



## The effectiveness of corporate social responsibility practices: A study from Bhadradi Kothagudem district in India

Veerabhadram Bukya<sup>1</sup>   
S F Chandra Shekhar<sup>2</sup>

<sup>1</sup>Central University of Tamil Nadu, India.

Email: [veerabhadram@cutn.ac.in](mailto:veerabhadram@cutn.ac.in)

<sup>2</sup>Siva Sivani Institute of Management, India.

Email: [sfchyd@gmail.com](mailto:sfchyd@gmail.com)



( Corresponding Author)

### Abstract

With the advent of globalization and the passage of time, the concept of Corporate Social Responsibility (CSR) has expanded significantly. It is now a mandatory function for companies in India. According to Section 135(1) of the Companies Act, CSR is a statutory requirement for all eligible companies, including those in the public sector. Additionally, Section 8 of the CSR Act mandates that every qualifying company establish a CSR committee and adhere to specified provisions. This study examines CSR practices and their effectiveness in Telangana, focusing on areas around company locations in Bhadradi Kothagudem District, an area with diverse experiences and perceptions regarding CSR. The research concentrates on three major companies that have been operational since their inception and have undertaken numerous CSR initiatives aimed at improving local communities. A qualitative approach was employed to gather firsthand information, complemented by descriptive and analytical research methods. To ensure representative sampling, a stratified proportionate random sampling technique was used to select participants from the identified companies. Data were collected from 375 CSR beneficiaries and 56 CSR officials. The analysis aimed to identify significant relationships between CSR practices and their effectiveness.

**Keywords:** Community development, CSR Act – 2013, CSR practices and effectiveness, Education, Health, Social development.

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**Institutional Review Board Statement:** This study titled was reviewed and approved by the Institutional Ethics Committee of Siva Sivani Institute of Management, India, under approval number SSIM/034H/2025, dated 06/05/2025. The research involved human participants, including CSR beneficiaries and CSR functionaries from selected companies in Bhadradi Kothagudem District, Telangana, India. Informed verbal consent was obtained from all participants prior to data collection. Participation was voluntary, and respondents were informed about the purpose of the study, confidentiality of their responses, and their right to withdraw at any stage without any consequences. All data were anonymized and used strictly for academic and research purposes. The study adhered to established ethical standards for social science research.

**Transparency:** The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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### **Contribution of this paper to the literature**

This study offers a beneficiary-centric evaluation of CSR effectiveness in a less-researched district of India's youngest southern state, Telangana, by integrating the perceptions of CSR beneficiaries with empirical analysis. Unlike prior studies that focus on expenditure or firm-level reporting, it assesses the actual socio-economic impact of CSR initiatives at the grassroots level and the surrounding community.

## **1. Introduction**

In modern Indian history, the concept of corporate social responsibility (CSR) is relatively new, but it is not a new idea from ancient times. The idea of "survival of the fittest" was clearly articulated in Darwin's theory (Darwin, 1859). In the competitive business environment, the demand has evolved into a concept of "Social Responsibility." In this context, businesses have a broader social responsibility (Bowen, 1953), a concept that emphasises the inherent interconnection between business and society (McGuire, 1963). This perspective is also presented on both sides of the debate on CSR (Davis, 1973). In Indian philosophy and tradition, the concept of 'social responsibilities' holds that firms or business entities do not function solely economically or legally, but also have certain liabilities towards the betterment of society, which extend beyond these obligations. Traditionally, the underlying concept of CSR distinguishes three types of obligation: economic, social, and environmental (Carroll, 1979). Ever since, historically, philosophically, culturally, traditionally, socially, and legacy of Indian civilisation, the concept of 'Giving Back to Society' is what it gets from resources from society such as people (Human Resources), Planet (raw materials), Production (Products or Goods and Services), and Profit (Income or Revenue) this term invented as 'Triple Bottom Line (TBL – People, Planet, and Profit) approach by Elkington (1997) has an influential approach all over the world (Chabowski, Mena, & Gonzalez-Padron, 2011; Svensson & Wagner, 2015). This primary social responsibility of firms stems from their role as part of and belonging to society and their inherent connection to it. Even the concept of 'Giving back to society is connected to the Vedic principles of 'the welfare of all (Sarve Jana Sukhino Bhavantu) which means may all live and lead happily, may all be free from illness, may all see what is auspicious or prosperity, and may no one make the difference' so the idea was connected to the "Sarvodaya" philosophy of Mahatma Gandhiji (Ruskin's 'Unto This Last-Gujarati Preface, May 16th, 1908) during freedom struggle period. At the same time, Mahatma Gandhiji propounded and formulated a philosophy of 'Trusteeship' or 'Gandhian Economics' (Harijan, February 23rd 1947) to provide a profit by which the wealthy communities would be the 'trustees' of trusts that saw after the welfare of the society, in general, that of material prosperity and human dignity. Even more relevant in today's world, the prevailing socio-economics derogate at both the individual and societal levels, highlighting the persistent social problems suffered by nations. The concept of 'Trusteeship' addresses and resolves various barriers, conflicts, issues, and challenges of the 21st century.

In India, the philosophy of 'Bahujana Sukhaya Bahujana hitaya cha' Rigveda is to "for the happiness of the many, for the welfare of the many" even this philosophical notion by Gautama Buddha (5th Century B.C.) suggested and taught to his disciples to work for the welfare and happiness of the masses under the same dictum. Therefore, most philosophical concepts and practices aimed at promoting societal welfare originated from the traditional legacy of Indian civilisation. Indeed, through transformation, religious practices, ideologies, faith, and belief systems continue to evolve. During the ancient period, it appears that contributions and donations were substantial offerings for the social and economic upliftment of those in need in society, and they have been an integral part of Indian culture and tradition, deeply ingrained in humanity. It seems that during the Great Ashoka period (268 B.C. to 232 B.C.), the helping process was institutionalised, as evidenced by the statement, "...I consider the promotion of the people's welfare my highest duty..." which provides a clear picture of welfare activities during his time. This philanthropic approach has been transformed and moderated into the concept of CSR as an obligatory function of companies as per the eligibility prescribed by the CSR Act 2013, section 135.

This is not a passing trend or fashion but a company's dedication to improving the local community and marginalized groups. Today, companies bear ethical, economic, legal, and philanthropic responsibilities, along with additional obligations aimed at societal betterment that go beyond traditional functions, emphasizing their broader social role and commitment. It appears that many Indian tycoons are now more closely associated with local communities and taking on philanthropic responsibilities for the welfare of society. Accordingly, the World Business Council for Sustainable Development (WBCSD), "Corporate social responsibility (CSR) is the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large" (World Business Council for Sustainable Development, 2012).

Now, CSR practices are an integral part of the company's mission, goals, and ethical practices. All types of Indian tycoons, whether government-owned, private, or MNCs, have taken up corporate social responsibility activities fairly, which has been revealed by most studies.

### **1.1. Present Study**

The present study focuses on Bhadradi Kothagudem District, selected for its exemplary performance in CSR implementation within Telangana. The research aims to assess perceptions of CSR effectiveness among beneficiaries and CSR officials in participating companies. It addresses gaps in previous studies by examining CSR practices in the current context, emphasizing community development, health, education, livelihoods, women empowerment, youth programs, agricultural initiatives, child care, integrated village projects, tribal and rural development, and environmental protection. The study also evaluates the socio-economic impact of CSR on local communities, considering beneficiaries' overall satisfaction and the outcomes of CSR activities. By analyzing these aspects, the research seeks to provide a comprehensive understanding of CSR's role in societal betterment, highlighting its influence on various development sectors and community well-being.

### 1.2. Statement of the Problem

The rationale and purpose of this study were that there is a real need among the business and corporate world for authoritative information and better guidance on best practices in corporate social responsibility. Still, the hindmost effective execution of corporate social responsibility as a subject is an alien area of social work practice, predominantly in modern India. There have been very few studies conducted on CSR practices in India, specifically in Telangana; however, CSR is sufficiently represented in the form of case studies and reports. Still, there is a severe prerequisite for developing a scientific and systematic body of knowledge through research studies of numerous theories, contemporary field practices, and a comprehensive literature review. It generates significant and organised considerations about the subject concerning reference. Further, its enormous progress, development, and present status for developing a response through contribution and involvement of social research, inclusion in academia, and enrichment of practice through modern social work education, social work research, and to emerge a response by the profession to the subject and present field of corporate social responsibility, within this backdrop, this study was carried out. Although the study's primary purpose is to empirically examine and understand the company's CSR practices towards the betterment of society, including their care for local communities and the effectiveness of these efforts in and around the Bhadradi Kothagudem district of Telangana state, since the CSR activities and practices of companies are mandatory functions dependent upon the company stance as per the Companies Act, 2013, section 135, every company having a net worth of rupees five hundred (500) crore or more, or a turnover of rupees one thousand (1000) crore or more or a net profit of rupees five (5) crore or more, during any financial year, shall ensure that the company spends in specified areas, subject to the provisions of the Act, to contribute (2%) two percent of their average net profit on CSR projects made during the three immediately preceding financial years, in pursuance of its CSR policy and rules. Incredible changes have occurred in recent years, with most companies gradually incorporating Sustainable Development Goals (SDGs) into their responsible business practices and commitments towards the betterment of local communities. Therefore, the rationale of the study was based on the top 100 companies listed by the NSE in India, which spent on CSR among those located in the Bhadradi Kothagudem district of Telangana. The study aims to map the theoretical and practical perspectives on CSR practices and their effectiveness. It highlights the aspects of CSR practice and the effectiveness of three selected companies in the Bhadradi Kothagudem district of Telangana state, India. Additionally, the study gains importance in understanding the pros and cons of CSR practices, their implementation, and their impact on society and its patterns in the current scenario.

## 2. Review of Literature

The effectiveness of Corporate Social Responsibility (CSR) in India has been a subject of extensive debate since the enactment of the Companies Act, 2013, which made CSR spending mandatory for qualifying firms. Scholars generally agree that this legal mandate has increased corporate engagement with social development, though questions persist about depth, sustainability, and measurable impact (Garg & Gupta, 2022). Empirical studies indicate that the mandatory provision has led to increased financial outlays in sectors such as education, healthcare, and rural development, resulting in visible but uneven social outcomes (Kansal & Joshi, 2021). According to Bansal and Deshpande (2023), CSR spending in India has become geographically concentrated in economically advanced states, such as Maharashtra, Gujarat, and Karnataka, while underdeveloped regions receive minimal attention. This unevenness limits the transformative potential of CSR in addressing regional disparities. Another significant contribution of the CSR mandate has been the professionalisation of corporate and NGO partnerships. Studies by Dhanesh (2022) and Narwal and Pathak (2020) reveal that firms increasingly adopt structured frameworks for project planning, stakeholder consultation, and outcome assessment. However, most CSR evaluations remain output-driven rather than impact-oriented, with few employing counterfactual or longitudinal analyses (Sharma & Kiran, 2020). CSR alignment with government welfare schemes has also emerged as a positive trend. For instance, integration with the Skill India and Swachh Bharat missions has enhanced scalability and sustainability (Sahoo & Dutta, 2023). Nonetheless, many initiatives continue to function as philanthropic add-ons rather than core business strategies (Mukherjee, 2021). Recent reviews argue that although CSR has generated quantifiable community benefits, its effectiveness in driving long-term social transformation remains modest (Tripathi & Agarwal, 2024). Key barriers include limited institutional capacity, inadequate monitoring mechanisms, and a lack of uniform impact metrics (Patra & Bhatia, 2023). Scholars increasingly recommend a paradigm shift toward outcome-based assessment, participatory governance, and integration with Sustainable Development Goals (SDGs) to enhance CSR's systemic influence (Mehta & Singh, 2024). In the conclusion, the literature demonstrates that CSR in India has evolved from voluntary philanthropy to a quasi-regulatory instrument with measurable short-term benefits. However, its long-term effectiveness depends on deeper alignment with developmental priorities, transparent impact evaluation, and equitable regional distribution of resources (Garg & Gupta, 2022).

## 3. Method and Materials

It presents the research methods and procedures of the study, highlighting the importance of research design, area of study, sampling methods and techniques, sources of data, and tools for data collection, data processing, data analysis, and statistical tests. Additionally, it outlines the study's limitations.

To determine the appropriate sample size for this research, the table developed by Krejcie and Morgan (1970) was utilised. According to this table, a sample size of 375 is considered adequate for a population or universe of 15000. This recommendation was applied to the defined population drawn from the three selected companies, which are geographically distributed across the Bhadradi Kothagudem district of Telangana.

CSR Functionaries and CSR beneficiaries from each company were selected using the stratified proportionate random sampling technique. This resulted in 274 beneficiaries from two private companies and 101 from the public sector company. In total, 375 beneficiaries were selected from the villages adopted by three companies. Within each company's segment, beneficiaries were selected using proportionate stratified random sampling, a probability-based method that ensures an equal and representative distribution. Primary data were collected through an interview schedule, which served as the primary instrument for gathering responses in this study. The present study focuses

on corporate social responsibility undertaken by selected corporations in India. Accordingly, the researcher has chosen three corporations: two from the private sector (ITC and Nava Bharat Ventures Limited) and one from the public sector (Singareni Collieries Company Limited), all located in the Bhadradi Kothagudem District of Telangana.

### 3.1. Objectives

To examine the relationship between corporate social responsibility practices and the socio-economic status of beneficiaries.

To assess the effectiveness of corporate social responsibility initiatives in relation to the socio-economic status of communities in and around Bhadradi Kothagudem District, Telangana State.

### 3.2. Hypotheses

*H0: There is no relationship between corporate social responsibility initiatives and corporate social responsibility effectiveness perceived by the beneficiaries.*

Data Analysis: Data analysis was conducted using the "Statistical Package for the Social Sciences" (SPSS), employing various tools and techniques to interpret the data.

Limitations of the Study: This research focused solely on corporate social responsibility practices and their effectiveness, as examined through an empirical study conducted in the Bhadradi Kothagudem district of Telangana. This study is limited to one public sector company and two private sector companies in Bhadradi Kothagudem district, Telangana State, namely Singareni Collieries Company Limited, ITC Limited, and Nava Bharat Ventures Limited, all of which are well-known for their CSR activities in the region. These organisations play a significant role in implementing CSR practices in and around the Bhadradi Kothagudem district.

## 4. Results and Discussion

The following tables illustrate the results of the study on CSR Practices and their effectiveness in and around the Bhadradi Kothagudem district of Telangana, as well as in the current scenario.

Profile of the Beneficiaries: The profile and socio-economic status of the beneficiaries are clearly analysed in various characteristics, including age, Gender, Religion, social status (caste), Type of Family, Educational background, Dependents, and Number of Earning Members in the family, in association with the CSR benefited. The following Table 1 classifies and describes the profile and socio-economic status of the beneficiaries.

**Table 1.** Profile of the respondents.

Sl.No.	Name of the Variable	Distribution of respondents	
		Frequency	Percentage
Gender			
1	Male	177	47.2
2	Female	198	52.8
Age Group (In years)		N 375	100.0
1	18-35	210	56
2	36-55	119	31.7
3	56 and above	46	12.3
Marital Status		N 375	100.0
1	Married	285	76.0
2	Divorced	16	4.3.0
3	Widowed	65	17.3
4	Separated	9	2.4
Religion		N 375	100
1	Hindu	311	82.9
2	Christian	39	10.4
3	Muslim	25	6.7
Type of Family		N 375	100.0
1	Joint	142	37.9
2	Nuclear	233	62.1
Educational Qualification		N 375	100
1	Illiterate	105	28.0
2	Up to Upper Primary	167	44.5
3	Up to Higher Secondary	82	21.9
4	Graduates	21	5.6
Total monthly Income		N 375	100.0
1	Rs. 1000 to 2499	35	9.3
2	Rs. 2500 to 4999	172	45.95
3	Rs. 5000 to 9999	137	36.5
4	Rs. 10000 to 19999	31	8.3
Family Possessions		N 375	100.0
1	Mobile Tel and Sanitary Lat.,	45	12.0
2	Mobile Tel., Sanitary Lat., and TV.	194	51.7
3	Mobile Tel., Sanitary Lat., TV & Refrigerator.	136	36.3
Type of Facilities available		N 375	100.0
1	Both the tap water supply and electricity	320	85.3
2	Only one of the above two is present. i.e., Electricity only.	30	8.0%
3	Does not have any facilities	25	6.7
Type of Locality		N 375	100.0
1	Living in slums/jhuggis	66	17.6
2	Living in a rural locality	268	71.5
3	Living in an urban locality	41	10.9

SI.No.	Name of the Variable	Distribution of respondents	
		Frequency	Percentage
Social Status		N 375	100.0
1	Tribals	174	46.4
2	Dalits	109	29.1
3	Other Backward Caste	66	17.6
4	Upper caste	26	6.9
Possession of Agricultural Land		N 375	100.0
1	No agricultural Land	218	58.1
2	Own agricultural Land 1-5 acres	102	27.2
3	Own agricultural Land 6-20	55	14.7
		N 375	100.0

The table presented above, Table 1, reveals the profile and socio-economic status of the beneficiaries. According to gender, the majority of respondents, 198 (52.8 per cent), are females, who are the primary beneficiaries observed in the study. Regarding the age of the beneficiaries, a majority of 210 (56.0 per cent) were between 18 and 35 years old. The marital status of the beneficiaries showed that a majority were married, with 285 (76.0 per cent) belonging to the Hindu religion and 311 (82.9 per cent) being married. Additionally, their family background was predominantly nuclear, with 233 (62.1 per cent) falling into this category.

Regarding the educational background of the beneficiaries, a majority of 167 (44.5 per cent) had studied up to upper primary schooling, earning an income of 2500/- to 4999/- rupees per month, as reported by 172 (45.95 per cent). With regards to family possessions such as mobile, sanitary lat., TV, and refrigerator, the majority of 194 (51.7 per cent) have a third of them and type of basic facilities available for the home, such as tap water supply and electricity, etc., the majority of 320 (85.3 per cent) the beneficiaries have both tap water supply and electricity. According to beneficiaries living in the locality, the majority, 268 (71.5 per cent), are from rural areas. Their social status belongs to scheduled tribals 174 (46.4 per cent). Interestingly, their main dependency and sources of income are from agriculture and traditional forestry-related activities, so the majority of 218 (58.1 per cent) beneficiaries do not possess or hold any agricultural land.

Therefore, it is clearly described that various demographic characteristics of beneficiaries, the majority of whom were the poorest of the poor, had low literacy, were still dependent on agriculture and Labour work, lacked civic facilities, and so on, are depicted vividly.

Type of Company, and CSR Practices by Functionaries: The following table describes and explores the type of company and CSR practices by the number of functionaries who hold a responsibility in various aspects and initiatives taken by respected companies, as clearly shown in the following Table 2.

**Table 2.** Type of Company and CSR Practices by Functionaries.

SI. No.	Name of the Company	No. CSR Functionaries	Level of Practices		
			Highly	Moderately	Total
1	ITC Pvt. Ltd	27	20	7	27
			74.1%	25.9%	100.0%
2	NBV Ltd	21	18	3	21
			85.7%	14.3%	100.0%
3	SCCL	08	6	2	8
			75.0%	25.0%	100.0%
Total		56	44	12	56
			78.6%	21.4%	100.0%

**Note:** Chi-Square ( $\chi^2$ ) value=18.544, df=2, Asymp. Sig.0.000.

The table above Table 2, clearly shows the type of company and the number of CSR functionaries involved in the implementation and execution of CSR initiatives, activities, and practices. According to ITC Pvt Ltd., the top 20 (74.1 per cent) practices are followed by moderately 7 (25.9 per cent) practices of CSR initiatives aimed at the betterment of society and other aspects. NBV Ltd underlined that the majority of 18 (85.7 per cent) of the highly practised, followed by moderately 3 (14.3 per cent) practices of CSR activities in and around the company. Regarding the SCCL, the opinion that is highly practised is 6 (75.0 per cent), followed by moderately practised initiatives and activities of CSR, which account for 2 (25.0 per cent).

Interestingly, the corporate social responsibility practices and initiatives undertaken by companies are having a very positive impact on the betterment of society and the surrounding areas. It also clearly revealed and underlined that there is a significant association between a company's CSR practices, initiatives, and their effectiveness for society and in its surroundings.

#### 4.1. Relationship Between CSR Practices and CSR Effectiveness

The following table reveals the relationship between CSR Practices by Companies and their effectiveness in and surrounding areas.

In order to test the null hypothesis that “there is no relationship between CSR initiatives and CSR effectiveness perceived by the beneficiaries.” In this regard, firstly, Pearson’s correlation coefficients were computed between each of the CSR initiatives and CSR effectiveness, followed by multiple regression analyses to explore whether all the study variables were positive and statistically significant. Further, the predictive relationship between the set of CSR initiatives as independent predictor variables and CSR Effectiveness as the dependent variable. Results in this regard are presented in the following Table 3.

**Table 3.** Pearson Correlation Between CSR Practices and CSR Effectiveness Perceived by the Beneficiaries.

		1	2	3	4	5	6	7	8	9	10	11	12	13	CSR Effectiveness	
(1) Health care & Hygiene organizing programmes	Pearson Correlation	1	0.696**	0.041	0.237**	0.026	0.703**	0.608**	0.749**	.170**	.560**	0.548**	0.521**	0.393**	0.229**	
	Sig. (2-tailed)		0.000	0.427	0.000	0.618	0.000	0.000	0.000	0.001	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
	N		375	375	375	375	375	375	375	375	375	375	375	375	375	375
(2) Water management Training and NRM Training	Pearson Correlation		1	0.414**	0.443**	0.241**	0.545**	0.609**	0.610**	0.065	0.396**	0.500**	0.290**	0.172**	0.264**	
	Sig. (2-tailed)			0.000	0.000	0.000	0.000	0.000	0.000	0.213	0.000	0.000	0.000	0.001	<b>0.000</b>	
	N			375	375	375	375	375	375	375	375	375	375	375	375	375
(3) Education & Social empowerment Programmes	Pearson Correlation			1	0.718**	0.441**	0.109*	0.242**	0.167**	0.044	-0.034	0.080	-0.230**	-0.172**	0.024	
	Sig. (2-tailed)				0.000	0.000	0.035	0.000	0.001	0.400	0.508	0.121	0.000	0.001	0.646	
	N				375	375	375	375	375	375	375	375	375	375	375	375
(4) Vocational Training & Skill Development Programmes	Pearson Correlation				1	.343**	0.251**	.326**	0.261**	0.025	0.153**	0.330**	0.082	0.100	0.090	
	Sig. (2-tailed)					0.000	0.000	0.000	0.000	0.626	0.003	0.000	0.113	0.053	0.083	
	N					375	375	375	375	375	375	375	375	375	375	375
(5) Integrated Village & Communities Development Programmes	Pearson Correlation					1	0.179**	0.202**	0.105*	0.002	0.088	-0.217**	-0.059	-0.058	-0.229**	
	Sig. (2-tailed)						0.000	0.000	0.043	0.970	0.088	0.000	0.251	0.259	<b>0.000</b>	
	N						375	375	375	375	375	375	375	375	375	375
(6) Rural & Tribal Development Programmes	Pearson Correlation						1	0.874**	0.875**	0.150**	0.731**	0.448**	0.565**	0.452**	0.199**	
	Sig. (2-tailed)							0.000	0.000	0.004	0.000	0.000	0.000	0.000	<b>0.000</b>	
	N							375	375	375	375	375	375	375	375	375
(7) Agricultural based training	Pearson Correlation							1	0.859**	0.106*	0.596**	0.487**	0.312**	0.219**	0.290**	
	Sig. (2-tailed)								0.000	0.040	0.000	0.000	0.000	0.000	<b>0.000</b>	
	N								375	375	375	375	375	375	375	375
(8) Youth Development Programmes	Pearson Correlation								1	0.168**	0.662**	0.504**	0.378**	0.295**	0.300**	
	Sig. (2-tailed)									0.001	0.000	0.000	0.000	0.000	<b>0.000</b>	
	N									375	375	375	375	375	375	375
(9) Women and Child Development programmes	Pearson Correlation									1	-0.242**	0.076	-0.109*	0.068	-0.109*	
	Sig. (2-tailed)										0.000	0.141	0.034	0.188	0.036	
	N										375	375	375	375	375	375
(10) Elderly and differently-abled	Pearson Correlation										1	0.476**	0.705**	0.695**	0.181**	

development activities	Sig. (2-tailed)											0.000	0.000	0.000	<b>0.000</b>
	N											375	375	375	375
(11) Environmental and ecology Programmes	Pearson Correlation											<b>1</b>	0.387**	0.520**	0.293**
	Sig. (2-tailed)												0.000	0.000	<b>0.000</b>
	N												375	375	375
(12) Sports Developments Programmes	Pearson Correlation												<b>1</b>	0.782**	0.130*
	Sig. (2-tailed)													0.000	0.012
	N													375	375
(13) National Heritage, Arts, and Culture	Pearson Correlation													<b>1</b>	-0.034
	Sig. (2-tailed)														0.509
	N														375

**Note:** \*\* Correlation is significant at the 0.01 level (2-tailed).  
 \* Correlation is significant at the 0.05 level (2-tailed).

It is clearly shown from Table 3 that all the dimensions of CSR Practices are positively and strongly correlated with all the dimensions of CSR effectiveness perceived by the beneficiaries. Thus, it is also evident from the above table that all the CSR initiatives perceived by the beneficiaries are positively and significantly correlated with the effectiveness of CSR perceived by the beneficiaries, leading to further multiple regression analysis. Accordingly, multiple regression analysis was conducted on CSR initiatives as independent predictor variables and CSR Effectiveness as the dependent variable. This way, the testing of the hypothesis will be complete. Results in this regard are presented in the following Table 4.

**Table 4. Multiple regression analysis.**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
		B	Std. Error	Beta ( $\beta$ )					
SI. No.	(Constant)	74.086	2.658		27.871	<b>0.000</b>			
1	(1) Health care & Hygiene organizing programmers	-0.272	0.228	-0.107	-1.192	0.234			
2	(2) Water management Training and NRM Training	0.547	0.245	0.167	2.234	<b>0.026</b>			
3	(5) Integrated Village & Communities Development Programmers	-0.860	0.170	-0.277	-5.067	<b>0.000</b>			
4	(6) Rural & Tribal Development Programmers	-1.313	0.519	-0.388	-2.530	<b>0.012</b>			
5	(7) Agriculture-based training	1.104	0.398	0.345	2.775	<b>0.006</b>			
6	(8) Youth Development Programmes	1.172	0.359	0.413	3.260	<b>0.001</b>			
7	(9) Women and Child Development Programmes	-1.584	0.517	-0.175	-3.067	<b>0.002</b>			
8	(10) Elderly and differently-abled Development activities	-0.709	0.403	-0.172	-1.759	0.079			
9	(11) Environmental and ecology Programmers	0.141	0.244	0.038	0.579	0.563			
10	(12) Sports Developments Programmers	0.711	0.358	0.163	1.990	<b>0.047</b>			
Model	R	R Square	Adjusted R Square	Std. error of the estimate	Sum of Squares	Df	Mean Square	F	Sig.
1	<b>0.500<sup>a</sup></b>	<b>0.250</b>	<b>0.230</b>	<b>3.16362</b>	<b>1215.596</b>	<b>10</b>	<b>121.560</b>	<b>12.146</b>	<b>.000<sup>b</sup></b>

**Note:** a. Predictors: (Constant), Health Care & Hygiene organizing programs, Water management Training and NRM Training, Integrated Village & Communities Development Programmes, Rural & Tribal Development Programmes, Agricultural-based training, Youth Development Programmes, Women and Child Development Programmes, Environmental and ecology Programmes and Sports Development Programmes.

The table above Table 4, clearly reveals that the coefficient of determination yields a value of 0.230, which is statistically significant based on the F-value presented in the table. This means all the predictor variables, namely, Water Management Training and NRM training, Integrated Village & Communities Development Programmes, Rural & Tribal Development Programmes, Agriculture-based training, Youth Development Programmes, Women and Child Development Programmes, and Sports Development Programmes, put together explained the organisation's initiatives that effectively reflect beneficiary satisfaction.

Thus, the null hypothesis, 'There is no relationship between CSR Practices and CSR effectiveness perceived by the beneficiaries', stands rejected, and the alternative hypothesis, 'There is a relationship between CSR initiatives and CSR effectiveness perceived by the beneficiaries', is accepted.

Finally, it is concluded that CSR practices are obligatory functions of companies, whether private or public firms, as per the CSR Act 2013. Based on the above analysis, companies allocate their contributions towards the betterment of society, particularly in selected areas of study, as clearly indicated. It is revealed that the CSR practices and effectiveness, as presented, show that the company is paying more attention to the betterment of society and the well-being of local communities. In all dimensions and aspects of the companies, initiatives are certainly helping to empower and support marginalised communities in society in a self-sustainable manner. Finally, there is a relationship between CSR Practices and the effectiveness of CSR perceived by the beneficiaries.

### 5. Implication and Conclusion

Based on the findings from the preceding discussion and the studies mentioned above, the following implications and conclusions are presented.

Implications for Policy and Practices: The findings of this study also have several implications for policy and practices, particularly regarding the future of social work education. Universally accepted CSR practices and the role of companies in India have led to the country being the first to make CSR an obligatory function of firms, whether public or private. Therefore, CSR in India suffers from maladies in policy and procedure; some additional measures are necessary to help implement CSR more effectively.

1. The specialization of companies should be effectively utilized. CSR should not be viewed merely as financial expenditure; instead, the strategic allocation of CSR resources is essential. For instance, a multinational food company could provide provisions and support to those below the poverty line. Electricity and energy companies should develop accessible facilities that make a meaningful difference. Telecom providers should establish services in remote areas lacking connectivity, helping to reduce societal backwardness. Additionally, Section 135 of the Companies Act should be amended to enable companies to undertake CSR initiatives

aligned with their expertise and requirements. This approach ensures that CSR efforts are targeted, impactful, and aligned with corporate strengths, ultimately fostering social development and economic growth.

2. Consideration of corporate social responsibility initiatives should be a perfect plan based on strategy and expert and knowledgeable data. Firms, either public or private, should be aware of the importance of public welfare. They should not instinctively spend monetary resources, but rather trust the data and follow the direction of research institutes and the suggestions of other experts. This approach will enable the firm's efforts to result in the actual elimination of pre-existing and post-existing predominant social problems at the grassroots level. Therefore, firms should collaborate with social enterprises and research institutions to achieve this goal.
3. Companies, either public or private, must also frame the 'Code for Good CSR Practices' to entail broad and inclusive deliberations among various stakeholders. The framing of a 'Code for good CSR Practices' may reflect a discussion session on CSR during regular training/orientation/on-the-job training programs taken by the corporate body/firm. It will build an impressive track record in CSR activities and take the initiative in developing a code of good CSR practices.
4. Corporations must also collaborate and MoU with professionalised non-government organisations, who have acted in a particular field with professional expert knowledge and enormous experience and interest for at least five to 10 years, this will help them utilise their monetary resources effectively towards the betterment of local communities and better as dedicated NGOs will guide them in effectively and well implementing and practices their aid initiations.
5. Companies should engage community dwellers and collaborate with indigenous community members and local people on the ground who are supposed to receive their corporate social responsibility help and services. This will help them understand and self-realise what people need, and what their actual problems and issues are. Accordingly, they can cultivate their corporate social responsibility services to help many individual community members with greater and more effective efficiency.
6. It is recommended to plan and provide specific periodical training and exposure visits for the executor and policymaker of the CSR initiative, so that they are duly served.
7. It is advised to conduct an internal need assessment by the cross-functional team at the local level as an effective way of promoting a healthy society and a reciprocal relationship with the local community.

Therefore, CSR legislation in India was enacted with the great expectation that it would bring about a change in the arrogance of corporate institutions. The CSR Act, despite its noble intentions, has largely failed to achieve its objectives in reality. It has given immense inspiration and motivates companies to give back to society, as they are part of and belong to it. However, due to some policy and procedural shortfalls, it has somewhat failed to establish a foolproof method of reporting CSR. Thus, the need of the hour is to revise the CSR laws and amendments in line with the current reality, making them more comprehensive, straightforward, and easier to monitor. The CSR laws, with some tug, will primarily benefit society in the near future.

- a. It is observed that the contribution of the line department (HR officials from one company have attached CSR Initiations) is much less compared to other specific CSR functionaries. Therefore, companies should collaborate with NGOs and engage with community dwellers where they are serving, taking expert technical inputs on the practical implementation of CSR practices on their doorstep.
- b. The CSR functionaries should compulsorily anticipate planning and practices based upon the needs and obligations of a large portion of the people's welfare and local needs.
- c. It is proposed to form and activate a community welfare and resource mobiliser (CWRM) as per CSR guidelines to support the deliverables of the CSR initiatives.
- d. Most of the CSR functionaries lack in assessing the community needs, taking feedback, and following up effectively to make it cover the basic persistence of implementing CSR initiatives.
- e. It was observed that most of the CSR functionaries lack the proper mechanism for acquaintance and coverage with newer areas and community engagement, so capacity building through in-house training and actual field exposure is needed.

### *5.1. Role of a Professional Social Worker*

Social work is often divided into three broad categorical areas of practice, commonly referred to as micro, mezzo, and macro levels.

- a) The first implication for practice is that working micro-level social work is the most common kind of social work intervention, and happens directly with individuals or families to solve social problems. Its essence is to engage directly, deeply, and extensively, enabling and facilitating role changes in individual behaviour or human relationships. The first implication for practice is that the social worker's role at a micro-level is significant. Individuals often seek social work services because they experience difficulties with personal adjustment, interpersonal relationships, or environmental stresses (DuBois & Miley, 2010). In retrospect, micro-level practices create changes in individual, family, small group, and interpersonal functioning. They are referred to conservatively as clinical social work practice, addressing problems and dysfunctional issues at the intra-psychic and interpersonal levels within an environmental context.
- b) A second implication for practice is that working in the mezzo (midlevel) level of social work interventions represents working with and encompassing neighbourhoods, formal groups, institutions, or more diverse and larger groups. Accordingly, corporate social responsibility is a key focus and function at an intermediate level, involving people and organisations themselves. The role of the social worker plays a very significant role in the mezzo level of interventions working with formal groups, including teams, groups, interdisciplinary task forces, task-oriented groups, community service clubs and self-help groups, and multifaceted organisations, including social services agencies, health care organisations, educational systems, and correctional facilities.
- c) Further mezzo (midlevel) scales of social work interventions are factually focused on the client system in the group or organisation. At this level, professional social workers and corporations play a significant role,

necessitating an understanding of the dynamics of formal groups and their interactions with indigenous people. The Mezzo level plays a facilitated and crucial role in developing quality programs, organisational planning, decision-making, conflict resolution, and service delivery. At the end of this level, it is a very significant aspect. Both social workers and corporations should understand all groups to distinguish between those that are natural and those that are artificial. To this end, the three most common types of groups are family or household groups, therapy groups, and self-help or peer groups.

- d) Finally, the implication for practice is that macro-level social work is provided and conveyed on a large scale that affects entire communities and pervasive systems of care. The role of a social worker in macro-level practices is intended to bring about planned change in communities, which includes working with various neighbourhoods, communities, and societies to achieve social change and promote desired development and growth.

Finally, it concludes that the role of professional social workers is to direct their interventions synchronously towards restoring and reinstating the client's social functioning, and towards readjusting opportunities and prospects by reforming and modernising social, economic, psycho-social, and emotional conditions, etc.

**5.2. Implications for Social Work Curriculum**

- 1) Since the inception of CSR is a mammoth towards social development, during the second year of the MSW curriculum, the course titled Corporate Social Responsibility should include topics relating to the structure, highlighting the role of professional social workers in the effective implementation and practices of CSR. During the second year, the students specialising in HR may be encouraged to have concurrent fieldwork.
- 2) During the first year of the MSW course, all the students must be taken on an observational visit to one company of CSR implementation and practices, during which an official can give a brief presentation and information on the CSR practices and their implementation, followed by interaction with the beneficiaries.
- 3) CSR related to the present study should include classroom instruction, supplemented by various assignments, cases, and group activities, covering all aspects.
- 4) Every academic institution should introduce the core paper into its syllabus.

**5.3. Implications for Research**

- 1. There is a need to study various inputs and the outcomes of the initiation practices pursued by the organisations, then organisations should consider the beneficiary's views and plan accordingly to their need, which will be validated.
- 2. The vulnerability of livelihood is an important aspect and factor, which could be studied in detail to assess socio-economic sustainability and development.
- 3. The optimum utilisation of indigenous resources pursued by the organisation may also be studied to know the implications of the livelihood promotion of vulnerability.
- 4. Future research should develop, identify, and examine a model of the antecedents and consequences of the effectiveness of CSR. The following suggestive research model (Figure 1).

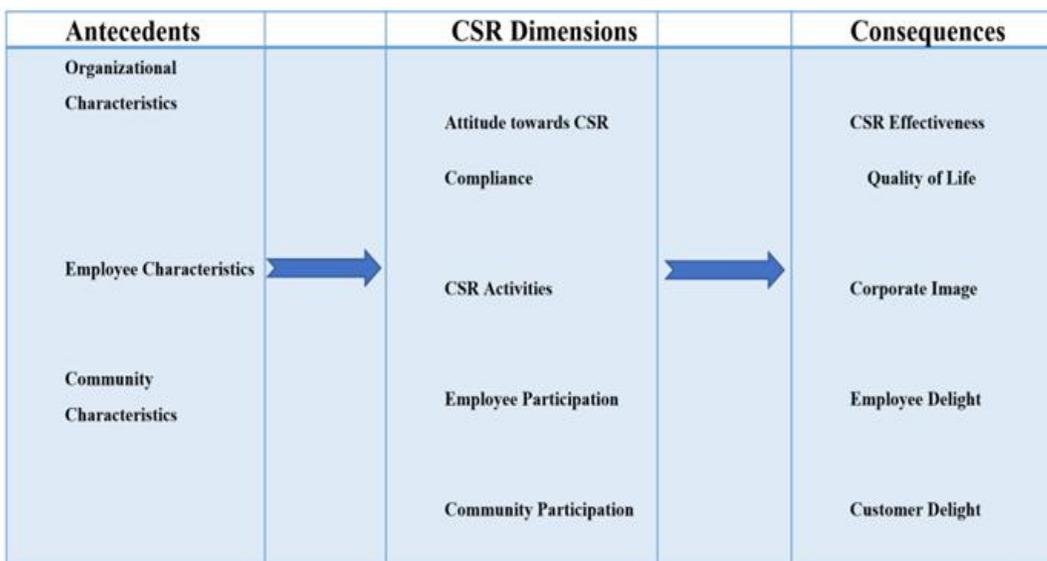


Figure 1. Suggestive research model.

It is proposed to study this model in future research (Figure 1). Initially, the antecedents of CRS effectiveness need to be investigated, followed by an examination of the effectiveness itself. Secondly, the consequences of CSR effectiveness should be examined. Lastly, using structural equation modelling, the entire model can be examined in future research studies.

This research is limited to manufacturing and service sector industries, irrespective of their status. Hence, it would be reasonable to segregate them into heavy, medium, and small/micro industries to facilitate a more in-depth exploration of the executives' attitudes.

Another recommendation is to extend the present research to include several other personal attributes, such as age and income. This would enable the possibility of comparing and identifying differences and similarities, and further allow for generalisation to a greater extent.

Furthermore, it would be reasonable to explore the true nature of executives' perceptions of CSR, the determinants of their CSR ratings, and whether their CSR orientation has a positive correlation with their companies' performance. It would also be interesting to explore what has indeed determined the executives' attitude towards CSR.

One area of study is examining the correlation between the size of corporations and their level of CSR practices. CEOs and top managers were identified as the key decision-makers of CSR activities within the corporations studied in this research. Future research can conduct a deeper study of their attention and views towards CSR.

Finally, it concluded that Indianization was a strong tradition and practice of charity in almost all occupational communities, which has acquired a secular and prominent characteristic as part of societal development and in fulfilling the basic needs of needy people in India. One of the highest expressions of national patriotism originated in the Indian Industrial sector, particularly towards corporate philanthropy and the social betterment of local communities. This philanthropic approach has been transformed into the concept of CSR as a mandatory function of companies as per the CSR Act 2013. It is not a fashion or a passing trend but a business imperative or obligation toward the betterment of local communities. Companies have not only ethical, economic, philanthropic, and legal obligations (Carroll, 1979, 1991) but also certain obligations towards society that extend beyond these. It appears that Indian companies may be more inclined to take on philanthropic obligations, primarily for the welfare and betterment of society.

This study highlighted and discussed CSR practices and their impact on various aspects of society, including healthcare and hygiene, education, integrated village development, women's empowerment, childcare development, quality of life (QoL), and environmental and ecological promotion, among other areas. It also examined the perceptions and views of beneficiaries and CSR functionaries. From the themes discussed above, it can be inferred that there must be an initiation model and pattern to measure the amount of work performed and done by organisations toward the betterment of society and the welfare of local communities at large. In other words, corporate social responsibility practices and the type of company uniforms used across operational areas are perceived as corporate social responsibility practices by the companies. The results relating to the effectiveness of the CSR initiatives and CSR effectiveness perceived by the beneficiaries show a predictive relationship between the two.

It could be concluded that CSR certainly has potentialities for the betterment of society to tackle health, education, community development, child care development, livelihood promotion, especially for unemployed youth, women, the elderly, differently-abled persons, agricultural development, protection of national heritage, national sports, environmental and ecological development in a broader, comprehensive manner. Business corporations should provide sustainable livelihood security and quality of well-being to local communities, which can help drive the company's business growth and enhance its brand reputation. Therefore, the survival of any business corporation or industry is based on its sales of goods and services to the subjects in society. India is one of the best countries among other nations, which is universally acknowledged in all dimensions. Such distinct characteristics include unity in diversity, as well as culture, tradition, and the various social classes that comprise society. Hence, the benefits of growth in business corporations/industry will necessarily extend to or influence all sections of society. Otherwise, the class of people who were suffering from selectivity will begrudge the very existence of such businesses. Finally, the philosophical notion of CSR should aim to share prosperity with all-inclusive society/community development at large. The implementation and practices of CSR initiatives by the companies in their true spirit will change the face of India.

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