ABSTRACT

Corporate sectors play important roll towards shareholders, employees, investors, and government. Corporate social responsibilities towards shareholders are interested not only in the protection of their investment and the return on it but also in the image of the company. Responsibility to employees the success of corporate sector depends to very large extend on the morale of employees and their whole – hearted co-operation. Corporate sector responsible for investors to ensuring safety of their investment, regular payment of interest, timely repayment of principal amount. Corporate sector responsible towards government for Payment of fees, duties and taxes regularly as well as honestly. Corporate sector play important intermediate social corporate responsibility towards different groups.

Value added is a basic and important measurement to judge the performance of an enterprise. It indicates the manufacturer during a specific period of time. An enterprise may exist without profit, but cannot survive without adding value. Value added is meaningful measure of corporate performance than conventional measures based on traditional financial accounting and can be particularly useful for employees, shareholders, capital providers, government approach, which will allow more fruitful discussion with employees and can be especially useful in productivity arrangements. The value added is a basic and broad standard comprises investment by shareholders, debenture holders, creditors and specialized financial institutions. If such investment not create wealth (value addition), it means that is misuse of public funds. Therefore the concept of value added has a direct linkage with the concept of the business. Financial reporting has traditionally concentrated on the needs of shareholders and creditors but value added statement is important for stakeholders as well as employees and government point of view.

Value Added concept is developing and comparatively new but is gaining considerable importance those days, particularly for taxation and managerial performance purposes. A growing number of companies in India have started including a Value Added Statement
(VAS) like as the companies in western countries, as a part of their published annual reports and accounts.

Present study describes to find out empirical and comparison between private sectors and public sectors the Social performance through Value Added Statement of selected corporate units like Wipro Tech. Ltd., Cipla, Tata consultancy Services, Reliance Industries Ltd., Tata Motors Ltd., Bharat Heavy Electricals Ltd., Indian Oil Corporation Ltd., Infosys Ltd., Steel Authority of India Ltd., Oil& Natural Gas Corporation of India. For analyzing the value added statement of selected units, the data relating to selected above corporate units for the past five years viz. 2005-06 to 2009-10 have been collected. Some interesting finding and suggestions have been found out from this study.

This study has been divided into six chapters the first chapter describes conceptual framework of Social Responsibility & Value Added Reporting this chapter divided into two parts. The second chapter focuses on the About Selected Industries in private sector and public sector units. The third chapter focuses on the Research Methodology of the study. The fourth chapter emphasizes on Analysis and Interpretation of Value Added Statement and fifth chapter focuses on Analysis of Value Added Ratios while chapter six shows Findings, Conclusions and Suggestions for present research study.