CHAPTER - 6

SUGGESTIONS AND RECOMMENDATIONS

About the Chapter

Every research endeavour has a pertinent problem which has been deeply delved by the person in personal and professional capacity, by a close involvement or exposure concerning vital objectives and goals of the profession, has been continuously bothering him/her, and in order to fulfill the intellectual curiosity the researcher sets out to re-search it again through a specifically tailored design.

The present chapter on suggestions and recommendation is of immense importance since the researcher makes an effort to draw logical inferences on the basis of findings and conclusions and deliberates on efforts required to address the various facets of the problem under study by recommending suggestions and strategies for effective interventions at various policy and programme levels.

In this Chapter the researcher has attempted to provide suggestions and recommendations as well as action plans and guidelines for academicians, thinkers, researchers, CSR experts, social work and HR professionals through intensive insights gathered into the subject.

1. The researcher proposes the following points of suggestions and recommendations based on the findings and conclusion.

1.1 The Govt rules and regulations and laws have conferred and assigned a special status to the companies, which is not available to other forms of associations. It expects the companies to contribute for the growth and development of the nation. The companies are expected to perform their “Social responsibilities” so that people can enjoy a decent and qualitative life. The role of the companies is so important that we can see provisions touching and regulating their functioning in almost all the spheres of life. This is particularly so in a country like India which is a “Welfare State” by nature. The State formulates various laws and regulations keeping in mind its welfare state role. Thus, a balance is to be maintained between social responsibilities of the company on the one hand and conferment of absolute autonomy and freedom from interference upon the company on the other. In the present scenario companies play a very important role in the growth and development of the nation.
1.2 Thus, they should be encouraged and motivated to contribute more. This can be achieved by providing them additional benefits, concessions and privileges. Their functioning and operations should not be made complicated by forcing them to comply with unnecessary and technical formalities. Perhaps, the various technical and procedural formalities governing them should be made more liberal and simplified so that the "corporate governance" can become a real and effective governing force. In the ultimate analysis one can say that CSR is not a myth but an emerging function of business organizations.

1.3 The researcher considers corporate social responsibility to be only one aspect of a comprehensive multi-party effort to improve environmental and social conditions and prevent harm; the complementary actions of governments, nongovernmental organizations, citizens and others are also necessary. It is also important that firms that choose to implement a corporate social responsibility approach should note that this will involve a dynamic learning process, for which this research work is merely one source of information and assistance. Corporate social responsibility is a moving target that cannot be fully "achieved" by one-time activities and decisions. Thus, businesses should approach corporate social responsibility with a view to continual improvement, being alert to new issues and considerations. It is very possible that a firm could adopt the approaches described in the suggestions and recommendations of this thesis and find itself facing new corporate social responsibility challenges tomorrow.

2. Based on the findings of this study the researcher has identified few obstacles to developing CSR:

- Insufficient knowledge of the relationship between CSR and business performance;
- Insufficient knowledge of the CSR concept on the part of functionaries;
- A low consensus concerning the general CSR concept;
- Poor resources for actions to promote CSR in small and medium-sized enterprises;
- Poor commitment of the Top management towards CSR function;
- Poor commitment of employees and poor communication and acceptance of CSR across the organization;
- Poor planning and approach for long term socially responsible investing;
- Poor structural and operational framework for CSR and professionals to manage CSR activities except few companies;
- Poor instruments to communicate and administer CSR activities;
- Poor awareness about CSR standards and codes.
guidelines for reporting Poor clarity and poor positioning of CSR in companies Poor doption of CSR code, guidelines and standards for effective implementation of CSR

3. However findings also reveals that there is a fair level of awareness on the following issues

Globalization has made the organization more complex since the increasing extension of business activities abroad has led to new responsibilities at global level, particularly in relation to developing countries; The image, reputation and consequently the success of enterprises depends on their commitment to consumers and industries are taking keen interest in CSR functions and performance to allow them to better calculate the success and the risk factors inherent in a company, the financial institutions ask for the disclosure of information going beyond traditional financial reporting; It is clearly in the interest of enterprises to contribute to knowledge-development and innovation if they wish to enjoy the advantages of a skilled workforce; Developing practices which take account of environmental and social considerations helps to modernize business activities and thereby increases their long-term competitiveness. There is need for developing understanding of the potential benefits of CSR for the competitiveness of individual companies and for national economies can help encourage the spread of CSR practice. While CSR remains voluntary in its implementation, there is a wide scope for policy makers to encourage its use for the enhancement of sustainable economic, social and environmental development, particularly in deprived rural and urban areas.

4. Critical suggestions for the success of the CSR initiatives are

A strong level of commitment from key people from the public and private sector Active Role of the Govt, NGO and civil Society A shared vision of the values and benefits of CSR and their integration into the business and its culture. The incorporation of CSR considerations in the core business, management Employee Participation and Employee Volunteering for Social Initiatives Mechanisms and operational process as well as policies Communication is a key element for the success of CSR, in enhancing the visibility of CSR but also encouraging greater involvement of businesses.
5. The public sector has a role to play in encouraging CSR and this can be done in various ways through

5.1 Facilitating through incentives, non-binding guidance, awareness raising;
5.2 Partnering by combining public resources with those of business to leverage complementary resources; Endorsing and showing support for CSR performing companies “leading by example” through public sector procurement practices;
5.3 Mandating – laws, by laws, regulations and penalties pertaining to the control of some aspect of business investment or operations
5.4 In addition to the above findings the researcher presents in the succeeding paragraphs her own observations and learnings emerging from the study. Some of these have emerged out of responses to the Questionnaire sent to the Corporates and many of them have resulted from the personal interactions the researcher had with the representatives form the corporate and senior managers while doing this work.
5.5 It is observed that Corporates have adopted different models for their CSR interventions, in terms of the type of activities, implementation strategies, decision making processes, involvement of voluntary agencies as also employees. However very few companies have a clear structural and operational framework as well as integration of CSR as a business agenda. The study findings reveal that there is a fair amount of knowledge and understanding about the CSR function of Business however it lacks the proper place both in planning and execution which requires that technical assistance and guidance be available to companies for CSR planning, implementation, monitoring and evaluation.
5.6 It is seen that different companies may adopt very different types and methods of involvement in CSR while still getting real benefits. There is no single universal model which will be suitable for all types and size of companies. The appropriateness of the intervention may also vary with the type of industry in which the company operates. There cannot be any universally applicable standards codes or models however CSR guidelines for Companies can be made available. These guidelines will vary depending upon the size of the companies, nature of operations, its core competencies, role being played by state/local governments and many such factors.
5.7 The returns on corporate social responsibility do not just flow or happen unless there is a planned and sincere effort.

5.8 Business and corporates need to plan, manage and measure what they do. The very best results are usually achieved when the involvement has natural links with the companies core business.

5.9 However, professionals and experts working in the area of CSR have opined that company must focus on those areas which ultimately (if not in the short term in medium to long term) increase business opportunities.

5.10 It is also felt that when companies face difficult times or recessionary market conditions, CSR is easily ignored or cut down.

5.11 At all levels there is a felt need for companies to graduate to strategic interventions in CSR, present a business case for CSR, seek management buy in which at present in many cases remain ad hoc and one of. There are many companies that may spend for rural development one year, promote are and culture in the next and may look for environment conservation the third year.

5.12 There is a need for clear cut strategic direction for an effective approach to corporate social responsibility. It allows the firm to deploy its resources effectively, while ensuring that expertise is develops within the firm to improve effectiveness.

5.13 There is a need to introduce Separate CSR departments in industries.

5.14 It is also important to identify how and who in the business organization is entrusted with the function of CSR. It is important that the HR/personnel dept undertaking this responsibility be more proactive and accountable and take lead it planning and executing Corporate social responsibility. Focus should be on defining the organization vision and integrating CSR issues around the vision and mission, ensuring full support and acceptance of the management for CSR, communicating CSR plans and functions across the employees, defining the scope of activities and programmes, evolving strategies for effective deployment of CSR constituents, match activities to the external and internal environment both natural and built, match activities to the organizations resource capabilities, deploy effective measures for measuring and reporting CSR for business advantages and corporate image.

5.15 It is also essential that rather than dissipating energy and resources in many areas, it is important to focus on one or two broad areas like education or healthcare the way Wipro has committed itself to the cause of education through initiatives of Azim Premji trust etc. Within these areas too, it
Impact Assessment of CSR w.r.t. community development programmes of Industries of Gujarat

would be important to focus on just one or two specific targets/targets groups so as to create a measurable impact.

5.16 It is also essential that networking and resource sharing be done by corporate where different corporates are working for the same cause, if these efforts are coordinated pooling of resources and skills can generate a much larger impact.

5.17 In case of large companies with huge branches/plants network a centralized strategy many not be appropriate. For these organizations and especially those spread into in very remote areas often with a large economically backward and tribal population it will be necessary to take a holistic view about the geographic area and look at felt needs of the people and areas of rural and social work interventions including primary health care, educations, environment pollution and income generation. Thus to achieve an impact there is a need to focus on special areas for continuous monitoring and significant results. Thus it will be difficult to harp upon universal models and codes. For each company there should be an appropriate strategy to match its internal resources and strengths with the external environment.

5.18 For companies with plants in different locations it will be important to identify, authorize and empower the managers at the local level since they are capable to best appreciate and assess the needs at local levels for evolving CSR strategies and programme framework.

5.19 Appropriate authorizations reporting and review mechanisms have to be put in place for greater effectiveness and impact.

5.20 Special collaboration and support need to be sort by companies for technical expertise in CSR through collaboration with NGOs. CSR consultants and specialists in the field for CSR planning and review.

5.21 There is an emerging need to address to the CSR Training issues of the Managers handling CSR functions.

5.22 Similarly Corporate Social Responsibility focus should be in totality of the term integrating workplace, market place, corporate governance, business ethics, social and environment performance for creating multiple advantages and demonstrating good corporate behaviour in all respects.

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5.23 No more having social obligations is the goal of the corporate they need to have multiple goals as triple bottom line performance (economic, environment and social) is increasingly becoming important instead of single bottom line i.e only economic performance

5.24 The social dimension of sustainability captures the impact of organizations activity on society, including on employees, customers, community, supply chain and business partners. Social performance is a key ingredient in assuring an organizations license to operate, and support the organizations ability to deliver high quality environmental and economic performance. It is important to note that reporting and improving social performance enhances reputation, increases stakeholder trust, creates opportunities and lowers costs.

Based on the findings of this study it is clearly revealed that at present reporting on social performance is unstructured, ad hoc and occurs infrequently and it is also inconsistent across organizations.

6. Following recommendations for companies are made to enhance CSR performance and impact of companies and spread the movement of CSR

6.1 Companies should be continuously motivated to contribute to society by organizing seminars, conferences, stakeholder consultations and workshops inviting diverse stakeholders on subjects of social concern and role of corporate sector, such workshops have been organized by the researcher and her team through the Centre for Industrial Relations and Social Development on one of the very serious social issue of HIV/AIDS and role of corporate sector which invited a lot of support and initiative from business organizations and industrial associates through their concern, willingness and initiative to provide support in several issues of education prevention, treatment and rehabilitation.

6.2 It is important to integrate and synergize the work done by various organizations NGOs, Corporate Sector, Governmental and International Agencies

6.3 There is a need for academics and research organizations in social work to participate in the developmental programmes by conceiving, implementing and monitoring various projects and programmes for instance the Integrated Community Development Project initiated the researcher and her team to support health, disability, education, income supplementation and infrastructure support and capacity building in five villages of Baroda District through support and assistance of major Public sector unit GAIL (India) Ltd under the CSR Policy is a unique model of university-community-industry and NGO
interface which aims at effectively partnering with corporates for improving the quality of lives of the remote rural areas through CSR planning, implementation, monitoring and evaluation of impact.

6.4 It is also recommended that individuals and institutions be encouraged to participate in social development through offering recognition, awards and acknowledgment of their contribution.

6.5 There should be local, state and regional chapters of CSR to organize, proliferate and ensure growth of development of CSR through professional expertise, support and working groups.

6.6 Each company should aim at having a coherent strategy based on integrity sound values and long term approach, which offers returns on investment to companies and a tangible and measurable contribution to the well being of society.

6.7 Social Work and HR Professionals both in education and practice need to take the lead from academics, business organizations and NGOs for developing the science and art of CSR for carving out clear guidelines to companies and ensuring that social work and HR goals are being fulfilled through human growth and sustainable development of communities.

6.8 It is important to note that a CSR strategy provides the business an opportunity to demonstrate the human face of business and social work and HR professionals have a key role to foster internal (workplace, market place, corporate governance, environment, employee and labour practices) and external dimensions (Human rights, social and community initiatives, social issues etc) of CSR.

6.9 There should be a mandatory appointment of a Social worker in the corporate sector to effectively plan and implement rural/need based development programmes.

6.10 Since there cannot be universal and standard guidelines for adoption of CSR standards due to nature and size of the companies it is important that while implementing CSR strategies companies evolve local specific initiatives, thus companies should recognize and respect local and cultural differences and also adhere to high and consistent global standards and policies.

6.11 In companies where CSR is integrated within the core business strategy it is likely to remain strong, whereas CSR as a philanthropic add on is vulnerable to cost cutting. The long term success of CSR will be based on its ability to be positioned within the core of business strategy and development in order to be a usual part of business.

6.12 The modern business corporation should play a vital role in providing useful feedback and new ideas to government for public policy formulation and for making CSR as the national programme of...
action. It should also contribute in terms of promoting partnership between the private and public institutions, civil society, and forming alliances with nonprofit organizations, this has become an ongoing requirement for strengthening CSR movement.

6.13 It is also important that the educational system, particularly business schools and schools of social work, should take a lead role in promoting CSR practices. This is necessary due to the relative absence of curriculum and indigenous literature of CSR. Thus it is very important to impart knowledge, skill, and methods for competence in CSR conceptual and operational framework and prepare empathetic and sensitive managers of business to respond to the social issues through corporate sector initiatives. An initiative in this line should be made through a close dialogue with the corporate sector for undertaking various field projects, researches, and developing case studies.

6.14 Sustainable CSR is truly stakeholder-oriented and not just philanthropy. For sustainable CSR companies should relate to fundamental principles of business ethics.

7. On the basis of theories of CSR and overview of relevant literature in CSR, the researcher proposes the following model for Corporate Social Responsibility.

7.1 There are several emerging areas of corporate social responsibility—social responsibility, business responsibility, environmental responsibility, and stakeholder involvement.
Impact Assessment of CSR w.r.t. community development programmes of Industries of Gujarat


Areas of Business Responsibility includes compliance with tax laws and other regulations, investing in developing science and technology, fostering ethical trade practices, regulating suppliers CSR practices and distributors CSR practices and transparent financial reporting.

Areas of Social Responsibility includes respect for human rights, contributing to social economic development, employee welfare, protecting the environment and the community, consumer protection and promoting and implementing an environmental policy for sustainable energy and environment.

Corporate Social Responsibility Model -
ACTION PLAN FOR CORPORATE SOCIAL RESPONSIBILITY

There are two action plans suggested by Researcher

Action Plan I

HOW TO SET UP A CSR PROGRAMME (Guidelines for Industries, CSR Managers, Social Workers, NGOs, CSR Consultants and Experts and Students of MSW & HRM Programmes)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
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<tbody>
<tr>
<td>Step 1</td>
<td>Identify the Top Management Philosophy and Company Values</td>
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<td>Step 2</td>
<td>Analyze What the Company has been doing in the past</td>
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<td>Step 3</td>
<td>Study the Structure and Positioning of the CSR Function in the Industry</td>
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<td>Step 4</td>
<td>Identify levels of Employee Participation</td>
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<td>Step 5</td>
<td>Analyze the capabilities and resources of the Industry</td>
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<td>Step 6</td>
<td>Consider Outside Help for external expertise</td>
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<td>Step 8</td>
<td>Identify key stakeholders for whom the company aims to work</td>
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<td>Step 9</td>
<td>Assess the situation &amp; conduct need assessment</td>
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<td>Step 10</td>
<td>Prepare a Strong Business case for CSR in light of Social Issues and Step 1: Problems confronted by Communities.</td>
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<tr>
<td>Step 11</td>
<td>Identify the Process and Outcome Indicators and Techniques for measuring results</td>
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<td>Step 12</td>
<td>Conduct Before and After Impact Evaluations particularly</td>
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<td>Step 13</td>
<td>Engage in Review Discussion and Plan for future with Top</td>
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<td></td>
<td>Step I: Step I: Management through Annual / Half yearly CSR Presentations</td>
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<td>Step 14</td>
<td>Closely Monitor Programmes</td>
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<tr>
<td>Step 15</td>
<td>Mandate CSR Reporting for disclosure of Social Performance of Companies (to continuously respond to the adverse effect of the Industry on Environment and Local Communities) through Environmental Impact Assessment (EIA) by external experts and Social Impact Assessment (SIA) by social experts</td>
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Impact Assessment of CSR w.r.t. community development programmes of Industries of Gujarat
ACTION PLAN 2

For enhancing the CSR Performance of the Industries/Corporate Sector the following CSR Checklist is suggested

CSR CHECKLIST

1. **Environment and Ecology**

Reduce consumption of energy, water and other natural resources and emission of hazardous substances establish environment management system, Use recycled and recyclable products Increase durability of precuts and minimize packaging , Train staff in environmental issues

2. **Health and Well Being**

Establish policies to ensure the health and safety of all employees which are known to employees Involve employees in business decisions that affect them , Operate Open Book Policies, Consult employees on how to handle a down turn in the business , if layoffs are avoidable, offer outplacement services, retraining and severance benefits, provide training opportunities, extend training to life management, retirement planning and dependents care.

3. **Diversity and Human Rights**

Work with charities, Job centers to redesign jobs to make them accessible to disadvantaged, Set the tone in not tolerating sexist, racist , homophobic jokes, Support organizations that promote fair trade and human rights compliance, Make sure that staff members is aware that there are explicit policies against discrimination in hiring, salary, promotion, training or termination of any employee on basis of gender, race age ethnicity, disability.

4. **Community**

Encourage employee voluteering in the community, Pay roll giving and back with financial contributions and help in kind, Make some of business products or services available free or at cost to charitable products. Look for opportunities to develop communities by undertaking welfare and development projects in health, education and income supplementation. Look for opportunities to make surplus product and redundant equipment available to local schools, charities and community organizations Offer quality work experience for school children and students by taking the activity of business the subject of school project. Use business experience to help local school of charity. Use marketing budget to associate business with social cause.

:: 637 ::-
5. GUIDELINES ON CSR FOR DEVELOPING CSR CHECK LIST

5.1 Company CSR management Involvement
Does the company have a separate department/cell for CSR initiative? Does the company produce an annual sustainable CSR report? How does the vision of the Company integrate CSR issues? How does the Organization propose to meet future economic, environmental and social challenges?

5.2 Marketplace: Products/Services/ Business Operations
Give the unique selling features of products highlighting following points-innovative issues, ensuring safety, health issues. Has the company conducted a feedback survey to gauge public perception/customer satisfaction of its products/services/business operations to assess social environmental impact of its activities, Does the company have management system that addresses customer redressals/grievances, Does the company adhere to any specific ethical standards for its advertising campaigns?

5.3 Workplace CSR Practices
Does the company have a CSR policy/policies, Does the company have a policy on any of the following, HIV/AIDS, Child Labour, Employment of disabled, business ethics environment, Quality, What active steps are taken to increase awareness of company policies amongst employees, Is your company an equal opportunity organization, Have any special measures been taken to improve gender representation in the organizations, What are the indicators used in monitoring the implementation of Policies.

5.4 Governance and Legal Issues
What steps are undertaken by the company to enhance corporate governance in the organization, Are the issues like transparency integral to fulfillment of CSR policy? Has the company been involved in litigation involving breach of corporate law in past five years, Have any managers been convicted of illegal activities, Has any demand been pending against the company from any tax and or any revenue authorities, Has the company complied with SEBI corporate governance guidelines.
5.5 **Employee Welfare /Human Resource Practices**

Does the company have clear employee guidelines concerning recruitment, termination, career development and performance appraisals. What are the motivational incentives provided by the company to its employees. What are the mechanisms installed to identify training needs of employees?

5.6 **Labour Relations/Health and Safety Measures**

Has the company faced labour disputes(strikes, dharnas, lockouts)and what are the average number of work days lost, Does the company report on labour practices, What are the steps taken to monitor the implementation of fair labour practices, What employee welfare programmes are organized by the company?

5.7 **Social and Community Initiatives**

Is there an established trust/foundation /NGO set up by the company to implement social activities, What are the key positive impacts provided by the companies which benefit the community, What strategies has the company adopted to undertake developmental activities for marginalized /underprivileged /poor communities, What percentage of annual profits is allocated as funds or community development works, What are the kinds of partnerships that are created with civil society/NGOs for social development health, education, literacy promotion, improving rural infrastructure, income supplementation and vocational training, community development. Does the company encourage employee giving for imparting skills to local community, secondments and time off for employees, How are the social projects monitored and reported.

5. There is a distinct need amongst academics and business schools particularly schools of social work to explain the term Corporate Social Responsibility from an intuitive level to a real one so as to make clear what exactly Corporate Social Responsibility means, what we are discussing and looking for, give it a concrete content for inclusion in social work and HR curricula so that professional working in the field of social work and HR can claim a distinct body of knowledge ,code of conduct and sanction of the community to practice C

6. SR function in business organizations from an intuitive level to a real one so as to make clear what exactly Corporate Social Responsibility means, what we are discussing and
looking for show concrete examples of socially responsible company activities (show how CSR actually works) communicate the benefit of socially responsible behaviour to companies as well as the strategic character of CSR clarify to the public, media, as well as to the companies the difference between PR, marketing and CSR and interpret CSR in a broader context enhance the external involvement of companies in the future, this could also help reinforce their transparency, enhance the prestige of non-profit sector as a partner for realization of Corporate Social Responsibility, disseminate information about the possibilities of cooperation and create a motivating tax setting for it communicate more the topic of cross-sector partnership and work on building a transparent setting for these initiatives promote the CSR topic in media and involve media constructively point at irresponsible as well as responsible companies find clear and understandable ways and tools for customer orientation, that will be considered trustworthy by the customer In principle, adopting CSR is clearly a matter for enterprises themselves, which is dynamically shaped in interaction between them and their stakeholders. Nevertheless, as there is evidence suggesting that CSR creates value for society by contributing to a more sustainable development, there is a role for public authorities in promoting socially and environmentally responsible practices by enterprises.

6.1 Social Work professionals have a distinct role in CSR

6.2 Community action in the field of CSR has to build on the core principles laid down in international agreements and should be developed in full respect of subsidiary principles. Within this scope, there are at least two reasons pointing to the Opportunity and the need for Community Action in the field of CSR.

6.3 CSR practices and instruments will be more effective if they are part of a concerted effort by all those concerned towards shared objectives. They should be transparent and based on clear and verifiable criteria or benchmarks. Public policy can contribute to the development of an action framework with a view to promote transparency and thus credibility for CSR practices.

6.4 Consumer confidence can be improved through CSR can be a major contributor to economic growth. More specifically, through CSR practices, enterprises can play an important role in preventing and combating corruption and bribery, and in helping preventing the use of enterprises for money laundering and criminal activities financing.
6.5 CSR policies can also boost the societal benefit that enterprises create with regard to innovation. Innovative practices aiming at better jobs, safer and employee-friendly workplaces, gender mainstreaming and the innovation or technology transfer to local communities and developing countries, leading to a more equitable economic and social development, are further examples of societal benefits created by innovative enterprises. Indeed, CSR may play a positive role in fostering development in third countries by helping to establish a dialogue between the countries, their public authorities, social partners and civil society and foreign companies.

6.6 Developing the exchange of experience and good practices on CSR

6.7 Developing CSR management skills

6.8 Future Implications for the Field

There is a need to recognize socially responsible companies by designing a Certification Program to reward the companies that best embody the CSR concept; Develop a strategic CSR plan that provides a structure to implement CSR; There is a need to publicly disseminate a list of private and public enterprises that have implemented CSR; There is a need to include the private and public sectors, as well as other NGOs, in the implementation of CSR long term sustainability of modern corporations get strong foundation when the guiding principles of CSR are integrated with Business.

6.9 It is also important that the educational system particularly business schools and schools of social work should take a lead role in promoting CSR practices through initiatives in developing a curricula for CSR

6.10 Dialoguing closely with corporate sector for expected response Encourage action research and community outreach programmes with business partnerships Designing Manuals, Training Modules and Guidelines for Business managers and Functionaries

6.11 This is necessary due to the relative absence of curriculum and indigenous literature of CSR. Thus it is very important to impart knowledge, skill and methods for competence in CSR conceptual and operational framework and prepare empathetic and sensitive managers of business to respond to the social issues through corporate sector initiatives.