

An empirical study of Consumer's perceptions towards Corporate Social Responsibility: A Case Study of Tata Consumer Products Limited

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Abstract

Today, corporate social responsibility is a vital part of corporate strategy in companies due to government regulations and social awareness. According to the rule of CSR, every eligible company has to make policies for social development. Therefore, Tata Consumer products ltd. considers the CSR policy. This research paper studies the perceptions of consumers towards CSR for the company and the main objective of the research paper is to analysis of the impact of corporate social responsibility on the consumers' perceptions during buying products of the company. In this modern world, People are very concerned about the environment, society and the ecosystem. Therefore Corporate social responsibility has been mentioned under the company act 2013 section 135, schedule VII, In this schedule has been clearly defined each item related to societal development. The paper focuses on the various factors, which are affected on the consumers' perception. The research paper study is based on primary and secondary data, which reveals the impact of CSR on consumers' perceptions.

Keyword: CSR, Consumer's perception, Tata Consumer products, Purchasing Behavior, Brand Loyalty

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Introduction:

In an era where consumers are increasingly aware of social, environmental, and ethical issues, CSR has emerged as a vital component of corporate strategy. The introduction outlines the significance of CSR in shaping consumer perceptions and behaviors, particularly in the context of Tata Consumer Products Limited, a prominent player in the Indian market. The paper begins by emphasizing the growing importance of CSR in the corporate landscape. With the advent of globalization and the rise of social media, consumers are more informed and engaged than ever before. They expect companies to not only deliver quality products and services but also to contribute positively to society. This shift in consumer expectations has prompted businesses to adopt CSR initiatives as a means of enhancing their brand image, fostering customer loyalty, and ensuring long-term sustainability.

The introduction also highlights the legal framework surrounding CSR in India, particularly the Companies

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Act of 2013, which mandates certain companies to allocate a percentage of their profits towards social development activities. This regulatory requirement underscores the necessity for companies to integrate CSR into their core business strategies. Tata Consumer Products Limited, known for its commitment to ethical practices and social responsibility, serves as an ideal case study to explore the impact of CSR on consumer perceptions.

Furthermore, the introduction delves into the various dimensions of CSR, including economic, legal, ethical, and philanthropic responsibilities. It posits that consumers are increasingly evaluating companies based

on their CSR performance, which can significantly influence their purchasing decisions. The paper aims to investigate how Tata Consumer Products Limited's CSR initiatives resonate with consumers and whether these initiatives translate into positive consumer perceptions and brand loyalty. The research also acknowledges the existing literature on CSR and consumer behavior, noting that while there is a wealth of studies examining the relationship between CSR and consumer perceptions, there is still a need for empirical research that focuses specifically on the Indian context. By addressing this gap, the study aims to contribute to the broader understanding of CSR's impact on consumer behavior in emerging markets.

In addition to exploring consumer perceptions, the introduction outlines the research objectives and questions that guide the study. The primary objective is to analyze the impact of CSR initiatives on consumer perceptions of Tata Consumer Products Limited. The research seeks to answer questions such as: How do consumers perceive the CSR activities of Tata Consumer Products Limited? Do these perceptions influence their purchasing decisions? What specific aspects of CSR are most valued by consumers?

The introduction concludes by emphasizing the relevance of the study in light of the increasing emphasis on CSR in corporate strategies. As companies strive to build strong relationships with consumers, understanding the perceptions and expectations of their target audience becomes paramount. The findings of this research are expected to provide valuable insights for businesses looking to enhance their CSR initiatives and align them with consumer expectations.

Rules and Regulations of the CSR:

The Companies Act, 2013 has formulated section 135, Schedule VII "Corporate Social Responsibility" Which prescribes compulsory provisions for the eligible companies to contribution in CSR activities. Applicable for CSR provision for

Eligibility Criteria for Conducting Corporate social Responsibility:

- The companies having net worth of at least rupees

Five hundred crore or,

- The companies having turnover of at least rupees One thousand crore or,
- The companies having net Profit of at least rupees five crore.

The average profit for the last three financial years will be calculated and on this basis 2 percent of the average profit the company has to contribute towards social responsibilities i.e., hunger, education, gender equality and environmental sustainability etc.

Committee of Corporate Social Responsibility:

Every eligible company must follow prescribed rules for making a CSR committee.

- The company consists of 3 or more directors, in which at least one director shall be an independent director.
- If the company is private that consists of 2 directors on the CSR committee.
- If the company is foreign in that case at least 2 persons and one person shall be it authorized resident in India and another nominated by the foreign company.

Functions of CSR Committee:

- Firstly, formulate and recommend CSR activities to the Board and the CSR policy shall be made by the CSR committee.
- Secondly, recommend the amount of expenditure to be incurred on the prescribed activities.
- Thirdly, monitor the CSR policy of the company from time to time.
- Fourthly, the mechanism of CSR activities must be transparent.

CSR Activities under the Schedule 7, which may be included by companies in their Corporate Social Responsibility Policies relating to:

<ul style="list-style-type: none"> Ending hunger, poverty, and malnourishment; advancing health care, particularly preventive care; and improving sanitation, including participation in the Central Government's <u>Swachh Bharat Kosh</u> initiative to promote cleanliness and provide safe drinking water.
<ul style="list-style-type: none"> Supporting livelihood improvement initiatives and education, particularly special education and vocation skills that improve employment, particularly among women, children, the elderly, and people with disabilities.
<ul style="list-style-type: none"> Encouraging gender parity, giving women more agency, establishing shelters and homes for women and orphans, constructing senior citizen facilities like childcare centers and old age homes, and taking steps to lessen the disparities that socially and economically.
<ul style="list-style-type: none"> Ensuring ecological balance, biodiversity preservation, animal welfare, agroforestry, soil, air, and water quality maintenance, as well as contributing to the Central Government's Clean Ganga Fund, which is used to rejuvenate the Ganga River, are all important aspects of environmental sustainability.
<ul style="list-style-type: none"> Preserving the nation's artistic legacy; establishing public libraries; fostering the growth of traditional handicrafts and art; restoring historically significant buildings and sites; o Implementing policies that assist veterans of the armed forces, widows of war, and their dependents; Instruction to support Olympic, Paralympic, and rural sports as well as nationally recognized sports.
<ul style="list-style-type: none"> A contribution to the Prime Minister's National Relief Fund or any other fund established by the central government for the purpose of socioeconomic development, relief, and the welfare of women, minorities, scheduled castes, tribes, and other backward classes;
<ul style="list-style-type: none"> Funds or contributions given to technology incubators housed in academic institutions that have received central government approval.
<ul style="list-style-type: none"> Projects for rural development.
<ul style="list-style-type: none"> The growth of slums.

Consumer's perception and CSR:

Consumer perception defines the way in which consumers interpret and make sense of information about a company. It is influenced by various factors such as personal attitudes, past experience, beliefs and social influence etc. For decision-making of consumers towards any company is also based on their perceptions. When consumers make positive perceptions towards any company to increase sales and their negative perceptions decrease sales of the company. CSR is a social activity which is done by the eligible company and its impact on the consumer's perception is a positive perception for the company, because consumers think about the company is responsible for society.

Tata consumer products segmentation:

The vision of Tata consumer products is 'To build lives and thriving communities' The mission is 'Passionately growing and innovating every day' and the Values are 'Our values draw from the Tata foundational values and support our FMCG ambitions, the abiding principles of our company'. The products of TATA consumers are classified into Tea, Coffee, Liquid Beverages, Foods and Out-of-Home. Sub-group of Tea is Tata Tea, Tetley,

Good earth, Teopigs, Vitax, Joekels and sub-group of Coffee is Eight O'Clock, Tata Coffee Grand, Sonnets by Tata Coffee and Subgroup of Liquid Beverages is Himalayan Natural Mineral Water, Tata Gluco+, Tata Copper plus Water, Good Earth. And Tata Fruski and sub-group of Foods is Tata Salt, Tata Sampann, Tata Soulful, and Sub-group of Out-of-Home is Tata Starbucks, Tata Q. These are products come under FMCG (Fast-Moving Consumer Goods).

Literature Review:

Dr. Humayun Rahman and Dr. Ram Singh (2019). An Overview of CSR Taken by Tata Group this paper states descriptive and analytical research of the government policy and Tata group regarding corporate social responsibility activities to society. Every company of Tata group has taken specific responsibility for social development and to improve the standard of living, improving the health of the people, and sustainable development of their society. The authors also focus on the vital role of CSR activities in respect of every business and the impact on the business brand value customers loyalty and government support to the company.

S. Sanjeet, B Jagmeet, and S. Gagan Deep. *A case study on Corporate Social Responsibility in NESTLE, TATA, ITC (2016)*, the paper comparative studies the three multinational companies are NESTLE, TATA, and ITC. All the companies are described as CSR contributions to society. The paper finds the contribution in CSR of the NESTLE such as improving efficiency water supply, developing agriculture of cocoa and green coffee, environment sustainability and human rights as well as violation of CSR norms for the society. This paper also focuses on TATA group companies in which TATA steel is not competent international norms and TCS had been denounced for software stolen and TATA Nano had been shifted from Kolkata to Gujarat due to unethical land acquire from the local people. The authors also describe ITC Company regarding violation of CSR, the main product of the ITC is tobacco. ITC refers to Imperial Tobacco Company of India Limited. It is fascinating that a business that is now so involved in branding continues to use its original name, despite the deleterious relationship of tobacco with poor health and untimely death. Hence this paper has concluded related to the lack of their work regarding CSR activities and suggested values of CSR to the companies.

V.A. Manikandan and R. Rajasekaran. (2015) *A Study on Corporate Social Responsibility with Special Reference to Tata Group of Companies-India* The paper states the CSR activities of the TATA group for society development. Every company in the TATA group has taken the responsibility for CSR activities. This paper is described relationship ethics and corporate social responsibility from the point of the TATA group for society development. This paper has concluded that TATA group is well known for ethics and corporate social responsibility and different sectors are being worked on by Tata group for social development and also some major suggestions for them effectively and efficiently of social development as well as there are

defined limitations that are based on secondary data.

Abd Rahim R, Waheeda Jajaludin F. and Tajuddin K. (2011) *The Importance of Corporate Social Responsibility on Consumer Perception in Malaysia*, This research paper has been done on CSR impact with consumer perception in Malaysia. In this research paper the authors defined four independent variables and one dependent variable i.e., economic responsibility, legal responsibility, ethical responsibility philanthropic responsibility and consumers' perception respectively. The paper is based on primary data and using specific tools of statistics such as correlation and standard deviation etc. the result of this paper is found that Malaysian consumer perception is positive affected by corporate social responsibility.

Objectives OfThe Study:

- To know the consumers' perceptions towards CSR activities
- To identify the most effective social welfare activities through the consumers' perception

Research Methodology:

Cronbach's alpha defines the reliability or internal consistency of data and its range the test will be from 0 to 1, where a value closer to 1 indicates higher reliability and where a value closer to 0 less reliability of data. As per the concept we have collected 137 responses from the respondents (Table 1), that are male & female, from different age groups, different professions, and different educational backgrounds etc., we tested reliability in Cronbach's alpha on SPSS version 20 and our reliability value is 0.797, which is higher reliability and generally acceptable for further test.

Table 1 Reliability Statistics

Reliability Statistics	
Cronbach's Alpha	No. of Items
.797	33

Data Analysis and Interpretation

Respondents' Basic Demographic Profile:

Table 2: Demographic Information

Respondents' Demographic Profile	Particulars	No. of Respondents	Percentage
Gender	Male	87	63.5%
	Female	50	36.5%
Age Group	Below 18 years	0	0%
	18-28 years	117	85.4%
	29-39 years	18	13.1%
	40-50 years	2	1.5%
	Above 50 years	0	0%
Education Level	Below High School High	0	0%
	Intermediate	2	1.5%
	UG	13	9.5%
	PG	70	51.1%
	PhD	47	34.3%
		5	3.6%
Occupation	Govt. Employee	7	5.1%
	Pvt. Employee	9	6.6%
	Businessman	3	2.2%
	Unemployed	4	2.9%
	Student	114	83.2
Annual Income Level	Below ₹300000	105	76.6%
	₹300000-600000	20	14.6%
	₹600000-900000	5	3.7%
	₹900000 ₹1200000	4	2.9%
	Above the ₹1200000	3	2.2%
Residency	Urban	101	73.7
	Rural	36	26.3

As presented in figure (1), with regard to the gender of the respondents it is revealed that more than half (63.5%) of the respondents were male, while less than half (36.5 %) were female, and in relation to the age of the respondents, table explains that major (85.4%) respondents were between the age group of 18 to 28 years old. Pertaining to the discipline/stream of education, it was evident that a majority (51.1%) of the respondents belonged to the Under Graduate, while

one-third were Post Graduates and the rest were Intermediate, PhD, and High School respectively. From the Table (3) there were different occupations, in which the majority (83.2%) of the respondents were students. In the income level, the majority (76.6%) of respondents' income level was below 300000. While the majority of respondents were Urban, the rest were Rural. 73.7% and 24.3% respectively.

Graph 1 Awareness Level of CSR

Awareness Level of CSR

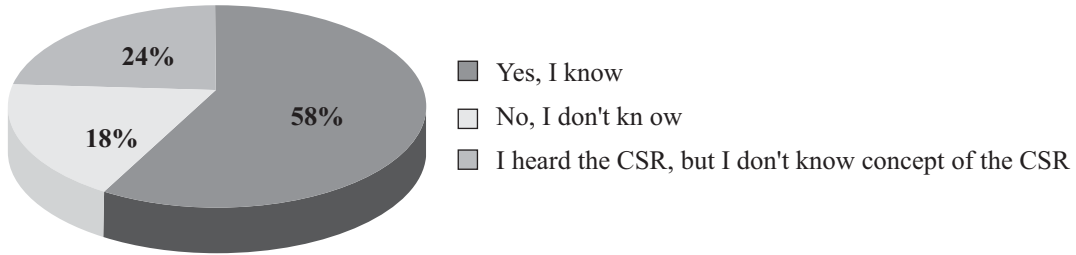


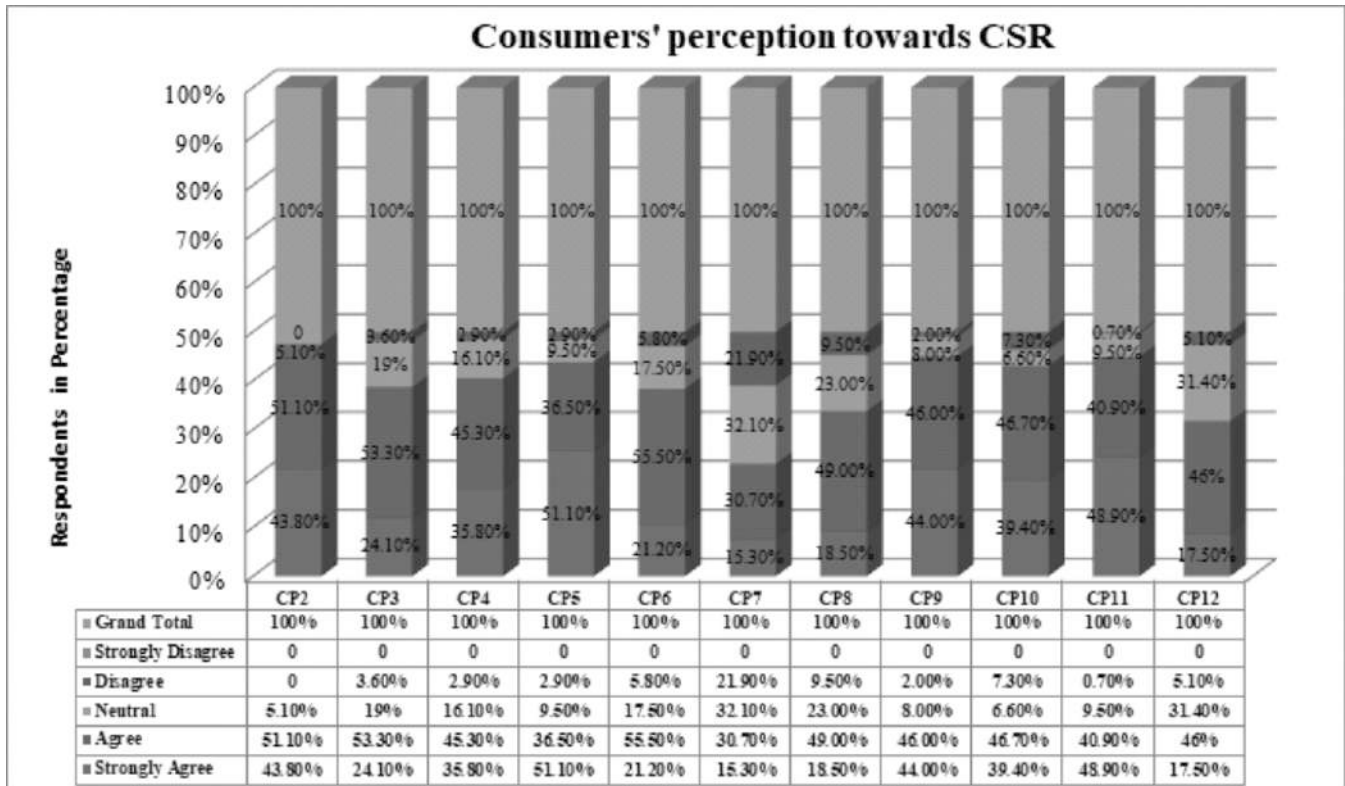
Table 3 Statements for Consumer (Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D) and Strongly Disagree (DA))

Likert Scale Questionnaire

Variables	Labeling	Statements	Agreement Scale					In percentage
			AG	A	N	D	SD	
			1	2	3	4	5	
Consumers' Perceptions (CP)	CP2	It is important for the company to communicate its CSR initiatives to the public.	43.80%	51.10%	5.10%	-	-	100%
	CP3	The company should prioritize CSR activities over its financial goals.	24.10%	53.30%	19%	3.60%	-	100%
	CP4	The Company should be held accountable for its CSR activities.	35.80%	45.30%	16.10%	2.90%	-	100%
	CP5	Are you impressed by the company that makes welfare donations?	51.10%	36.50%	9.50%	2.90%	-	100%
	CP6	Instead of other product factors, one company also concentrates on social responsibility; thus do you favour utilizing this company's products over those of other companies?	21.20%	55.50%	17.50%	5.80%	-	100%
	CP7	Would you pay an extra price for buying products from a socially responsible company?	15.30%	30.70%	32.10%	21.90%	-	100%
	CP8	Usually, you would pay more for products from a company a good and socially responsible.	18.50%	49.00%	23.00%	9.50%	-	100%
	CP9	Social welfare activities can positively impact society.	44.00%	46.00%	8.00%	2.00%	-	100%
	CP10	Would you like to promote such a company that is working well in social welfare?	39.40%	46.70%	6.60%	7.30%	-	100%
	CP11	Are you more likely to remain loyal to a company that also engages?	48.90%	40.90%	9.50%	0.70%	-	100%
	CP12	Would you ever share or promote a company's CSR initiatives on social media or with friends and family?	17.50%	46%	31.40%	5.10%	-	100%

The evidence indicates that consumer's value accountability, transparency, and the societal effect of corporate social responsibility (CSR) programs, and they have generally good impressions of CSR. The majority think it is critical for businesses to publicize their CSR initiatives, and many are moved by charitable contributions. Customers view CSR initiatives as a means of fostering loyalty, and the majority of them are eager to support businesses that uphold social

responsibility. When it comes to paying extra for goods from these businesses, perspectives vary, with some customers unwilling to spend more even when they have a favorable image of corporate social responsibility. To effectively satisfy the different demands of their customers, firms must strike a balance between their CSR programs and financial aims, even while CSR plays a critical role in molding consumer impressions.



Graph 2: Consumers' perception towards CSR

The graphic displays customer opinions in 12 different categories (CP2 to CP12). With over 75% of respondents in most categories, the green bars, which indicate 100% agreement (Agree and Strongly Agree), demonstrate that most customers have a generally good opinion. With agreement levels above 85%, CP2, CP5, CP6, and CP12 have the greatest levels. CPs 7 and 9

display the most neutral answers, which suggest ambiguity or conflicting emotions. Significantly, there is higher disagreement in CP7, CP8, CP9, and CP10, with CP7 exhibiting the largest discrepancy (21.9%). At 24.1%, CP3 has the least amount of strong agreement. Though sentiment is generally optimistic, certain categories show more divergent views.

Table 1
Std. Deviation

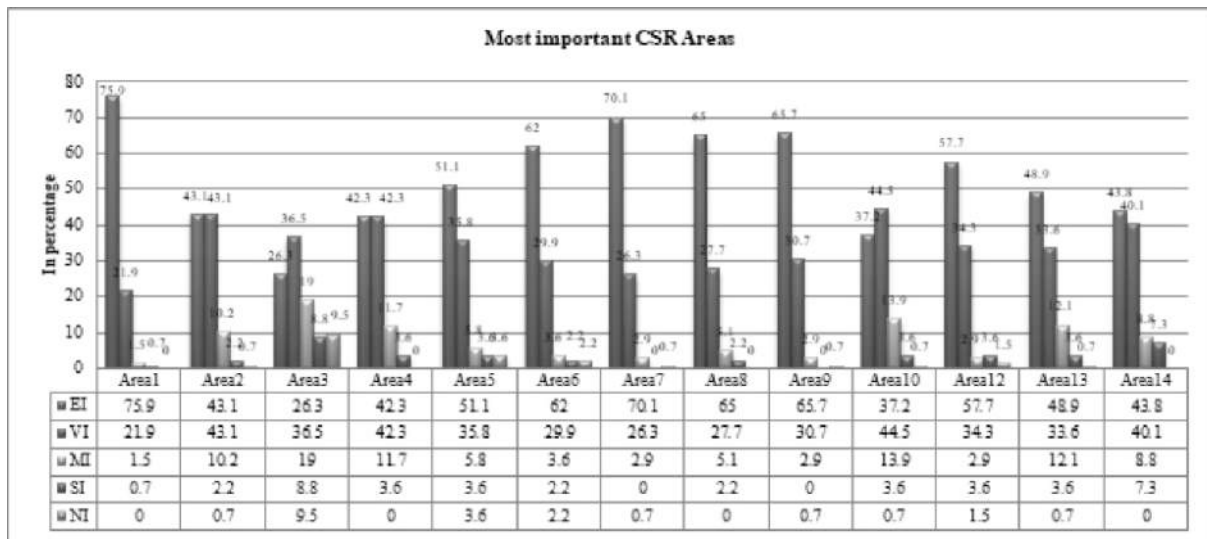
CODE	STATEMENTS	N	Minimum	Maximum	Mean	Descriptive Statistics
CP2	It is important for the company to communicate its CSR initiatives to the public.	137	1	3	1.61	.585
CP3	The company should prioritize CSR activities over its financial goals.	137	1	4	2.02	.762
CP4	The Company should be held accountable for its CSR activities.	137	1	4	1.86	.788
CP5	Are you impressed by the company that makes welfare donations?	137	1	4	1.64	.774
CP6	Instead of other product factors, one company also concentrates on social responsibility; thus do you favour utilizing this company' products over those of other companies?	137	1	4	2.08	.786
CP7	Would you pay an extra price for buying products from a socially responsible company?	137	1	4	2.61	.995
CP8	Usually, you would pay more for products from a company a good and socially responsible.	137	1	4	2.24	.862
CP9	Social welfare activities can positively impact society.	137	1	4	1.65	.660
CP10	Would you like to promote such a company that is working well in social welfare?	137	1	4	1.82	.851
CP11	Are you more likely to remain loyal to a company that also engages?	137	1	4	1.62	.687
CP12	Would you ever share or promote a company's CSR initiatives on social media or with friends and family?	137	1	4	2.24	.800
	Valid N (list wise)	137				

Scoring Range of Likert Scale of the survey:

Scale	Value	Range
Strongly Agree	1	1.0-1.8
Agree	2	1.9-2.4
Neutral	3	2.5-3.3
Disagree	4	3.4-4.2
Strongly Disagree	5	4.3-5.0

In Table (1), we have collected data from the 137 respondents on the 10 different parameters. Through this data we have analyzed the consumer perceptions towards the corporate social responsibility on descriptive basis through SPSS software version 20. We made the interval range from 1 to 5 which are related to strongly agree to strongly disagree and gave scores of the responses through the mean. The CP2 describes the company should to communicate its CSR initiatives to the public because the consumers are more aware about social environment and they must know about social activities done by companies. So the consumers strongly agree about this perception of CSR. The CP3 describes the company should hold prioritize CSR activities and its financial goals and we found that the consumers agree with this perception towards the corporate social responsibility due to the investors might study before investment in that companies. The CP4 explains the company should be held accountable

for its CSR activities and the perception of consumers is highly interested in the accountability of CSR. The CP5 defines the consumers as highly impressed when the company makes donations for social welfare. In the CP6 and CP7, the consumers can't say about their preference of the products and the extra pay for the products that the company involves in the CSR activities, but the CP9 and CP10 explain that the consumers keep positive thinking and promoting that company which involves in CSR activities because that they know about the value of environment. The CP11 explains the loyalty of consumers towards the company which is making more loyalty due to CSR activities. The CP12 explains the promotion of the company on social media who is involving social welfare activities and the consumers are highly interested in promoting the company on social media and in their families.



Graph 3 Most important CSR Areas

(* Extremely Important (EI) Very Important (VI) Moderately Important (MI) Slightly Important (SI) Not at all Important (NI))

The graph presents data on the importance of various CSR (Corporate Social Responsibility) areas based on a survey, with ratings divided into five categories: *Extremely Important (EI)*, *Very Important (VI)*, *Moderately Important (MI)*, *Slightly Important (SI)*, and *Not at all Important (NI)*.

Key Observations:

- Areas 1 and 7 are the most highly rated, with 75.9% and 70.1%, respectively, considering them "Extremely Important" (EI). This indicates the majority of respondents views these areas as critical.
- Area 6 (62%) and Area 5 (51.1%) receive strong support in the EI category, highlighting their high perceived importance.

- *Area 10* presents a notable split, with 44.5% of respondents rating it "Very Important" (VI) and 37.2% rating it "Extremely Important" (EI), suggesting mixed but overall significant relevance.
- *Area 9* (65.7%) and *Area 3* (48.9%) are also widely viewed as important, but a larger proportion of respondents rated them "Very Important" rather than "Extremely Important."
- *Areas 2 and 4* display more varied importance levels, with around 43% in the EI category and a sizable portion in the VI range.
- *Area 14* has the least emphasis on importance, with only 43.8% marking it as "Extremely Important," signaling lower priority.

The analysis of the graph on the most important CSR areas reveals that the majority of the areas are considered important, with several standing out as critical. Areas 1, 7, and 6 are perceived as the most vital by a large percentage of respondents, highlighting their priority in CSR initiatives. On the other hand, areas such as Area 14 and Area 4 are deemed less important but still relevant, as reflected by moderate support in the "Extremely Important" and "Very Important" categories.

Overall, the negligible responses in the "Not at all important" category across all areas suggest that CSR is universally regarded as significant, though different areas carry varying levels of urgency and attention. This insight can help organizations prioritize their CSR strategies, focusing on the areas seen as most critical by stakeholders while also addressing those viewed as moderately important.

Findings

- **Consumer Awareness and Importance of CSR:** A significant portion of respondents (58%) indicated awareness of CSR initiatives, with many believing that companies should actively communicate their CSR efforts to the public. This highlights the importance consumers place on transparency and accountability in corporate practices.

- **Impact on Purchasing Decisions:** The study found that consumers are inclined to favor products from companies that prioritize CSR over those that do not. Specifically, 55.5% of respondents agreed that they would choose a socially responsible company's products over others
- **Willingness to Pay More:** A notable percentage of consumers (49%) expressed a willingness to pay a premium for products from socially responsible companies, indicating that CSR can positively influence consumer spending behavior
- **Loyalty to CSR-engaged Companies:** The research revealed that 48.9% of respondents are more likely to remain loyal to companies that engage in CSR activities, suggesting that CSR initiatives can enhance customer loyalty
- **Positive Perception of CSR Activities:** The majority of respondents (approximately 90%) agreed that social welfare activities positively impact society, reflecting a strong belief in the societal benefits of CSR

Conclusion

The conclusion of the research paper "An Empirical Study of Consumer's Perceptions Towards Corporate Social Responsibility: A Case Study of Tata Consumer Products Limited" underscores the significant influence of Corporate Social Responsibility (CSR) on consumer perceptions and behaviors. The findings reveal that consumers are increasingly inclined to favor companies that actively engage in CSR initiatives, demonstrating a willingness to pay a premium for products from socially responsible brands. The study highlights that nearly 90% of respondents believe that CSR activities positively influence society, indicating a strong societal expectation for businesses to contribute to social welfare.

Moreover, the research emphasizes the importance of effective communication regarding CSR efforts, as consumers are more likely to remain loyal to brands that transparently share their social responsibility initiatives. The insights gained from this study not only reinforce the necessity for companies like Tata Consumer

Products Limited to integrate CSR into their core strategies but also provide a competitive advantage in the marketplace. Ultimately, the paper advocates for a deeper commitment to CSR, aligning corporate practices with consumer values to foster sustainable business growth and enhance brand loyalty.

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