

Awareness of Employees and Communities on CSR Practices in Aluminum Industry of Odisha: A Case Study of Nalco And Vedanta

#Sanchali Sinha, Research Scholar, Fakir Mohan University, Balasore, Odisha, India.

Dr. Abhaya Kumar Panda, Director, Balasore College of Engineering and Technology, Balasore, Odisha, India. Corresponding Author - abhayapanda2007@gmail.com

Abstract - CSR is generally understood to be the way an organization achieves a balance among economic environmental and social imperatives while they address the expectations of the shareholders and the stake holders. The MCA had issued CR policy rules 2014, on 27th Feb, 2014 to comply with the requirement of sec 135 of companies Act 2013 which are mandatory in nature to all the companies based on some criteria for the organization. This study focused on the current practices of CSR and to study the awareness level, social level, economic level, philanthropic level and commitment level of CSR practices in leading aluminium industry operating in Odisha. The Random sampling technique has been used for this purpose. The sample size consists of 400 employee respondents. The current research study is in the form of 'ex-post-facto' study wherein an attempt has been made to study and understand the underlying perception of employees of both the public and private sector and the people of communities of both Nalco and Vedanta in respect to CSR without manipulating the present situation that prevails. It is observed that, in the NALCO & VEDANTA the CSR practices are seriously maintained with maximum satisfaction in among Employees and communities.

Key words: CSR, Aluminium Companies, Odisha, Awareness

I. INTRODUCTION

Corporate Social Responsibility (CSR) is imperative for a developing country like India which is striving for socio – economic transformation through corporate sector. Change is the only constant in a fast changing globalized environment. Corporations are not exception on this wave. India being a fastest developing country needs to accelerate the economic growth in real terms. Majority of Indian lives in villages and are mostly illiterate who are deprived of their basic needs. Corporate sectors have to play a vital role along with government to uplift the downtrodden. CSR is generally understood to be the way an organization achieves a balance among economic environmental and social imperatives while they address the expectations of the shareholders and the stake holders. Recent trend indicates that a company's CSR and sustainability is not limited to its own operations and activities, but extended to its supply chain network. The MCA had issued CR policy rules 2014, on 27th Feb, 2014 to comply with the requirement of sec 135 of companies Act 2013 which are mandatory in nature to all the companies based on some criteria for the organization.

Business organizations have multi-faceted role in the society. This role tends to change over a period of time

unless businesses performed well. In economic fronts, it will not have resources to discharge its responsibility to the society. In the words of Jean Jacques Rousseau," Society & corporations must co-exist and contribute to the wellbeing of each other." Indian Companies are now expected to discharge their stake holder's responsibilities and social obligations along with their shareholder wealth maximization goal. Nearly all leading corporate in India are involved in CSR programme in areas like education, wealth, livelihood creation, skill development and employment of weaker sections of the society.

STATEMENT OF PROBLEM

The escalating significance and the existing literature of CSR primarily focuses on the compliance -oriented initiatives such as meeting the legal requirements, stake holder's management and their satisfaction, government concerns and fulfilling societal concerns of CSR. A few researchers have tried to link CSR with stake holders' aspects, like satisfaction, loyalty and trustworthiness outlook in the Aluminum sector. This study is designed to fill the gap both from theoretical and contextual view on CSR. This study focused on the current practices of CSR of both Nalco and Vedanta operating in Odisha and examining the relationship between CSR activities and impact of CSR activities on stake holders through developing the

questionnaire. The study conducted to recognize the impact of CSR activities on employees and communities peripheral to Nalco and Vedanta. Aluminum is the second most abundant metallic element in the world after silicon and is the youngest member in the metal family. But it has surpassed all other metals in its application and growth. It is the second most used metal in the world after steel. India has the fifth largest bauxite reserve. Aluminium industry is highly focused industry in India and the top five companies constituting the main stream of country production which include Nalco and Vedanta operating from the state of Odisha.

II. REVIEW OF LITERATURE

Aruna Das Gupta (2005) in her paper titled, "Corporate Social Responsibility in India: Promoting Human Development towards a Sacro-Civic Society", attempted at charting out a road map for signifying the importance of CSR. She asserted that corporate giants have a great role to play in the development of the society. They are not only engines of economic growth but also pivotal agents of social and political integration. According to the survey undertaken by the researcher, there were a number of companies who believed in CSR in India. The CSR pyramid is based on four-part perspectives, namely Economic, Legal, Ethical and Philanthropic standpoint. Four-part conceptualization of CSR includes the idea, that the corporation has not only economic and legal obligations, but ethical and discretionary responsibility as well.

Amaeshi & Adi (2006): The author in their study claimed that, "the precise nature of CSR is understood in different ways, with differences in understanding or representation of the concept relatable to different paradigms and concerns. Although there are several contested notions of what CSR should be and how it should work, there is some agreement upon what it broadly entails. A number of concepts and issues are subsumed under the heading of CSR, including human rights, environmental responsibility, diversity management, sustainability, and philanthropy meaning that it is a complex area with an interdisciplinary focus. It is generally agreed that CSR involves corporations voluntarily exceeding their legal duties to take account of social, economic and environmental impacts of their operations."

Venu Srinivasan (2007) pointed out that "Corporate Social Responsibility is more than philanthropy and must not mean giving and receiving. An effective CSR initiative must engage the less privileged on a partnership basis. CSR means sustainable development of the community by being partners in their progress. The government has been evolving a large number of welfare schemes for the people but experience shows that in most cases the benefits do not reach the most deserving. Industries have expertise in man management, financial management and business planning. They can easily provide the missing ingredients of

leadership and organization and establish the last mile connectivity to reach the benefits to the deserving people."

Crane & Matten (2007) The author gave their opinion highlighting that, "whilst globalization results in the determination of some processes and activities, in many cases there is still a close connection between the local culture, including moral values, and a certain geographical region, globalization reveals economic, political and cultural differences and confronts people with them."

Bendixen M. and Abratt, R. (2007): The author in their article pointed out the criticism faced by the MNC organizations for their unethical behaviour in certain situations for which their reputation also got stained. The author studied the relationship between the MNC organizations and their suppliers. The perception and views of the suppliers as well the buyers of MNC organizations in South Africa has been discussed in the study. The author concluded and stated in his study that, "this MNC has a good corporate reputation among both suppliers and its own buying department. The existence and implementation of formal codes of ethics were found to be a necessary but not sufficient condition for good ethical practice. Elements that may lead to good relationships include speedy resolution of problems; respect for the partner; and transparency in its dealings, which include information sharing, clear communication, and fair but firm negotiations. There are a number of factors that hinder the development of CSR in Indian corporate world."

Jonung and Malhotra (2007), they made a theoretical and empirical study attitude toward sustainable development and corporate social responsibility among future, Business leaders in Bangalore, India. The main purpose of this study is to investigate the attitudes toward CSR among India's future business, leader and implicit of the results are discussed from a multinational corporation (MNC's) perspective.

Indu Jain (2008), viewed that there are many factors which are responsible for the poor performance and ineffectiveness of CSR programme in India some of which includes non-availability of authentic data and specific information on the kinds of CSR activities, coverage, policy, a lack of understanding, inadequately trained personnel to state a few. However, the author cites that the scenario is changing and CSR is now becoming business inevitability. Corporate have now realized that a healthy community, environment is necessary for a healthy business.

Ahmad (2009) showed that around 300 organizations has identified 26 different schemes as part of their CSR initiatives. As per the report the community welfare is on the top of the list which is followed by environment, education, rural development and health.

Charterjee (2010), in his study “Corporate Governance and Corporate Social Responsibility: The Case of Three Indian Companies” analyzed the corporate governance (CG) practices of three prominent Indian firms, namely ITC Ltd., Reliance Industries Ltd, and Infosys Technologies Ltd., based on four parameters namely, Approach to Corporate Governance., Governance Structure and Practices., Board Committees and Corporate Social Responsibility Activities. It was concluded that all the three companies are doing well both on the CG and the CSR fronts although Infosys seems to be doing much better than the other two; that all three companies are also adding long-term shareholder value and almost equating it with long term stakeholder value is an indication of the passing away of the dog eats dog Policy of yester years.

Arevalo & Aravind (2011), in their study Corporate Social Responsibility Practices in India: Approach, Drivers, and Barriers” that the CSR approach that is most favored by Indian firms is the stakeholder approach and that the caring or the moral motive, followed by the strategic or profit motive, are important drivers for Indian firms to pursue CSR. Further, the results indicate that the most significant obstacles to CSR implementation are those related to lack of resources, followed by those related to the complexity and difficulty of implementing CSR.

III. RESEARCH GAP

After going through the review of literature, the researcher found that good number of survey and studies were carried out based on secondary information and organizational reports but a very few studies conducted to understand the practice of CSR in India in a true sense. An attempt is made in the present study to understand the interface between two leading aluminium companies in India situated in Odisha and the stake holders (community & employees). No research has adequately explored different levels like; awareness level, social level, economic level, philanthropic level and commitment level of CSR practices in aluminium industry and the researcher has tried to bridge the gap.

OBJECTIVES OF THE STUDY:

The purpose of research is to discover the answers to questions through the application of scientific procedures. The main aim of research is to find out the truth which is hidden. The following are the important objectives of the study:

- To focus on various facts and dimension of CSR along with the conceptualization of CSR in aluminium industries.
- To study the awareness level, social level, economic level, philanthropic level and commitment level of CSR practices in leading aluminium industry- Nalco and Vedanta.

IV. RESEARCH METHODOLOGY

Population of the Study: The population of the study covers the employees of both managerial and non-managerial cadre who are currently employed in Nalco and Vedanta in Odisha.

Sample of the Study: It is not possible for a researcher to collect the data from the entire population under study. Shortage of time, monetary constraints as well as unnecessary complications of the study may give inadequate conclusion. So, the sampling method has been used for the collection and the data analysis of the data. The Random sampling technique has been used for this purpose. The sample size consists of 400 employee respondents.

Sampling Design and Size: The population consists of 1200 regular employees of NALCO and VEDANTA. Four hundred thirty five employee respondents were approached but the data could be collected ideally from 400 only. So the sample size is restricted to 400 only. Stratified Random Sampling Technique was adopted for the selection of the sample. The details of sample size determination are given below.

	Population (N _n)	Sample (n _n)
NALCO		
Officers	80	29
Staffs	222	80
Workers	348	126
Total	650	235
VEDANTA		
Officers	76	28
Staffs	196	71
Workers	278	101
Total	550	200

Type of the Study: The current research study is in the form of ‘ex-post-facto’ study wherein an attempt has been made to study and understand the underlying perception of employees of both the public (Nalco) and private sector (Vedanta) and the people of communities (periphery areas) of both Nalco and Vedanta in respect to Corporate Social Responsibility without manipulating the present situation that prevails. Hence, the study is empirical in nature.

Period of the Study: The time period of the study is limited to 4(four) years only. It is between 2013 and 2016.

Scope of the Study: The present study analysis the CSR practices of two aluminium industries namely Nalco in public sector and Vedanta in private sector located and operating in the state of Odisha. It is the two out of five aluminium giants which constitute about 70 percent of the aluminium production in odisha and more than 45 percent of countries production. The study focuses on the various concepts, facts and dimensions of CSR in Aluminium industry and the chief interest of the organisation in

promoting CSR activities for the benefit of the employees and the community. The study also helps to understand dimensions such as the awareness level, social level, economic level, philanthropic level and commitment level of CSR practices in Nalco and Vedanta in the aluminium sector. The study is based mainly on primary data and secondary data are also analysed for better understanding on the subject.

Hypotheses of The Study: Hypothesis-1: The responses of NALCO and VEDANTA employees and different conceptual aspects of CSR are associated.

Tools and Techniques for analysis: Statistical package for social sciences (SPSS) version 22.0 was religiously used for the statistical analysis. The survey and opinion based studies was conducted. Through structured questionnaire designed for the purpose for analysis of data the following statistical tools have been used other than percentage and diagram.

V. ALUMINIUM INDUSTRY IN ODISHA

Aluminium is the second most abundant metallic element in the earth’s crust after silicon and can be used as an alloy with other metals owing to its list of impressive properties. Its wide range of properties includes reflectivity, thermal conductivity, light weight, non-toxicity, recyclability, electrical conductivity and many others. Industries using aluminium includes automotive, building & infrastructure, cookware, electrical and packaging.

Indian aluminum industry is one of the leading industries and is developing at a faster pace with the advancement in its technologies. The industry has a bright future as it is expected to become one of the prominent performers in the aluminum market globally since in India aluminum consumption is considerably low and the surplus production can be used to meet the international demands for aluminum for several applications in different sectors such as automobile manufacturing, utensils, aircraft manufacturing to cite a few.

Aluminum is the youngest member in the metal family yet, it has surpassed all other metals in applications and growth. In the 19th century, aluminium was treated as “Precious Metal” It is said that the dinner hosted by Napoleon III the guest of honour ate with cutlery made of aluminum while others had with gold as another story goes. In the year 1940, the British Government appealed to the public to surrender their pots and pans to help the production of 30 million tons of aluminium from 200 smelters, spread across 44 countries.

Though the existence of aluminium was first established in the year 1808, it took almost 46 years to make its production commercially viable. Currently it is the second most used metal in the world after steel. Due to the

consistent growth of Indian economy at a rate of 8%, the demand for metals used for various sectors is also on the higher side. As a result, Indian Aluminium industry is also growing consistently. The production of aluminum started in India in 1938, when the Aluminum Corporation of India plant was commissioned. Hindalco was setup in UP in the year 1959. In 1965, a public sector enterprise Malco and in 1987 NALCO was commissioned. During the 1970s the government started regulating and controlling the Indian Aluminum Industry and the order was revoked in 1989 with liberalization and de-licensing of Industry in 1991, it resulted in a growth rate of 12% comparing to the growth rate of 6% during the 1980.

India has the fifth largest bauxite reserves with deposits of ~ 3 bn tonnes or 5% of world deposits and India's share in world aluminum capacity rests at ~3%.. With the growing demand of aluminium in India, the Indian aluminium industry is also set to witness a decent growth trajectory. Though India's per capita consumption of aluminium stands too low (under 1 kg) comparing to the per capita consumption of other countries like US & Europe (ranging from 25 kg to 30 kgs), Japan (15 kgs), Taiwan (10kgs) and China (3 kgs), the demand is growing gradually. In India growth of aluminum industry would be continued through expansion as well as exploration of new horizons for the industry.

Indian Aluminium Industry is a highly focused industry the top 5 companies constituting the mainstream of the country's production including Hindustan Aluminium Company (HINDALCO), National Aluminium Company (NALCO), Bharat Aluminium Company (BALCO), MALCO, VEDANTA and INDAL. A brief description of each of these companies is as follows:

VI. DATA ANALYSIS

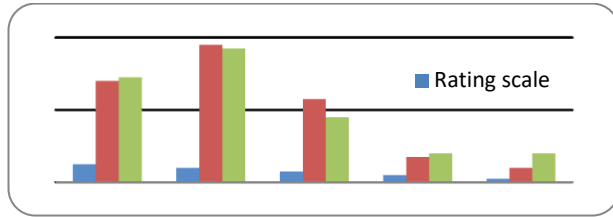
Regarding the overall average percentage satisfaction level of employees & communities are like 57% (Strongly agree), 75% (Agree), 41% (Average agree), 15% and 12% are somewhat agree and less agree as shown in the table below.

Table –1: Overall Average rating on satisfaction in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of communities	Total (E&C)
Strongly Agree	5	28	29	57
Agree	4	38	37	75
Neutral	3	23	18	41
Disagree	2	7	08	15
Strongly Disagree	1	4	08	12

Source- Compiled and Calculated

Fig 1: Overall Average rating on satisfaction in % of Employees and Communities on CSR Practices at NALCO



It is clearly observed, by the researcher that communities in NALCO are taking strongly agree with compared to employees regarding the satisfaction on CSR practices and measures in the industry.

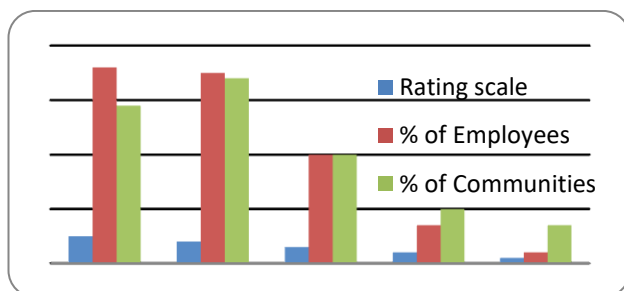
The Overall awareness rating of employees and communities on CSR practices provided at NALCO that, there are some important Measures are taken into consideration for observation. It is observed that, only 36% Employees strongly agree with high level of awareness and 02% employees less agree with the awareness. In among the communities/Societies (periphery area) of the company, the communities 34% are agreed with awareness of CSR Practices and 07% are less agreed regarding the awareness of CSR practices at NALCO as shown in the table 2. In among the Employees and Communities of the company, Employees and Communities 69%are agreed with awareness of CSR practice and 09% are less agreed regarding the awareness on CSR practices at NALCO as shown in the table 2.

Table – 2: Overall Average rating on awareness in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	36	29	65
Agree	4	35	34	69
Neutral	3	20	20	40
Disagree	2	07	10	17
Strongly Disagree	1	02	07	09

Source- Compiled and Calculated

Fig 2: Overall Average rating awareness % of Employees and Communities on CSR Practices at NALCO



The Overall awareness rating of employees and communities on CSR practices provided at NALCO that, there are some important Measures are taken into consideration for observation. It is observed that, only 32% Employees agree with high social level and 02% employees less agree with the social level.

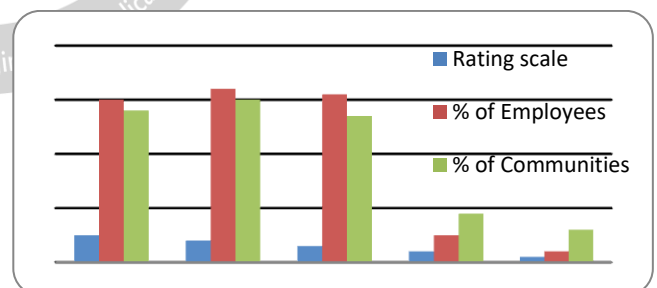
In among the communities/Societies (periphery area) of the company, the communities 30% are agreed with awareness of CSR Practices and 06% are less agreed regarding the awareness of CSR practices at NALCO as shown in the table 3. In among the Employees and Communities of the company, Employees and Communities 62%are agreed with awareness of CSR practice and 08% are less agreed regarding the awareness on CSR practices at NALCO as shown in the table 3.

Table – 3: Overall Average rating on social level in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	30	28	58
Agree	4	32	30	62
Neutral	3	31	27	58
Disagree	2	05	09	14
Strongly Disagree	1	02	06	08

Source- Compiled and Calculated

Fig3: Overall Average rating on social level in % of Employees and Communities on CSR Practices at NALCO



The Overall economic level rating of employees and communities on CSR practices provided at NALCO that, there are some important Measures are taken into consideration for observation. It is observed that, only 34% Employees strongly agree with high level of economic level and 02% employees less agree with the economic level.

In among the communities/Societies (periphery area) of the company, the communities 30% are agreed with **economic level** of CSR Practices and 05% are less agreed regarding the **economic level** of CSR practices at NALCO as shown in the table 4. In among the Employees and Communities of the company, Employees and Communities 62%are agreed

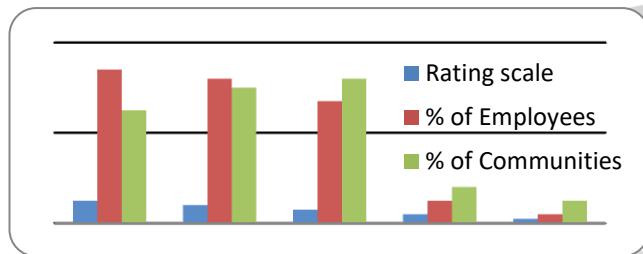
with economic level of CSR practice and 07% are less agreed regarding the economic level.

Table – 4: Overall Average rating on economic level in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	34	25	59
Agree	4	32	30	62
Neutral	3	27	32	59
Disagree	2	05	08	13
Strongly Disagree	1	02	05	07

Source- Compiled and Calculated

Fig 4: Overall Average rating on economic level in % of Employees and Communities on CSR Practices at NALCO



The Overall philanthropic level rating of employees and communities on CSR practices provided at NALCO that, there are some important Measures are taken into consideration for observation. It is observed that, only 33% Employees agree with high level of awareness and 02% employees less agree with the philanthropic level.

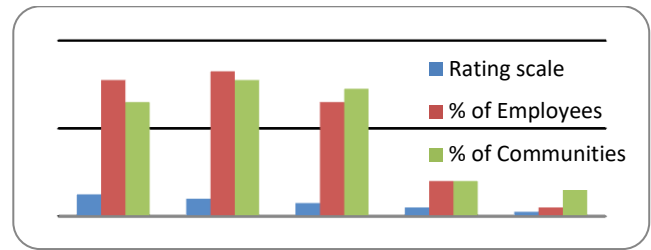
In among the communities/Societies (periphery area) of the company, the communities 31% are agreed with philanthropic level of CSR Practices and 06% are less agreed regarding the philanthropic level of CSR practices at NALCO as shown in the table 4. In among the Employees and Communities of the company, Employees and Communities 64%are agreed with philanthropic level of CSR practice and 08% are less agreed regarding the philanthropic level on CSR practices at NALCO as shown in the table 4.

Table – 5: Overall Average rating on philanthropic level in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	31	26	57
Agree	4	33	31	64
Neutral	3	26	29	55
Disagree	2	08	08	16
Strongly Disagree	1	02	06	08

Source- Compiled and Calculated

Fig5: Overall Average rating on philanthropic level in % of Employees and Communities on CSR Practices at NALCO



The Overall commitment level rating of employees and communities on CSR practices provided at NALCO that, there are some important Measures are taken into consideration for observation. It is observed that, only 3% Employees agree with high level of commitment level and 05% employees less agree with the commitment level.

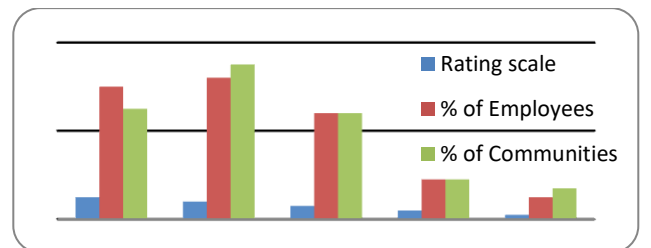
In among the communities/Societies (periphery area) of the company, the communities 35% are agreed with commitment level of CSR Practices and 07% are less agreed regarding the commitment level of CSR practices at NALCO as shown in the table 6. In among the Employees and Communities of the company, Employees and Communities 67%are agreed with commitment level of CSR practice and 12% are less agreed regarding the commitment level on CSR practices at NALCO as shown in the table 6.

Table – 6: Overall Average rating on commitment level in % of Employees and Communities on CSR Practices at NALCO

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	30	25	55
Agree	4	32	35	67
Neutral	3	24	24	48
Disagree	2	09	09	18
Strongly Disagree	1	05	07	12

Source- Compiled and Calculated

Fig 6: Overall Average rating on commitment level in % of Employees and Communities on CSR Practices at NALCO



The overall percentage rating of employees, in relation to Satisfactory level as 26% (Strongly agree), 40% (Agree), 21% (Average agree), 6% (Somewhat agree) and 3% (Less agree) respectively.

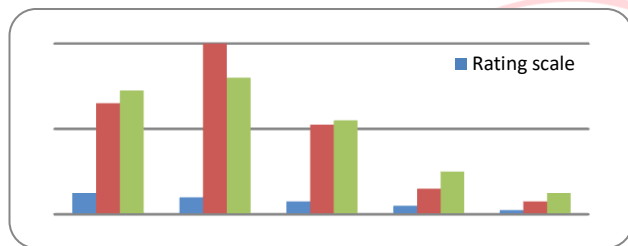
Regarding the average percentage of satisfaction level of communities, are like 29% (Strongly agree), 33% (Agree), 22% (Average agree), 10% and 05% are somewhat agree and less agree as shown in the table 7. Regarding the overall average percentage satisfaction level of employees and communities as Table 7., are like 57% (Strongly agree), 72% (Agree), 41% (Average agree), 16% and 08% are somewhat agree and less agree as shown in the table given below.

Table – 7: Average rating satisfaction % of on Employees and Communities on CSR Practices at VEDANTA

Level	Rating scale	% of Employees	% of communities	Total (E&C)
Strongly Agree	5	26	29	57
Agree	4	40	32	72
Neutral	3	21	22	41
Disagree	2	6	10	16
Strongly Disagree	1	3	05	08

Source- Compiled and Calculated

Fig: 7 Average rating satisfaction % of on Employees and Communities on CSR Practices at VADANTA



The Overall awareness rating of employees on CSR practices provided at VEDANTA that, there are some important Measures are taken into consideration for observation. It is observed that, only 40% Employees strongly agree with high level of awareness and 04% employees less agree with the awareness.

In among the communities/Societies (periphery area) of the company the communities 30% are agreed with awareness of CSR Practices & 10% are less agreed regarding the awareness of CSR practices at Vedanta as shown in the table 8. In among the Employees and Communities of the company 68%are strongly agreed with awareness of CSR practice and 14% are less agreed regarding the awareness on CSR practices at Vedanta as shown in the table 8.

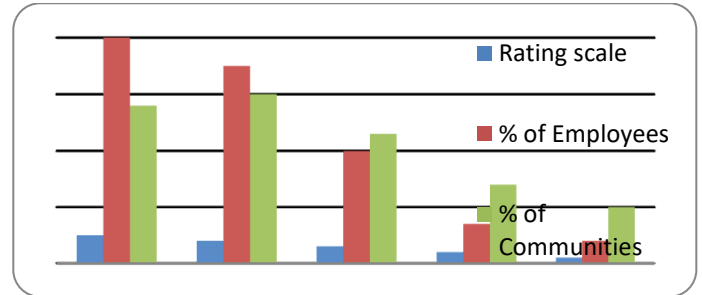
Table – 8 Overall Average rating on awareness in % of Employees and Communities on CSR Practices at VEDANTA

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	40	28	68

Agree	4	35	30	65
Neutral	3	20	23	43
Disagree	2	07	14	21
Strongly Disagree	1	04	10	14

Source- Compiled and Calculated

Fig 8: Overall Average rating on awareness in % of Employees and Communities on CSR Practices at VEDANTA



The Overall social level rating of employees and communities on CSR practices provided at VEDANTA that, there are some important Measures are taken into consideration for observation. It is observed from table below that, only 33% Employees agree with high level of social level rating and 04% employees less agree with social level rating.

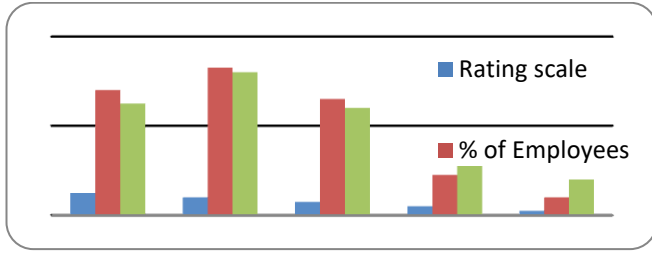
In among the communities/Societies (periphery area) of the company, the communities 32% are agreed with social level rating of CSR Practices & 08% are less agreed regarding the social level rating of CSR practices at VEDANTA as shown in the table 9. In among the Employees and Communities of the company, Employees and Communities 65%are agreed with social level rating of CSR practice & 12% are less agreed regarding the social level rating on CSR practices at VEDANTA as shown in the table 9.

Table – 9: Overall Average rating on social level in % of Employees and Communities on CSR Practices at VEDANTA

level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	28	25	53
Agree	4	33	32	65
Neutral	3	26	24	50
Disagree	2	09	11	20
Strongly Disagree	1	04	08	12

Source- Compiled and Calculated

Fig 9: Overall Average rating on social level in % of Employees and Communities on CSR Practices at VEDANTA



The Overall economic level rating of employees and communities on CSR practices provided at VEDANTA that, there are some important Measures are taken into consideration for observation. It is observed that, only 32% Employees agree with high economic level and 03% employees less agree with the economic level.

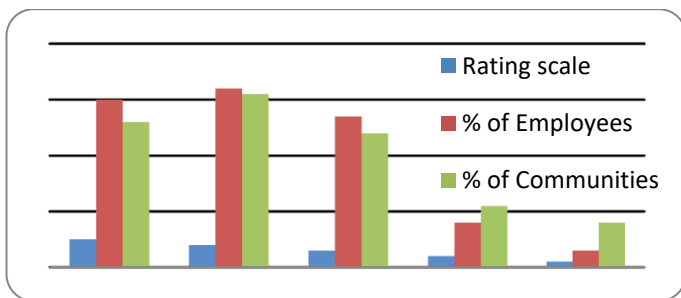
In among the communities/Societies (periphery area) of the company, the communities 31% are agreed with economic level of CSR Practices and 08% are less agreed regarding the economic level of CSR practices at VEDANTA as shown in the table 10. In among the Employees and Communities of the company, Employees and Communities 63%are agreed with economic level of CSR practice and 11% are less agreed regarding the economic level on CSR practices at VEDANTA as shown in the table 10.

Table – 10: Overall Average rating on economic level in % of Employees and Communities on CSR Practices at VEDANTA

level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	30	26	56
Agree	4	32	31	63
Neutral	3	27	24	51
Disagree	2	08	11	19
Strongly Disagree	1	03	08	11

Source- Compiled and Calculated

Fig 10: Overall Average rating on economic level in % of Employees and Communities on CSR Practices at VEDANTA



The Overall philanthropic level rating of employees and communities on CSR practices provided at VEDANTA that, there are some important Measures are taken into

consideration for observation. It is observed that, only 31% Employees strongly agree with high level of philanthropic level and 04% employees less agree with the philanthropic level.

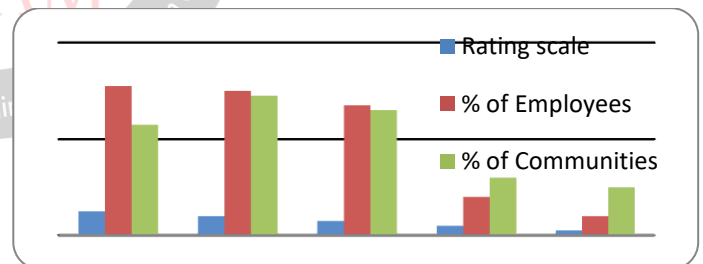
In among the communities/Societies (periphery area) of the company, the communities 39% are agreed with philanthropic level of CSR Practices and 10% are less agreed regarding the philanthropic level of CSR practices at VEDANTA as shown in the table 11. In among the Employees and Communities of the company, Employees and Communities 59%are agreed with philanthropic level of CSR practice & 14% are less agreed regarding the philanthropic level on CSR practices at VEDANTA as shown in the table 11.

Table – 11: Overall Average rating on philanthropic level in % of Employees and Communities on CSR Practices at VEDANTA

Level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	31	23	54
Agree	4	30	29	59
Neutral	3	27	26	53
Disagree	2	08	12	20
Strongly Disagree	1	04	10	14

Source- Compiled and Calculated

Fig 11: Overall Average rating on philanthropic level in % of Employees and Communities on CSR Practices at VEDANTA



The Overall commitment level rating of employees and communities on CSR practices provided at VEDANTA that, there are some important Measures are taken into consideration for observation. It is observed that, only 31% Employees strongly agree with high level of commitment level and 03% employees less agree with the commitment level.

In among the communities/Societies (periphery area) of the company, the communities 32% are agreed with commitment level of CSR Practices and 08% are less agreed regarding the commitment level of CSR practices at VEDANTA as shown in the table 12. In among the Employees and Communities of the company, Employees

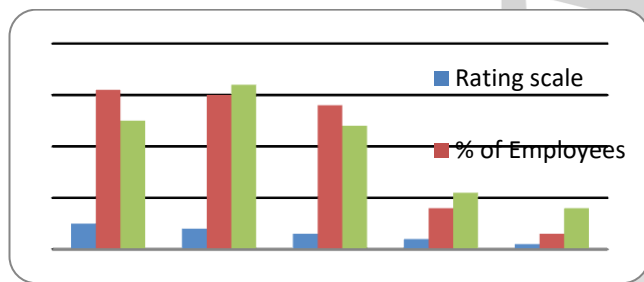
and Communities 62% are agreed with commitment level of CSR practice and 11% are less agreed regarding the commitment level on CSR practices at VEDANTA as shown in the table 12.

Table – 12: Overall Average rating on commitment level in % of Employees and Communities on CSR Practices at VEDANTA

level	Rating scale	% of Employees	% of Communities	Total (E&C)
Strongly Agree	5	31	25	56
Agree	4	30	32	62
Neutral	3	28	24	52
Disagree	2	08	11	17
Strongly Disagree	1	03	08	11

Source- Compiled and Calculated

Fig 12: Overall Average rating on commitment level in % of Employees and Communities on CSR Practices at VEDANTA



TESTING OF HYPOTHESIS

Hypothesis-1: The responses of NALCO and VEDANTA employees and different conceptual aspects of CSR are associated.

The chi-square statistic is computed by first computing a chi-square value for each individual cell of the table and then summing them up to form a total Chi-square value for the table. The respondents were asked about the purpose of different conceptual aspects of CSR. The responses so collected on 5-points scale are cross tabulated and Chi-square test is used on each aspect to test the association between the responses of NALCO and VEDANTA employees and different conceptual aspects of CSR.

Table-13- CSR can lead to increase in profits

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	225.976 ^a	4	.000
Likelihood Ratio	236.813	4	.000
Linear-by-Linear Association	221.021	1	.000
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H₀ = There is no significant difference between the respondents of NALCO and VEDANTA in respect of

opinion on ‘CSR can lead to increase in profits’ as the purpose of CSR.

H₁ = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR can lead to increase in profits’ as the purpose of CSR.

From (Table 13) it is evident that the p value < 0.05 hence null hypothesis is rejected and we conclude that there exists significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR can lead to increase in profits’ as the purpose of CSR.

Table-14- Responsible businesses go beyond what is required by law to make a positive impact on the society and environment

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	12.924 ^a	4	.012
Likelihood Ratio	11.453	4	.020
Linear-by-Linear Association	12.321	1	.002
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H₀ = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘Responsible businesses go beyond what is required by law to make a positive impact on the society and environment’.

H₁ = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘Responsible businesses go beyond what is required by law to make a positive impact on the society and environment’.

From (Table 14) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘Responsible businesses go beyond what is required by law to make a positive impact on the society and environment’.

Table-15- CSR is a resource intensive and costly affair.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	221.362 ^a	4	.001
Likelihood Ratio	187.124	4	.000
Linear-by-Linear Association	157.321	1	.000
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H₀ = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a resource intensive and costly affair’.

H₁ = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a resource intensive and costly affair’.

From (Table 15) it is evident that the p value < 0.05 hence null hypothesis is rejected and we conclude that there exists significant difference between the respondents of NALCO

and VEDANTA in respect of opinion on ‘CSR is a resource intensive and costly affair’.

Table-16- CSR is a concept aimed at achieving commercial success in a way that does not compromise the well being of its employees or the local community.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	11.012 ^a	4	.111
Likelihood Ratio	10.13	4	.021
Linear-by-Linear Association	9.256	1	.003
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a concept aimed at achieving commercial success in a way that does not compromise the well being of its employees or the local community’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a concept aimed at achieving commercial success in a way that does not compromise the well being of its employees or the local community’.

From (Table 16) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a concept aimed at achieving commercial success in a way that does not compromise the well being of its employees or the local community’.

Table-17- CSR needs to be made mandatory by law.

Table-17: Chi-Square Tests (CSR needs to be made mandatory by law)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	9.812 ^a	4	.133
Likelihood Ratio	9.110	4	.011
Linear-by-Linear Association	7.115	1	.002
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be made mandatory by law’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be made mandatory by law’.

From (Table 17) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be made mandatory by law’.

Table-18- CSR is the commitment of an enterprise to strictly abide by the labour and environmental laws.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	10.330 ^a	4	.061
Likelihood Ratio	9.552	4	.051
Linear-by-Linear Association	8.223	1	.011
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is the commitment of an enterprise to strictly abide by the labour and environmental laws’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is the commitment of an enterprise to strictly abide by the labour and environmental laws’.

From (Table 18) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is the commitment of an enterprise to strictly abide by the labour and environmental laws’.

Table-19- CSR is a set of charity activities carried out by the enterprise.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	10.116 ^a	4	.121
Likelihood Ratio	10.002	4	.021
Linear-by-Linear Association	7.243	1	.004
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a set of charity activities carried out by the enterprise’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a set of charity activities carried out by the enterprise’.

From (Table 19) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a set of charity activities carried out by the enterprise’.

Table-20- CSR is primarily a public relations or a marketing exercise.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	210.142 ^a	4	.002
Likelihood Ratio	190.032	4	.000
Linear-by-Linear Association	117.220	1	.000
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is primarily a public relations or a marketing exercise’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is primarily a public relations or a marketing exercise’.

From (Table 20) it is evident that the p value < 0.05 hence null hypothesis is rejected and we conclude that there exists significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is primarily a public relations or a marketing exercise’.

Table-21- CSR needs to be strongly promoted by government.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	9.032 ^a	4	.060
Likelihood Ratio	7.116	4	.020
Linear-by-Linear Association	6.110	1	.030
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be strongly promoted by government’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be strongly promoted by government’.

From (Table 21) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR needs to be strongly promoted by government’.

Table-22- CSR is a useful guideline for responsible governance.

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	8.952 ^a	4	.113
Likelihood Ratio	8.112	4	.021
Linear-by-Linear Association	7.256	1	.023
N of Valid Cases	400		

a. 1 cells (10.0%) have expected count less than 5.

H_0 = There is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a useful guideline for responsible governance’.

H_1 = There is significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a useful guideline for responsible governance’.

From (Table 22) it is evident that the p value > 0.05 hence null hypothesis is accepted and we conclude that there exists in significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR is a useful guideline for responsible governance’.

VII. SUMMARY

CSR is a positive concept. This term suggest many ideas, meanings & connotation such as state of wellbeing, health, happiness, prosperity and development of Communities and employees. It is observed that, in the NALCO & VEDANTA the CSR practices are seriously maintained with maximum satisfaction in among Employees and communities (periphery area of Nalco & Vedanta). It is found from the study that there exists a significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘CSR can lead to increase in profits’ as the purpose of CSR, ‘CSR is a resource intensive and costly affair’ and ‘CSR is primarily a public relations or a marketing exercise’.

Our study also showed that there is no significant difference between the respondents of NALCO and VEDANTA in respect of opinion on ‘Responsible businesses go beyond what is required by law to make a positive impact on the society and environment’, ‘CSR is a concept aimed at achieving commercial success in a way that does not compromise the well being of its employees or the local community’, ‘CSR needs to be made mandatory by law’, ‘CSR is the commitment of an enterprise to strictly abide by the labour and environmental laws’, ‘CSR is a set of charity activities carried out by the enterprise’, ‘CSR needs to be strongly promoted by government’ and ‘CSR is a useful guideline for responsible governance’.

As a whole, the benefits of CSR practices and facilities provided in their organizations are enjoyed by the maximum employees and communities in both organizations. These organizations are always playing a catalytic role in improving the quality of life of people living not only in their organization but also the communities where their plants are located.

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