

# A study of Corporate Social Responsibility (CSR) and Consumer Behavior with special reference to ITC

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## Abstract

Corporate Social Responsibility or CSR is the moral responsibility of companies. The purpose of the study is to understand the true manner in which consumers perceive CSR, their awareness level, their intention and perception towards CSR, with special reference to ITC, a diversified conglomerate in India, which witnessed the highs and lows sticking to its Social responsibility practices. To comprehend the actual results and learn from CSR initiatives undertaken by ITC; getting an insight into social initiatives undertaken by ITC and know how it impacts the level of satisfaction among the consumers. The study is descriptive as well as empirical in nature and the data were analyzed using one-sample t-test and descriptive statistical methods with the help of SPSS software. The key finding of the report deals with the level of awareness among people, their intention & how CSR practices of ITC affect the buying behavior of Indian consumers. Best efforts had been employed to cover all the vital aspects; several other factors couldn't take their place in the study as it is difficult to include all possible variables. A thorough literature review on the topic suggested that many studies had been undertaken with an attempt to comprehend the impact of CSR; this research study was carried out to know whether the results are being received from the viewpoint of the consumers.

**Keywords** – Corporate Social Responsibility (CSR); Consumer behavior; Consumer satisfaction; ITC

## 1. INTRODUCTION

**1.1 Corporate social responsibility** is the means to attain equilibrium in economic, environmental, and social aspects. The purpose of CSR is to align a company's social and environmental activities with its business purpose and value. Corporate social responsibility refers to the company's commitment to function in an economically, socially, and environmentally sustainable manner which is transparent, ethical, and rewarding. The Business Dictionary defines CSR as, "A company's sense of responsibility towards the community and environment (both ecological and social) in which it operates. Companies express this citizenship (1) through their waste and pollution reduction processes, (2) by contributing educational and social programs, and (3) by earning adequate returns on the employed resources."

The **History of CSR** in India is divided into four phases, in the **first phase** that is during the pre-industrialization period, prosperous business families donate part of their wealth by way of charity. With the arrival of colonial rule in India, the approach towards CSR changed from philanthropic consideration to socio-economic considerations. During the independence movement, the **second phase** of CSR build-up, during which the emphasis shifted towards the overall development and growth of the civilization. This is when Mahatma Gandhi introduced the notion of "trusteeship" according to which the industry leaders had to manage their wealth in such a manner as to benefit the common man. The **third phase** witnessed 'mixed economy', during which the public-sector was seen as the engineer of growth and expansion, but the effectiveness of public sector was limited which resulted in a movement of anticipation from the public sector to the private sector making the presence of private sector significant in the scenario, with the emergence of the **fourth phase** of Corporate Social Responsibility in India, the companies initiated adopting sustainable business strategies. The substantial growth of the Indian economy encouraged the businesses to grow rapidly which enhanced the capacity and capability of corporates to contribute towards the expansion of CSR.

As recognized that there are multiple **Theories and approaches to Social Responsibility**. Triple Bottom Line approach is also a widely adopted theory. Like the CSR, Triple Bottom Line works on the assumption that the corporation is a member of the moral community, and this gives it social responsibilities. This theory focuses on sustainability, and requires that any company must weigh its actions on three independent scales- Economic sustainability, Environmental

sustainability, and Social sustainability, CSR is often described as ‘ performance with a purpose’ and the triple bottom line approach focuses corporations not just on economic value but on the social and environmental value as well. Keeping in mind the substance of ‘performance with purpose’, Indian Government, passed a law mandating CSR in the year 2013; this decision was the first of its kind, making India the first country to mandate CSR. The Act (**Companies Act 2013**) came into force in 2014, wherein every company (having a net worth of 500 crore INR, or a turnover of 1000 crore INR or Net profit of 5 crore INR or more) must contribute minimum 2% of the Average Net Profit of last three (financial) years on CSR activities, concerning activities mentioned in the schedule VII of the act.

Later on, to severe the CSR compliance certain amendments were proposed through **Companies Act 2019**, the bill was introduced in the Lok-Sabha on July 25<sup>th</sup>, 2019; so that the number of cases in the National Company Law Tribunal decrease, as the non-compliance of CSR laws was increasing the stack of cases. The bill received the assent of the President of India on 31<sup>st</sup> July 2019 in which Section 8 of the Amendment has introduced new changes Section 135 of the Act, as the Government of India aspires to bring more obedience and effectiveness in CSR regime. Hence, there is a proposed change regarding the treatment companies received earlier for not spending the prescribed limit or not meeting the obligations, as earlier they would receive a notice from the Ministry of Corporate Affairs (MCA) seeking an explanation for such non-compliance, but the scenario will be changed for such disobedience.

CSR, which was assumed as a Charitable Act, earlier it was not compulsory to undertake CSR initiatives but with the introduction of clause 135 in the New Companies Act, 2013 it became mandatory, and compulsions were strengthening after the CSR amendment Act in 2019. After compulsion under the companies act, CSR became the talking point & many research studies were undertaken to understand the effect, challenges & issues of implementing CSR. Before 2013 the companies didn't need to report their CSR activities, but after the introduction of Companies Act 2013 it became mandatory for companies to report their CSR investments. As the penetration of the sustainability concept is still low, CSR awards were introduced to motivate corporates to implement CSR activities and report them.

Many research studies have been conducted on CSR but there is a lot more to know from the customer's perspective, there is a need to understand how consumers notice, make sense of, and respond to corporate social practices.

**1.2 ITC**, then **Imperial Tobacco Company of India Ltd.** was established in the year 1910, in 1970 it was named as the Indian Tobacco Company Limited and further to ITC Limited in 1974, **ITC** is not an acronym or doesn't has any full form since September 18, 2001. It initially focused on its tobacco business then involved in the packaging business and slowly diversified its business.

The **leading brands** of the company are Classmate; Aashirvad, Sunfeast, Candyman; Duke & Royal, Gold Flake, Navy Cut in Cigarettes & Cigars; AIM, Homelite, Ship in safety matches; Personal Care brands like Savlon, Fiama, Vivel, Charmis, Superia, Mangaldeep Incense stick; Wills Lifestyle & John Players in lifestyle and many more.

ITC believes that a business holds the power to revolutionize the society, societal value creation is the ultimate intention of ITC's business strategy, and the purpose of business is to serve a larger national purpose. The company has committed itself to pursue a low carbon path; a business that creates value for society is the basis of its existence.

**Vision and Mission** - The primary vision of the company is to continue its position as the country's 'most valuable' corporation, through its world-class performance, creating growing value for the Indian economy and the company's stakeholders. The mission of ITC is to enhance the 'wealth-generating capability' of the enterprise in a globalizing environment, delivering superior and sustainable stakeholder value.

**Philosophy** - ITC's philosophy revolves around the betterment of socio-economic and environmental aspects of the community along with creating a sustainable venture. The company holds faith in the transformational faculty of any enterprise for creating developmental models for society by employing its financial, entrepreneurial, and creative resources. ITC, in its capacity as a corporate citizen, aims at creating capital (environmental) by generating livelihood and devising CSR programs, and activities that are not only sustainable but replicable and scalable too.

**Target Groups** - Indian rural communities along with communities living in the neighborhood of the company's unit are facing many obstacles that make it difficult for them to come out of the vicious cycle of unemployment and poverty. ITC's focus on these groups for CSR engagement is backed with the desire to improve the living conditions and employment opportunities at the grassroots level, referred to as a two-horizon strategy that not only provides a secured present but an expansive future too.

The core objective of ITC's CSR initiatives is to secure the livelihoods of these marginalized communities not just for today but also for the future. This has led to the development of a 2-horizon strategy, in which -

1. CSR programs are directed towards making current livelihood sources (mainly agriculture and allied activities)- more productive, profitable, and sustainable, which include i.e. ITC's e-Choupal initiative and programs for Watershed Development, Afforestation, Sustainable Agriculture, Livestock Development and Women's Economic Empowerment.
2. CSR programs aim to create 'capabilities for tomorrow' by assisting communities to put in place vital socio-economic infrastructure and equipping them to take advantage of emerging economic opportunities, i.e. ITC's programs for supporting Primary Education, Skilling & Vocational Training, Health & Sanitation and Solid Waste Management.

### **CSR Activities**

- Afforestation Initiative was implemented with the support of CII-ITC Centre of Excellence for Sustainable Development, under this initiative more than six acres of land has been greened till now, this project also contributed in creating the Carbon sink for dealing with adverse climate change.
- The WOW (Well being out of waste) program is a waste recycling program that is executed in the metro and other cities as they are combating the struggle of disposing of waste, especially dry waste, this program was accompanied by another project on soil & moisture conservation.
- The ITC paperboard business is supporting the poor tribal by enabling them to convert their wasteland into clone sapling plantations, which are developed through intensive

research undertaken by the ITC R&D team, not only this but the company is helping them by providing required technical training so that tribes can grow and manage their plantations themselves, and the most impressive point is that ITC is not binding them by any contract, they can sell to any willing buyer or company if they want.

- ITC is working for the empowerment of women in India by designing a microenterprise program, especially for women to make them financially independent, until now over fifty thousand women have been benefitted by this program.

### **Arguments Against**

- CSR is often used as a tool for brand promotion or enhancing goodwill or making up for the unethical practices just like in case of ITC, Cigarettes (tobacco) is the main business of the company, there is no doubt that such products are detrimental to health and well being of people,
- ITC is taking actions to promote well being of society through its social initiatives, while on another side, it is the providing and promoting consumption of tobacco, hence all the actions and initiatives undertaken seem to downplay the truth, that it is the company's product which is a threat to well being of people. Simply printing "Smoking is injurious to health" is not enough as the product is injurious not only to those who consume it but also for those who live with them. These social actions are not sustainable until a company makes its product sustainable.

## **2. REVIEW OF LITERATURE**

Strotmann, Schmidt & Volkert (2019) in their study titled 'MNCs: Can they foster well-being in the eyes of the poor? Results from an empirical case study', discussed the most important aspect of CSR which is 'inclusive development', one-sided development often leads to widening of income disparity. The research was based on the Bayer Crop Science Model Village Project (MVP) around two thousand villagers were touched in the survey, multivariate and descriptive analysis was employed to fetch the results, which was done by comparing the well-being development of two Model village, which were part of Bayer's CSR program with the two control villages in which no activity was undertaken, Which depicted that there was a positive and significant development in the villages under MVP.

Singh (2016) provides us with an initial result that, though CSR is a new field of knowledge, still many companies are engaged in CSR activities with a special focus on women empowerment and green & clean environment. Commendable efforts taken by leading FMCGs were discussed in the paper. The importance of CSR and significance to society and the company can't be ignored. Hence leading companies need to think about their social responsibility and take more and more impressive steps to give back to society.

Rangan, Chase & Karim (2015) discussed 'The Truth about CSR' in *Harvard business review*. To understand how companies devise and execute CSR, for study, in-depth interviews were conducted with the managers (who attended Harvard Business School's CSR executive education program), asking them about the range; structure; and oversight of their firms' CSR activities. For which, 60% of respondents said they were dissatisfied with their firms' CSR activities and direction and wanted to improve them. Most companies practice a multifaceted version of CSR that range from pure philanthropy to environmental sustainability, to maximize their impact, companies must ensure that initiatives focus on the essence of CSR i.e. doing something for society from which the company gets all its resources.

Uvais & Hafeefa (2013) in their study titled 'Corporate Social Responsibility: Dimensions and Challenges in India' concluded that there are many obstacles in the implementation of CSR, which need to be overcome. Transparency and communication of actions are required to make a business appear more trustworthy.

Ferreira, Avila & Dias de Faria (2010) conducted a research study on 'Corporate Social Responsibility and Consumers' Perception of Price', the purpose of the research was to investigate the relation between CSR and the consumer's buying intention in the context where the company charges higher prices than its competitors. Hence the aim was to ascertain whether consumers are willing to pay a higher price for products from a firm that invests in CSR activities. The results of the study point out that companies have the chance to act in response to their consumers' desires of 'feeling good about a purchase' while achieving their business goals and, simultaneously, 'giving their contribution to society'. Also, the firms should strive to identify which social actions are more valued by their consumers before making investment decisions. An experimental methodology that was employed in the research gave it a distinction. The participants were exposed to the research scenarios and they answered a questionnaire

containing scales. The entire sample was divided into a control group (exposed to scenario 1) and three experimental groups (exposed to scenarios 2, 3, and 4, respectively). The results obtained indicated that consumers don't mind paying a little extra if they find that company is linking itself with socially responsible actions.

Marin Ruiz & Rubio (2009) through their research study on 'The Role of Identity Salience in the Effects of Corporate Social Responsibility on Consumer Behavior' strived to answer why most of the corporations are adopting CSR? as they want to influence consumers' purchasing decisions, this study points out that identity salience influence consumer loyalty towards the organization and its products, greater the consumer perceive the organization to be socially responsible stronger the loyalty.

Various research papers and other resources were referred thoroughly to understand the models, examples, and challenges of CSR in India to expand the research study and getting a richer understanding of the subject, which suggested that although companies act made it mandatory for the companies to spend a specific part of their earning on CSR, "where to spend" remains a question. CSR can provide three forms of value to consumers: emotional, social, and functional. Each of these enhances or diminishes the overall value proposition for consumers. Further, the value created by one form of CSR can either enhance or diminish other product attributes

### **3. PURPOSE OF THE STUDY**

The purpose of the study is to understand the true manner in which consumers perceive CSR, their awareness level, their intention, and perception towards Corporate Social Responsibility i.e. CSR. To comprehend the actual results and learn from CSR initiatives undertaken by ITC (which has set a benchmark in CSR practices), getting an insight into social initiatives undertaken by ITC and know how it impacts the level of satisfaction among the consumers.

### **4. RESEARCH METHODOLOGY**

The study is descriptive as well as empirical in nature; data is collected with the help of a structured questionnaire, which consists of questions with a five-point Likert Scale. The population for this research includes consumers who have attained the age of 18 or above, and responses were collected from 100 respondents. The results were analyzed using one-sample t-test and descriptive statistical methods, SPSS software was employed for the analyses part, and



tables & charts were drawn on to depict and compare the results. Apart from this secondary data collected from various sources is also used for the study and a thorough methodical literature review related to the topic and co referent concepts has been done to develop a richer understanding.

#### 4.1 Objectives & Hypothesis

The main objective of the study is to identify the awareness level of consumers towards CSR practices of ITC, and how do they perceive CSR and how these practices impact satisfaction level among the consumers.

1. To ascertain the level of awareness & knowledge of the consumers about CSR

- H1 (Alternative hypothesis) - consumers are well aware of CSR & CSR initiatives of companies.

2. To determine the inclination of consumers towards ITC and their agreeability to pay more for the same

- H2- Consumers have a more favored approach towards ITC.

#### 4.2 Tools for Data Analysis

- Descriptive Statistics like mean and standard deviation were employed to study the objectives. Data compiled has been presented in the form of table and graphs and has been analyzed with the help of tables and graphs
- Primary data has been analyzed with the help of SPSS Software; one sample T-test has been employed.

### 5. ANALYSIS

The purpose of posing the following questions was to be acquainted with the level of awareness among the masses about CSR. **One-Sample T-Test** was used to test the hypothesis. The test value was assumed as 3-(neutral).

**[TABLE 1: Mean response and interpretation Q1-Q3]**

QUESTIONS	MEAN RESPONSE	Sig. (2-tailed)	INTERPRETATION
Q1] Do you know what is CSR?	2.2818	.000	Consumers are <b>aware</b> of CSR.
Q2] Are you aware of the companies that are more socially responsible than others?	2.4636	.000	Consumers are <b>aware</b> of socially responsible companies.
Q3] Do you know about the CSR programs of ITC?	2.5909	.000	Consumers are <b>aware</b> of the CSR programs of ITC.

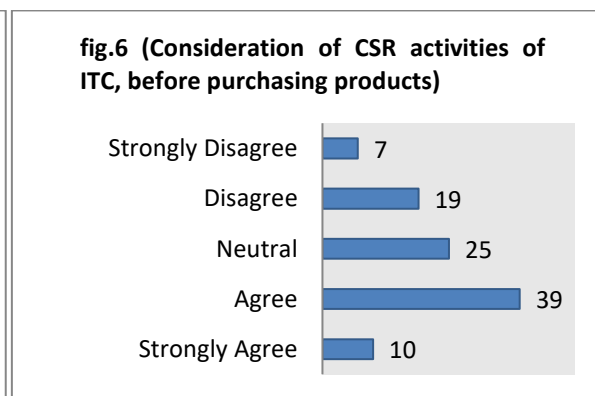
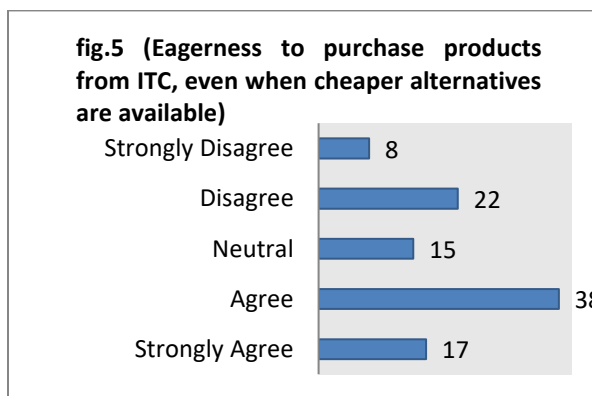
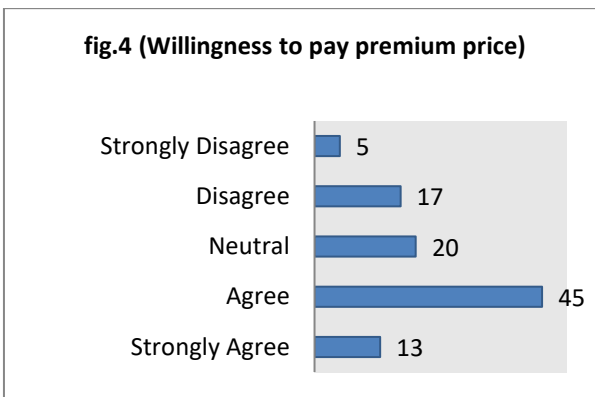
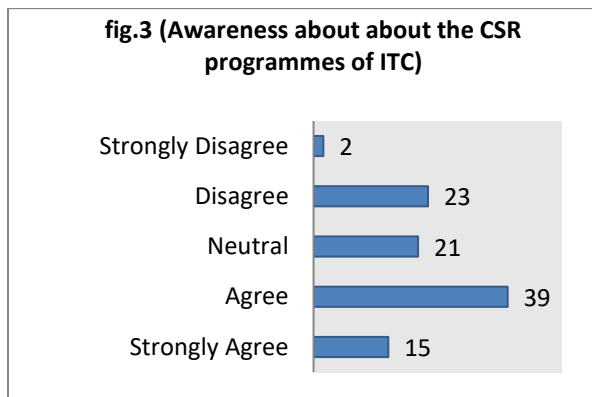
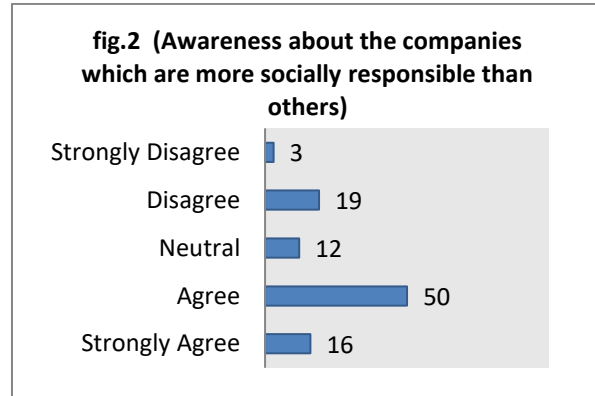
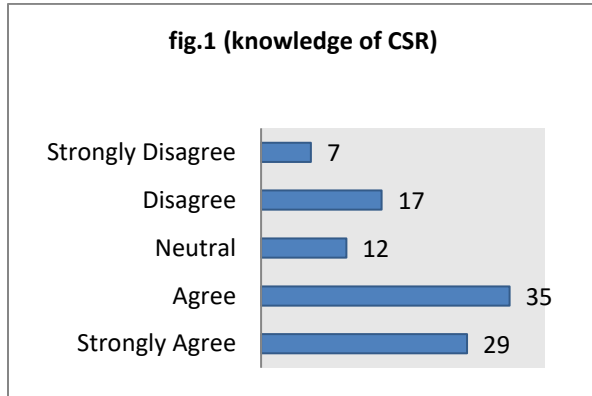
In [TABLE- 1] the value of  $p = .000$  i.e. [ $p < .05$ ], which implies that there is a statistically significant difference between the sample mean & the population mean. Therefore the alternative hypothesis i.e. H1 will be accepted that **'consumers are well aware of CSR & CSR practices of ITC'**

**[TABLE 2: Mean response and interpretation Q4-Q6]**

QUESTIONS	MEAN RESPONSE	Sig. (2-tailed)	INTERPRETATION
Q4] Are you willing to pay a premium price for a product/service from a company like ITC that is socially responsible?	2.4909	.000	Consumers <b>agreed</b> to pay a premium price.
Q5] Would you choose to buy products from ITC even when there are cheaper alternatives available from less socially responsible or socially irresponsible companies?	2.6128	.001	Consumers <b>agreed</b> to choose to buy products from ITC.
Q6] Do you consider CSR activities of the company (ITC) while deciding whether to buy product/services from it.	2.6909	.005	Consumers <b>agreed</b> that they Regard CSR activities as an important factor.

In [TABLE- 2] the value of  $p$  is .000, .001 & .005 for Q4, Q5 & Q6 respectively. Which is less than and equal to .05 [ $p < .05$ ], which implies that there is a statistically significant difference

between the sample mean & the population mean. Hence, the alternative hypothesis i.e. H2 will be accepted i.e. **‘Consumers have a more favored approach towards ITC.’**



## 6. FINDINGS

- The respondents responded positively to the questions inquiring about their awareness-level about CSR and their capability to distinguish socially responsible companies from others.
- The willingness to pay higher was exhibited by the respondents for socially responsible companies.
- Consumers declared through their positive response that they think about the CSR activities and programs of the company while purchasing ITC products. According to the respondents, contribution done by ITC classmate campaigns in the area of education motivates them to switch to ITC products, especially stationery.
- According to the results, more marketing effort and awareness is needed to ensure that consumers can associate with other CSR campaigns of ITC with respective products.
- It was found that consumers are making progress regarding their sensitivity towards social responsibility and the companies must increase their CSR initiatives to attract & retain customers.

In conclusion, the findings of this study provide insights into an area of the growing concern of firms towards society. Firms have been doing a great effort for the achievement of business goals and merging the business goals with social responsibility practices.

## 7. SUGGESTIONS

- Effective communication of CSR initiatives and programs by companies can make a huge difference in enhancing awareness levels among consumers. ITC Classmate products are a good example for the same, how it communicates the spirit of their CSR program with the help of advertisement on stationery packaging and back cover, which communicates to the consumers how their money which is spent on classmate product is marking a positive difference in lives of less fortunate children, which prompt a positive buying in future as well. Hence effective CSR communication strategies must be developed by the company for other CSR programs as well to capture the attention of consumers and progressing on the track of social responsibility.

- A successful partnership between corporates and consumers is the key to the successful implementation of CSR, which is possible only awareness regarding the true meaning and essence of CSR. The amalgamation of perspectives of both parties is required for the success of CSR, as it would be impossible to achieve what a company can without the support of consumers. An awakening regarding responsibility on part of both is vital for the success of CSR.
- CSR, if adopted as a culture can change the shape of every aspect of our nation and its people; hence, corporates must understand its importance for the overall development of their businesses as well as the nation.

## 8. CONCLUSION

The overall picture of CSR in India is evolving, and the companies are continuously bringing innovative and strong CSR strategy, while aiming at delivering high performance in ethical, environmental, and social areas. Commendable efforts taken by leading FMCGs were discussed in the paper.

The results derived in the analysis part brings into light that consumers are satisfied with the company, they recognize and value ITC's efforts in society. There was high awareness as well as an appreciation for the company's successful address of major concerns which are widening the gap between communities of 'have' and 'have-not'. On another side, certain arguments which were expressed by the respondents leave a room for certain unanswered questions i.e. the sustainability of ITC's products, the company as a diversified conglomerate has multiple businesses, and Tobacco is not only the foundation of company's existence but an evergreen Star product of ITC, hence all the above mentioned CSR activities give the impression of making-up or green-washing. As evident ITC's goodwill is unharmed despite being a leading manufacturer of a harmful product 'tobacco', and the question remains same, if the product is not ethical, how the company can be termed as socially responsible?

The reason behind this seems to be the company's active interaction with the community, for their betterment; paying attention to society's unheard troubles and considering them as a part of their extended circle. The company strived for acknowledging each area of concern through its various CSR initiatives, ITC's Afforestation program; women empowerment drive; giving

vocational training for filling the skill gap; the famous e-choupal system, which emerged as the pioneering move to help the farmers; ITC's waste management and sustainable supply chain management system are appreciated by the public, and people know about the positive outcome of these efforts. The importance of CSR and significance to society and the company can't be ignored. Hence leading companies need to think about their social responsibility and take more and more impressive steps to give back to society. The current research helps companies understand how CSR can create value for consumers. Further, this study highlights that CSR includes a range of activities with differential means of adding value to consumers.

Customer's positive attitude to corporate social responsibility has a positive and direct impact on buying behavior, and corporate social responsibility has a very important role in creating a positive consumer attitude towards the company and its products and/or services and it leads to affirmative buying behavior. This study shows that CSR leads to results such as improved customer loyalty, readiness to pay premium prices and lower reputational risks. Due to the increase in the importance of consumers among business as a stakeholder, research that examines the effects of CSR on profitability is particularly informative to an organization for profitability and sustainability. Hence, this research was helpful to establish the link between CSR & consumer buying behavior.

## **9. LIMITATIONS**

The small sample size is always a limitation, as it is insufficient to cover the opinion of the entire population. Further, respondents might have taken a casual approach while answering the questions. Time was a constraint and the responses of the respondents have the probability of being biased. Also, the sample was randomly chosen.

Consumers do not always recognize the CSR activities of the respective companies. The research covered superficially what understanding & values customers derive from CSR activities of a company and strived to portray clearly how the difference in the level of understanding impacts buying decisions of consumers, but there are several other factors which couldn't take their place in the study as it is difficult and not possible to ascertain and cover all possible variables.

## 10. POSSIBILITIES OF FUTURE RESEARCH

- Impact of CSR practices, initiatives & programs on any of the following dimensions-workplace, community, environment, etc. can be measured, CSR is a wide topic and includes many aspects, and hence a comprehensive study can be conducted to ascertain the real impact and effectiveness of social responsibility initiatives undertaken by the companies.
- Country-wise comparison can be done to discover the differences in CSR strategy, implementation, and thereby results between or among the countries can be compared to dig out the reason behind such distinction.
- Further research can be done to analyze the need and effectiveness of CSR reporting and communication. Comparative studies depicting the CSR reporting practices and communication strategies of different companies can be carried out.

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