

## Attribute based Perceptual Mapping of Corporate Social Responsibility (CSR): A study on selected paper mills of Odisha

**Dr. Sushree Sangita Sahoo**

Asst. Professor (HR), ASTHA School of Management, India

### ABSTRACT

*Corporate Social Responsibility (CSR) is becoming an increasingly significant activity to businesses nationally and internationally. It is vital to note that though corporate social responsibility is synonymously and interchangeably used with either corporate philanthropy or corporate citizenship. In a theoretical sense, corporate philanthropy has to do with a business societal contribution that may or may not take it through returns, whereas corporate social responsibility is all about fulfilling the essential responsibility of good business without which the business a society would not be able to penetrate a mutually beneficial virtuous cycle. This paper emphasizes that how Corporate Social Responsibility has become an effective tool that synergizes the efforts of corporate for sustainable growth and development of the societal objectives at large.*

*This paper emphasizes the different attributes that stakeholders of paper industries are thinking about. An explorative research design was chosen to develop a profound understanding of the research topic and to obtain in-depth data about the research objectives.*

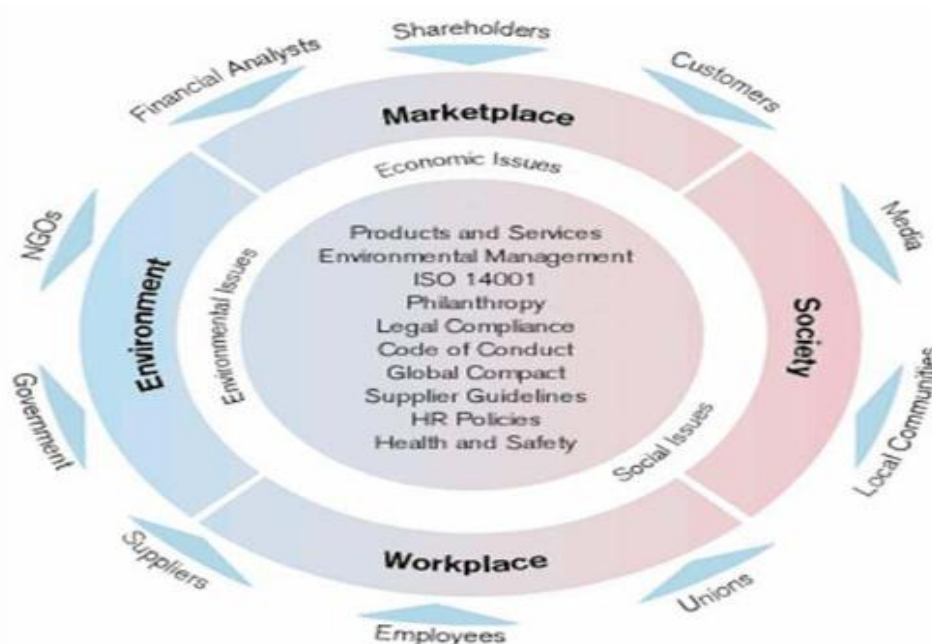
**KEYWORDS:** Corporate Social Responsibility, Perception, Mapping, Important, Benefits, Society.

### INTRODUCTION

Today, being able to create a brand image has become increasingly significant in the society that we live in. An endless amount of alternatives are presented to us as beneficiaries on a daily basis. Persuading beneficiaries to choose a particular brand over the competitors" and attaching positive connotations to a specific product or a company is thus significant for a business" success, a process that is facilitated by having a strong and unyielding brand image. A public relations strategy is a tool, which assists the image creating process and nurtures the relations between a company and its publics. These are important factors for a business to thrive in today's society. One of the elements that can help get a competitive advantage is responsible for cooperation due to the ethical and moral nature of this phenomenon. Corporate Social Responsibility is analyzed as a total set of principles, policies, practices and, programs that are incorporated into business operations, supply chains, and decision-making processes throughout the organization wherever the organization does business and includes responsibility for the present and past actions as well as future impacts. CSR involves addressing the ethical, legal, commercial, and other expectations society has for business and making decisions that fairly balance the claims of all key stakeholders. Effective CSR aims at "achieving commercial success in ways that honor ethical values and respect the public, communities, and the natural

environment.” Simply put it means “what you do, how you do it, and when and what you say.” Numerous terms have been utilized interchangeably with Corporate Social Responsibility. They involve business ethics, corporate citizenship, corporate accountability, sustainability, and corporate responsibility.

The issues that signify an organization’s Corporate Social Responsibility (CSR) focus differ by size (small scale, medium scale, and large scale), sector (for example, financial institutions, infrastructure providers, textile manufacturers, agri-producers, supermarket retailers, etc.) and even by geographic area. In its broadest types, normally CSR includes issues related to community investment, company ethics, governance, human rights, environment, the marketplace, and the workplace.



**Fig. 1: Areas of Corporate Social Responsibility**

While the interests of shareholders and the behaviour of managers of any business enterprise have to be managed by the laws of economics, requiring a sufficient financial return on investments made, in reality, the operations of an enterprise need to be focused by a much larger set of goals that are now being defined under the term CSR. The broad rationale for a new set of ethics for corporate decision making, which undoubtedly makes and upholds an organization's social responsibility, occurs from the truth that a business enterprise receives several benefits from society, which must, therefore, need the enterprise to provide returns to society as well. A business cannot be doing well in a society that fails. This, therefore, undoubtedly creates the stake of a business organization in the good health and well being of a society of which it is a part. More essentially, in this age of extensive communication

and increasing emphasis on transparency, beneficiaries of any product or service are not likely to feel satisfied in buying from an organization that is seen to violate the hopes of what is believed to be ethically and socially responsible behaviour. It is becoming increasingly clear that organizations that pay real interest to the principles of socially responsible behaviour are also finding favour with the public and are the preferred choice for their goods and services.

### **Growth and Distribution of Paper Industry in India**

Paper is one of the core industries and is associated with human needs. Paper manufacturing has been carried on in India since the tenth century as a tiny cottage industry by the traditional craftsmen called kagzis. They make use of gunny bags, rags, ropes, wood chips, etc. for producing paper. This industry could not survive the onslaught of the machine-made paper and declined considerably. However, a division of it has controlled to survive and even today, a large number of small units are producing handmade paper.

In the beginning, the modern paper industry goes back to 1816 when a factory was set up near Chennai. This enterprise proved unsuccessful. Another paper mill was established in 1832 at Serampore on the bank of Hugli in West Bengal. This venture also failed and the successful effort was made in the year 1870 with the setting up of the Royal Bengal Paper mills at Ballyganj near Kolkata. This is the principal seat of the paper industry even today. Subsequent successful efforts were made at Lucknow in 1879, Titagarh in 1882, Pune in 1887, Raniganj in 1892, Kaukinra in 1892 and, Naihati in 1918. The preferential treatment and tariff protection helped in solving the initial problems of this industry.

### **INDUSTRY SCENARIO**

#### **Odisha:**

Odisha paper mills use bamboo (cane) which covers huge areas in the Eastern Ghats. The average yearly production of bamboo is about five lakh tonnes. The state has eight (8) mills but their size is large enabling the state to account for over six percent of the total capacity. However, with the decreasing supply of bamboo (cane), the state's relative position has declined over the years. Brijrajnagar, Choudwar, Raygada are the main centers of production.

**Table 1: Major Industrial zones of Odisha**

| Sl. | Area                          | Type of Industries   |
|-----|-------------------------------|--|
| 1   | Rourkela–Rajgangpur           | Iron & Steel, Sponge Iron, Cement, Secondary Steel Melting & Rolling Mill, Refractories, Chemicals and Engineering |
| 2   | IB Valley and Jharsuguda area | Thermal Power, Sponge Iron, Refractories and Coal Mines (Aluminium, Coal Washeries)                                |
| 3   | Hirakud                       | Aluminium, Rolling mill  |
| 4   | Talcher – Angul               | Thermal power, aluminium, coal washeries, ferro alloys, coal mines   |
| 5   | Choudwar                      | Ferro Alloys, Thermal Power, Pulp and Paper, Coke Oven   |
| 6   | Balasore                      | Pulp and Paper, Ferro Alloys, Rubber Industries  |
| 7   | Chandikhol                    | Stone crusher, coke oven   |
| 8   | Duburi                        | Integrated steel, ferro alloys, mineral processing   |
| 9   | Paradeep                      | Fertilizer, sea food processing, petroleum coke  |
| 10  | Khurda – Tapang               | Stone crusher  |
| 11  | Joda – Barbil                 | Ferro alloys, pig iron, sponge iron, mineral processing, iron ore crusher  |
| 12  | Rayagada                      | Pulp and Paper, Ferro Alloys   |

While there was some impact of slowdown on the Office Papers market due to its linkage with corporate and economic activity, the new production capacities that came on stream during the previous year have now been absorbed. At the end of the year, the scenario improved and the company could pass on input cost increases partially through price revisions. Further, the situation should ease as the economic activity picks up. Those machines which are used for the expansion have been sourced from leading global and domestic suppliers and incorporate state of the art technology. With this, the Company will be able to reduce environmental impact by conserving energy and water besides reducing emissions. It will also give scale economies and lead to more proficient use of fiber. All this will result in the improvement of margins for the Company. Paper produced quality will be of international standards and will cater to evolving customer needs. Production is expected by the 2nd quarter of the present financial year.

### **Need of the study**

Every organization needs Corporate Social Responsibility for the smooth function of its activities. CSR is also used as a framework for measuring an organization's performance against economic, social, and environmental parameters. In several ways, the rationale for CSR has been articulated. In essence, it is about building sustainable businesses, which need markets, healthy economies, and communities.

## Review of Literature

Moir Lance (2001) reviewed definitions of corporate social responsibility from both practice and the literature and looks at theories to explain why such behaviour takes place. The literature has strong divides between normative or ethical actions and instrumental activities. The article concludes by posing the question of when instrumental activities become business activities rather than largely social responsibility.

Lantos Geoffrey P. (2001) reviewed the development of the corporate social responsibility (CSR) concept and its four components: economic, legal, ethical and altruistic duties. Discusses different perspectives on the proper role of business in society, from profit making to community service provider. Suggests that much of the confusion and controversy over CSR stem from a failure to distinguish among ethical, altruistic and strategic forms of CSR

Sarbutts Nigel (2003) reviewed a spectrum of views on reputation and CSR and argues that searching for a definitive, value-for-money based formula for reputation management and CSR is at odds with stakeholder expectations, and that much evidence exists to suggest that truly effective CSR is the result more of pragmatism than theory or corporate strategy and in some ways SMEs are better placed to take advantage of CSR programmes.

Christian Superti (2005) Corporate responsibility (CR) has gained a lot of attention during the last decade and many more companies are producing non-financial reports today than ten years ago. Although a widespread definition is not available CR means that businesses are pursuing their economic, social and environmental responsibilities on a voluntary basis and are integrating them into all business operations, while interacting with their stakeholders.

Marshall Judi (2007) reviewed the potential gendering of leadership in the emerging field of corporate social responsibility (CSR). It explores whose voices are becoming dominant, how leaders speak, and what forms men's and women's leadership take.

Simeon Scott (2007) examined five themes arising from definitions of corporate social responsibility (CSR): responsibility to the community and society; promoting democracy and citizenship; reducing poverty and the inequality between rich and poor; employee rights and working conditions; ethical behaviour. The paper also aims to evaluate three important articles on CSR, and investigate conceptual value added, with reference to these five themes.

Shah Anup (2007) Recent years have witnessed increasing importance on corporate social responsibility, especially as concerns about climate change are becoming mainstream. There have been criticisms of corporate social responsibility from ardent free trade capitalists and anti globalization activists/environmentalists alike. The former often feels that anything getting in the way

of profits is not a good idea, and that self-interest and pursuit of profit will ultimately lead to the market making these improvements anyway.

Mujih Edwin (2007) extended the debate over the regulation of corporate behaviour in the area of health and safety to the question of implementing corporate social responsibility. Whereas the debate was based on the protection of workers, in particular, by health and safety regulations, the article focuses on another stakeholder; i.e. the local community which plays host to a multinational company in the extractive industry.

Ball Kim (2008) proposed a shift in view from corporate social responsibility to corporate social performance (CSP) as a means to assess CSR policies and practices. A harmful product category was chosen to illustrate how corporate social performance using a Beneficiary's point-of-view can be assessed.

Robins Fred (2008) explored the general question: Is corporate social responsibility (CSR) a business duty, as many contend, or really just a benign delusion?

Bibri Mohamed (2008) explored the current practices in corporate sustainability /CSR communications was performed through a pertinent empirical and theoretical literature review as well as a quantitative and qualitative empirical method using a survey questionnaire. The author attempted, in the same way, to illustrate how corporate sustainability/CSR communications can strengthen corporate reputation and directly enhance financial performance.

Galbreath Jeremy (2009) explored how corporate social responsibility (CSR) can be effectively built into firm strategy.

Gabriel Juan (2009) From the decision-maker's viewpoint, the success of a social responsibility program rests heavily on a corporation's ability to create links in the public consciousness between the CSR activities of an organization and its performance to different stakeholders. However, thinking broadly about CSR outcomes often results in a list that is much too long to be of any practical use. The purpose of this paper is to provide an empirical study to provide understanding as to why business organizations are increasingly engaging in corporate social responsibility issues.

Jones Brian (2009) explored and explained corporate social responsibility (CSR) as a theoretical construct that has implications and consequences for corporate governance in particular, and more generally for the economy, business and society.

David Fatima (2009) discussed the interrelationship between corporate income tax (CIT) and corporate social responsibility (CSR) within the international framework of the European Union (EU).

Jose Rigoberto (2009) developed an analytical model for appraising and measuring corporate social responsibility (CSR). The theoretical and conceptual grounds that sustain the model are based on previous approaches.

Karin Greenberg (2009) aim is the understanding of the mechanisms involved when an organization decides to direct its focus on CSR issues. CSR efforts are carried out on a long term basis, often in a turbulent business environment.

### **Objectives of the study:**

Following are the major objectives carried out in the present research:

- a) To Study the various dimensions of CSR Practices.
- b) To study regarding the social responsibility of the companies.
- c) To make suggestions to fill up these gaps based on findings of the study.
- d) Study the beneficiary perception towards CSR practices.
- e) To Study the factors which influence the perception of the stakeholders for the institutionalization of CSR.
- f) To identify the gaps between the expectations and perceptions of the beneficiaries

### **Proposed Sampling Procedure**

Quota sampling method will be used to generate primary data, controlling the sample for sex, age, occupation, and education. The data were taken from a sample of around 171 respondents of all the localities of the above sample industries like J.K. Paper Mill, Rayagada, Emami Paper Mill, Balasore, COSBOARD Industries, Jagatpur, SPA Straw Board, Titlagarh, BILT (SEWA), Jeypore, and JB Agro Industries, Kalahandi Odisha.

**Data analysis and Interpretation****Table 1: Demographic Profiles of the Respondents (N=171)**

| <b>Particulars</b> | <b>Category</b>         | <b>Nos.</b> | <b>Percentage</b> |
|--------------------|-------------------------|-------------|-------------------|
| <b>Gender</b>      | Male                    | 121         | 71%               |
|                    | Female                  | 50          | 29%               |
|                    | <b>Total</b>            | <b>171</b>  | <b>100%</b>       |
| <b>Age</b>         | <=35 yrs                | 45          | 26%               |
|                    | 36-50 yrs               | 75          | 44%               |
|                    | >=51 yrs                | 51          | 30%               |
|                    | <b>Total</b>            | <b>171</b>  | <b>100%</b>       |
| <b>Education</b>   | Under Metric            | 46          | 27%               |
|                    | Graduate                | 102         | 60%               |
|                    | PG/ Professional degree | 23          | 13%               |
|                    | <b>Total</b>            | <b>171</b>  | <b>100%</b>       |
| <b>Occupation</b>  | Top Level               | 37          | 22%               |
|                    | Upper Middle Level      | 40          | 33%               |
|                    | Middle Level            | 39          | 23%               |
|                    | Lower Level             | 20          | 12%               |
|                    | Unemployed              | 35          | 20%               |
|                    | <b>Total</b>            | <b>171</b>  | <b>100%</b>       |
| <b>Location</b>    | Rayagada                | 40          | 23%               |
|                    | Balasore                | 33          | 19%               |
|                    | Jagatpur                | 34          | 20%               |
|                    | Titlagarh               | 23          | 13%               |
|                    | Jeypore                 | 20          | 12%               |
|                    | Kalahandi               | 21          | 12%               |
|                    | <b>Total</b>            | <b>171</b>  | <b>100.00%</b>    |

*Source:* developed from the primary data

Table 1 shows the classification of beneficiaries in the sample by gender, out of 171 respondents majority of the respondents are male 71% (121) and very few are females 29% (50). In the age group, 44 % (75) beneficiaries were in the age group of above 51 years, 26% (45) beneficiaries were in the age group of below 35 years. Under the experience level, 60 % (102) of the respondents having 6 – 20 years of experience, 27 % (46) are having less than 5 years of experience, and 13 % (23) having more than 21 years of experience. Under the occupation profile of beneficiaries (Position in Company/Organization), 22% (37) are from top level, 33% (40) beneficiaries were from upper-



middle level background, 23% (39) beneficiaries were from middle level, 12% (20) were from lower level and 20% (35) of respondents are having unemployed. Further, we have circulated 200 questionnaires in six different places where the paper industries are located. Out of the total circulated questionnaire, Rayagada 40 (23%), Balasore 33(19%), Jagatpur 34(20%), Titlagarh 23 (13%), Jeypore 20 (12%) and Kalahandi 21 (20%) were collected for studying the perception of CSR of these sample industries.

### Reliability and Validity

After reviewing Table 2, it can be concluded that the items used in the questionnaire are internally homogenous and consistent. At the same time, all items that validated the questionnaire were good. Therefore, all the factors and variables in the questionnaire are significantly contributing to the study of beneficiary perception towards CSR.

**Table 2: Reliability Analysis of Beneficiary Perception on CSR Factors of Paper Mills**  
(Cronbach's Alpha)

| Sr. No. | Items                        | Cronbach's Alpha | N of Items |
|---------|------------------------------|------------------|------------|
| 1       | Economic Responsibility      | 0.626            | 5          |
| 2       | Legal Responsibility         | 0.824            | 5          |
| 3       | Ethical Responsibility       | 0.911            | 5          |
| 4       | Philanthropic Responsibility | 0.910            | 5          |
| 5       | Charity Principle            | 0.860            | 5          |
| 6       | Stewardship Principle        | 0.901            | 5          |
| 7       | Environmental Friendliness   | 0.857            | 5          |

This study concludes that the beneficiary, who is the most vital aspect of society and is known to be the king of the market, is dissatisfied with the companies' attitude as expected. Beneficiaries have more expectations as compared to what they perceive. It creates huge gaps among the expectations and perceptions of the beneficiaries regarding the social responsibility of the companies. This can increase the dissatisfaction and frustration among the beneficiaries. So Companies should seriously concentrate on their social responsibility and should try to make more efforts for this job, otherwise, it will lead to the proletarian revolution in the society and it will become a large threat for the free market economies.

### Discriminate Analysis with Perceptual Mapping

To provide a visual picture of different paper industries for various attributes of beneficiary perception, discriminant analysis was performed and the result is presented below.

**Table 3: Wilks' Lambda**

| Test of Function(s) | Wilks' Lambda | Chi-square | df | Sig.  |
|---------------------|---------------|------------|----|-------|
| 1 through 2         | 0.072         | 122.102    | 8  | 0.001 |
| 2                   | 0.412         | 41.218     | 3  | 0.001 |

Source: developed by primary data

As a result of the discriminant analysis, it was found that there is a significant difference among the six leading paper industries in Odishas, like J.K. Paper Mill, Rayagada, Emami Paper Mill, Balasore, SPA Straw Board, Titlagarh, BILT (SEWA), Jeypore and JB Agro Industries, Kalahandi Odisha as the Wilk's lambda test revealed that (1 and 2) functions are statistically significant & both the Wilk's lambda are close to (0)zero. The Chi- Square value for function 1 is 122.102 at 8 (eight) degrees of freedom with a significance of 0.001. Similarly, the Chi- square of function-2 is 41.218 at 3 (three) degrees of freedom with a significance of 0.001.

To examine the relative standing of measurement of variables attempt has been made to standardizing the coefficients.

**Table 4: Standardized Canonical Discriminant Function Coefficients**

| Sl.. | Attributes                   | Function      |                |
|------|------------------------------|---------------|----------------|
|      |                              | 1             | 2              |
| 1    | Economic Responsibility      | 0.392         | <b>0.411</b>   |
| 2    | Legal Responsibility         | 0.38          | <b>1.023</b>   |
| 3    | Ethical Responsibility       | <b>0.541</b>  | 0.165          |
| 4    | Philanthropic Responsibility | -0.967        | 0.105          |
| 5    | Charity Principle            | 0.8925        | <b>0.018</b>   |
| 6    | Stewardship Principle        | -1.2841       | <b>-0.1956</b> |
| 7    | Environmental Friendliness   | <b>1.6757</b> | <b>1.3732</b>  |

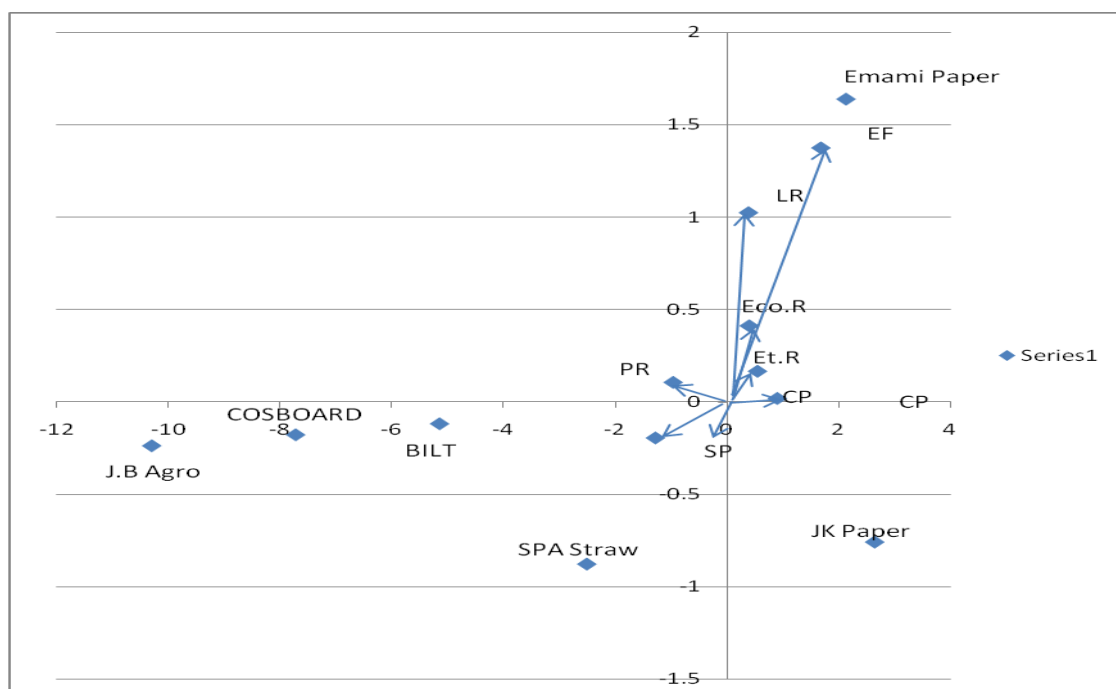
From the standardized discriminant function coefficients presented in Table 5.29, it is revealed that there are two different functions based on seven attributes of beneficiaries perception. Function-1 is consisting of Contact personnel competency and Price. Likewise, function-2 is consists of Trust and Service Quality.

**Table 5: Functions at Group Centroids**

| Sr. No. | Paper Industries              | Function |         |
|---------|-------------------------------|----------|---------|
|         |                               | 1        | 2       |
| 1       | J.K. Paper Mill, Rayagada     | 2.634    | -0.759  |
| 2       | Emami Paper Mill, Balasore    | 2.124    | 1.637   |
| 3       | SPA Straw Board, Titlagarh    | -2.51    | -0.878  |
| 4       | COSBOARD Industries, Jagatpur | -5.144   | -0.119  |
| 5       | BILT (SEWA), Jeypore          | -7.716   | -0.1785 |
| 6       | JB Agro Industries, Kalahandi | -10.288  | -0.238  |

*Unstandardized canonical discriminant functions evaluated at group means*

This table represents the canonical variable (discriminate function) means by group. Using the functions at the group centroid as given in Table 4 and the standardized canonical discriminate function coefficients as given in Table 5 a perceptual Map is drawn as under.

**Fig. 2: Attribute based perceptual mapping of Paper Industries in Odisha**

The above graph represents the vectors for each of the Dimensions of the beneficiary's value perception and explains the effect of discriminating on each dimension. Longer arrows pointing more closely towards a given group centroid represents the variable more closely associated with that particular Health Insurance Company. Vectors pointing in the opposite direction from a given group centroid represent lower association with the concerned Health Insurance Company. As seen from the graph represented in figure 2 it can be concluded that Emami Paper and J.K. Paper have their unique

position on the map. In addition to the same map, now we have plotted values of the attributes on the same two dimensions. Emami Paper has economic responsibility, ethical responsibility, Charity Principle, Legal responsibility, and environmental friendliness, but J.K. Paper has Charity Principle and steward principle. But the rest of the industries like J.B Agro, SPA straw, BILT, and COSBOARD have steward principles.

**Table 6: Correlation Matrix of Demographic profile w.r.t. to factors of CSR**

| Factors        |                                | Econom<br>ic<br>Respons<br>ibility | Legal<br>Respons<br>ibility | Ethical<br>Respons<br>ibility | Philant<br>hropic<br>Respons<br>ibility | Char<br>ity<br>Prin<br>ciple | Stewar<br>dship<br>Princip<br>le | Environ<br>mental<br>Friendli<br>ness | CSR<br>Percep<br>tion |
|----------------|--------------------------------|------------------------------------|-----------------------------|-------------------------------|---|------------------------------|----------------------------------|---------------------------------------|-----------------------|
| Sex            | Pearso<br>n<br>Correla<br>tion | .002                               | .005                        | -.034                         | -.045                                   | -.089                        | -.092                            | -.221**                               | -.094                 |
|                | Sig. (2-<br>tailed)            | .983                               | .946                        | .656                          | .555                                    | .247                         | .229                             | .004                                  | .221                  |
|                | N                              | 171                                | 171                         | 171                           | 171                                     | 171                          | 171                              | 171                                   | 171                   |
| Age            | Pearso<br>n<br>Correla<br>tion | -.050                              | .007                        | -.054                         | -.024                                   | .060                         | .041                             | .183*                                 | .084                  |
|                | Sig. (2-<br>tailed)            | .517                               | .926                        | .486                          | .760                                    | .439                         | .590                             | .016                                  | .272                  |
|                | N                              | 171                                | 171                         | 171                           | 171                                     | 171                          | 171                              | 171                                   | 171                   |
| Experi<br>ence | Pearso<br>n<br>Correla<br>tion | -.001                              | .019                        | -.052                         | -.004                                   | .054                         | .026                             | .212**                                | .094                  |
|                | Sig. (2-<br>tailed)            | .986                               | .806                        | .503                          | .959                                    | .485                         | .732                             | .005                                  | .219                  |
|                | N                              | 171                                | 171                         | 171                           | 171                                     | 171                          | 171                              | 171                                   | 171                   |
| Occup<br>ation | Pearso<br>n<br>Correla<br>tion | .001                               | -.015                       | -.001                         | -.019                                   | -.037                        | -.076                            | -.215**                               | -.050                 |
|                | Sig. (2-<br>tailed)            | .985                               | .844                        | .985                          | .805                                    | .629                         | .325                             | .005                                  | .513                  |
|                | N                              | 171                                | 171                         | 171                           | 171                                     | 171                          | 171                              | 171                                   | 171                   |

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

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

In the above table of the correlation matrix of demographic profile with factors of CSR. Gender has an impact on Economic and Legal responsibility because of positive correlation but a negative correlation with the rest of the factors. In the age category, it has a correlation with environmental friendliness but has a negative and negligible correlation with the rest of the factors. The same is happening with experience also. This indicates that with respect to age and experience, beneficiaries

are telling industry should have created their CSR activities which should be environment friendliness.

## CONCLUSION:

The study provides some consistencies with much earlier literature. Both legitimacy and economic theory of CSR are supported to some considerable extends. Thus, it is useful to emphasize the factors underlying both theories in order for organizations to generate more benefits from performing CSR activities.

The findings of the study are clearly supportive of a within domain effect. This suggests that beneficiary awareness of one set of company CSR actions (e.g., recycling) will influence their perceptions of company CSR performance in other areas in a similar domain (e.g., Eco-friendly production) about which they have little information or no information. The findings of the study also support a between domain. This suggests that Beneficiary awareness of company CSR actions in one domain (e.g., recycling initiatives in the environmental domain) will influence their perceptions of CSR towards different paper industries to exist in Odisha and their performance in other domains about which they have little or no information (e.g., supporting the local community). These findings have more implications for ethical beneficiaries and the business case for CSR, as well as providing support for effect theory in a novel context. More specifically, they lend support to the idea of beneficiaries as drivers of the “business case” for CSR on the basis of effect. They also have important managerial and policy implications.

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