

Corporate Social Responsibility vis-à-vis Beneficiaries' Satisfaction

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ABSTRACT :

Corporate Social Responsibility (CSR) plays a pivotal role in many aspects but very few studies have concentrated on the other side of the coin. Hence, in order to dwell into the area, an attempt has been made to study the role of CSR on social well-being by gauging the satisfaction level of community members of the two refineries (Numaligarh Refinery Limited and Bongaigaon Refinery) situated in Assam, in relation to their perception regarding general CSR and satisfaction on the initiatives that both these refineries are carrying out. A schedule was used for collection of data, which is further analyzed using descriptive analysis and ANOVA. The findings revealed that beneficiaries are satisfied to an extent, but the ones of NRL seem to be happier than those of BGR.

Key Words : *Corporate Social Responsibility, Beneficiaries, Satisfaction.*

INTRODUCTION :

Business and society are integrated in a way that it cannot be separated or carried out without the help of each other. Though, business firm aims at earning profit, however as it keeps growing in wealth, size, and impact it realizes its responsibility towards society and in that direction begin to share some part of profit towards improving the quality of life of people, which in simple words can be referred as Corporate Social Responsibility (CSR). The roots of business lies in sole proprietorship where it was carried out only for private gain, but with time, sole proprietorship took the form of corporate entity which involved managers and directors for decision making and it was expected that corporate managers should voluntarily fulfill certain responsibilities towards employees, consumers and general public (Dodd, 1932) which paved the way for business responsibilities towards the various stakeholders.

Out of all the stakeholders, the members of the society or community in which business operates to carry out CSR practices are the direct recipients of CSR benefits who can be referred as beneficiaries'. They are the ones for which CSR is carried out and hence they determine the efficiency of organization's CSR activities. CSR is not about spending huge sum of money, but it is being able to bring a change and deeper impact in the society.

Thus, organizations need to consider the beneficiaries, their demands and expectations while deciding the CSR activities.

Keeping this in mind, the amendment in the Companies Act, 2013 related to the CSR clause (Clause 135) requires the companies to include issues of social concern so that it contributes towards a better and developed nation. Even after 70 years of independence, India is still faced with various socio-economic problems, which Government alone cannot handle; hence it decided to take help from the private sector. The main activities to be included under CSR practices are related to eradication of extreme hunger and poverty; promotion of education, gender equality and empowering women; reducing child mortality and improving maternal health; combating various types diseases; ensuring environmental sustainability; employment enhancing vocational skills; social business projects and socio-economic development and funds for the welfare of the various tribe, classes, minorities and women. The Act also provides that the company shall give preference to the local areas around its operation and the activities should be undertaken within India. Companies may collaborate with other companies to undertake activities or implement its CSR programs through not-for-profit organisations that are not set up by the company itself. Thus, the future of CSR is expected to change in the Indian scenario which makes it important to study CSR from the point of view of stakeholders in the form of satisfaction of beneficiaries.

LITERATURE REVIEW :

CONCEPT :

CSR, in simple word, is business's respond to society's expectation by considering their needs. Philanthropic giving is no more a part of CSR, but organizations focus on activities for all round development. The issue of social orientation to business became critical for the companies only in 1960s and 1970s, which led to structural change in the companies to integrate social concerns into the operating mechanism (Buehler & Shetty, 1976). CSR has evolved over time with the contributions of various academicians and researchers (Carroll, 1979, 1991, 1999; Davis, 1960, 1973; Drucker, 1984 Friedman, 1962, 1970; Porter & Kramer, 2002, 2006; Sethi, 1975, 1979; Wood, 1991a, 1991b, 1991c, 2010) which has led to the different views - i) Classical and socio-economic view; ii) CSR as motivation; iii) Pyramid of CSR; iv) Corporate Social Performance (CSP) to measure the outcomes of CSR; v) linkage between CSR and financial performance; vi) strategic CSR..The history of CSR, its transformation from concept to a process, how it became a part of business decision making, and how it changed the lives of people are worth noting. And it still has a long way ahead of it. Its meaning will get its true value only when the organisations sincerely work whole heartedly for the upliftment of the underprivileged lot and improve their standard of living, and not just out of compulsion.

SOCIETY AS A STAKEHOLDER

The success of an enterprise not only depends on management practices and policies or economic conditions, it also depends on the responses of its stakeholders like employees, government, media, customers and society in general (Cochran, 2007). Thus, it is important to study CSR from the point of view of stakeholders. But very few studies have concentrated in knowing the effect of CSR activities on the stakeholders hence Wood (2010) advocates for studying CSR effect on its beneficiaries.

Society is one of the very important stakeholders of CSR which is a direct recipient of the CSR initiatives of an organisation. CSR provides direct and indirect benefits to the community (Ismail, 2009) and also makes the community self reliant through different types of community development initiatives (Ismail, 2009; Pradhan & Ranjan, 2010; Shah & Bhaskar, 2010). In fact, it can be said that CSR is a major tool for community development (CD). Whatever corporations are doing as part of CSR initiatives are ultimately resulting in CD. The role of CSR in CD can be very well understood if we delve deep into the annual reports and sustainability reports of various organisations.

CSR IN INDIA

In India, community development is the most prioritized area in case of CSR activities (Kansal & Singh, 2012). It is considered to be a part of national building process carried out voluntarily and in synergy with business activities (Mitra, 2012). Corporations work with the local communities, and collaborate with civil societies and NGOs to perform their CSR activity (Joseph, 2009; Shastri & Singh, 2012). Thus, CSR has been playing a major role and indeed it is contributing and benefitting the rural population of India to a great extent (Pradhan & Ranjan, 2010). Singh & Agarwal (2013) identified that most companies in India work near the area of operations, beneficiaries being the local population giving more importance to community welfare followed by education, health, environment, rural development

All the Maharatna companies have been actively involved in CSR activities and as suggested by Nash (2012), they should be used as an ideal example by other corporations for CSR activities. Even the Fast Moving Consumer Goods (FMCG) companies of India are doing well in the field of environment, health care, education, community welfare, women's empowerment and child care (Khan, 2009). The financial sector is also doing its parts in carrying out CSR in India (Das, 2012). Thus, most of the organisations in India are seriously taking up the activities of CSR, making it a part of their business strategy (Nihalani & Mathur, 2011).

The literature review clearly indicates that CSR indeed plays a pivotal role in development of society in particular and economy in general. It has been noticed that CSR is studied from different perspectives and especially from organisation point of view in the field of management. But the very fact remains that CSR exists for the sole development of

the community which may include various facets of society. And this is not possible by ignoring the beneficiaries of CSR. A gap was clearly visible, in the literature, between the direct relationship of CSR and satisfaction of the beneficiaries, which forms a very important part in CSR research.

MEASUREMENT OF CSR

CSR measurement is a topic which has been discussed by researchers from various view points with the help of both primary and secondary data.

Secondary data based measurement

CSR is usually measured by preparing index through certain database (Graves & Waddock, 1994; Turban & Greening, 1997; McGuire et al., 2003) based on secondary information using content analyses of annual report, pollution indices, expert evaluations (Cochran & Wood, 1984; Maignan & Ferrell, 2000; Igales & Gond, 2005; Marquez & Fombrun, 2005). But such index was not considered to be adequate to measure CSR (Cochran & Wood, 1984). The most commonly used and accepted database to create CSR index by scholars (Graves & Waddock, 1994; Turban & Greening, 1997; Backhaus et al, 2002; McGuire et al, 2003) is the Kinder, Lydenberg, Dominic & Co. (KLD) database which rates organisations on the basis of approximately 80 indicators covering seven major qualitative aspects i.e. community, corporate governance, diversity, employee relations, environment, human rights, quality of products (Risk Metrics Group, 2010). Reputation index is also developed to assess the social performance of firms based on major areas like community, diversity, workplace, and environment (Albinger & Freeman, 2000) and also to measure CSR perception of stakeholders (Dilling, 2011). The rating agencies also use external information about the company, questionnaire method and interview to develop assessment and rating (Marquez & Fombrun, 2005). Social Involvement Disclosure (SID) scale was formed from secondary data through content analysis (Abbott & Monsen, 1979). An attempt has been made to develop CSR index in India as well to measure CSP through content analysis (Kansal & Singh, 2012; Singh & Agarwal, 2013).

But all these database and indicators are based on secondary data providing information from the point of view of companies. Along with such information, direct views of the stakeholders on CSR are also required for the measurement of CSR. Hence, Cochran and Wood (1984) rightly pointed out that it is difficult to measure CSR objectively, thus research should focus to measure CSR through perception.

Primary data based measurement

Primary data method such as questionnaire based survey was used to measure CSR in certain cases (Aupperle et al, 1985; Fitzpatrick, 2000) to know CEO views on CSR. CSR has also been studied through perception of the employees at an individual level, where researchers have developed their own scale (Al-Khater & Naser, 2003; Brammer et

al., 2007; Valentine & Fleishman, 2008; Turker, 2009a, 2009b) to study perception of different CSR users related to various aspects. CSR was also measured through corporate citizenship based on Carroll's four components (Maignan & Ferrell, 2000) which was also used by Peterson (2004) to study the perceptions of corporate citizenship and later used by Lee et al (2008) to measure employees' perception on CSR.

In such similar cases, many scholars used scale designed by others to measure CSR (Riordon et al, 1997; Carmeli et al., 2007; Ali et al., 2010) based on corporate image i.e. reputation in the community, reputation in the industry, active involvement in the community, good overall image, good place to work, good reputation among customers; quality of products, services and programs; development of new product, services and programs; ability to retain essential employees; relations between management and other employees. McDonald and Leibenberg (2006) used qualitative research techniques through in depth interviews to study CSR perception of employees.

No major variables could be identified to measure CSR from the literature review, except a few-Records of philanthropic involvement, view of the stakeholders, reputation of the company within the community, compliance with laws and regulations, employee retention and financial performance. But these measures of CSR cover a wide scope as it is studied from different perspectives. Moreover CSR also encompasses various activities according to different studies in respect to the various stakeholders which includes employees needs and wants, environment, sustainability, consumer rights, tax payment, quality and development of new products, services and programs etc. (Brammer et al, 2007; Carmeli et al, 2007; Turker, 2009a). Hence, the measurement of CSR is broad covering the various aforementioned aspects. So, despite measures being available for CSR, there is lack of valid and reliable instrument to measure perception on CSR (Baltazar, 2011) which makes it difficult to adopt a particular scale. Thus, for this particular study scale is developed with the help of pilot survey and after factor analysis and reliability test, the scale was adopted to measure CSR through perception of the beneficiaries.

NEED AND SIGNIFICANCE OF THE STUDY :

It can be observed from the literature review that studies on CSR so far have been limited to the concept, meaning, employees' attractiveness, organizational commitment and its relationship with financial performance. These studies have considered CSR from the organization's viewpoint. While, it is important to see CSR as a part of company, it is also important to know the efficiency of CSR initiatives through the views of the community in which they are dealing with. Arli and Zappala (2009) stated that companies ignore measuring social impact of the corporate community programs due to lack of time and resources, lack of interest, and lack of standardized frameworks and measures. Measurements are focused primarily on inputs and outputs, and not on the social impacts (Veleva, 2010). A knowledge gap also lies in the conduct of research at an individual level

of analysis addressing the various mechanism of CSR, which can also be done through qualitative studies (Aguini & Glaves, 2012). Thus, through this study, an attempt is made to understand how CSR efforts are being translated into outcomes and the factors which determine its effectiveness or otherwise. It presents an effort to examine the level of satisfaction as perceived by the beneficiaries on CSR initiatives.

It is interesting to see if CSR could serve as the catalyst of change especially for a developing country like India, which is an abode to some of the world's big corporate giant having been listed in Forbes 2000 and Fortune 500. Oil and Gas sector plays an important role in the economy of the nation vis-à-vis, North-East India. In this light, a look into published literature on CSR in this sector reveals that oil refineries have not been studied through primary data, though cases have been done on PSUs such as ONGC, BPCL, etc. Having gone through the related literature and arriving at above mentioned gaps in the published work, this study of two refineries (NRL and BGR as sample units) on the basis of perception of beneficiaries as to know how do they feel about it, is justified.

OBJECTIVES :

The study is carried out with the objective to measure CSR satisfaction of the beneficiaries of two refineries, viz., Numaligarh Refinery Limited (NRL) and Bongaigaon Refinery (BGR) (under IOCL) operating in the state of Assam.

METHODOLOGY :

IDENTIFICATION OF VARIABLES

The scales that are available to measure CSR are not suitable for the study, as the present study not only deals with the various CSR perceptions but also the satisfaction derived by the respondents from the CSR activities. Hence, an extensive pilot survey is planned before the actual survey is carried out which provided the base for the current work (Turker, 2009a). Both the refineries have been visited number of times to collect the details about the policies, the nature of CSR activities being carried out by the refineries, which guided in deciding the variables to be studied.

Based on the literature (Turker, 2009a; Davis, 1973) and surveys, items to measure CSR were identified after which a pilot survey was conducted, the results of which were first put to Spearman's Correlation test to exclude correlated items from the scale. Factor analysis is then performed on the remaining items and the five major activities of CSR, which gave the following variables :

- i. Business & society co-exist for the welfare of nation & its citizens (Relationship between Business & society)
- ii. The Refinery is concerned about society & it's well being (Organisation concern of society)

- iii. CSR has become prominent within the refinery in last five years (Prominence of CSR)
- iv. I am aware of the CSR initiatives that this refinery is carrying out (Awareness among community members)
- v. The refinery engages community in allocating CSR expenses to different activities (Involvement of local community)
- vi. The refinery regularly monitors its CSR activities in the area (Monitorisation of activities)
- vii. The financial assistance by the refinery has been utilized for the required purpose as desired (Optimum Utilization of Assistance)
- viii. The refinery's CSR initiatives have contributed in the development of the local area (Development of Local Area)

The five major activities as identified from the CSR expenditure details from both the refineries were also put to factor analysis that resulted in Factor 2 measuring satisfaction on initiatives. The activities are as follows :

- i. Agriculture & allied income generating activities
- ii. Education
- iii. Infrastructural development
- iv. Health
- v. Promotion of sports, arts & culture

Based on the results, it can be summarized that CSR can be measured from two dimensions – (i) Perception of the beneficiaries in relation to general CSR and (ii) beneficiaries' satisfaction on CSR initiatives. Perception is measured through the feelings of respondents about their views on CSR in general and CSR activities in particular.

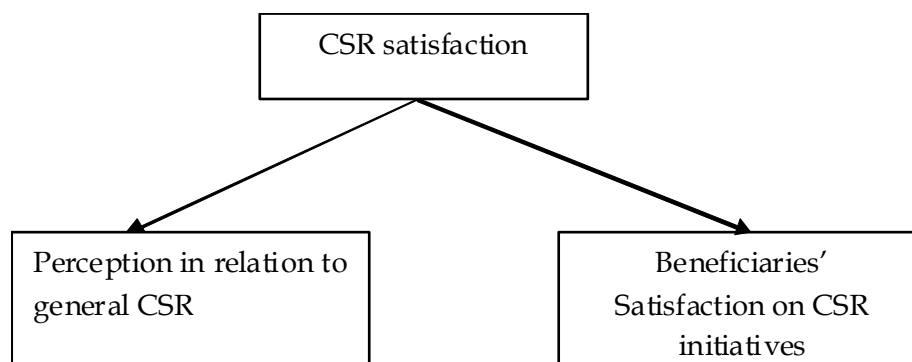


Figure 1 : Dimensions of CSR measurement

The pilot survey, thus, facilitated the present study with valuable inputs and provided a framework to carry out the work.

The study is spread over a period of five years (2008-09 to 2012-13) in both the refineries based on both primary and secondary data. Secondary data are obtained from the records of refineries. Primary data have been collected through perception based on structured questionnaires consisting of three parts viz., Personal information, perception in relation to General CSR and satisfaction on CSR initiatives. Seven point (1 being strongly disagree and 7 being strongly agree) Likert Scale has been used to gather the responses.

RELIABILITY TEST

After collection of responses, the same was codified and tabulated systematically to make it comparable and reliability test as presented in Table 1 was carried out using Cronbach's alpha, which produced satisfactory results.

Table 1
Cronbach's Alpha of the Variables

Reliability Statistics	Beneficiaries	
	Coefficient	No. of items
Perception in relation to general CSR	0.761	8
Beneficiaries' Satisfaction on CSR initiatives	0.716	5

5.3 Sampling :

Beneficiaries have been divided into institutions and individuals, the list of which is obtained from the respective refineries. The sample for institutions is selected by going through a process of filtering them. Those institutions which are in receipt of the benefits of CSR initiatives for a continuous period of 4 years or more have been considered at first. Second, those beneficiary institutions who ceased to exist at the time of data collection, were reduced. Third, institutions having key personnel in common are combined into one and reduced accordingly. Finally the list of institutions studied reduced from 64 to 39 in NRL and similarly 23 to 21 in BGR, representing the five major activities. The data have been collected interviewing the head of institutions like Secretary, President, Chairman, Principal, Headmaster or Executive member.

For drawing individual beneficiaries, it was neither feasible nor practical to identify and approach them personally. Based on expense records, most benefited 10 villages within the vicinity of 10 km from the respective location of refineries have been selected. The populations of these villages are assumed as beneficiaries. Individuals from these villages were approached on convenience basis for the study and requisite data are obtained through a schedule. A sample of 181 individuals and institutions (107 in NRL and 74 in BGR) has been drawn (Table 2).

Table 2
Profile of Beneficiaries

Age(in years)	NRL		BGR		Total	
	(n = 107)	%	(n = 74)	%	(n = 181)	%
25 and below	4	3.74	1	1.35	5	2.76
26 to 50	82	76.64	59	79.73	141	77.90
51 and above	21	19.63	14	18.92	35	19.34
Male	71	66.36	45	60.81	116	64.09
Female	36	33.64	29	39.19	65	35.91
Institutions	39	36.45	21	28.38	60	33.15
Individuals	68	63.55	53	71.62	121	66.85

Source : field work

TOOLS FOR ANALYSIS :

Spearman's correlation and Factor analysis (Turker, 2009a) is used to identify the items to measure CSR with the help of pilot survey, which has already been discussed in details. Reliability test such as Cronbach's Alpha is applied thereafter. The analysis of the same is done with the help of descriptive statistics such as Mean, Mode, Median and Standard Deviation and quantitative method such as one way analysis of variance (ANOVA). The individual items to measure perception in relation to general CSR have been analyzed using median, mode and frequency, as responses on individual Likert items are considered to form an ordinal scale and hence needs to be described using frequencies or percentage of responses on each category (Jamieson, 2004; Boone, Jr. & Boone, 2012). Top 3 Box is calculated as the percentage of sum of responses on the particular Likert item with the top three options of "strongly agree", "agree" and "slightly agree". Whereas Net Top 3 Box is calculated by subtracting the bottom three options from the responses of the top three options, which shows the net percentage of beneficiaries' that are in agreement in excess of those that are not in agreement.

But in case of Likert scale, where responses are summed up on the basis of Likert items, mean and standard deviation is used as Likert scale contains multiple items and can be treated as interval scale (Albaum, 1997; Jamieson, 2004; Carifio & Perla, 2007; Brown, 2011; Boone, Jr. & Boone, 2012). On the basis of demographic variables, ANOVA is used to test the differences on beneficiaries' satisfaction on the basis of organisation and categories i.e. institutions and individuals.

FINDINGS

A firm being a social system has significant influence on the members of the society (Elbing, 1970), thus actions of companies should be directed towards benefit of the public

(Grunig, 1979). Their views and perception relating to CSR initiatives is crucial. They are the ones getting the benefits and hence they can only bring out the positive and negative aspects of such activities.

Both NRL and BGR focus on community development initiatives as part of their CSR activities which adds to a better relationship between company and local communities (Roy, 2009). Localizing such activities with the help of community members also helps in ensuring that CSR initiatives are relevant and effective (Shaw, 2007). The satisfaction of the beneficiaries in relation to the types of activities being carried out can also determine the effectiveness of such programmes.

Satisfaction is an emotional response, the meaning of which can be discovered only by the process of introspection i.e. an act of conceptual identification directed to ones mental contents and processes (Locke, 1976). There may be various factors which affect the satisfaction level of an individual; one may perceive one factor to be more important than the other. An individual's satisfaction depends on the aspirations and such aspirations are a result of perception i.e. how a person perceives a particular situation in comparison to others (Stagner, 1970). Hence, CSR satisfaction is measured by perception of the beneficiaries in relation to general CSR and satisfaction on CSR initiatives. The beneficiaries of both the refineries are thus approached by grouping them in two categories, institutions and individuals.

Table 3 shows the overall CSR perception and satisfaction of the 181 beneficiaries, which does not show a satisfied picture of the community, as the average ranges between 4.33 and 4.98, in case of all the variables. Promotion of sports, arts, & culture and Education are two categories where people have ranked their satisfaction level on a higher side compared to infrastructural development and Agriculture-allied activities. Educational activities have reached out and touched the lives of many people as almost every household having children have got the various benefits of free textbooks, prize-money for scoring well in exams through the various schemes, better facility at school with mini library and drinking water facilities. Even the refineries fully supports in organizing various types of cultural programmes in the local area which clearly promotes arts and culture in the region.

Table 3
CSR satisfaction of External Beneficiaries

	NRL				BGR				Total			
	Instit- utions (N=39)	Indivi duals (N=68)	All (N=107)		Instit- utions (N=21)	Indivi duals (N=53)	All (N=74)		Instit- utions (N= 60)	Indivi duals (N=121)	All (N=121)	
	Me an	S D	Me an	S D	Me an	S D	Me an	S D	Me an	S D	Me an	S D
Perception on general CSR	5.13	0.361	5.05	0.262	5.08	0.303	4.25	0.247	4.30	0.299	4.29	0.285
	4.83	0.533	4.72	0.464	4.75	0.489						

Satisfaction (on activities)																		
Agriculture & allied income generating activities	5.23	0.460	4.94	0.740	5.05	0.664	3.55	0.531	3.73	0.472	3.68	0.492	4.64	0.938	4.41	0.876	4.490	901
Education	5.35	0.475	5.03	0.351	5.15	0.428	4.50	0.350	4.51	0.377	4.51	0.367	5.05	0.595	4.8	0.443	4.890	511
Infrastructure Development	4.46	0.525	4.22	0.420	4.31	0.472	4.34	0.353	4.32	0.246	4.33	0.278	4.42	0.472	4.270	0.356	4.330	393
Health	4.98	1.023	4.97	0.473	4.98	0.719	4.65	0.477	4.70	0.472	4.69	0.471	4.87	0.882	4.85	0.490	4.860	644
Promotion of sports, arts and culture	5.16	0.461	5.04	0.420	5.08	0.438	4.83	0.382	4.82	0.330	4.82	0.343	5.05	0.460	4.94	0.397	4.980	421

Source : Field work responses

As regards, refinery-wise satisfaction, it can be said that – (i) the beneficiaries of NRL are more satisfied than their counterparts in BGR except on infrastructural development where the mean indicates equal satisfaction; (ii) institutions in NRL seem to be more satisfied than the individuals, as institutions of different types like School, Self Help Groups, Health Centre have received benefits every year from the refinery, thus, they are happy; (iii) highest satisfaction is on education and least on Infrastructural development in case of the beneficiaries of NRL (iv) Low satisfaction is seen in case of agriculture and allied activities for BGR which may be due to insufficient budgetary provision. BGR mainly concentrates on women centric activities (like weaving), hence, satisfaction is expected to be low for want of inclusion of more such income generating activities.

A glance at Table 4 reveals beneficiaries' perception regarding general CSR, which is higher in case of NRL. The beneficiaries' perception in relation to general CSR has been gathered through 8 statements. In case of NRL, beneficiaries seem to agree with most of the statements as median and mode value ranges between 5 and 6 except in case of prominence of CSR, where the mode value is 4. It seems that beneficiaries of NRL are in agreement with all the eight statements as at least 64 % of them have agreed, rest being neutral.

Table 4
Statement wise response to Beneficiaries' Perception on General CSR

		NRL			BGR			Overall		
		Instit- utions (N=39)	Indivi duals (N=68)	Total (N=107)	Instit- utions (N=21)	Indivi duals (N=53)	Total (N=74)	Instit- utions (N= 60)	Indivi duals (N=121)	All (N=181)
Relation- ship between business & society	Median	5	5	5	6	6	6	6	5	5
	Mode	6	5	5	6	5	5	6	5	5
	Top 3 box	90%	82%	85%	100%	100%	100%	93%	90%	91%
	Net top box	87%	82%	84%	100%	100%	100%	92%	90%	91%

Corporate Social Responsibility vis-à-vis Beneficiaries' Satisfaction

Organiz- ation's concern of society	Median	5	5	5	5	5	5	5	5	5
	Mode	5	5	5	5	4	4	5	4	5
	Top 3 box	79%	62%	68%	67%	55%	58%	75%	59%	64%
	Net top box	79%	62%	68%	67%	55%	58%	75%	59%	64%
Prominence of CSR	Median	5	5	5	5	5	5	5	5	5
	Mode	5	4	4	5	5	5	5	4	5
	Top 3 box	69%	60%	64%	71%	64%	66%	70%	62%	65%
	Net top box	69%	60%	64%	67%	64%	65%	68%	62%	64%
Awareness among community members	Median	5	5	5	3	3	3	5	4	4
	Mode	5	4	5	3	3	3	5	4	5
	Top 3 box	79%	62%	68%	5%	15%	12%	53%	41%	45%
	Net top box	79%	62%	68%	-71%	-51%	-57%	27%	12%	17%
Involve- ment of local community	Median	5	5	5	4	4	4	5	5	5
	Mode	6	5	5	4	3	4	4	5	5
	Top 3 box	77%	82%	80%	19%	25%	23%	57%	57%	57%
	Net top box	74%	81%	79%	-14%	-15%	-15%	43%	39%	40%
Monitori- sation of activities	Median	5	5	5	4	4	4	4	4	4
	Mode	5	4	5	4	4	4	4	4	4
	Top 3 box	67%	63%	64%	0%	0%	0%	43%	36%	38%
	Net top box	64%	63%	64%	-33%	-32%	-32%	30%	21%	24%
Optimum Utilization of Assistance	Median	5	5	5	5	5	5	5	5	5
	Mode	5	6	6	5	6	6	5	6	6
	Top 3 box	85%	76%	79%	76%	74%	74%	82%	75%	77%
	Net top box	82%	76%	79%	76%	74%	74%	80%	75%	77%
Develop- ment of Local area	Median	5	5	5	3	3	3	5	4	4
	Mode	5	6	5	3	4	4	5	4	4
	Top 3 box	85%	65%	72%	0%	0%	0%	55%	36%	43%
	Net top box	85%	65%	72%	-71%	-57%	-61%	30%	12%	18%

Source : Compiled from field work responses

The beneficiaries of BGR chose to have otherwise views. They are in agreement with four statements - i) relationship between business and society, ii) organization's concern of society, iii) prominence of CSR, and iv) optimum utilization of assistance and are in disagreement with other four statements - i) awareness among community members, ii) involvement of local community, iii) monitorisation of activities, and iv) development of

local area. The beneficiaries respond that they are less aware of CSR initiatives and also not being involved in concerned decision making by BGR, thus not contributing towards the development of local community.

Again, ANOVA test was also carried out to find if there is statistical difference in CSR satisfaction between the respondents of NRL and BGR, with the exception of infrastructural satisfaction which showed no significant difference. Similarly, no significant difference was found between the satisfaction of beneficiaries on the basis of categorization, institution and individuals, except for education and infrastructure (Table 5). That may be because the activities directed towards education and infrastructure are basically large scale and carried out by institutions rather than individuals.

Table 5
ANOVA test for CSR variables

ANOVA test	Perception on General CSR	CSR Satisfaction				
		CSR initiatives				
		Agriculture & allied income generating activities	Education	Infrastructural Development	Health	Promotion of Sports, Arts & culture
Organization wise						
F statistics	314.245	227.132	108.694	0.122	9.365	18.228
p value	0.000	0.000	0.000	0.728	0.003	0.000
Category wise						
F statistics	1.889	2.682	10.139	5.607	0.024	2.560
p value	0.171	0.103	0.002	0.019	0.877	0.111

CONCLUSION

Both the organization, NRL and BGR, have been carrying out CSR practices for over 20 years. BGR is a 42 year old organisation, while NRL has completed 20 years in 2013. Both the organisation have been spending considerable amount of money for CSR activities, for the all round development of the community. But people are moderately satisfied as they have very high expectations from the organization and hence they are not satisfied, they want more to be done. But nevertheless, the role played by CSR in the development of the community cannot be neglected as can be seen from the condition of the people residing in the nearby areas. It has undoubtedly changed owing to better roads, improved health condition and education system. A more detailed and in depth discussion about the relationship between the CSR initiatives and satisfaction of the beneficiaries needs to be carried out in order to get a better picture through qualitative study by means of interview.

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