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**DETERMINANTS AND DIMENSIONS OF CORPORATE
COMMITMENT TO SOCIAL RESPONSIBILITY: A STUDY WITH
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ABSTRACT

This paper identifies the key determinants and dimensions of corporate commitment to social responsibility among selected large scale units in Karnataka. The main objective of the study was to know the relationship between key determinants of corporate social responsibility and dimensions of corporate social responsibility with corporate commitment to social responsibility. An effort is also made to know the relationship between corporate commitments to social responsibility with certain corporate social responsibility observations. The large scale industrial units mainly engaged in either manufacturing or service activities and representing the private, public and multinational corporations were chosen. The key determinants, dimensions of corporate social responsibility, and corporate social responsibility observations were considered as independent variables and corporate commitment to social responsibility was treated as dependent variable. From the analysis it was found that majority of the multinational enterprises and the organizations above 30 years of existence tend to show high commitment to social responsibility than their counterparts either in private or public sector having less than 30 years of existence. The organizations show significant positive relationship between various dimensions of corporate social responsibility and corporate commitment to social responsibility. Among corporate social responsibility observations reasons for involvement in corporate social responsibility activities and perception about corporate social responsibility have significant effect on corporate commitment to social responsibility.

KEY WORDS: *CSR, Determinants of CSR, Dimensions of CSR, Commitment to CSR, CSR observations, Social responsibility,*

INTRODUCTION

Modern businesses are increasingly becoming involved in society and show increasing interest in Corporate Social Responsibility (CSR). Social responsibility represents the obligation of management to undertake certain activities that contribute to improving the welfare of the company and whole society. The contribution of the organisations towards CSR varies from organisation to organisation based on their organisational characteristics and commitment to CSR. Furthermore, social, environmental, economic, and political factors influence CSR. At the same time society's expectations from corporate has been changing. The government is considered as the mediator to connect the expectations of the society and corporate. In such a situation the government

was compelled to insist the corporate to have mandatory CSR with certain conditions. India is the first country in the world to have mandatory CSR.

In accordance with section 135(5) of the Indian companies Act 2013, the companies having net worth of INR 500 crore or more or turnover of INR 1000 crore or more or net profit of INR 5 crore or more during any financial year need to spend, in every financial year, at least 2% of their average net profits made during the three immediately preceding financial years, in pursuance of its CSR policy and shall be required to constitute a CSR Committee. CSR in India tends to focus on what is done with profits after they are made. Corporate sustainability essentially refers to the role that companies can play in meeting the agenda of

sustainable development and entails a balanced approach to economic progress, social progress and environmental stewardship.

From the literature review it was understood that the organisational characteristics such as ownership pattern, nature of the main activity, age of the organisation, and size of the organisation influence the corporate commitment to social responsibility. The companies are increasingly becoming involved in society and are showing increasing interest in CSR. Social responsibility represents the obligation of management to undertake certain activities that contribute to improving the welfare of the company and whole society. The influence of the six most important dimensions of CSR such as product/service, workplace, environment, community, organizational values, assessment and reporting were analyzed to understand the corporate commitment to CSR. The CSR initiatives undertaken by the corporate has far reaching impact on the various dimensions of CSR in terms of creating and maintaining a positive opinion about the company, strengthening the relation with stakeholders, creating a better, safer and more stimulating work environment, improving the efficiency of business management, facilitating access to CSR reporting. The paper also highlights some of the CSR observations that are considered to understand the corporate commitment to CSR.

Commitment to CSR

Many companies have adopted CSR practices largely because they believe it will benefit their business in the long term (Herrman, 2004; Dane 2004) and improve their competitiveness (Porter and Kramer 2002; 2003; 2006; Porter, 2006). Grayson and Hodges (2004) point out, a genuine commitment to CSR can bring about opportunities for new products and services, markets and business models. There has been a tendency to consider the subject of CSR within the broader framework of sustainable development (Sjoberg, 2003; Herrman, 2004; Hamann and Acutt, 2003; Aaronson, 2003). As a consequence, CSR issues are beginning to be focused on three main dimensions human rights, workers rights and the environment (Herrman, 2004).

Social responsibility can be profitable for firms, but their motivations and the true social utility of their activities are often in conflict (Health and Ryan, 1989; Maigan and Raiston, 2002; Hamann and Acutt, 2003) and CSR claims can be used merely as a tool to influence stakeholder perceptions (Hamann and Acutt, 2003). Nevertheless, for majority of stakeholders, social and environmental responsibilities are powerful factors in establishing the reputation and acceptance of corporations (Esrock and Leichthy, 1998; Bronn and Bronn, 2003), and they can serve as a protection against the threat of the anti-globalisation movement.

OBJECTIVES OF THE STUDY

The main objective of the study was to know the corporate commitment to CSR. The specific objectives were:

- To understand the association between organizational characteristics and corporate commitment to CSR.
- To know the relationship between the dimensions of CSR and overall commitment to CSR.
- To understand the relationship between CSR observations and overall commitment to CSR.
- To analyze and interpret the commitment of chosen large scale units of Karnataka towards CSR.

LITERATURE REVIEW

The literature review on CSR explores the inferences, findings, and conclusions of research conducted in this domain. A significant challenge is to decide how far back into the literature to delve to review the literature on CSR. A good case could be made for about 60 years because so much has occurred since that time that has shaped the CSR theory, research, and practice. CSR takes shape in 1950's. CSR literature expands in 1960's. The 1970's was a decade during which there began many writings suggesting the importance of a managerial approach to CSR (Carroll, 1977). During this period, there was more talk, especially among academicians, than action on the part of companies. Researchers began to conduct surveys during this period. Some of the studies conducted from this period were analysed by the researcher to know the findings of the studies.

Ewing D. (1971) Harvard Business Review surveyed 3,453 of its subscribers and observed that a corporation's duty is to serve as fairly and equitably as it can in the interest of four - owners, employees customers and the public. Collins *et al.* (1973) it was found that only if business can successfully respond to society's demand for corporate social responsibility autonomy is allowed. Raul Romero (1974) began a program with a housing survey in Panama. The survey found that the people had needs in housing, education, home care, birth-control, and nutrition. Mason *et al.*(1975) survey of 125 Canada's largest corporations showed the increasing concern with and importance of corporate responsibility. The areas given most significance were human-resources, community involvement, environment and product-related concerns. Beresford *et al.* (1976) according to the latest Ernst & Ernst survey social responsibility disclosure appears in various sections throughout the annual reports and covers a broad range of issues. Sandra L. Holmes (1978) the results provide additional arrangement that social responsiveness continue to become a more formalised objective for large corporations. Abbott Monsen (1979) examined the extent of corporate social involvement of 450 firms out of fortune 500 firms. The firms were found to put maximum emphasis on environment, followed by equal opportunity, personnel and community involvement didn't receive much importance by the firms.

Teoh *et al.* (1984) Findings revealed that social reporting lags behind corporate social involvement and that the majority of corporate attention is devoted to activities relating to employees and products/services. Spencer *et al.* (1987) study uses 130 of the firms from 13 manufacturing industries in USA. The results of the study indicate that the relationship between social responsibility and financial performance is consistent within each industry, while substantial variations exist across all industries. Kraft & Kenneth L. (1991) The results show that the managers view ethical conduct as one of the most important determinants of organisational effectiveness. Krishna (1992) He found that the social action programmes create a favourable public image and also the social expectations are high and if ignored will result in the creation of public hostility towards industry. Ibrahim *et al.* (1997) the results of a survey of 187 directors indicate that board members in financial institutions exhibit greater concern about both the economic and legal components of corporate responsibility and a weaker orientation towards philanthropic endeavours. Nazim U. *et al.* (1998) study investigated the relationship between environmental strategy and company

performance using samples from a nationwide survey in USA. It has been observed that across the industry, environmental companies were better performing than the non-environmental companies. Kathy Fitzpatrick (2000) the sample consisted of 150 CEOs of the largest public and private companies in USA. The findings indicated that CEOs view corporate social identity as important to business success and believe that a good social reputation is achieved more by operating in a socially responsible manner than through philanthropic endeavours.

Brown (2001) the findings of the survey showed that the companies are following social actions in more than one area and regarding the main factors driving the changing attitudes to social and environmental responsibility; increasing awareness and reputation topped the list followed by other CSR drivers like community group pressure and public opinion.

Dane K Peterson (2004) the results demonstrated that the relationship between corporate citizenship and organisational commitment was stronger among employees who believe highly the importance of the social responsibility of businesses. Manuel Castelo Branco & Lucia Lima Rodrigues (2006) it was found that banks with greater number of branches disclose more social responsibility information than those with smaller number of branches. Juwaheer Thanika Devi & Kassean Hemant (2009) it has been revealed that CSR in Mauritius is no more a business ideology but an essential business practice among small and medium enterprises, irrespective of their areas of operation. Belaid Rettab *et al.* (2009) the results showed that CSR has a positive relationship with all the three measures of organisational performance: financial performance, employee commitment, and corporate reputation. Data on CSR practices in the UAE were collected through a survey of organisations based in Dubai.

Judy Holcomb *et al.* (2010) they mainly reported their CSR activities in relation to environment, community, and customers. Their diversity policies, employee welfare programs and employee volunteerism were also widely reported. Walt Disney World seemed to provide the most detailed CSR reporting in all areas. J. H. Vyas & Reshma Shrivastava (2011) the results indicated that employees' involvement and encouragement for CSR activities play a very important role in the relationship between CSR and employee satisfaction. Jianling Wang, Lin Song, Shujie Yao (2013) it was found that corporate social responsibility disclosure is positively associated with firm size, media exposure, share ownership concentration and institutional shareholding. Magdalena Krukowska (2014) it was found that Japanese approach to CSR is strongly determined by their religious, philosophical, cultural, historical, economic and legal factors. It is proof of the concept of CSR, which provokes questions about the nature of the business relations of Japanese companies with their foreign counterparts and their style of management while investing abroad.

Biagio Simonetti, M. Rosario González-Rodríguez, M. Carmen Díaz-Fernández (2015) The results show that human values influence human perceptions of CSR, consumer perceptions of CSR mediate the relationship between human values and entrepreneurs' perceptions of CSR and significant differences can be found in consumers' and entrepreneurs' perceptions of CSR with respect to the cultural environment. Vicente Lima Crisóstomo, Maria Rafaela Oliveira (2016) The

findings show that CSR of Brazilian firms is inversely correlated to its ownership concentration indicating that controlling voting shareholders may not see social concerns as a priority. Besides, firms tend to maintain their present CSR status. The results also indicate that leading CSR firms are larger, face more growth opportunities, and are persistent in their superior CSR situation. Roudaki J & Arslan M (2017) the results of correlation and regression analysis also reveal that not all dimensions of CSR has the same effect on organizational commitment. The economic and philanthropic aspects have more influence on organizational commitment of employees. Birhanu Moltot Ayalew (2018) the result indicates that firm characteristics, corporate governance characteristics, institutional characteristics, socio economic and socio cultural context are identified as determinants and selectively use western approaches that can be useful or use hybrid approach is keyed out as best practice for effective CSR engagement.

HYPOTHESIS

- H₁ Industry and firm characteristics tend to determine the corporate commitment to CSR.

METHODOLOGY

The data was collected through questionnaire. A stratified disproportionate random sampling technique was adopted to choose the respondent companies in Karnataka. The size of the sample was 217 comprising 104 from private sector, 63 from public sector, and 50 from Multinational Corporations (MNCs). Only large scale industrial units mainly engaged in either manufacturing or service activities and representing the private, public and multinational enterprises were chosen.

DATA ANALYSIS

This paper identifies the key determinants and dimensions of corporate commitment to CSR among the large scale organisations in Karnataka. The key determinants such as organisational characteristics, dimensions of CSR, and the various CSR observations were considered as independent variables. On the other hand, the corporate commitment to CSR was treated as dependent variable. The association between overall commitment to CSR and the four characteristics of the respondent organisations such as ownership pattern, nature of the main activity, age of the organisation, and size of the organisation, were examined. An effort is made to study the relationship between overall commitment to CSR and various dimensions of CSR such as product/service, workplace, environment, community, organisational values, assessment and reporting. The relationship between corporate commitment to CSR with order of importance of CSR activities, the perception about CSR activities, the impact of CSR activities, and the reasons for involvement in CSR activities was also examined.

ORGANIZATIONAL CHARACTERISTICS AND CORPORATE COMMITMENT TO CSR

An attempt has been made to understand the possibility of any association between the organizational characteristics and the corporate commitment to CSR. Based on the review of literature, certain key organizational characteristics such as ownership pattern (Times foundation, 2008; Secchi, 2004), nature of the main activity (Simpson and Kohers, 2002; Moore, 2001; Jones, 1999), age of the organization (Miles 1987), and size of the organization as indicated by the total number of employees (Waddock and Graves, 1997; Brammer

and Millington, 2006; Turban and Greening, 1997; Dooley and lerner, 1994; Graafland *et al.*, 2003; Birhanu Moltot Ayalew (2018), are known to determine the corporate commitment to CSR. So the major organizational characteristics considered as independent variables included for the purpose of this analysis were ownership pattern of the respondent organization, nature of the organization (manufacturing and service), age of the organization, and size of the organization as revealed by the number of employees.

KEY FINDINGS

Table 1 highlights the association between ownership pattern of the respondent organisations and overall commitment to CSR. It is worth noting that the multinational corporations reported greater commitment towards CSR than the private and public sector organisations covered in this study. 56 per cent of the MNCs had high commitment compared to a little over 44 per cent in the case of private sector and around 37 per cent in the case of public sector. The corporate commitment to CSR reflected statistically significant association between the ownership pattern of the respondent organisations and overall commitment to CSR.

Table 1: Ownership pattern and corporate commitment to CSR

Ownership pattern	Overall CSR commitment			All
	Low	Moderate	High	
Private	0 (.0)	58 (55.8)	46 (44.2)	104 (100.0)
Public	04 (6.3)	36 (57.1)	23 (36.5)	63 (100.0)
MNC	0 (.0)	22 (44.0)	28 (56.0)	50 (100.0)
	04 (1.8)	116 (53.5)	97 (44.7)	217 (100.0)

Source: Based on Field survey data

Fisher’s Exact test, p = .017 (Significant)

Table 2 highlights the association between nature of the main activity and corporate commitment to CSR. It is interesting to note that both manufacturing and service sector showed high commitment equally (44.7%), where as a little over 55 per cent of the manufacturing sector and around 52

per cent of the service sector showed moderate commitment. On the other hand, nearly 4 per cent of the service sector showed low commitment. Statistically there is no significant association between the nature of the main activity of the respondent organisations and the overall commitment to CSR.

Table 2: Nature of the main activity and corporate commitment to CSR

Nature of activity	Overall CSR commitment			All
	Low	Moderate	High	
Manufacturing	0 (.0)	63 (55.3)	51 (44.7)	114 (100.0)
Service	04 (3.9)	53 (51.5)	46 (44.7)	103 (100.0)
	04 (1.8)	116 (53.5)	97 (44.7)	217 (100.0)

Source: Based on Field survey data

Fisher’s Exact test, p = .117 (Not Significant)

Among the respondent organisations having less than 10 years of existence, a little over 72 per cent of them had moderate commitment and nearly 28 per cent of them had high commitment, while the organisations between the age group of 10 and 30 years, a little over 55 per cent of them had moderate commitment and nearly 45 per cent of them had

high commitment. However, among the organisations with more than 30 years of existence, a little over 51 per cent of them had high commitment and a little over 43 per cent of them had moderate commitment (Table 3). The association between age of the organisation and overall commitment is statistically highly significant.

Table 3: Age of the organisation and corporate commitment to CSR

Age of the organization	Overall CSR commitment			All
	Low	Moderate	High	
< 10	0 (.0)	21 (72.4)	08 (27.6)	29 (100.0)
10 - 30	0 (.0)	62 (55.4)	50 (44.6)	112 (100.0)
> 30	04 (5.3)	33 (43.4)	39 (51.3)	76 (100.0)
	04 (1.8)	116 (53.5)	97 (44.7)	217 (100.0)

Source: Based on Field survey data

Fisher’s Exact test, p = .004 (Highly Significant)

Table 4 reveals the association between size of the respondent organisations and overall commitment to CSR. Among the organisations with less than 500 employees, around 55 per cent of them showed moderate commitment and around 46 per cent of them showed high commitment, while among the organisations with 501-1000 employees a little over 54 per cent of them had moderate commitment and nearly 46 per cent of them had high commitment. On the

other hand, the organisations employing more than 1000 employees, a little over 52 per cent of the organisations showed moderate commitment; around 44 per cent of them had high commitment and a little over 4 per cent of them had low commitment. Statistically there is no significant association between size of the respondent organisations and overall commitment to CSR.

Table 4: Size of the organisation and corporate commitment to CSR

Size of the organisation	Overall CSR commitment			All
	Low	Moderate	High	
< 500	0 (.0)	36 (54.5)	30 (45.5)	66 (100.0)
501- 1000	0 (.0)	32 (54.2)	27 (45.8)	59 (100.0)
>1000	04 (4.3)	48 (52.2)	40 (43.5)	92 (100.0)
	04 (1.8)	116 (53.5)	97 (44.7)	217 (100.0)

Source: Based on Field survey data

Fisher’s Exact test, p = .405 (Not Significant)

DIMENSIONS OF CSR AND CORPORATE COMMITMENT TO CSR

An effort is made to understand the possibility of any relationship between the dimensions of CSR and overall commitment to CSR. These CSR dimensions have been considered in various studies in the past (Abbott and Monsen, 1979; Krishna, 1992; Brown, 2001; Rashid Ibrahim, 2002; Confederation of Indian Industry, 2002; Centre for Corporate Research and Training, 2003; Shveta Kapoor and H.S. Sandu, 2010, Ewing D. (1971; Roudaki J & Arslan M (2017). The major dimensions of CSR considered as independent variables for the purpose of analysis were product/service, workplace, environment, community, organisational values, and assessment & reporting.

Correlation Results

Correlation analysis, shown by Table 5 reveals that there is significant positive relationship between various dimensions of CSR and corporate commitment to CSR (product/service r = .463, workplace r = .402, environment r = .431, community r = .406, organisational values r = .323 and assessment and reporting r = .220 (in all the cases p < 0.05). Correlation with product/service, workplace, environment, and community is found to be moderate, while correlation with organisational values and assessment & reporting is low as indicated by ‘r’ values.

Table 5: Correlation between various dimensions of CSR and overall CSR commitment

Sl.No	Dimensions	1	2	3	4	5	6	7
1	Product/Service	1						
2	Workplace	.453**	1					
3	Environment	.426**	.334**	1				
4	Community	.340**	.607**	.235**	1			
5	Organisational values	.253**	.205**	.194**	.204**	1		
6	Assessment & Reporting	.320**	.679**	.109**	.576**	.214**	1	
7	Overall	.463**	.402**	.431**	.406**	.323**	.220**	1

Source: Field survey data.

*Significant at the 0.01 level (2-tailed)

** Significant at the 0.05 level.

Regression Analysis

Multiple regression analysis is performed to evaluate the effect of various dimensions of CSR on corporate commitment to CSR. Table 6(b) shows that product/service, workplace, environment, and community have significant effect on corporate commitment to CSR, whereas, organisational values and assessment & reporting have no

significant effect on corporate commitment to CSR. Among the significant dimensions, the first dimension which affects the most is community (Beta = .241), followed by product/service (.228), Environment (.209), workplace (.178) – in that order. As shown in Table 6 (a), these CSR dimensions have 37.8 per cent influence on corporate commitment to CSR (r² =.378).

Table 6 (a) CSR dimensions and overall CSR commitment

Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
.615 ^a	.378	.360	.30414

Source: Field survey data

a. Predictors: (Constant), Product/service, Workplace, Environment, Community, Organisational values, Assessment and reporting.

Table 6 (b): CSR dimensions and overall CSR commitment

Coefficients

Variable	Un standardised Coefficients		Standardised Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	2.929	.097		30.246	.000
Product/service	.098	.028	.228	3.478	.001
Workplace	.071	.023	.178	3.113	.002
Environment	.086	.026	.209	3.339	.001
Community	.036	.011	.241	3.345	.001
Organisational values	.023	.013	.152	1.784	.076
Assessment & reporting	-.043	.022	-.156	-1.970	.050

Source: Field survey data.

a. Dependent variable: overall CSR commitment.

CSR OBSERVATIONS AND CORPORATE COMMITMENT TO CSR

An attempt is also made to understand the possibility of any relationship between CSR observations and overall commitment to CSR. Based on review of literature, certain CSR observations such as importance of CSR activities (Mason *et al*, 1975; Kraft & Kenneth, L. 1991), perception of CSR activities (Collins *et al*, 1973; Holmes, 1976; Owen *et al*, 1993; Kathy Fitzpatrick, 2000; Howard Stock, 2002; Rashid & Ibrahim, 2002; Dane K. Peterson, 2004; Abbu J. Ali, 2007), impact of CSR activities (Gregory Thong, 1986; Foluso Phillips, 2006; Ashridge, 2009; Jiyun Wu, 2010) reasons for involvement in CSR activities (Parket *et al*, 1975; Ford & Mc Laughlin, 1984; Gilda & Robert, 1995; Esben *et al*, 2009, Jeremy Galbreath, 2010) tend to determine the corporate commitment to CSR. The CSR observations considered as

independent variables included for the purpose of analysis were order of importance of CSR activities, the perception about CSR, the impact of CSR, and the reasons for involvement in CSR activities.

Correlation Results

The results of the correlation analysis Table 7 shows that there is significant positive relationship between corporate commitment to CSR and importance of CSR activities, perception about CSR, impact of CSR and reasons for involvement in CSR activities (importance r = .375, perception r = .689, impact r = .560, reasons for involvement r = .845 (in all the cases p < 0.05). Correlation with reasons for involvement is very high, while correlation with perception about CSR is considered to be moderate, and correlation with impact of CSR activities and importance of CSR activities is low.

Table 7: Correlation between CSR observations and overall CSR commitment

Sl. No.	CSR observations	1	2	3	4	5
1	Importance	1				
2	Perception	.290**	1			
3	Impact	.355**	.327**	1		
4	Involvement	.302**	.360**	.590**	1	
5	Overall	.375**	.689**	.560**	.845**	1

Source: Field survey data

*Significant at the 0.01 level (2-tailed)

** Significant at the 0.05 level

REGRESSION ANALYSIS

Regression analysis shows the effect of CSR observations on corporate commitment to CSR. Table 8(b) shows that perception about CSR and reasons for involvement in CSR activities have significant effect on corporate commitment to CSR, whereas importance of CSR activities and impact of CSR activities have no significant effect on

corporate commitment to CSR. Among the significant observations, the observation which affects most was reasons for involvement in CSR (Beta = .672), followed by perception about CSR (Beta = .432). As shown in Table 8 (a) CSR observations have 88.7 per cent influence on corporate commitment to CSR ($r^2 = .887$).

Table 8 (a) CSR observations and overall CSR commitment

Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
.942 ^a	.887	.885	.12919

Source: Field survey data

a. Predictors: (Constant), Importance, perception, impact, and reasons for involvement.

Table 8 (b) CSR observations and overall CSR commitment

Coefficients

Variable	Un standardised Coefficients		Standardised Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	.144	.125		1.147	.252
Importance	.006	.025	.007	.237	.813
Perception	.389	.023	.432	16.984	.000
Impact	.052	.030	.044	1.752	.081
Involvement	.520	.023	.672	22.827	.000

Source: Field survey data.

a. Dependent Variable: Overall CSR commitment.

HYPOTHESIS TESTING

H₁ Industry and firm characteristics tend to determine the corporate commitment to CSR.

Even though, statistical test established some association between the organisational characteristics of the respondent organisations and their commitment to CSR (see Table 1- 4), not all but only ownership pattern, (private, public, and MNC), and age of the organisation (less than 10 years, 10-30 years, and above 30 years) showed significant difference in commitment to CSR, compared to their counter parts.

REGRESSION ANALYSIS

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about CSR (Beta = .432). As shown in Table 8 (a) CSR observations have 88.7 per cent influence on corporate commitment to CSR ($r^2 = .887$).

Accordingly, MNCs showed higher commitment than private and public sector and organisations above 30 years of existence showed high commitment compared to organisations with less than 10 years and 10-30 years of existence, therefore the hypothesis is partially accepted.

CONCLUSION

From the analysis it is understood that majority of the MNCs, and organisations above 30 years of existence tend to show high commitment to CSR than their counterparts either in private or public sector having less than 30 years of existence. The organisations which are demonstrating commitment to CSR show significant positive relationship between various dimensions of CSR and corporate commitment to CSR. Among the various dimensions of CSR product/service, workplace, environment, and community have significant effect on corporate commitment to CSR. There is significant positive relationship between corporate commitment to CSR and order of importance of CSR activities, perception about CSR, impact of CSR, and reasons for

involvement in CSR activities. Among these observations reasons for involvement in CSR activities and perception about CSR have significant effect on corporate commitment to CSR.

CSR is an organisation's obligation to consider the interests of their customers, employees, shareholders, communities, and the ecology and to consider the social and environmental consequences of their business activities. If companies feel that they want to create wealth, they should also care about their effect on society and the environment. And that should come through the kind of jobs that they create, products they manufacture and the ways they use the resources. Through CSR corporate get the benefit of better brand recognition, positive business reputation, increased sales and customer loyalty, operational costs savings, better financial performance, greater ability to attract talent and retain staff, organisational growth, and easier access to capital. Finally business should be so managed as to make the public good become the private good of the company.

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