

A literature review critically analyzes existing literature on a specific topic or research question, aiming to provide an overview of the current state of knowledge in a particular field, identify gaps or inconsistencies in existing research, and assist in establishing the theoretical framework for a new study. Typically, it follows a structured approach encompassing key elements such as background and context, search strategy, synthesis of findings, critical analysis, theoretical framework, implications for practice and policy, and a conclusion.

1. Introduction:

- Introduce the topic and its relevance to the field.
- Clearly state the purpose of the literature review (e.g., identifying gaps, summarizing existing knowledge).

2. Scope of the Review:

- Define the boundaries of the literature review (timeframe, geographical focus, specific aspects of the topic).

3. **Organization:

- Group existing literature by themes, theories, methodologies, or other relevant categories.
- Provide a logical flow of information, often chronologically or thematically.

4. Synthesis:

- Summarize the main findings and key arguments from each source.
- Highlight areas of consensus and disagreement among authors.

5. Critical Analysis:

- Evaluate the strengths and weaknesses of individual studies.
- Identify methodological limitations or biases in the research.
- Assess the credibility and reliability of the sources.

6. Identification of Gaps:

- Clearly articulate the gaps or unanswered questions in the existing literature.
- Explain how the proposed research will contribute to filling these gaps.

7. Theoretical Framework:

- Discuss relevant theories and frameworks that inform the research.
- Highlight any changes or developments in theoretical perspectives over time.

8. Methodological Approaches:

- Discuss the research methods used in the existing studies.
- Evaluate the appropriateness of these methods in addressing the research questions.

9. Conclusion:

- Summarize the main findings of the literature review.
- Emphasize the significance of the identified gaps and their implications for future research.

10. Citations and References:

- Provide accurate citations for all referenced works.
- Use a consistent citation style (APA, MLA, Chicago, etc.).

Tips for Writing a Successful Literature Review:

- Be systematic and thorough in your search for relevant literature.
- Use keywords and databases that are appropriate for your topic.
- Include both seminal works and the most recent research.
- Clearly articulate the connections between different studies.
- Keep the focus on your research question or objective.

Overall, a well-crafted literature review serves as a foundation for further research, demonstrating the researcher's understanding of the current state of knowledge and the rationale for their own investigation.

Mahat, S. M. A (2023).” Skill programmes of TATA Ltd: For people to survive in the modern world, education and skill-based training are essential. As a result, the TATA Group should prioritize training and focus on high-skilled fields like computer programming, sophisticated materials, medical sciences, etc.”

Gujrati, P. (2023).” Impact of CSR: The study investigated the perception of officers and employees at different levels above the impact of CSR. The findings conclude that perceived impact is significantly different among the sample respondent group.”

Umakanth Varottil., & Aggarwal, P. (2022).” CSR Spending requirement: The article concluded that, even though CSR spending has increased significantly overall, it is still much below the 2 percent threshold. It draws this conclusion from the varieties of empirical studies and manually collected data, including CSR expenditures made by companies comes under NIFTY 100. Though this is fair for the larger firms that make up the sample that this article looks at, not all organizations have good compliance rates. Even among the top organizations, there is room for significant positive impact in the level of disclosure”.

Sharma, E., & Sathish, M. (2022)” CSR practices and key areas: According to the study, sample companies were primarily involved in CSR, with spending toward key areas like empowering women, sports welfare, livelihood enhancement projects, rural revitalization projects, healthcare and sanitation, training and development of skills, art and culture, and environmental sustainability.”

Ameeta Jain, Monika Kansal & Mahesh Joshi (2021)” New development of Indian CSR practices: Outsourcing CSR become a contentious matter since the law emphasizes the use of outside CSR providers, like non-governmental organizations, in the execution of CSR projects. CPSEs take a chance when they choose projects that don't align with their core competencies. Since the CSR law went into effect, NGOs' social mission perspective and degree of expertise he become even more crucial.”

(Carroll 2021) Articles based on the writings of 1999 BAS "Corporate Social Responsibility: involvement of Evolution of a Definitional Construct" in followed opinion piece. Firstly, reviews examined in the years that span from 1950 to 1999. Secondly, the years 2000 to 2020 are discussed. It's time to discuss upcoming time of "corporate social responsibility," or CSR. That's what I'm hoping for. It will just be interesting to see the place settled dust there, on over of the pandemic and companies also have the chance to re-imagine or reconfigure their CSR goals, targets, and processes. (Zhong, Zhao, and Shahab 2021) In 2008 ,Sichuan earthquake disaster, the COVID-19 epidemic in China has sparked the largest spike in corporate philanthropic

donations . "substantive and figurative corporate social responsibility (CSR)" programmes are examined in the year 2020 to see whether they have an impact on company charity responses during the time of the COVID-19 disaster in "Shanghai and Shenzhen stock exchanges." The "technical dimension scores (T scores) of rankings ratings (RKS)" are used to quantify the CSR deficit measures, which is the discrepancy between CSR disclosure and performance. As per the results, the use of substantive as well as symbolic strategies affected the tangible responses of businesses to the COVID-19 issue. The greater the CSR gaps, the greater the possibility and size of a crisis donation. Corporations in private hands are more likely to have a negative relationship to crisis donations, and this is true independent of when the crisis gift happened in the crisis of COVID-19. Chinese companies' actual reactions to crises publicly are affected by their current CSR strategy, although this doesn't lead to unique behaviors in the financial market.

(Samantara and Dhawan 2020) As groups realise that government alone will not be able to improve the poor's situation, it is becoming more alarming. There are particular sectors inside which organisations must be pre-engaged and successful when it's time for corporate administration and practises. social sector organisations as well as Corporations must work with each other to accomplish society's long-term objectives. CSR is an effective tool for accomplishing this. Follow the laws and regulations is all some of the Indian firms have to do to be socially responsible, according to the author. CSR efforts have a better chance of succeeding when employees are unaware about CSR and how to become involved.

This strategy seems to be being adopted by an increasing number of businesses, who then use the media to publicise their activities. An attempt is made here to comprehend and focus on the problems and hurdles faced by CSR activities in India. In order to get a thorough understanding of the subject matter and gather information for the study's objectives, a qualitative research approach was taken into an account.

(Newman et al. 2020) We examined the effect of "Corporate Social Responsibility (CSR)" on company's productivity using information of over 5,000 Vietnamese enterprises. A total of 12 quantitative CSR measures were generated from the information, which can be broken down into two basic groups: " community-based

CSR initiatives plus management of CSR ." We found a favourable correlation between CSR initiatives' adoption and firm effectiveness in non-competitive industries. Additional, we show that the total effect is driven by CSR activities aimed at surrounding communities. As per the findings of this research, companies may enjoy the advantages of socially incharge actions by focusing on involving the local stakeholders. The fact that employees are prepared to welcome less additional value in exchange for running a company with "great" corporate principles demonstrates reciprocity.

Vishwakarma, Vijay (2019), in his research paper stated that “Corporate Social Responsibility (CSR) is not a new term. Previously only few companies use to do something for the betterment of the society. As they feel all the stakeholders are the integral part of any business organization. If they being served in a better way, definitely it will help the organization to sustain. The aim of this paper is to understand the importance of CSR for the economic development of the society.”

Vishwakarma and Vijay (2019) emphasize the importance of CSR for sustaining business organizations by serving all stakeholders effectively. They highlight that CSR is not a new concept and has been practiced by a few companies previously. The aim of their paper is to understand the significance of CSR for the economic development of society.

Vethirajan and Ramu (2019) conducted a study on consumers' knowledge of CSR practices among FMCG companies in Chennai District. Their research suggests that consumers have varying levels of knowledge about CSR practices, which influences their preferences for particular companies, especially in the FMCG sector. The paper indicates that consumers' awareness of CSR practices impacts their choices regarding personal care products.

Another paper by Vethirajan and Ramu (2019) focuses on customers' perception of the impact of CSR on FMCG companies. They argue that CSR is essential for ensuring sustainable production and equality for all stakeholders. While individual entities may find it challenging to drive social change alone, organizations can leverage their resources and capabilities to deliver socially responsible measures. The

authors advocate for collaboration between corporates and NGOs to accelerate social development.

Ashish Baghla (2018) discusses the unique approach needed for CSR practices in India to support the country's sustainable development. He emphasizes the importance of united efforts and enhanced CSR practices to contribute to the Indian economy positively.

Tiwari and Kumar (2018) explore the impact of digital marketing on CSR performance. Their research aims to find ways to optimize CSR investments using digital platforms and how CSR activities can enhance marketing efforts. The paper highlights the role of digitization in facilitating and promoting CSR activities, making it easier for companies to engage in socially responsible initiatives while also benefiting from marketing and publicity opportunities.

(Carroll and Brown 2018) Presenting and presenting an introduction of social responsibility in enterprise is what this section is all about. Starting with the relevance of the topic, we'll look at its evolution and progress, and also the opposing and complimentary viewpoints which have moulded it all through time. There is a lot of overlap between corporate citizenship ,shareholder management, sustainable progress, ethics, the production of shared value, responsible capitalism, and intent organisation. These concepts and "corporate social responsibility (CSR)" have a lot in common. Every one of these tenets is founded on the principles of value, harmony, and accountability. In addition, a variety of contemporary study options are examined in this chapter. All of the following are included: This suggests that both conceptual growth and practical execution are moving in the right direction for CSR.

Garima Baluja's (2017) paper delves into the landscape of CSR practices within the banking sector, emphasizing the varied engagement levels across different types of banks. While nationalized banks have taken strides in initiating social initiatives aimed at community development, there remains a noticeable gap in CSR activities, with public sector banks demonstrating more active involvement compared to their private and foreign counterparts. The focus of these CSR efforts typically spans areas such as sustainable livelihood, rural development, education, and support for vulnerable groups like women and children. Baluja's research underscores the

importance of bolstering CSR initiatives across all banks to address societal needs comprehensively and promote inclusive development.

(Linnea and Bråtenius 2015) Finding out if CSR engagement increases the company's stock return performance is the goal of this study. Using Folksam as just a research study, the research looks at their "Index of Corporate Social Responsibility reporting." It covers the years 2006-09, 2011-13, as well as 2013-17. A finance and insurance business in Stockholm commissioned Folksam to prepare the report, which assesses the environmental as well as the human rights CSR activities of all enterprises included in the list of on the "OMX Stockholm stock market". To gain a sense of how traders responded to the report's release, 3 random participants from the general public were picked. "Zero performers," or organisations that received 0 points inside the rating of CSR, are also featured in this list of the leading 31 and the bottom 31.

(Bakos 2015) The CSR or activities related to health of large Romanian companies in the Tîrgu Mures area were examined. Small as well as medium-sized firms, as well as large industrial organisations, both of which use risky technologies, are examined in this research in an effort to draw findings. Larger corporations were expected to better grasp CSR as well as health concerns than smaller ones, because of their larger size.

(Iwu-Egwuonwu 2012) Focusing on social responsibilities helps build a company image. Critics of CSR, however, claim that it is both expensive and incompatible with companies' primary goal — increasing shareholders profit. As a result, such critics would be able to clearly discern which option is best for Niger Delta region of Nigeria. Public and environmental interests were at stake, and that was up to a firm to make a decision: put the profits forward of public and environmental concerns, or put the profits in front of the public and environmental concerns and risking public odium. What can be good for the business.

Athma and Yarragorla compared the CSR guidelines outlined by CPSE and Section 135 of the Companies Act, 2013, focusing on Maharatna Companies. They found that the CSR liability for these companies is similar under both guidelines, but the provisions of Section 135 offer more flexibility.

Yadav and Gupta analyzed "the influence of CSR activities on the financial performance of five private companies in India. While they found an insignificant

relationship between CSR and return on net worth, they observed a positive relationship with earnings per share (EPS).”

Bhunia and Das “studied the CSR activities of seven Maharatna companies to assess their impact on financial performance. They found that only Gas Authority of India Limited had a positive impact, while the rest showed a negative impact on profitability.”

Kumar's research focused on the alignment of green marketing with CSR among major home appliance companies in India, analyzing their vision, mission statements, and green marketing practices.

Sankar's observation of research papers on the relationship between CSR initiatives and financial performance revealed a mixed relationship, but ultimately suggested a positive correlation between CSR and financial performance.

The studies conducted by Kumar and Reddy (2014), Gupta and Arora (2014), Angel A Jaun (2014), Anupam Singh and Dr. Priyanka Verma (2014), and Deepika Dhingra and Rama Mittal (2014) offer insights into different aspects of “Corporate Social Responsibility (CSR)” practices and their implications.

Kumar and Reddy's study focused on CSR practices in SAIL, highlighting the absence of a proper CSR policy and the reallocation of unspent CSR budgets to different units within SAIL.

Gupta and Arora examined CSR practices in Public Sector Enterprises, particularly Maharatna and Navaratna companies, concluding that these companies generally engage in similar types of CSR activities and recommended collaborative efforts between government and private players to enhance CSR activities for societal improvement.

Angel A Jaun's article explores the promotion of CSR in Logistics and Transportation (L&T) companies through Horizontal Cooperation (HC) practices, emphasizing the role of L&T companies in contributing to society while reducing distribution costs and environmental impact.

Anupam Singh and Dr. Priyanka Verma emphasized the significance of CSR in addressing societal disparities in India, suggesting that corporates play a crucial role

in supporting sustainable and holistic development through the mandatory 2% CSR policy.

Deepika Dhingra and Rama Mittal highlighted the limited involvement of banks in socially responsible practices compared to other financial institutions, proposing the adoption of a triple bottom line structure and employee training to enhance CSR engagement and promote sustainability.

Prakash Jagdeesh and Naresh Suparna (2014) is discussed that “Public Relations and Corporate Identities: Corporate Social Responsibility- Genuine Concern or Mere Image Building?”

Chinnadurai .P (2014) presents a theoretical analysis of “Corporate Social Responsibility (CSR)” in India, examining its evolving concept, necessity, and analyzing CSR initiatives of various companies operating in the country. The paper offers suggestions for designing effective CSR initiatives for corporations.

Praveen Kumar (2014) discusses the current scenario of CSR in India and the challenges it faces. Identified challenges include lack of public awareness, transparency issues, absence of clear government policies, limited media attention to CSR, low perception of CSR initiatives, reluctance of companies to invest in CSR, lack of comprehensive CSR guidelines, low education levels, and inadequate legal monitoring of CSR activities.

OmwenoNyameyio Enock & Kundan Basavaraji (2013) compare “CSR activities of Tata Company and ITC Company in various areas such as environmental friendliness, social accountability, employee safety, human rights promotion, and healthcare. The study also examines the reporting methods used by these companies.” Both Tata and ITC are found to be actively engaged in CSR across multiple domains, including innovation in agriculture and education, as well as environmental conservation. The study concludes that CSR activities of both companies encompass environmental sustainability, education, community involvement, and healthcare initiatives.

Moharna (2013) conducted an examination of the CSR activities undertaken by several “public sector banks, namely Allahabad Bank, Andhra Bank, Bank of Baroda, State Bank of India, and UCO Bank.” The study exposed that these banks were predominantly engaged in CSR initiatives focused on areas such as rural

development, education, community welfare, as well as initiatives targeting women and children. Despite these efforts, the author concluded that the CSR practices observed within these banks fell short of being satisfactory.

Benjamin James Inyang (2013) explored “the role and engagement of Small and Medium-Sized Enterprises (SMEs) in Corporate Social Responsibility (CSR). The study highlighted various CSR activities undertaken by SMEs, focusing on community development, employee initiatives, consumerism, environmental actions, and supply chain requirements. The paper suggested that governments should provide necessary incentives and support services to facilitate effective engagement of SMEs in CSR.”

Gao, Jingyu (2013) discussed the relationship between “Corporate Social Responsibility (CSR) and the balanced scorecard. The research investigated the impact of factors such as Psychological Distance and Level of Peer Participation on managers' decisions regarding CSR investment. The study also examined the effectiveness of the balanced scorecard as a strategic performance management system for integrating CSR into company strategies and enhancing CSR investment decisions.”

Ghosh and Gurunathan (2013) conducted an empirical study titled "An Empirical Study on Corporate Social Responsibility, Intention to Quit, and Job Embeddedness," which aimed to explore how employees perceive CSR programs and their impact on attrition rates. The study focused on “two dimensions of perceived CSR: CSR to society and CSR to customers, and their mediation through job embeddedness. A survey involving 501 managers from 19 banking companies in India was conducted.” The hypothesis testing revealed that enhancing CSR initiatives targeting both society and customers could effectively lower the attrition rate of employees.

Chopra and Marriya (2013) delved into the topic of "Corporate Social Responsibility and Education in India," emphasizing CSR initiatives aimed at the education sector. Their discussion highlighted how businesses have tailored CSR programs to address challenges encountered in education, such as standardized testing, budget constraints, teacher retention, and global workforce competition. They noted that companies

strategically target areas within the education sector that align with their business objectives.

Wesley, A. Et.al. (2013) concluded that the “Corporate social responsibility: A governable space the authors have viewed CSR should be re-conceptualized due to the range of forces like political, institutional, economic, or social. They also indicate that the impact of global social forces such as the prevailing neoliberal mentalities and the global accumulation agenda on CSR can be better understood when taking this perspective into consideration.”

Greet Overbeek et.al. (2013) entitled that the “Biodiversity and the corporate social Responsibility Agenda has undertaken exploratory study about companies commitment to manage biodiversity and ecosystems by doing literature of sustainability approaches and interviews with sustainability representatives of 12 national and international companies in the Netherlands. The results show that companies use a reactive approach to biodiversity. It is getting more attention on the sustainability agenda of the executive board but still creating internal commitment for the corporate responsibility on biodiversity and ecosystems remains challenging.”

HerwinaRosnan et.al. (2013) concluded that the, “Opinion towards Corporate Social Responsibility among Budding Business Leaders has undertaken a study to examine the relationship between four variables named ethical idealism, ethical relativism, acquisitive value and personal devoutness towards CSR based on personal moral philosophy model by Forsyth (1992). The survey was undertaken on MBA students. The data were analyzed through multiple regression analysis and the result was ethical idealism and materialistic values have a significant influence on opinion towards CSR compare to the other two.”

Akinyomi, Oladele John (2013) conducted a study on the practice of “Corporate Social Responsibility (CSR)” by manufacturing firms in Nigeria, using stakeholder theory as a framework. The survey revealed that CSR activities primarily focused on areas such as Education, Youth Development, and Sports, among others. However, the study found that the investment in CSR activities was negligible compared to the companies' turnovers.

Aghashahi, Betsabeh et al. (2013) examined the extent and tendency of “Corporate Social Responsibility (CSR) reporting among large corporations in the Food & Beverages industry. The authors investigated CSR reporting practices based on the guidelines outlined in the Global Reporting Initiative (GRI) framework.”

Neha Gupta (2013) explored “Corporate Social Responsibility (CSR) in the Textile Industry, emphasizing the importance of equal involvement of all stakeholders in CSR initiatives. The study analyzed various CSR activities undertaken by companies in the textile industry and investigated the relationship between the economic growth of a country and the growth of society, assessing whether they were growing at the same rate or differently.”

Krishna Kumar Shah (2012) discussed that the “Corporate Social Responsibility in Nepal has discussed the conceptual part of social responsibility and its importance in Nepal in his article. It also has emphasized on how corporate should comply and get motivated to do activities for the development of society and helping government and social institutions to face problems like environmental risks, unemployment, poverty, and others.”

Laura Poddi; Sergio Vergalli (2012) concluded that “Does Corporate responsibility Pay? they have used three main international performance indicators (1) Domini 400 Social Index, (2) Dow Jones Sustainability World Index, and (3) FTSE4 Good Index for studying does CSR pay? It was found that companies doing CSR have better long-run performance. Companies have to incur some initial costs but CSR helps in increasing sales and profits due to several causes like an increase of reputation, increased socially responsible demand from the public, and a reduction of long-run costs.”

Vallaster, Christine et.al. (2012) in their article on “Strategically leveraging corporate social responsibility. have discussed on how to tackle CSR in a way that should benefits society and corporate brand both, for which a qualitative analysis was undertaken for the categories like entrepreneurs, performers, vocal converts, or quietly conscientious in the companies for studying CSR and their brands strategically. The above categories were defined based on the level of involvement, integration, and the key initiator of the CSR focus. It is concluded from the research

that those who practice CSR should balance stakeholder's expectations for achieving consistency in their corporate branding and CSR efforts.”

Mihaela Irina Ionescu (2012) delved into the debate surrounding corporate social responsibility (CSR), questioning whether it should be regarded as optional or regulated. The paper reviewed different approaches to CSR in advanced economies within the European Union, assessing the merits and drawbacks of regulation and compulsory CSR practices.

Font, X et al. (2012) explored the "Corporate Social Responsibility: The disclosure-performance gap, focusing on whether there exists a disparity between CSR claims and actual implementation. The study analyzed the CSR policies and practices of 10 international hotel groups in the European market. Findings revealed that while larger hotel groups had more comprehensive policies, the gap in implementation was more pronounced compared to smaller groups.”

Ray, Dr. Sarbapriya et al. (2012) aimed to objectively evaluate “the Corporate Social Responsibility and related ethical business practices adopted by large corporate houses in India.”

Krishnan (2012) investigated the interrelationship between “CSR and the financial and non-financial performance of 500 companies listed on the Bombay Stock Exchange (BSE) from 2008 to 2011.” Statistical tools such as Pearson coefficient correlation and one-sample t-test were employed, concluding that CSR had a positive influence on the performance of these companies.

Bhunia (2012) examined “the relationship between CSR and the financial performance of firms listed in the Sensex of the Bombay Stock Exchange from 2008 to 2011. Using descriptive and regression statistics, the study found a positive correlation between CSR and financial performance, despite the impact of the 2008 financial crisis.”

Bhupender & Vikas Kumar Joshiya (2012) studied the status, challenges, and policies for CSR in India, observing an expansion of the CSR concept to include both economic and social interests. They noted increased transparency in accounting and public reporting among companies, driven by stakeholder pressures, and highlighted the positive outcomes associated with adopting CSR policies.

Bolajoko N. Dixon-Ogbechi et al. (2011) conducted a study on the perception of “Corporate Social Responsibility (CSR)” among marketers and its impact on company performance within the Nigerian service industry in Lagos metropolis. The research revealed that managers believed firms engaged in CSR would attract more customers, experience fewer business conflicts, and have lower employee turnover rates.

Suman Kalyan Chaudhary et al. (2011) assessed the practices of CSR in the banking sector in India. They examined 12 major Indian banking and financial institutions over a period of three years (2007-2010) using sources such as annual reports and websites. The study concluded that all these institutions were actively involved in social banking and contributed to the development of the banking sector.

Kim, Jong-Keun (2011) investigated the effects of CSR on relational performance, particularly in business-to-business (B2B) transactions involving suppliers and stakeholders. The study found that companies with robust CSR activities tended to have better relational performance in terms of satisfaction, relationship value, dependence, cooperation, commitment, and communication.

Tripathi and Petro (2010) explored the development of green and sustainable supply chain activities within organizations, focusing on aligning “functional strategy implementation with the organization's Corporate Social Responsibility (CSR) objectives. Their research highlighted the importance of establishing a clear relationship between CSR objectives and functional objectives, along with detailed plans for executing CSR initiatives effectively.”

“The research methodology is based on secondary data and analytical conceptualization. It has focused on green procurement a new global trend and has tried to conceptualized CSR oriented functional strategic framework and supply chain function.”

Suparn Sharma, et.al. (2009) discussed that the ‘Corporate Social Responsibility: The Key Role of Human Resources Management’ has attempted to explore the engagement of HRM professionals in undertaking corporate social responsibility. They have concluded that the combined impact of CSR and Human resource

activities, can make a major contribution to creating long term success in organizations by reinforcing the desired behavior of employees.

Delphine Rabet (2009) entitled that “Human Rights and Globalization: The Myth of Corporate Social Responsibility?” it was found that enforcement of human rights standards is followed as per the national government rules and corporate has an important role to play. It is the responsibility of the companies to share or complement state responsibilities on human rights. The result shows the contradiction between the human rights to fair remuneration over wealth creation.

DuangkaewChaisurivirat (2009) examine that “The effect of corporate social responsibility: Exploring the relationship among CSR, opinion towards the brand, purchase intention, and persuasion knowledge” Submitted to the University of South Florida the study replicates and extends previous research by examining the effect of consumers’ persuasion knowledge, based on the Persuasion Knowledge Model (PKM), as one variable that can affect consumers’ opinion toward CSR initiatives and brands.

Stoain Ciprian-Dumitru (2007) examines that the “Corporate social responsibility versus tax avoidance practices” has studied major two issues 1) whether companies which are having operations offshore do tax avoidance? And another part of the research is what the influence of stakeholders for those companies practicing tax avoidance and its implications on CSR action.

Lorraine Sweeney (2007) concluded that “A study of the current practice of “Corporate Social Responsibility (CSR)” and an examination of the relationship between CSR and Financial Performance using Structural Equation Modelling (SEM)” experimenting at Dublin Institution of Technology, that has decided that CSR was created to have a strong positive connection with a reputation in the society, workers attraction, motivation and retaining and

customer attraction and loyalty but a weaker relationship with other business benefits like access to capital and business reputation.

Wickramasinghe, D.W.A. (2006) concluded that the “Corporate social responsibility: does it matter?” has tried to explore the impact and relationship of social responsibility on the success of the selected manufacturing companies in Sri Lanka.

For studying the relationship, six critical factors: economic, personal, product, environment, discrimination, and community involvement of social responsibility were considered. Data was collected through a questionnaire and handbook of selected manufacturing companies. For measuring the success of each company a tool name Return on investment (ROI) of the company was measured. To identify the relationship between the success of companies through ROI and social responsibility various statistical tools has been used.

Ilaria Bissacco, et.al. (2005) discussed that “The strategic approaches to CSR by large companies: a contingent model” the paper focused on analyzing the determinants of various CSR strategies adopted by the companies. Case study of Large MNC operating in Italy with an oil and gas sector focus has been discussed for studying the interpretative framework of different CSR strategies to some variables.

Sanjay Pradhan and Akhilesh Ranjan (2005) examine that has explored CSR Practices by Corporate in Rural Development. For this they have studied CSR practices of 14 public and private sector Indian companies for rural development. The methodology used was secondary data. The purpose of their study was whether corporate considering rural people as a stakeholder? And if it is yes then what are the CSR initiatives taken by corporate for the rural development and do they take it as a part of their business strategy? The findings have concluded that CSR activities undertaken by organizations have a positive impact on rural development and their business also.

References

1. Vethirajan.C, Ramu.C (2019),“Consumers’ Knowledge On Corporate Social Responsibility of Select FMCG Companies in Chennai District”, Journal of International Business and Economics, Volume XII ,no.XI,pp.-82-102.
2. Vethirajan.C, Ramu.C (2019), “Customers Perception Of CSR Impact on FMCG Companies – An Analysis”, IMPACT: International Journal of Research in Business Management, Vol. 7, no.3, pp.39-48.
3. Ashish Baghla, (2018), “Corporate Social Responsibility Practices in India: A Study of Few Companies”: Journal of Advances and Scholarly Researches in Allied Education, Vol.15, no.10, pp.22-26(5).

4. Raúl León and Angel A. Juan (2014), “Promoting Corporate Social Responsibility in Logistics throughout Horizontal Cooperation” *Managing Global Transitions*, Vol.12 (1), pp. 79–93.
5. Kumar, Sachin (2015),“Linking Green Marketing with Corporate Social Responsibility: A Critical Analysis of Home Appliances”, *Asian Journal of Multidisciplinary Studies*, Volume 3, Issue 1,pp.82-86.
6. Anupam Singh and Dr.Priyanka Verma, (2014) “CSR@ 2%: A New Model of Corporate Social Responsibility in India”, *International Journal of Academic Research in Business and Social*, Vol.4,no.10,pp.455-465.
7. Deepika Dhingra and Rama Mittal,(2014)” CSR Practices in Indian Banking Sector”, *Global Journal of Finance and Management*.Vol.6.no.9, pp.853-862.
8. Praveen Kumar (2014) in his article on “Corporate Social Responsibility in India”, *Asian Journal of Multidisciplinary Studies*, vol.2,no.8,pp.223-229.
9. Prakash Jagdeesh and Naresh Suparna (2014), “Public Relations and Corporate Identities: Corporate Social Responsibility- Genuine Concern or Mere Image Building?”, *Artha J Soc Sci*, Vol.13, no.3,pp.55-70.
10. Chinnadurai .P (2014), “Corporate Social Responsibility in India”, *Asia Pacific Journal of Marketing & Management Review*, Vol.3 (11), pp-14-20.
11. Benjamin James Inyang (2013) entitled that the “Defining the Role Engagement of Small and Medium-Sized Enterprises (SMEs) in Corporate Social Responsibility (CSR)”, *International Business Research*,Vol.6.no.5.pp.123-132.
12. Gao, Jingyu (2013) discussed that the “corporate social responsibility and the balanced scorecard”,
13. Ghosh, Debjani; Gurunathan, L. (2013), “An Empirical Study on Corporate Social Responsibility, Intention to Quit and Job Embeddedness”,3rd Biennial Conference of the Indian Academy of the Management,pp.223.
14. Chopra, A., &Marriya, S. (2013, March). *Corporate Social Responsibility and Education in India. Issues and Ideas in Education (IIE)*, 1)
15. Wesley, A, Brueckner, M., Pforr, C. & MacCallum, D. (2013), “Corporate Social Responsibility: A Governable Space” In Okpara, J.O. & Idowu, S.O.

- (eds.) Corporate Social Responsibility. Challenges, Opportunities' and Strategies for 21st Century Leaders. (pp. 35-50). Heidelberg: Springer.
16. Overbeek, G., Harms, B., & Burg, S. V. (2013). Biodiversity and corporate social responsibility Agenda. *Journal of Sustainable Development*, 6(9). Peter F. Drucker, *Management: Tasks, Responsibilities and Practices*, p.73.
 17. Rosnan, H., Saihani, S. B., & Yusof, N. M. (11 December 2013). Opinion towards Corporate Social Responsibility among Budding Business Leaders. *Procedia - Social and Behavioral Sciences*, 107, 52-58.
 18. Akinyomi, O. J. (2013). Survey of corporate social responsibility practices in the Nigerian manufacturing sector. *International journal of research studies in management*, 2(1).
 19. Betsabeh Aghashahi, Siti Zaleha Abd Rasid, Majid Sarli, Abdollah Ah Mand (2013), "Corporate Social Responsibility Reporting of Food Industry Major Players ", *interdisciplinary journal of contemporary research in business*, VOL 5, NO 2, pp.751-761.
 20. Shah, K. K. (2012). Corporate Social Responsibility in Nepal. *Academic Voices Multidisciplinary journal*, 2(1), 33-37.
 21. Vergari, Sergio, and Poddi, Laura, Does Corporate Social Responsibility Pay? (February 9, 2012). FEEM (Fondazione Eni Enrico Mattei), *Review of Environment, Energy and Economics* (Re3), February 2012. Available at SSRN: <https://ssrn.com/abstract=2030219>
 22. Dumitru, S. C. (n.d.). CORPORATE SOCIAL RESPONSIBILITY VERSUS TAX AVOIDANCE PRACTICES. *The Journal of the Faculty of Economics*, 1(1), 1081- 1086.
 23. Vallaster, C., Lindgreen, A., & Maon, F. (2012). Strategically Leveraging Corporate Social Responsibility: A CORPORATE BRANDING PERSPECTIVE.
 24. Ionescu, M. I. (2012). Corporate Social Responsibility: Optional Or Regulatory. Retrieved 07 10, 2013, from Challenges of the Knowledge Society, Legal sciences: [http://cks.univnt.ro/uploads/cks_2012_articles/index.php?dir=01_legal_sciences% 2 F&download=cks_2012_legal_sciences_art_060.pdf](http://cks.univnt.ro/uploads/cks_2012_articles/index.php?dir=01_legal_sciences%20F&download=cks_2012_legal_sciences_art_060.pdf)

25. Font, X and Walmsley, A and Cogotti, S and McCombes, L and Häusler, N (2012) Corporate social responsibility: The disclosure-performance gap. *Tourism Management*, 33 (6). 1544 - 1553. ISSN 0261-5177 DOI: <https://doi.org/10.1016/j.tourman.2012.02.012>
26. Shiv, T., & Gerald, P. (2010). Evolving Green Procurement and Sustainable Supply Chain Practices in the Organizations: A Framework to Align Functional Strategy Implementation to Organization"s Corporate Social Responsibility (CSR) Objectives. In *Management Convergence* (1st ed., Vol. 1, pp. 24-32). Mizoram University.
27. Pradhan, S., & Ranjan, A. (2010). School of Doctoral Studies (European Union) Journal. *Corporate Social Responsibility in Rural Development Sector: Evidences from India*, 139-147.
28. Jong-Keun Kim (2011), "Effects of Corporate Social Responsibility on BtoB Relational Performance", *International Journal of Business and Management*, Vol. 6, No. 2, pp.24-34
29. S. K. Chaudhury, S. K. Das and P. K. Sahoo(2011), "Practices of corporate social responsibility (CSR) in the banking sector in India: an assessment," *research journal of economics, business*, volume 4, pp.76.
30. Wickramasinghe, DWA (2006), 'Corporate social responsibility: Does it matter?', paper presented to ICBM, Sri Lanka.
31. Neha, G. (2013). *Corporate Social Responsibility In Textile Industry*.
32. Sarbapriya Ray, Ishita Aditya Ray(2012), *A Close Look into Corporate Social Responsibility in India*, *Advances in Asian Social Science (AASS)*, Vol. 2, No. 3, pp.479-488.
33. Bolajoko N. Dixon-Ogbechi; et.al.(2011), *An Investigation of Marketers' Attitudes Towards Corporate Restructuring and CSR in Sub Saharan Africa: A Case of the Nigerian Service Industry in Lagos Metropolis*.
34. Lorraine, S. (2007). *Corporate Social Responsibility in Ireland: barriers and opportunities experienced by SMEs when undertaking CSR*. *Corporate Governance*, 7 (4).

35. Suparn Sharma, et.al. (2009), "Corporate Social Responsibility: The Key Role of Human Resources Management", Business Intelligence Journal, Vol.2 No.1,pp.205-213.
36. Delphine Rabet(2009),"Human Rights and Globalization: The Myth of Corporate Social Responsibility?" Journal of Alternative Perspectives in the Social Sciences,Vol 1, No 2, pp.463-475.
37. Chaisurivirat, Duangkaew, "The effect of corporate social responsibility: Exploring the relationship among CSR, attitude toward the brand, purchase intention, and persuasion knowledge" (2009). Graduate Theses and Dissertations.