1.1 Prelude

The term “corporate social responsibility” (CSR) signifies that since business, on the whole, derive its existence and continuity from the society and its environment, it must have some obligations to discharge some social responsibilities for the benefit of the society and its constituents in general and the environment with which it operates in particular. As a result, Business has got obligation to undertake actions that preserve, promote and cause to promote and improve the welfare of the society, in the one hand, and meet the requirements of the sustainability of environment from where business draw the sinews of their operation, on the other, over and above their own concern for generating required surplus for their economic survival. Thus, a business under corporate social responsibility has got the responsibility both to organization and society. The study of the corporate social responsibility performance of business, therefore, may help to provide information for understanding how tacitly and intelligently keeping their economic and technical objective in mind is and has been responding to the betterment and well being of the society that “restrains individual and corporate behavior from ultimately destructive activities, no matter how immediately profitable, and leads in the direction of positive contribution to human betterment”.

Corporate Social Responsibility has attained a high-enough profile that many consider it a necessity for organizations in defining their roles in society and focusing their extent of adhering to social, ethical, legal, philanthropic and responsible standards. From a CSR perspective, organizations act the drivers that can construct a better world, and therefore, experience pressure to demonstrate accountable corporate responsibility. Organizations must deliver profits to shareholders but also frequently are subject to broader stakeholders’ interests and the need to demonstrate a balanced business perspective. Thus, organizations develop and update programs and policies in an attempt to measure their social and environmental performance, while also engaging in consultations with stakeholders and, during this process, communicating their values to employees, environmental groups, local communities, and governments.
Corporate Social Responsibility is about the basic idea that businesses have to meet society’s expectations in their practices. Nowadays, businesses operate in an environment in which societal concerns have been raised to a considerable level. CSR can be seen as an obligation of the business world to be accountable to all of its stakeholders – not just its financial ones.

The possibility for business to attract socially aware investors can be seen as a reason to pay attention to their social responsibilities. Socially responsible investment has been popular in some circles over the past years, but now a days the main stream investment community also takes an active interest. In 1999 Dow Jones created the ‘Dow Jones Sustainability indexes’ and in London the ‘FTSE4-Good’ was brought to life. These initiatives are grounded on the idea that business can make a decent profit while helping the environment and society at the same time.

Wood (1991a) describes Corporate Social Performance (CSP) as being comprised of three major components. The first component is the level of corporate social responsibility which is based on legitimacy with in society, public responsibility within the organization, and managerial discretion by each individual within the organization. The second component is the process of corporate social responsiveness which includes environmental assessment, stake holder management and issues management. The third component refers to the outcome of corporate behavior and include social impacts, social programs and social policies.

Corporate Social responsibility has also risen up the corporate agenda, as society is increasingly demanding that corporations act responsibly. A core part of CSR is ethical behavior.

The corporate Social Responsibility of a company will only be correctly perceived by the public, if its social and environmental value creation is transparent. One way of improving the transparency of the CSR efforts of companies is benchmarking by independent institutes.

The concept of social responsibility among businessman, particularly in India, is not new and can be easily in the form of magnificent temples, high mosques, large dharmshalas and great educational institutions. Indian literature is full of incidents when business societies out of crises. Many Indian businesses are known for staying one step ahead of the government, as for as the welfare of employees and societies is concerned.
In Tripura, the phenomena of corporate social responsibility are very new and it is introduced by the public sector undertakings in oil and gas sector after their operation started in Tripura. Still it is in initial stage and getting shape gradually. The study of corporate social responsibility will enhance its scope and activity in Tripura.

1.2 Definition of Corporate Social Responsibility

For understanding CSR and its broader dimensions we should discuss a few definitions given by different authors at different point of times. Bowen was one of the first to articulate a definition as to what SR or CSR means. He sets forth an initial definition of the social responsibilities of business as follows:

*It (SR) refers to the obligations of businessman to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.*

Another influential contributor to the early definitions of social responsibility was William C. Frederick (1960, 1978, and 1998). One of his views is stated below.

*Social Responsibility in the final analysis implies a public posture towards society’s economic and human resources and a willingness to see that those resources are utilized for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.*

Clarence C. Walton, an important thinker on business and society, in a book entitled *Corporate Social Responsibility* (1967), addresses many facets of CSR in a book series addressing the role of business firm and the business persons in modern society. In this significant book, he presents a number of different verities, or models, of social responsibility. His fundamental definition of social responsibility is found in the following quote:

*In short, the new concept of social responsibility recognizes the intimacy of relationships between the corporation and society and realizes that such relationship must be kept in mind by top managers as the corporation and the related groups pursue their respective goals.*

Carroll (1979) offered the following definition:

*The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time.*
Thomas M. Jones entered the CSR discussion in 1980 with an interesting perspective. He defined CSR as follows:

*Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond the prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behavior influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is a broad one, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities.*

Edwin M. Epstein (1987) provided an explanation of CSR in his quest to relate social responsibility, responsiveness and business ethics. He pointed out that these three concepts dealt with closely related, even overlapping themes and concerns. He said:

*Corporate social responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects upon pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility.*

The most significant advances to CSR in the 1990s came in when it was related to the realm of business practice. In 1992, a nonprofit organization called Business for Social Responsibility (BSR) formed to represent initiatives and professionals having responsibility for CSR in their companies. BSR’s web page ([www.bsr.org](http://www.bsr.org)) describes the organization in the following way:

*Business for Social Responsibility (BSR) is a global organization that helps member companies achieve commercial success in way that respects ethical values, people, communities and the environment. Through socially responsible business policies and practices, companies can achieve viable, sustainable growth that benefits stakeholders as well as stockholders. By providing tools, training and custom advisory services, BSR enables its members to leverage corporate social responsibility as a competitive advantage.*

As the leading global resources for corporate social responsibility, BSR equips its member companies with the expertise to design, implement and evaluate successful, socially responsible business practices. Membership provides an extensive set of practical
resources including training programs, technical assistance, research and business advisory services accessible through face-to-face sessions, custom publications and via the Web at www.bsr.org.

BSR defines CSR rather broadly to include topic such as business ethics, community investment, environment, governance and accountability, human rights, marketplace and workplace. It also states that a variety of terms are used often interchangeably to talk about corporate social responsibility, and these term include business ethics, corporate citizenship, corporate accountability, and sustainability. Taking a practical, managerial point-of-view, BSR asserts that ‘CSR is viewed as a comprehensive set of policies, practices and programs that are integrated into business operations, supply chain, and decision making processes through the company.’

In addition to the growth and acceptance of BSR, another major trend that characterized the 1990s and continues today is the emergence of many different companies that have developed excellent reputation for CSR Practices.

The definition of the McGuire (1963) and Davis (1973) distinguished the social responsibilities of a business from its economic, technical, and legal obligations. Although Carroll (1999) described the definition of Davis as a restricted version of CSR, he also distinguished between the economic component and the non-economic components of CSR; the former is what the business does for itself, while the latter are what the business does for others (Carroll, 1999). Despite his attractive distinction, Carroll (1999) stated that “economic viability is something business does for society as well” and described the economic components as “a responsibility to produce goods and services that society wants and to sell them at a profit”. However, this definition of the economic component might indicate the basic function of business in the society. According to Sims (2003), for instance, “‘Social responsibility’ and ‘legality’ are not one and the same thing. CSR is often seen as acts that go beyond what is prescribed by the law”. According to Daft (2003), a business is an economic unit which produces goods and services in a society and gains profit in return for this function. Therefore, economic concern is the fundamental reason for the existences of a business, and profit is surely the primary motive for owners. In this case, it might be better to consider the economic component as a reason for the existence of a business, rather than a responsibility to society. A similar understanding can be found in the definition of Davis (1960) as well.
In this definition, CSR is “businessman’s decisions and action taken for reasons at least partially beyond the firm’s direct economic or technical interest”. According to Eells and Walton (1974), “in its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic”.

The given definition of CSR is closely interrelated with the concept of ‘stakeholders’. According to Carroll (1991), there is a natural fit between the idea of CSR and an organization’s stakeholders. Although there is no consensus regarding the definition and scope of stakeholders in the literature, it can be briefly defined as others with which the organization interacts while pursuing their goals (Wherther and Chandler, 2006, P. 4). In a broader understanding, which can be attributed to the famous definition of Freeman (1984), stakeholders are “those groups or individuals who can affect or are affected by the achievement of the organization’s objectives or are those actors with a direct or indirect interest of the company” (Verdeyen et al., 2004). In order to clarify the scope of the stakeholders’ concept, scholars have provided various classifications. Some of the most useful of these classify these groups or individuals as external and internal stakeholders (Verdeyen et al., 2004); contracting and public stakeholders (Charkham, 1994); voluntary and involuntary stakeholders (Clarkson, 1994); primary and secondary stakeholders (Clarkson, 1995; Freeman, 1984); primary social, secondary social, primary nonsocial, and secondary nonsocial stakeholders (Wheeler and Sillanpaa, 1997,1998); and internal, external, and societal stakeholders (Wherther and Chandler, 2006,).

CSR is essentially about how the company makes its profit, not only what it does with them afterwards. CSR is about how the company manages first, its core business operations – in the boardroom, in the workplace, in the marketplace, and along supply chain; second, its community investment and philanthropic activities; and third, its engagement in public policy dialogue and institution building (Kennedy School of Government Corporate Responsibility Initiative: 2004:33).

Corporate Social Performance (CSP) is defined as a business organization’s configuration of principles of social responsibility, processes of social responsiveness, and observable outcomes as they relate to the firm’s human, stakeholder, and societal relationships.

The CSP concept recognizes that business is a powerful social institution with responsibilities to use that power wisely on behalf of societies, stakeholders, and peoples.
Every business firm exists and operates within a dense social network, and CSP provides a way of assessing every firm’s inputs, processes, and outcomes with respect to that network. It does not focus narrowly on maximizing shareholder wealth, but instead emphasizes self-regulation.

By contrast, Carroll’s model defines CSP as a form’s economic, legal, ethical, and social/philanthropic responsibilities to society. Carroll begins with the understanding that firms, as member of business institution, have primary economic obligations, and these will naturally occupy most of managers’ attention. Legal constraints follow, then ethical duties are third in magnitude, and finally, Carroll maintains that firms have a responsibility to give back through philanthropy.

Now we can define CSR as “Doing something for the society or the stakeholders at large which is beyond the direct economic interest of the corporation which benefits both organization and mankind at large.”

1.3 History of Corporate Social Responsibility

Though history of CSR seems very recent origin, but available literature and evidence shows that it has a history from 1600 AD onwards. When Dutch East India Company (1602) formed and the entrepreneurs had an obligation to give investors value for their fund and were regulated by commercial law. The idea that corporations had social responsibilities awaited the rise of corporations themselves. Meanwhile, the most prominent expression of duty to society was the good dee of charity by business owners. Most colonial era businesses were very small. Merchants practiced thrift and frugality, which were dominant virtues then, to an extreme. Benjamin Franklin’s advice to a business acquaintance reflects the penny-pinching nature of time: “He that kills a breeding sow, destroys all her offspring to the thousand generation. He that murders a crown, destroys all that it might have produced, even scores of pounds.” Yet charity was a coexisting virtue, and business owners sought respectability by giving to churches, orphanages, and poorhouses. Their actions first illustrate that although American business history can be pictured as a jungle of profit maximization, people in it have always been concerned citizens. Charity by owners continued in the early nineteenth century, and grew as great fortunes were made. Mostly, the new millenaries endowed social cause as individuals, not through the companies that were the fountainheads of their wealth.
A Brief of few of them was mention below:

### 1.3.1 Global History of CSR

<table>
<thead>
<tr>
<th>Year</th>
<th>Event/Comment</th>
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<tbody>
<tr>
<td>1602</td>
<td>Dutch East India Company formed and the entrepreneurs had obligations to give investors value for their fund and were regulated by commercial law.</td>
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<tr>
<td>1789</td>
<td>Alien Tort Claims Act, 1789 was passed in US. The law permitting foreign citizens to litigate alleged violations of international law in federal courts.</td>
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<tr>
<td>1831</td>
<td>Steven Girard, a shipping and banking tycoon donated through his will $ 6 million for a school to educate orphaned boy’s from the first grade through high school. This single act changed the climate of education in the United States because it came before free public schooling, when a high-school education was still only for children of the wealthy.</td>
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<tr>
<td>1893-94 Onwards</td>
<td>Jhon D. Rockefeller systematically gave away $550 million over his lifetime. He gave $8.2 million for the construction of Peking Union Medical College in response to need to educate doctors in China. He gave $50 million to the University of Chicago. He created charitable trusts and endowed them with millions. One such trust was the General Education Board, set up in 1902, which started 1600 new high schools. Another, Sanitary Commission, succeed in eradicating hookworms in the South. The largest was the Rockefeller Foundation established in 1913 and endowed with $200 million. Its purpose was “to promote the well-being of mankind throughout the world.”</td>
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<tr>
<td>1903</td>
<td>Andrew Carnegie, founder the conglomerate US Steel corporation gave $350 million during his life to social cause, built 2811 public libraries, and donated 7689 organs to churches. Carnegie Dunfermline Trust was set up in 1903. He wrote a famous article entitled “The Disgrace of Dying Rich” and argued that it was the duty of a man of wealth “to consider all surplus revenues.................</td>
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as trust funds which he is called upon to administer. However, Carnegie’s philosophy of giving was highly paternalistic. He believed that big fortunes should be used for grand purposes such as endowing universities and building concert halls like Carnegie Hall.

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<tr>
<th>Year</th>
<th>Event</th>
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<tr>
<td>1880s</td>
<td>West Cork Railroad Company was an exception. They sponsored the Young Men’s Christen Association (YMCA) movement, which provide rooming and religious indoctrination for rail construction crews.</td>
</tr>
<tr>
<td>1883</td>
<td>In Great Britain in 1883 when West Cork Railroad Company tried to compensate its employees for job losses brought about by dissolution of the corporation. In this case, Lord Justice Byron ruled that charity had no businesses at the table of the board of directors and that they could spend the company’s money only for purpose of carrying on the business.</td>
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<tr>
<td>1875</td>
<td>R. H. Macy Company of New York City that contributed funds to an orphan asylum.</td>
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<tr>
<td>1887</td>
<td>R. H. Macy Company of New York City that contributed funds to an orphan asylum. In 1887, company gifts to charities were listed under Miscellaneous Expenses in the company’s book.</td>
</tr>
<tr>
<td>1893</td>
<td>A model industrial community at Pullman was created south of Chicago. George M. Pullman of the Pullman Palace Car Company created a community town that was quite a showpalace and was considered by some to be an example of enlightened business policy. The town was built with standards of housing, appearance, lighting, and maintenance that were far more advanced than the times. The community was populated by parks, playgrounds, a church, an arcade, a theatre, a casino, and a hotel.</td>
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<tr>
<td>1914</td>
<td>Henry Ford announced the “Five-Dollar Day” for Ford Motors Co. Workers.</td>
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<tr>
<td>1926</td>
<td>He announced the first five-day, 40 hour week for workers.</td>
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| 1936 | General Robert E. Woods, who led Sears, Roebuck and Company from 1924 to 1954. In the Sears Annual Report for 1936, he out
lined the ways in which Sears was discharging its responsibilities to what he said were the chief constituencies of the company.

<table>
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<tr>
<th>1940s</th>
<th>Corporations began to give cash and stock to tax-exempted foundations set up for philanthropic giving.</th>
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<tr>
<td>1950s</td>
<td>U.S Supreme Court decision removed all the barriers which affect Corporate Charity.</td>
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<tr>
<td>1953</td>
<td>Howard R. Bowen in his book <em>Social Responsibility of the Businessman</em>. Bowen said that managers felt strong public expectations to act in ways that we went beyond profit-maximizing and were, in fact, meeting those expectations.</td>
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<tr>
<td>1960s</td>
<td>Under pressure to demonstrate their social responsibility, most U.S. companies had established their own in-house foundations. Soon, giving away lots of money – up to 5% of pretax income for the most progressive companies, like Dayton Hudson, Levi Strauss, and Cummins Engine – had become industry’s way of holding up its end of social compact.</td>
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<tr>
<td>1971</td>
<td>Committee for Economic Development, a prestigious corporate leadership group, published a bold statement of the case for expansive social responsibility.</td>
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<tr>
<td>1972</td>
<td>The Business Roundtable was founded in 1972 to “examine public issues that affect the economy and development positions which seek to reflect sound economic and social principles.” The Roundtable composed of the CEOs of major corporations, with a combined employment of 10 million in the United states. In 1981 one of its taskforce issued a “Statement on Corporate Social Responsibility.” This statement reflects a constituency perspective and states that business is to “serve the public interest as well as private profit.” the Roundtable states that “some leading managers ……. believe that by giving enlightened consideration to balancing the legitimate claims of all its constituents, a corporation will be serve the interest of its shareholders.”</td>
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<tr>
<td>Year</td>
<td>Event</td>
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<tr>
<td>1981</td>
<td>A <em>statement on corporate responsibility</em> from the Business Roundtable, a group of 200 CEOs of the largest corporations. It said, “<em>Economic responsibility is by no means incompatible with other corporate responsibilities in society</em>...... <em>A corporation’s responsibilities include how the whole business is conducted every day. It must be thoughtful institution which rises above the bottom line to consider the impact of its actions on all, from shareholders to the society at large. Its business activities must make</em>”</td>
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<td>1989</td>
<td>World Fair Trade Organization (WFTO) was created in 1989 as the International Fairtrade Association (IFAT), the global network of fair-trade organizations. IFAT’s mission is to improve the livelihoods and well being of disadvantaged producers by linking and promoting fair-trade organizations, and speaking out for greater justice in world trade. Almost 300 fairtrade organizations in 70 countries form the basis of the network and approximately 65% of members and based in the South (Asia, the Middle East, Africa and South America) with the rest coming from North America and the Pacific Rim and Europe. Members have the concept of fair-trade at the heart of their mission and at the core of what they do.</td>
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</table>
| 2002 | Anti-corruption, of course, is a key plank of CSR. stakeholders cannot be treated responsibly if they are subject to corrupt practices. The oil and the gas industry, where some of the world’s largest companies work profitably – Shell, BP, ChevronTexaco, Exxon, and so on – have made some strides in recent years to reduce the level of corruption in their dealings with developing countries. A major initiative to this end is the Extractive Industries Transparency Initiative (EITI) launched by Tony Blair at the World Summit of
Sustainable Development in September 2002. It seek to increase the transparency of payment by oil, gas and mining companies to governments, as well as the transparency of revenues received by governments. The aim is to ensure that revenues from the extractive industries fulfill their potential as an important engine for economic growth in developing countries, instead of leading to conflict, corruption and poverty.

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<th>Year</th>
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<tr>
<td>2004</td>
<td>UN Global Compact</td>
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<tr>
<td>2010</td>
<td>ISO 26000 Standard: the standard for social responsibility was introduced by International Standard Organization (ISO).</td>
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### 1.3.2 Indian Panorama of CSR

<table>
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<tr>
<th>Year</th>
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<tbody>
<tr>
<td>1893-94</td>
<td>Swami Vivekananda’s Guidance to John D. Rockefeller the owner of Standard Oil for social service and philanthropy is mention worthy.</td>
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<tr>
<td>1907</td>
<td>Jamshedji Tata’s vision of Management was identical. The Tata Iron and Steel Company (TISCO) which started its operation in 1911, is one of the largest single private sector enterprise in India and leading producer of steel. It vision was “We are also making Steel.”</td>
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<tr>
<td>1919</td>
<td>Sir Ratan Tata Trust (SRTT) is one of the oldest philanthropic in India was established.</td>
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<tr>
<td>1912</td>
<td>The Tata Iron and Steel Company (TISCO) introduced eight hour working shifts which was first in this world.</td>
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<tr>
<td>1915</td>
<td>TISCO introduced free medical aid for its employee and local people.</td>
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<tr>
<td>1917</td>
<td>TISCO introduced free school for children.</td>
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<td>1920s</td>
<td>Mahatma Gandhi the father of the nation believed in trusteeship model, where the wealth created by someone has to be ploughed back for the benefit of society.</td>
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<td>Year</td>
<td>Event</td>
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<tr>
<td>1926</td>
<td>Spontaneous donation of Rs. 26 lakh by Ardeshir Godrej to the Tilak Fund for the upliftment of Harijans, started in 1926. This initiative was applauded by Mahatama Gandhi as a major contribution to the cause. Later they established Pirojsha Godrej Foundation in 1972, one third share of the holding company ‘Godrej &amp; Boyce Manufacturing Company Ltd.,’ was donated to this foundation and the income from the dividend is being utilized for providing free medical care to the poor and critically ill, for education of poor student and relief in case of natural disaster.</td>
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<tr>
<td>1950</td>
<td>The social responsibility of PSUs in India is enunciated in the Directive Principles of State Policy in the Constitution of India. It follows that Indian public enterprises have to perform the challenging task of persuading the people that they are being run in the interest of the society and nation at large, and not just to return a profit or maximize the political interests of the party in the power. This important feature of the Indian public sector has been placed under considerable strain as new global theories favouring commercialization and privatization have emerged, and as international financial institutions whose policies are shaped by those theories impose conditions on their aid to India.</td>
</tr>
<tr>
<td>1956</td>
<td>The Industrial Policy Resolution, 1956 of the Government of India ushered the PSUs in India with the noble objective to accelerate the pace of economic growth of the country and the affordable service to the people of India. The Indian economy was severely exploited and devastated at the time of its attaining independence from the British colonial power. The economy was embedded with severe inequality of income and wealth, low level of employment coupled with the grim picture of regional disparities and backwardness. Commensurate with the growing needs and aspiration of the general public and the poor socio-economic health, Government of India started to invest a large volume of public fund in different public enterprises on a regular basis as a part of its major drive to boost up</td>
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</table>
the economy as well as to help revive it to keep pace with the global economy. Considering the grave socio-economic status of the country, the Government of India led greater emphasis of financing in a number of diversified, strategic and important sectors like Railways, Telecommunications, Power, Defense, Mines, Oil and natural Gas and also a number of public enterprises operating in National and International Trade, Consultancy, Contract and Construction Services, Inland and Overseas communication etc. having a definite bearing on the economy and its people as a whole. Practically the overall profile of public sector undertakings in India is heterogeneous mix of basic and infrastructural industries as well as industries producing consumer goods and those engaged in trades and services etc.

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<tr>
<td>1965</td>
<td>The then Prime Minister of India, Lal Bahadur Shastri, presided over a national meeting that issued the following declaration on the Social Responsibilities of Business: <em>Business has responsibilities to itself, to its customers, workers, shareholders and the community ... every enterprise, no matter how large or small, must, if it is to enjoy confidence and respect, seek actively to discharge its responsibilities in all directions ... and not to one or two groups, such as shareholders or workers, at the expense of community and consumer. Business must be just and humane, as well as efficient and dynamic.</em></td>
</tr>
<tr>
<td>2009</td>
<td>Issued Guidelines on Corporate Social Responsibility for Central Public Sector Enterprises.</td>
</tr>
<tr>
<td>2012</td>
<td>One house of parliament (Lok Shaba) passes ‘The Companies Bill 2012’ and made CSR mandatory for certain category of companies depending on their volume of business or profit.</td>
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</tbody>
</table>
1.4 CSR Politics

The politics that more often than not happens to inborn the politics of CSR is multidimensional in character and multilayered in its impact. It is somewhat similar to the politics of aid when donor countries or founding organizations from the North extend financial support to the south in exchange of disguised structural adjustment programs (Benneth, 2002). The ostensible reason for extending grants or aid (not loans) is humanitarian in its scope and approach but the real reason is somewhat different. So a soft drink company from the North may well sponsor a safe drinking project in a village from the south and then start marketing its product after having established a pro people/pro-poor image. This is nothing else but vicarious marketing that is clocked as ethical and responsible business practices (Jackson 1993 and Moriarty 2005).

The debate whether multinational corporate should at all involve themselves in social expenditure is rather old. A certain school (following Milton Friedman) has steadfastly maintained that business is smart enough to understand that economic profits increase with an expansion in social and cultural investments because popular trust and favorable perceptions are then associate with the company’s products and promote sales in this process (Elkington 1994 and McClintock 1999). But this entire process has to be sustainable and decided on the basis of viable business options. So the issue is nearly all about fusing the identity of products (brand equity) with the public image of the company. The concerned company would ensure a steady level of profits and more once this is achieved. The question is really very simple: how can a company integrate its business objectives with its altruistic image for the purpose of increasing profits? CSR lends itself to a multiplicity of explanations in this regard as would be evident in the course of this paper. This apparently difficult task is simplified once a business enterprise makes inroads into a market by institutionalizing its business ethos vis-a-vis the society and the multiple communities. The Tata Group of Companies in India is a potential example that readily comes to mind in this connection: the Tatas have always projected a sense of responsible and socially committed business in a country like India by investing considerably in the area of social infrastructure development. A modern city like Tatanager has emerged around the Tata Steel and Tata Motors factories while the Tata Institute of Social Sciences, Tata Institute of Fundamental Research, Tata Energy Research Institute (now known as The Energy and Resources Institute) and Tata
Memorial Hospital are a few important institutions in India in the public domin that owe their inception and inspiration to the Tatas. The general perception in the popular psyche is that any commodity and/or service that has the Tata brand associated with it in any which way would be of endurable value. Tata Consultancy Services and Tata Indicom are next generation companies of this group that has steadily evolved with the times by not wavering from its core business values. Now Ratan Tata has come up with his people’s car (Tata Nano) that is affordable while at the same time is also profit making for Tata Motors. So the idea is to portray a philanthropic image by targeting niche markets that would still ensure corporate profits while expanding the bases of the company’s social acceptance.

1.5 Objectives
The objective of the study, on the whole, is to generate information about the performance of some selected public sector corporate houses in Tripura in the matter of discharging their socially responsible actions over and above their economic and technical interest. Thus, the objectives of the study are:
1. To study the policies and practices of social responsiveness of the Oil and Gas Public Sector Undertakings (PSUs) in Tripura.
2. To understand the perception of the executives of the Oil and Gas PSUs in performance of the CSR.
3. To understand the perception of the local people/beneficiary about the performance of the CSR activity implemented by the organizations.
4. To examine the impact of corporate decisions and actions in discharging social responsibilities upon the society in general and environmental issues in particular.
5. To compare the level of quality performance in discharging CSR by Oil and Gas PSUs in Tripura and Assam.

This might helps to visualize the linkage between motivations and results of undertaking CSR Practices along both ethical and economic dimensions.

1.6 Scope
The study is aimed at an exploration into the various aspects of corporate social responsibility undertaken by the public sector undertakings in the field of oil and Gas
sector in Tripura. Apart from this in this study, we try to find out the answer to the following questions:

1. To what extent their CSR activity benefits the local people of Tripura, and make difference in their life-style, removing of poverty and create employment?
2. What are the high priority areas of social efforts?
3. What factors are responsible for acceptance of social responsibility by their organization?
4. To know the policies and practices of CSR by their respective organization, and their performance in the respective field.
5. To know the perception of the local people about the performance of CSR activity implemented by PSUs operating in the field of Oil and Gas
6. The total impact of CSR activity in the organization as well as in the society.

Further, the research makes a comparative study of the PSUs operating in Assam, their action and performance. Also, perception of local people, about the organizations operating in their locality. By doing so, it seeks to elicit answers to question such as:

1. Is there any significant difference between PSUs operating in Assam and Tripura in the same field?
2. Is there any performance and implementation difference in these two states?
3. Perception of managers and people residing the nearby areas of projects and their similarities or differences.

1.7 Review of literature
If we consider the writings on social responsibility that were influential in the pre-1950s consideration of the topic, it should be noted that references to a concern for social responsibility appeared, first literature available in 1899 by Andrew Carnegie (1835-1919) founder the conglomerate US Steel corporation, published a book called THE GOSPEL OF WEALTH, which set forth the classic statement of corporate social responsibility. Carnegie's view was based on two principles: the charity principle and the stewardship principle. Both were frankly paternalistic; the saw business owners who lacked the capacity to act their own best interests. This charity principle was widely accepted in American business during 1950-60s. Second example, during the 1930s and 1940s in the United States. Works for this period worth noting included Chester
Barnard’s The Functions of the Executives (1938), J. M. Clark’s Social Control of Business (1939) and Theodore Kreps’s Measurement of the Social Performance of Business (1940), to point out just a few.

During the progressive era, three interrelated themes of broader responsibility emerged. First, managers were trustees, that is, agents whose corporate roles put them in positions of power over the fate of not just stockholders, but of others such as workers, customers, and communities. This power implied a duty to promote the welfare of each group. Second, manager had an obligation to balance these multiple interest. They were, in effect, coordinators who settled competing claims. Third, many managers subscribe to the service principle, a near spiritual belief that individual manager served society by making each business successful; if they all prospered, the aggregate effect would eradicate social injustice, poverty, and other ills. This belief was only a fancy recarnation of classical ideology. However, many of its adherents conceded that companies were still obliged to undertake social projects that helped, or “served,” the public. These three interrelated ideas – trusteeship, balance, and service – expended the idea of business responsibility beyond simple charity. But the type of responsibility envisioned was highly paternalistic, and the action of big company leaders often showed an underlying Scrooge like mentality.

Frank Abrams (1951), a top executive with Standard Oil, published a remarkable piece of reflection on “Management’s Responsibilities in Complex World” in the Harvard Business Review, a title that seems even more topical today than almost sixty years ago. Abrams urged his fellow managers, i.e., businessmen, to think of themselves as professionals with an explicit sense of duty not just to shareholders, employees, and customers, but also to the public in general: “management must understand that the general public – man and women everywhere – have a very deep interest in, and are affected by, what is going on”. He, thus, introduces an early stakeholder’s perspective.

After this publication another publication was done by Bowen (1953) and this was the beginning of the debate on CSR is marked by a landmark study commissioned by the Federal Council of Churches of Christ in America, author came with a book entitled “The Social Responsibility of Business Man” (1953). This study, concerned with detailing the specific social responsibilities of businessmen. He argues that businessmen must assume “a large measure of responsibilities if the economic system of free enterprise is to
continue and prosper”, appealing to enlightened self interest. And although Bowen addresses questions such as “What constitute good citizenship for a business enterprise? How does a moral enterprise behave? Or what kind of business decisions promotes the end of modern society and what kinds detract?” Then he explained that the social responsibility of businessman refers to the obligations of businessmen to pursue those policies, to make decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society. But he fails to spell out specific responsibilities that a business organization should undertake.

Keith Davis (1960), one of the first, and most prominent, writers in this period to define CSR. Davis set forth his definition of social responsibility by arguing that it refers to: “Businessman’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.” Davis argued that social responsibility was a nebulous idea but should be seen in managerial context. Further, he asserted that some socially responsible business decisions can be justified by a long, complicated process of reasoning as having a good chance of bringing long-run economic gain to the firm, thus paying it back for its socially responsible viewpoint. Davis was on the cutting edge with this insight, inasmuch as this view became commonly accepted by the late 1970s and 1980s. Davis also explore the role of power that business has in society and the social impact of this power. In doing so, he introduces business power as a new element in the debate of CSR. He held that business is a social institution and it must use power responsibly. Additionally, Davis noted that the causes that generate the social power of the firm are not solely internal of the firm but also external. Their locus unstable and constantly shifting, from the economic to the social forum and there to the political forum and vice versa.

C. Frederick (1960) is a contributor to the early definition of social responsibility. According to him, “Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are utilized for broad social ends and not simply for narrowly circumscribed interests of private persons and firms.”

Clarence C. Walton (1967) an important thinker on business and society, in a book entitled “Corporate Social Responsibilities,” addressed many facets of CSR in a

The Committee for Economic Development (1971), which was first appeared in the New York Times Magazine that arguably had the most sustainable impact. Friedman famously claimed “that the social responsibility of business is to increase its profits (and nothing else)”. He argues that business and corporations have in fact no responsibilities, in contrast to a corporate executive (i.e., the individual). As a business person and “an agent serving the interest of his principal” the executive has direct responsibility to the principal, namely “to conduct business in accordance with their desires, which generally will be to make as money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical customs.

Steiner (1971) which, came up with a multilevel perspective: the inner circle consisting of a corporations basic economic responsibilities, the middle level of “current social and environmental concern” and the outer circle of “emerging responsibilities”. In his first edition of textbook, Business and Society, Steiner wrote at length on the subject. Steiner deferred to Davis’s and Frederick’s definitions of CSR but he states his opinion on the subject. Steiner did not dwell on definitions, but he extended the meaning and circumstances under which CSR might be interpreted and applied. For example, he discussed specific spheres in which CSR might be applied and presented models for determining the social responsibilities of business. He also presented criteria for determining the social responsibilities of business.

Davis (1973) presented arguments based on ethics, social legitimacy, and pragmatic vision of business through considering the consequence of an irresponsible use of power. He began his approach by emphasizing that responsibility goes with power, and business has power which has social impact.

Eels and Walton (1974) addressed the CSR concept in the first edition of their volume ‘conceptual frame work of business’, they elaborated on the concept at length in their third edition in 1974. Their favorite topics were business history, the concept of corporation, ownership, and governance. However, they dedicate a chapter to ‘recent trends’ in corporate social responsibilities.

Preston and Post (1975) introduced the notion of ‘public responsibility’. With this notion, they tried to define the function of organizational management within the specific
context of public life. The term ‘public’ rather than ‘social’ was chosen ‘to stress the importance of the public process, rather than individual opinion and conscience, as the source of goals and appraisal criteria’.

Sethi (1975) in a classical article discussed ‘dimension of corporate social performance’, and in the process distinguished between corporate behaviors that might be called ‘social obligation’, ‘social responsibility’, and ‘social responsiveness’. In Sethi’s schema, social obligation is corporate behavior ‘in response to market forces or legal contrast’. The Criteria here are economic and legal only. Social responsibility, by contrast, goes beyond social obligation. He states: ‘Thus, social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance’. Sethi goes on to say that while social obligation is proscriptive in nature, social responsibility is prescriptive in nature. The third stage in Sethi’s model is social responsiveness. He regards this as the adaptation of corporate behavior to social needs. This stage is anticipatory and preventive.

Carroll (1979), who first introduced the concept of ‘corporate social performance’, made a synthesis of the basic principles of social responsibility, the concrete issue for which social responsibility exists, and the specific philosophy of response to social issues. Carroll suggested that an entire range of obligations that business has to society must embody the economic, legal, ethical, and discretionary categories. He included them in a ‘Pyramid of Corporate Social Responsibility’ in the year 1991. More recently, Schwartz and Carroll (2003) have proposed an alternative approach based on the three core domains i.e., economic, legal and ethical responsibilities and a Venn model framework. The Venn framework yields seven CSR categories resulting from the overlap of the three core domains. The model is more complex but the essential concepts remain. In a global context, Carroll has applied his ‘pyramid’ understanding that ‘economic responsibility’ is to do what is required by global capitalism, ‘legal responsibility’ is to do what is required by global stakeholders, ‘ethical responsibility’ is to do what is expected by stakeholders, and ‘philanthropic responsibility’ is to do what is desired by global stakeholders (2004).

Thomas M. Jones (1980) entered the CSR discussion with an interesting perspective. He defined CSR then went on to summarize the CSR debate by listing the various arguments that have been presented both for and against it. One of Jone’s major
contributions in this article is his emphasis on CSR as a process. Arguing that it is very difficult to reach consensus as to what constitutes socially responsible behavior, he posits that CSR as a process is what Jones refers to as a revised or redefined concept. In a discussion of implementing CSR, he then goes on to illustrate how a firm could engage in a process of CSR decision making that should constitute CSR behavior. Jones’s contribution was an important one; however, it would not end the debate regarding the content and extent of CSR expected of Business.

Frank Tuzzolino and Barry Armandi (1981) sought to develop a better mechanism for assessing CSR by proposing a need-hierarchy framework patterned after Maslow’s need hierarchy. The authors accepted Carroll’s 1979 definition as ‘appropriate’ for their purpose, and then proceeded to say that it would be helpful to have an analytical framework to facilitate the operationalization of CSR. Their organizational need hierarchy did not redefine CSR; however, it sought to suggest that organizations, like individuals, had criteria that need to be fulfilled, or met, just as people do as depicted in the Maslow hierarchy. The authors proceeded to illustrate how organizations have physiological, safety, affiliative, esteem, and self-actualization needs that parallel those of humans as depicted by Maslow. The authors presented the hierarchy as a ‘conceptual tool whereby socially responsible organizational performance could be reasonably assessed’. To some extent, Carroll’s pyramid of CSR unfolded the firm’s social responsibilities (economic, legal, ethical, discretionary) in a hierarchical way that somewhat resembled the Maslow hierarchy of priorities.

Wartick and Cochran (1985) extended the Carroll approach suggesting that corporate social involvement rests on the principles of social responsibility, the process of social responsiveness, and the policy of issues management.

Edwin M. Epstein (1987) provided an explanation of CSR in his quest to relate social responsibility, responsiveness, and business ethics. He pointed out that these three concepts dealt with closely related, even overlapping, themes and concerns. He said:

*Corporate social responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standards) have beneficial rather than adverse effects upon pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility.*
In addition to expounding on CSR, Epstein defined corporate social responsiveness and business ethics and then brought them together into what he called the corporate social policy process. He went on to say that ‘the nub of the corporate social policy process is the institutionalization within business organizations of the following three elements… business ethics, corporate social responsibility and corporate social responsiveness’.

Wood (1991a) describes Corporate Social Performance as being comprised of three major components. The first component is the level of corporate social responsibility which is based on legitimacy within society, public responsibility within the organization, and managerial discretion by each individual within the organization. The second component is the process corporate social responsiveness which includes environmental assessment, stakeholder management and issues management. The third component refers to the outcomes of corporate behavior and includes social impacts, social programs, and social policies. As a result, CSP is a critical factor to consider for all organizations.

Donna Wood (1994) sought a model that would include the outcomes of social responsiveness as actual indicators of corporate social performance. She defined CSP as ‘a business organization’s configuration of principles of social responsibility, processes of social responsiveness and observable outcomes as they relate to the firm’s societal relationships’.

Muirhead (1999) characterized the period between 1980s to 1990s of corporate contributions as ‘diversification and Globalization.’ More global companies appeared in the economy, and management positions dedicated to corporate giving began proliferating on the organization charts of major companies. Managers of corporate giving, corporate social responsibility, and public/community affairs, become commonplace. The Ethics Officer Association was founded in the early 1990s. New concepts, such as global social investment, corporate reputation, community partnership, corporate social policy, and others, became evident in large companies. In terms of management philosophy or policy, strategic giving, cause-related marketing, international donations, employee volunteerism, sustainability, and global corporate citizenship, emerged to characterize many CSR initiatives. The beneficiaries of CSR initiatives
included the following: education, culture and arts, health and human service, civic and community, international donees, community partners, and NGO partners.

Bryan Husted (2000) presented a contingency theory of corporate social performance. He argued that CSP is a function of the fit between the nature of the social issue and its corresponding strategies and structures. This fit then leads to an integration of elements such as corporate social responsiveness, issues management, and stakeholder management. Husted’s contributions would best be termed theoretical and applied.

Carroll (2000) in his study answered the question of whether corporate social performance should be measured and, if so, why. According to him, the brief answer to this question is ‘yes’, because “it is an important topic to business and to society, and measurement is one part dealing seriously with an important matter.... The real question is whether valid and reliable measures can be developed”. In fact, considerable attempts have been made to measure the socially responsible activities of organizations both in the academic and business communities.

Sen and Bhattacharjee (2001) found that in the consumer realm, the CSR record of a company has a positive effect on a consumer’s evaluations of the company and their intend to purchase the company’s products.

Porter and Kramer (2002) have applied the well-known Porter model on competitive advantage (Porter, 1980) to consider investment in areas of what they call competitive context. The author argue that investing in philanthropic activities may be the only way to improve the context of competitive advantage of a firm and usually creates greater social value than individual donors or government can. The reason presented to – the opposite to Friedman’s position – is that the firm has the knowledge and resources for a better understanding of how to solve some problems related to its mission. Porter and Kramer conclude, “Philanthropic investments by members of a cluster, either individually or collectively, can have a powerful effect on the cluster competitiveness and the performance of all its constituent companies.”

Parkinson (2003) proposed the idea of ‘civil regulation’ to promote the cause of corporate social responsibility without depending completely on altruism or conventional regulation of corporate behavior. While it cannot be left completely in the hand of business via voluntary mechanisms Parkinson argues that ‘civil regulation’ might compensate for some of the limitations of conventional regulatory techniques. He,
however, maintains that public availability of complete and reliable social, ethical and environmental disclosures is a prerequisite for effective ‘civil regulation’. As voluntary reporting initiatives failed to generate the required response amongst the companies, he argues that mandatory reporting of social, ethical and environmental information is the way forward. It may be argued that an effective ‘civil regulation’ regime would presuppose the existence of powerful public pressure groups and institutions which can exert significant influence on corporations for improved social, ethical and environmental performance. None of these conditions of information, due to secretive business practices, nor existence of powerful pressure groups are met in the context of developing countries. Therefore, initially some legally mandated social, ethical and environmental disclosures might be required as a way forward, which might, over time, be supplemented by ‘civil regulation’ forces.

Maignan and Ferrell (2004) propose that the degree to which stakeholders develop a bond of identification with the company is based upon the extent to which CSR initiatives address issues that are important to the stakeholder group. While relationships and the benefits that drive these relationships have received little attention in the CSR literature, the importance of developing strong and enduring relationships with stakeholders by providing them benefits has solid footing in both stakeholders theory and relationship marketing.

Jeremy Moon’s (2005) discussion of how CSR evolved in the UK gives one significant example of its development in the European Union. He presents CSR as part of societal governance in the UK, embedded in a system intended to give direction to society. The roots of CSR in the UK may be found in nineteenth century business philanthropy, as previously described in the United States. Moon argues that although CSR was discussed in the 1970s, it was the period of high unemployment, urban decay, and social unrest of the early 1980s that was a defining moment for CSR in the UK. In the 1990s, the concept of CSR broadened from community involvement to an eventual and abiding concern for socially responsible products, processes, and employee relations. The explicit concern for CSR in the UK and among companies was characterized by growth in CSR staffs in companies, embedding of CSR in corporate systems via standards and codes, increased social reporting, and growing partnerships between companies and NGOs or governmental organizations. In addition, these initiatives were
augmented by the emergence and expansion of CSR umbrella organizations, the CSR consultancy industry, interest in the investment community, and growth of CSR initiative in higher education. The institutionalization of CSR by corporate managements in the UK has paralleled that in the United States and in other developed countries of the world; senior level management and board level responsibilities, reporting and organizational systems, and increased external stakeholder relations.

Kotler & Lee (2005) in their book entitled “Corporate Social responsibility” talks about Corporate social responsibility (CSR), or “a commitment to improve community well-being through discretionary business practices and contribution of the corporate resources,”

Porter and Kramer (2006) as a leading proponent of instrumental theory argue that “the essential test that should guide CSR is not whether a cause is worthy but whether it presents an opportunity to create shared value.” Consequently, corporation should engage in truly strategic CSR; it’s about choosing unique position – doing things differently from competitors. They also explain that CSR is no longer considered a social or even a moral obligation of corporation to society at large, but a mere market opportunity to achieve competitive advantage.

Donna Woods and others (2006) have taken the concept of citizenship much further and introduced the notion of ‘global business citizenship’ where ‘a global business citizen is a business enterprise that responsibly exercise its rights and implements its duties to individuals, stakeholders, and societies within and across national and cultural borders’. CSR in to the global arena where national sovereignty no longer suffices for basic rule setting and enforcement.

Maak (2008) stated by ‘Strategic Corporate Responsibility’ connote the increasingly instrumental use of CSR as a strategic positioning device in the post Enron environment. In order to succeed in an environment of contested values CSR is used for reputational gains.

In India the relevance of CSR is increasing because business people has understood that a business cannot succeed by ignoring the human and social needs of our society. In this age widespread communication and growing emphasis on transparency, customers of any product and service are unlikely to feel satisfied in buying from a company that is seen to violate the expectations of ethical and socially responsibly
behavior. Therefore, in this regard studies were made in India, among those few were mention below:

The earliest study in this regard was reported by Singh and Ahuja (1983). They studied 40 annual reports of public sector companies for the year 1975-76. Their study developed a disclosure index consisting of 33 social disclosure items including social overheads, environmental control measures, charitable activities and community involvement. The study examined the extent of CSR reporting in India and the relationships between CSR reporting and company age, size, profitability and industrial grouping. They found that age and size were not significantly associated with CSR reporting. Profitability had a mixed impact on CSR reporting and social disclosure were found to be highly related to the nature of the industry. The study showed that approximately 40 percent of the companies disclosed more than 30 percent of the information included in the index.

Hegde, Bloom and Fuglister (1997) undertook a case study on the Steel Authority of India Ltd. (SAIL) – a public sector company – based on their 1993 annual report. They indicated that SAIL prepared a social balance sheet and income statements showing costs and benefits to different groups of stakeholders, namely, employees, community and general public. The study provides some explanation for undertaking CSR reporting in SAIL:

"The public sector undertaking, SAIL, espouses social gains rather than profit maximization, and in conformity with this objective, publishes social balance sheets and income statements, value added statements, and human resource accounts. However, since these accounts are not audited their verifiability can be questioned. Positive social disclosures act as favourable public relations for the government”

C. R. Sarkar (2005) in his book entitled ‘Social Responsibility of business Enterprises’ talks about the social responsibility performance and reporting system of public sector undertakings in India and compare it with social reporting system in abroad. He talks about the genesis of Indian PSUs which were started for providing social services to vast poor people of India in a affordable rate but fails to do so.

S. K. Panda (2008) in his book entitled ‘Corporate Social Responsibility in India’ talks about how both pubic and private sector enterprises discharging their social responsibility and gave emphasis on their future role for the development of the nation by
engaging them into social projects implemented by the government, private enterprise
should join hands for the better development of the society.

Pushpa Sunder (2000) presented an account in the Book entitled ‘Beyond
Business’ Philanthropic Activities of some Major Indian business houses, Birala, Bajaj,
Cheltion, Bhoruku, Godrej etc.

Abdul Farooq Khan made an investigation into the perceptions of corporate social
responsibility among 41 Senior Executives of companies in Delhi and Ghaziabad district
of U.P. in India. He found 98% of respondents agreed that social responsibility was
relevant to business. They considered profit an equally important goal.

C. Gopal Krishna (1992) in his book entitled ‘Corporate Social Responsibility in
India’ presented the attitude of managers in large scale enterprises towards some aspects
of corporate social responsibility. And found a significant difference between the
managers of large scale public sector enterprises and private enterprises in their attitude
for implementing CSR activity in their organizations.

Dutta in his study entitled ‘Corporate Social Responsibility in Oil sector: A Study
on selected entities in Assam’ describes about the CSR action taken by the Oil PSUs in
Assam and its benefit to the society. He also suggested that the Oil PSUs should enhance
their share of profit against social development programme of the society.

It revealed from the “Leading the Way: Profiles of some of the 100 Best
Corporate Citizens for 2002 ( Business Ethics Magazines, May, 2002) IBM’s
philanthropic donation for the year 2001 was $ 126.1 million – 70% of which was used to
improve education.

The majority of the fortune 500 companies not only engages in social
responsibility initiatives, but also devotes considerable resources to reporting CSR
activities to a wide array of corporate stakeholders (KPMG, 2003). As noted in a recent
McKinsey & Company survey of corporate executives believe that such activity will
elicit company-favoring responses from stakeholders.

The notion that a company investment in CSR initiatives can provide returns to
the company, commonly referred to as the business case for CSR, is supported in the
scholarly literature by a large and growing body of evidence showing that individuals
across numerous stakeholder realms reward companies that engage in CSR activity. For
example, Sen and Bhattarcharya (2001) found that in the consumer realm, the CSR
record of a company has a positive effect on a consumer’s evaluations of the company and their intend to purchase the company’s products. Likewise, in the employment realm, the CSR activity has been shown to have a positive effect on job seeking intent, as well as behaviors on the job like interpersonal cooperation and job-related effort. There is also some evidence that investors both attend to – and make investment decisions base upon – the CSR activity of public companies. In another study by Sen et al., (2006) found that individuals who were aware of a large charitable gift by a company stock than respondents who were unaware of the gift.

These studies notwithstanding, implementing CSR initiatives can prove quite challenging in practice. Even companies with a history of generously supporting CSR initiatives have struggled to effectively manage their CSR engagement.

1.8 Methodology
The study is an explorative study in the context of the area and scope chosen. Both primary and secondary data were used for the study. The primary and secondary data were collected from both the Assam and Tripura from the Oil and Gas PSUs operating in these two states. Primary data includes, interview, filled up questionnaire, from the managers and top management in selected undertakings from both the state as well as public response in the form schedule. In Tripura, altogether 30 managers were given questionnaire and collected and analyzed. And 300 people in the vicinity of oil & gas companies were interviewed and there response were taken in a schedule and analyzed. The response of same number of managers and general public were taken from Assam for making the comparative study meaningful.

Secondary data were collected in the form of CSR expenditure detail, annual report, journals, monthly and quarterly reports from the respective Asset/regional/branch offices of the respective company as well as reports and other details were taken from the news papers and websites of the respective company.

Three companies were analyzed in Tripura, viz., ONGC, GAIL and TNGCL and three company of their counterpart was analyses in Assam, viz., ONGC, OIL India Ltd and Indian Oil Corporations popularly known as Assam Oil Division (IOCs-AOD).

For collecting the response from the public and beneficiary survey was conducted by personal interview and filling up the responses in schedule. Several places were
visited and collected data randomly among the areas/fields were served by the oil and natural gas companies. In Tripura Manikyanagar, Putia, Boxanagar, Maichere, Vivekanda-Coloney, Madhabpur, IGM hospital, Gurkhabasti, Abhyanagar, were visited for collecting the data and see the workings of the oil companies. In Assam data were collected from Silchar, Katigorah, Badarpur, Duliajan, Noonmati, Borhapjan were visited and people response were taken for making a comparative study among Tripura and Assam. Data were analyzed by using statistical tools like percentage, chi-squire methods and t-test.

The methodology deployed here conjoins content analyses, theoretical constructs, historical/ archival data mining and analyses of the given primary facts in the intellectual framework of metanarrative and post-modern historiography. Case studies have been investigated and contemporary theoretical baggages/ underpinnings critically gazed at in order to understand the neoinstitutional and hegemonistic trappings of corporate power that happen to inform CSR while not at all reorienting the critical and traumatic relationship between individuals/ beneficiaries and their institutions/ benefactors.

1.9 Limitation of the Study

It would not be out of place to mention that a multifaceted study has been chalked out, therefore, in a nutshell: “Study of Corporate Social Responsibility Performance with reference to some selected Public sector Undertakings in Oil and Gas sector of Tripura”. Although Indian Oil and Assam Oil are shown as a separate organization in the study in Assam, it was found Assam Oil is a Division of Indian Oil Corporation only popularly known as Assam Oil Division (AOD). And ONGC and Oil India Ltd were studied separately. In Tripura, it was found that TNGCL is a sister concern of GAIL, still it is studied separately for the research purpose.

The prevailing social tension in the state of Tripura and Assam has put an obvious limit to the endeavor in the matter of the field survey. As such, it becomes inescapable to leave some potential area due to the said unavoidable circumstances. However, all possible attempts have been made to check the authenticity of the information so collected through the field survey to make the study intelligible, articulate and meaningful. In spite of all such efforts, the usual limitations of an empirical investigation cannot be done away with.
It was noticed during the field survey that the management of some of the offices/assets/branches and people of the adjacent area of the operation of the oil companies have shown reluctance to furnish information necessary for the study. Though attempts have been made to collect necessary information through persuasion and informal discussion with them, yet there might have been some omissions or biased response.

Majority of people to the surroundings of operational area of oil and gas company has given some qualitative and quantitative information such as the benefit received from the industry against, training, healthcare, community development scheme, and education and literacy etc., from their memory in informal discussion. Therefore, some omissions and deficiency may be there. However, attempts have been made to collect the necessary information accurately as required for the study.

Corporate Social Responsibility has also risen up the corporate agenda, as society is increasingly demanding that corporations act responsibly. A core part of CSR is ethical behavior. In this study ethical behavior of managerial decisions were not taken care because of some other limitations.

The Corporate Social Responsibility of a company will only be correctly perceived by the public, if its social and environmental value creation is transparent. One way of improving the transparency of the CSR efforts of companies is benchmarking by independent institutes. Though we seen the concept of social responsibility among Indian businessman, particularly in India, is not new and can be easily in the form of magnificent temples, high mosques, large dharmsalas and great educational institutions. Indian literature is full of incidents when business societies out of crises. Many Indian businesses are known for staying one step ahead of the government, as for as the welfare of employees and societies is concerned. This is lacking in North East Region of India because the absence of big private sector corporate house and only PSUs were operating in this region and implementing different kind of social activity in recent years. Judge their social performance is a challenge and an obvious limitation.

In Tripura, the phenomena of corporate social responsibility is very new and it is introduced by the oil and gas sector public sector undertaking after their operation started in Tripura. Still it is in initial stage and getting shape gradually. The study of corporate social responsibility will enhance its scope and activity in Tripura.
1.10 Some Concepts

The meanings of certain terms used in the study are given here:

1. Social responsibility: It implies rising corporate behavior up to a level where it is at least in congruence with currently prevailing social norms, values and expectations of performance.

2. Social responsiveness: The pro-active response of company to social issues.

3. Social obligation/accountability: it refers to the corporate behavior up to a level where it least in congruence with currently prevailing social norms, values and expectations of performance.

4. Social costs: Social cost represent a debit, a diminution of wealth and expense to the society. They have not been recognized in economic terms and attributed directly to the firm and thus are left to be borne by the society as a whole.

5. Social benefits: social benefits represent an addition to the wealth and gain to the society.

6. Values: They are culturally derived normative standards, which act as a guide in stating objectives or in the pursuit of goals.

7. Social goals: These are concerned with the development of human life and resources in the organization of the economy. The achievement of these goals mean broadening the base of human authority and leadership within the corporate system and increasing the level of imagination, sensitivity, strength and responsibility among people who work in the economic order.

8. Social problems: These are defined as a gap between society’s expectations of social conditions and present social realities.

9. Social impact: The direct or indirect effect of any specific corporate action on society or its individual members.

10. Sustainable Development: Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

11. Quality of life: Quality of life is the characteristic that makes life desirable. It is a concept related to happiness and suggests that there are objective, widely shared criteria for life quality, freedom amid diverse choices, monophony in consumption, high preference returns on investment, privacy, role and mobility in
harmony with one’s own preferences, security, opportunities for self-development, balanced maintenance of diverse life forms, clean environment, etc.