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## **An Analytical Study Of Corporate Social Responsibility (Csr) Practices For Manufacturing Companies Of Delhi**

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### **Abstract**

CSR (Corporate Social Responsibility) is still a topic of debate and misunderstanding for many people. Corporate social responsibility (CSR) has become a major topic in business strategy and conversations. We've used questionnaires as part of my survey questionnaire. To be more specific, "questionnaire" encompasses any method of collecting data that asks participants for answers to pre-determined questions in a pre-defined sequence, such as surveys. Businesses and non-profit organizations in India support a variety of CSR initiatives, which are well-received and well-accepted in the country's CSR portfolio. Since the early 1990s, corporate motives have been questioned and scrutinized by activist organizations, critical journalists, and consumer groups. There are a lot of companies that are getting into the attention-getting game. There's no doubt that corporations will have a difficult time proving to their stakeholders and audiences that they are worth their salt.

**Keywords:** Corporate Social Responsibility (CSR), practice, manufacturing, Delhi, etc.

### **1. INTRODUCTION**

CSR (Corporate Social Responsibility) is still a topic of debate and misunderstanding for many people. Corporate social responsibility (CSR) has become a major topic in business strategy and conversations. Socially responsible business practises acknowledge the relationship between economic, environmental, and social repercussions of corporate actions, according to the widespread consensus. One of the most important concepts to arise from the moral responsibility debate and the role of corporations in society as a whole is the concept of corporate social responsibility. To some extent, it is related to business ethics, which can be defined as the study of business related activities, circumstances or decision making in which ethical questions are addressed (Dr. Swati Ashthana & Dr. Unnati Jadon, 2019). Business ethics offer the

foundation and guiding principles for CSR, but one of the differences between the two is that CSR can be considered as the practical, more exact implementation of the theoretical ethical values through activities and policies. Corporate decision-making and business activities must combine economic, social and environmental factors, and relevant stakeholders and their concerns should be involved in these processes.

### 1.1 Business benefits from CSR

Many different types of CSR exist:

- Environmental CSR concern that should be addressed.
- **Community based CSR:** Small businesses operate in partnership with other groups to improve the local community's quality of life through corporate social responsibility.
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- Projects that increase employee well-being are HR-based CSR.

When it comes to a business's bottom line, CSR advantages might be difficult to quantify, but there is a substantial body of literature that urges businesses to employ measurements beyond financial ones (cf. Deming's Fourteen Points and Balanced Scorecard). A link was observed by Orlitzky, Schmidt, and Rynes between social/environmental performance and financial performance. CSR strategies, on the other hand, may not be based on short-term financial gains. The business case for CSR within a firm is likely to be based on one or more of the following:

- i. **Human resources:** It's all about the people. For a company to stand out from its competition, it is necessary to have personnel who are skilled, creative, and dedicated to serve customers. Being able to attract, inspire, and retain a great workforce is becoming increasingly important.
- ii. **Risk management:** The most crucial aspect of many corporate plans is risk management. Corruption, scandals, and environmental mishaps can destroy reputations that have taken decades to create.
- iii. **Brand Differentiation:** Brand Differentiation: CSR can play a role in building customer loyalty based on distinctive ethical values. Major brands such as The Co-op Group, The Body Shop and American Apparel are established on ethical principles.. Building a reputation for integrity and best practises can be beneficial for business service organisations as well, according to a new study.

## 2. LITERATURE REVIEW

**Leone Borges, Matheus & Anholon, Rosley & Cooper, Robert & Quelhas, Osvaldo & Santa-Eulalia, Luis Antonio & Filho, Walter (2017)** in a world where corporations have a significant impact on the economy, politics, and the environment, they must be held accountable. A firm's best interests are served by publishing sustainability reports, since the disclosure of CSR and sustainable practises can have huge benefits, primarily in terms of a company's image and public perception of the company. In addition to being a great source of research data, sustainability reports also provide valuable insights into issues such as CSR and management practises as well as stakeholder relations as well as language utilised. As a result of this, we chose to explore this theme. This study analysed 30 sustainability reports produced between 2014 and 2015 to uncover CSR advancements and gaps in Brazil's corporate social responsibility (CSR) activities. General sustainability reporting experience was found among the examined firms; although improvements might be made, including improved mapping and reporting of processes related to CSR integration into organisational structure, stakeholder involvement, and continuous improvement strategies.

**S. Nagyova and M. Holieninová and I. Kociarova and T. Tomas Holotka (2016)** How well a company embraces and integrates CSR is directly reflected in the company's core values. Companies can make a good contribution to society and the environment through environmental sustainability. Sustainable development in the sector is mostly driven by competitive and cost concerns. In today's world, several international food and beverage enterprises are achieving outstanding results in their respective fields. The purpose of this article is to show how much food manufacturing businesses care about the environment as part of their corporate social responsibility strategy. Because of this, primary and secondary sources of data were gathered, as well as an interview method and a questionnaire, in order to meet the goals of the study (total number of respondents was 100 food manufacturing companies). For the majority of large, small and micro businesses surveyed in our study on environmental commitments, decreasing negative operational impacts was the most significant goal.

**Šontaitė-Petkevičienė, Miglė. (2015)** this article examines the relationship between corporate social responsibility and reputation management. There's a theoretical study of the motivations for corporate social responsibility and the major activities of corporate social responsibility in connection to developing a good business reputation. Although the major conclusions of this research pertain to how corporate social responsibility actions promote and enhance corporate reputation. From the standpoint of several stakeholder groups, this affect is examined.

**Nicholas Panayiotou & Konstantin Aravoski & Constantinos Saridakis (2010)** To describe the level of corporate social responsibility in the Greek industrial sector, this study was written. However, whereas the level of corporate socially responsible

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behaviour has been extensively studied in the context of northern European industry, the level of CSR practises in the Greek manufacturing industry has not yet been thoroughly examined. CSR practises in Greece's most active industrial enterprises are identified and analysed in this study. This is evident in their yearly reports on corporate social responsibility and the performance metrics they use to illustrate their corporate social responsibility. Based on an eight-category framework, the analysis of their CSR behaviour focuses on economy, environment, and society, which are three of the most common CSR perspectives in the literature.

### 3. OBJECTIVES

- To study about Potential business benefits of CSR.
- To analyze respondents agree that their company carries out Corporate Social Responsibility.

### 4. RESEARCH METHODOLOGY

- **Descriptive vs. Analytical:** Studies of various kinds are included in descriptive research, including surveys and fact-finding inquiries of all kinds. In descriptive research, the main goal is to describe the current state of affairs. Ex post facto research is a term commonly used in social science and business research for descriptive research studies. In this method, the researcher has no control over the variables; he can only report what has occurred or is occurring.
- **Using a questionnaire to gather primary data:** We've used questionnaires as part of my survey questionnaire. To be more specific, "questionnaire" encompasses any method of collecting data that asks participants for answers to pre-determined questions in a pre-defined sequence, such as surveys. As part of the survey strategy, the questionnaire is one of the most widely used data collection techniques. We can efficiently collect responses from a large sample prior to quantitative analysis because each person (respondent) is asked the same questions.
- **Pilot testing and validity assessment:** The questionnaire should be pilot tested before it is used to collect data. Der Zweck des Pilottests ist es, das Questionnaire zu verbessern, so that respondents will have no problems answering the questions and recording the data. As a bonus, the researcher will be able to assess the validity of the questions and the likely reliability of the data. Using the pilot test data, a preliminary analysis can be carried out in order to ensure that the data collected will be able to answer the investigative questions.

### 5. RESULT AND DISCUSSION

#### 5.1 Your Company carries out Corporate Social Responsibility (CSR)

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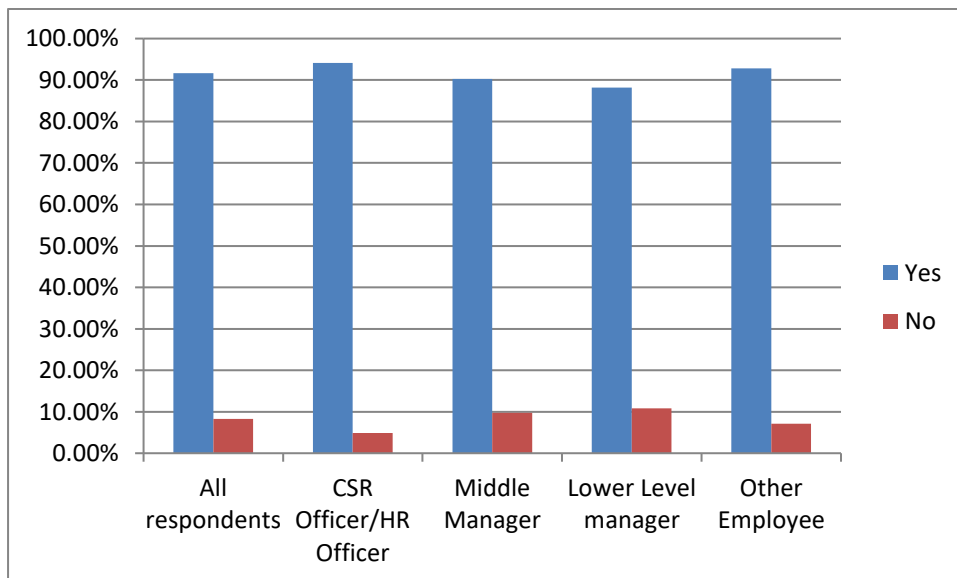
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90% of those polled say their company practises Corporate Social Responsibility. Category-level responses vary, with CSR/HR officers having a higher response rate than overall. Other categories have a response rate of over 80%.

**Table 1 Company carries out Corporate Social Responsibility (CSR)**

	Yes	No
Allrespondents	91.63%	8.26%
CSR Officer/HROfficer	94.11%	4.87%
MiddleManager	90.24%	9.75%
LowerLevelmanager	88.18%	10.80%
OtherEmployee	92.85%	7.15%

The question statement has a 94 percent confidence level for all of the categories and is statistically significant. For all categories, there is a negative skewness. In Question 1, the left tail is longer, and most of the distribution's mass is concentrated to the right of the mean for all categories. It has a small number of negative values. Alle Kurtosis values are greater than three. For example, leptokurtic distribution has values concentrated around the mean of all categories and thicker tails high probability for extreme values, which in this case are 2 in this case.



**Figure 1 Your Company carries out Corporate Social Responsibility (CSR)**

	All respondents	CSR/HR Office	Middle Manager	Lower Level Manager	Other Employee
Total respondents	250	41	41	70	98
Frequencies (actual responses) N	250	41	41	70	98
Yes	233	39	37	66	91
No	17	0	2	8	7
Mode	2	2	2	2	2
Average	1.92	1.95	1.90	1.89	1.93
Std Error of mean	0.017	0.034	0.047	0.036	0.026
Variance	0.076	0.048	0.090	0.098	0.067
Std Deviation	0.28	0.22	0.30	0.31	0.26
Confidence Interval at 95%	0.03	0.07	0.09	0.07	0.05
Upper Limit	1.95	2.02	1.99	1.96	1.98
Lower Limit	1.88	1.88	1.81	1.82	1.88
Minimum	1	1	1	1	1
Maximum	2	2	2	2	2
Range	1	1	1	1	1
1st Quartile	2	2	2	2	2

3rd Quartile	2	2	2	2	2
Interquartilerange	0	0	0	0	0
Skewness	-3.049	-4.350	-2.817	-2.577	-3.380
Kurtosis	7.353	17.791	6.236	4.767	9.621
SES	0.154	0.383	0.383	0.285	0.247
SEK	0.307	0.765	0.765	0.569	0.495

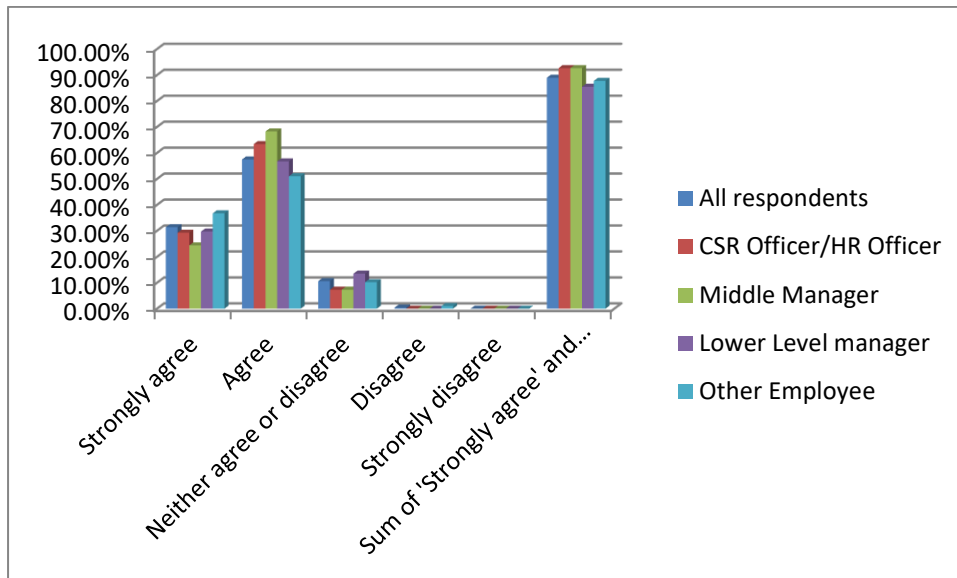
- **CSR is necessary**

In fact, almost 99% of respondents agree that CSR is necessary. 31.4% strongly agree. At the category level, response rates are over 85%. CSR was deemed unnecessary by about 10% of the total respondents.

**Table 2 CSR is necessary**

	<b>Strongly agree</b>	<b>Agree</b>	<b>Neither agree or disagree</b>	<b>Disagree</b>	<b>Strongly disagree</b>	<b>Sum of 'Strongly agree' and 'Agree'</b>
All respondents	31.40%	57.47%	10.63%	0.39%	0.00%	88.97%
CSR Officer/HROfficer	29.26%	63.40%	7.31%	0.00%	0.00%	92.67%
Middle Manager	24.38%	68.28%	7.31%	0.00%	0.00%	92.67%
Lower Level manager	29.72%	56.75%	13.50%	0.00%	0.00%	85.48%
Other Employee	36.72%	51.00%	10.21%	1.01%	0.00%	87.75%

95 percent of the respondents believe that the question statement is significant. Every category except Middle Managers has skewedness. Question 2 has a longer left tail; all categories except Middle Managers have the mass of Question 2's distribution centred right of the mean except Middle Managers who have it centred left of the mean. It has a small number of negative values.



**Figure 2 CSR is necessary**

## 6. CONCLUSION

Businesses and non-profit organisations in India support a variety of CSR initiatives, which are well-received and well-accepted in the country's CSR portfolio. Since the early 1990s, corporate motives have been questioned and scrutinised by activist organisations, critical journalists, and consumer groups. There are a lot of companies that are getting into the attention-getting game. There's no doubt that corporations will have a difficult time proving to their stakeholders and audiences that they are worth their salt. The vast majority of employees in most companies have grasped the importance of Corporate Social Responsibility. These activities are carried out voluntarily by the companies. Corporate Social Responsibility is now widely accepted. Respondents in the majority agreed that CSR is essential.

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