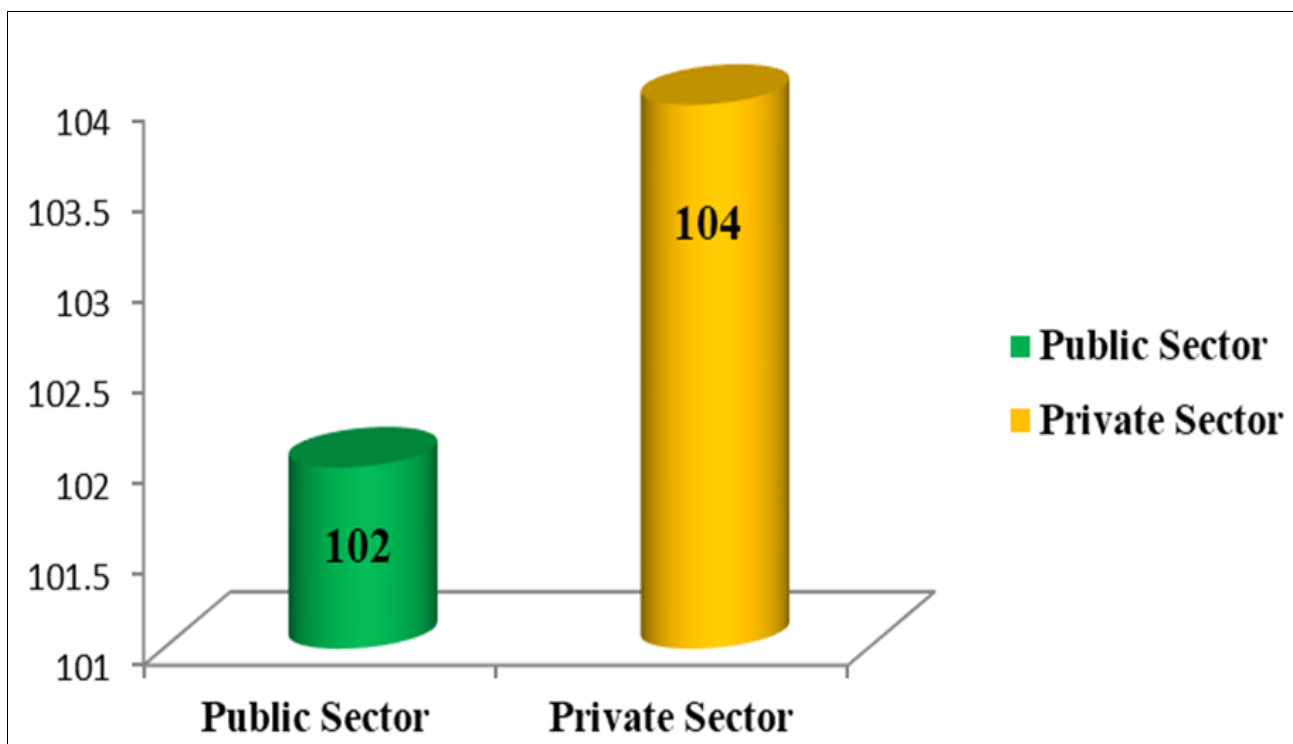
**Table 1:** Gender wise Distribution of the Respondents

No	Gender	Frequency	Percentage
1.	Male	106	51.46
2.	Female	100	48.54
	Total	206	100

**Result and Discussion**

The data collected from the study 'Beneficiaries Perception on Corporate Social Responsibility and Sustainable

Development: A Study in Dakshina Kannada District of Karnataka reveals the following results.



**Fig 1:** Company wise Distribution of Respondents



Fig. 1 describes the beneficiary respondents from public and private companies in Dakshina Kannada. A majority of respondents i.e. 104 (50.49 per cent) are from the private sector and 102 (49.51 per cent) are from the public sector. In Dakshina Kannada district private sector companies are more compared to public sectors which are functioning in industrial areas.

**Awareness about Corporate Social Responsibility**

With regard to the awareness about corporate social responsibility, Table No. 2 shows that out of 206

respondent’s 53 (25.73 per cent) respondents aware about corporate social responsibility from two to four years, 45 (21.84 per cent) respondents know it from last eight to ten years, 39 (18.93 per cent) respondents aware it from less than one year, 36 (17.48 per cent) respondents said that they know the concept called corporate social responsibility from five to seven years and only 33 (16.02 per cent) respondents know it from more than 11 years.

The research indicates that the majority of the respondents are aware of corporate social responsibility of their vicinity companies.

**Table 2:** Work experience distribution by years.

No of years	Frequency	Percentage
Less than one year	39	18.93
Two to Four years	53	25.73
Five to Seven years	36	17.48
Eight to 10 years	45	21.84
More than 11 year	33	16.02
Total	206	100.00

**Getting Information about Corporate Social Responsibility**

A very interesting observation was made in the study that the majority of the respondents are getting the information about corporate social responsibility by local people. Table No. 3 reveals that 62 (59.62 per cent) respondents of private sector and 44 (43.14 per cent) of respondents of public sector are getting information about corporate social responsibility from local people. 53 (50.96 per cent) respondents of private sector and 36 (35.29 per cent) respondents of public sector are receiving the information

about corporate social responsibility by company officials. Media plays a very important role to disseminate the information about corporate social responsibility. About 26 (25.49 per cent) respondents from 7 public sector and a small number 13 (12.50 per cent) respondents are receiving it from media. A limited number of respondents are not getting any information about CSR. More number of respondents from both the sectors is getting corporate social responsibility information from local people, company officials and few from media.

**Table 3:** Company type and respondent distribution.

Types of Company	Local People	Company Officials	Media	No Information
Public Sector	44 (43.14)	36 (35.29)	26 (25.49)	9 (8.82)
Private Sector	62 (59.62)	53 (50.96)	13 (12.50)	2 (1.92)
Total	106	89	39	11

\*Multiple responses. The percentage are calculated according to company wise respondents (Public Sector-102 and Private Sector - 104)

**Educational Benefits**

With regard to the educational benefits given by the company Table No. 4 shows that 163 (79.13 per cent) respondents are took the educational benefits. Among the total respondents a small number i.e.43 (20.87 per cent) not benefited.

Among them 94 (90.38 per cent) respondents of private sector and 69 (67.65 per cent) respondents of public sector benefited. Overall the study shows that private sector is more focused on educational benefit compare to public sector.

**Table 4:** Company-wise response distribution analysis.

Company	Yes	No	Total
Public Sector	69(67.65)	33(32.35)	102
Private Sector	94(90.38)	10(9.62)	104
Total	163(79.13)	43(20.87)	206(100)

**Health Benefits**

With regard to the health benefits given by the company Table No. 5 shows that 109 (52.91 per cent) respondents are took the health benefits and 97 (47.09 per cent) respondents are not benefited. Only 62 (90.38 per cent) respondents of

private sector and 47 (46.08 per cent) respondents of public sector benefited. 8 Overall the study shows that private sector is more focused on health benefit compare to public sector.

**Table 5:** Company-wise approval response distribution.

Company	Yes	No	Total
Public Sector	47 (46.08)	55(53.92)	102
Private Sector	62(59.62)	42(40.38)	104
Total	109(52.91)	97(47.09)	206(100)

**Infrastructure Benefits**

With regard to the infrastructure benefits given by the company Table No. 6 shows that 69 (33.50 per cent) respondents are took the infrastructure benefits and more than half i.e. 137 (66.50 per cent) respondents are not

benefited.

Only 38 (36.54 per cent) respondents of private sector and 31 (30.39 per cent) respondents of public sector benefited. Overall the study shows that private sector is more focused on infrastructure benefit compare to public sector.

**Table 6:** Company-wise rejection response distribution.

Company	Yes	No	Total
Public Sector	31 (30.39)	71(69.61)	102
Private Sector	38(36.54)	66(63.46)	104
Total	69(33.50)	137(66.50)	206(100)

**Frequency of CSR Utilization Inspection**

Every company’s CSR team members should meet the community people habitually to know the utilization of corporate social responsibility activities. Table No. 7 shows that 76 (36.89 per cent) respondents say that often CSR activities are examined. Approximately 66 (32.04 per cent) respondents say that never, 30 (14.56) respondents say that

rarely, 21 (10.19 per cent) respondents say that sometimes and only 13 (6.31 per cent) respondents say always. Among the respondents 46 (44.23 per cent) of private sector and 30 (29.41 per cent) of public sector say that often CSR activities were examined by the team members. From the study it is evident that company’s team members are not inspecting the CSR activities habitually.

**Table 7:** Frequency of CSR inspection distribution.

CSR Inspection	Public Sector	Private Sector	Total
Always	07(6.86)	06(5.77)	13(6.31)
Often	30(29.41)	46(44.23)	76(36.89)
Sometimes	11(10.78)	10(9.62)	21(10.19)
Rarely	18 (17.65)	12 (11.54)	30(14.56)
Never	36(35.29)	30(28.85)	66(32.04)
Total	102	104	206

The percentage are calculated according to company wise respondents (Public Sector-102 and Private Sector - 104)

**Existing Conditions of Donated Items**

Table No. 8 shows the existing conditions of donated items. A vast majority of respondents i.e. 63.73 per cent of public sector and 44.23 per cent of private sector respondents were still using the items. More than half of the respondents of private sector i.e. 55 (55.77 per cent) and 45 (44.12 per cent) respondents of public sector say that items were little bit

damaged. One fourth of respondents of private sector i.e.27 (25.96 per cent) and 21 (20.59 per cent) respondents of public sector say that items were not using (scrap). Overall the study shows that more number of respondents from both the sectors was using the items which were provide by the companies as part of corporate social responsibility activities.

**Table 8:** Condition of donated items distribution.

Condition of Donated Items	Public Sector	Private Sector	Total
Using it	65(63.73)	46(44.23)	111
Little bit damaged	45(44.12)	58(55.77)	103
Scrap	21(20.59)	27(25.96)	48

\*Multiple responses. The percentage are calculated according to company wise respondents (Public Sector-102 and Private Sector - 104)

**Environmental Concern and Problems**

A firm cannot ignore the problems of the environment in which it operates. The environment protection is matched by its commitment to society. The respondents say that the companies show environmental concern by distributing and planting trees on special days, show concern by conducting environment awareness programme, celebrate world environment day and beach cleaning programme as part of companies interest in protecting the environment. Even the company have green belt area in the premises of the company all these opined by the respondents. The study shows that people who are near by the company are facing problems like environmental pollution, sound pollution and health pollution more. As well as waste water disposal by the company’s and water pollution is marginal.

**Regularly Company is doing CSR program**

“Regularly Company is doing CSR program” for this

statement Table No. 9 shows that more than half of respondents i.e. 114 (55.34 per cent) agree with the statement. But around one fourth of the respondents i.e. 50 (24.27 per cent) disagree and 29 (14.08 per cent) strongly disagree. Only 13 (6.31 per cent) strongly agree with the statement. There is no opinion for neutral i.e. either agree or disagree.

Around 68 (65.38 per cent) respondents from private sector and 46 (45.10 per cent) from public sector are agree with the statement. But 32 (31.37 per cent) respondents of public sector and 18 (17.31 per cent) from private sector are disagree with the statement. Even 24 (23.53 per cent) respondents of public sector are strongly disagree the statement and only 13 (12.50 per cent) from private sector only agree the statement.

The overall study says that respondents are given mixed opinions about the frequency of corporate social responsibility in their vicinity.

**Table 9:** CSR program perception distribution analysis.

CSR Program	Public Sector	Private Sector	Total
Strongly Agree	00 (0.00)	13 (12.50)	13 (6.31)
Agree	46 (45.10)	68 (65.38)	114 (55.34)
Neither Agree or Disagree	00 (0.00)	00 (0.00)	00 (0.00)
Disagree	32 (31.37)	18 (17.31)	50 (24.27)
Strongly Disagree	24 (23.53)	05 (4.81)	29 (14.08)
Total	102	104	206

The percentage are calculated according to company wise respondents (Public Sector-102 and Private Sector - 104)

**Conclusion**

The changing corporate environment, private and public sector companies have adopted corporate social responsibility as the strategic tool for sustainable growth. It has gained significant prominence in India. Corporations have a responsibility not to get economic returns but to the natural environment as well as the community impacted by it. The industries in Dakshina Kannada are communicating the corporate social responsibility activities through local people, and company officials. The company’s corporate social responsibility activities are concentrating more on educational benefits, healthcare and providing infrastructure facilities to the community. But concern for the environment is shown by planting and distributing trees on special days. There has been little interaction between company officials and the members of the community. Though the corporations have begun to take interest in the problems and issues concerning the community it has a long way to go. The Company is aware and alive to the problems within the community and trying to provide help and support whenever necessary for the adjacent community.

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