



A CSR Evolvement with Industrial Revolution. -: Industrial 3.0 to Industrial 4.0 concerning TATA CSR Activities evolvement.

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Abstract

CSR activity is a key role in the involvement of empowerment for society as a whole. CSR is rich to India; India is a very rich traditional context in spiritual development for social development which is a close association of CSR activities. CSR has played a huge role in the country's role for development in poverty post-independence period where equal rights and equal opportunities for all Indian citizens in this CSR has played an important role in the context of India related to CSR- Food, shelter, House which were the traditional cause of CSR activities. Change is a constant of nature, as the industrial revolution began in India from the traditional industrial revolution such as the textile, and agricultural sectors it has evolved to the service sector such as information technology, banking sector MSME (manufacturing sectors) which played a vital role in the country with change in business dynamics and business structure as it's played a vital role as mode CSR activities. With the industrial revolution changes such as CSR priorities also change from the main focus to another emphasis where necessities were being fulfilled such as food, shelter, and housing it evolved such as healthcare, education, skill base development, startup innovation, and startup funding, research, and development, etc. This evolvement has been tried to replicate from the period of the industrial revolution from a period of 1947 to 2023 with India's economic changes with a base oldest company with its evolvement and growth in group and CSR activities.

Keywords: *Industrial revolution, CSR empowerment, Country's development, economic development, economic empowerment.*

Introduction

CSR has emerged from post-Independence in India as one of the key elements which are important for countries for economic evolvement and country's development. India has as per its thought philosophy given more emphasis on economic development as well equally social empowerment. India has played a vital role in poverty through which initiatives were laid under the initiatives of government with a partnership with IMF, and World Bank post-independence for social empowerment (*CSR on India- Nirbhay Lumnde*) which states India formal tax system for expenditure purposes and formal organization structure for the economic framework was cause and effect for efficient with same alignment under the leadership of JRD TATA with (*Letters to Swami Vivekananda and Mahatma Gandhi*) with thought philosophy has laid the foundation of CSR

activities. CSR development foundation was laid with basic involvement of (housing for all, food for all, and Clothing for all under the initiative of M.K Gandhi and Congressman) this laid the foundation for CSR with Tata group playing a vital role in the CSR development initiative of trusteeship model where corporate CSR activities were laid for the cause of various business sourcing under formation of various trustees of corporate entities by various organization like Mahindra group, Birla group, Tata group, Maftlals they started various trusteeship which were frame under earlier company's act 1956 and which later evolved into foundation organization in companies act 2013 of India (*trusteeship act of India*). India's CSR has also evolved in the rising middle class as well as rising wealth and its impact on the social purpose of evolved CSR activities that are from dynasty charity to introduction of corporate charity with csr clause of sec 78 of company's act (*gateway house and Lehigh university 2017*). This has laid a foundation for being Indian economy's evolution with global and Indian Industrial Revolution evolvement how the pattern of CSR activities changed with the change of CSR requirements has been covered. CSR from survival to Upscaling CSR's role for skilling making it stand on individual feet has been a motive with constitutional framework.

Background of the CSR Purpose

CSR role where India plays a vital role as a base of spirituality it's a mixture of 2 thoughts one is material context and the other is spiritual context. This gave rise to birth taking from society and also giving back to society. In ancient India CSR was a tradition as corporate came into structure change remain the same but the pattern of activity changed. CSR has played a vital for holistic economic development and emerged as one of the major sources of equal distribution, the rising middle class of India. Government has under public-private partnership tried to uplift CSR activities with a major emphasis on CSR for all. India's CSR has evolved with Industrialization as well as with global economic changes. TATA is the oldest brand and organization that has played a vital role in CSR evolvement and major economic changes for the country as a whole for brand building image as well as organization individualistic companies' growth. CSR is governing authority that has been resulting oriented toward the welfare of all, every company in the 20th century was governed companies act of 1956 now it's governed by the companies act of t 2013.

CSR in context

The objective of the study:

1. The study of the concept of CSR.
2. How have the TATA Group's businesses evolved per the changing global economic scenario?
3. How have the CSR Activities changed since the group started working in the corporate domain?

Research Methodology

Secondary data including both quantitative and qualitative data has been used. Various books, research papers, videos, magazines, and websites, have been used to formulate the study.

Concept of Corporate Social Responsibility (CSR): by (Philip Kotler 1991).

1. Responsibility towards itself.
It is the responsibility of each corporate entity to run its business by ensuring efficient expansion, stability, and, profits are achieved. By achieving these qualities companies ensure their business is run efficiently.
2. Responsibility towards employees.
Making timely payments, ensuring a hygienic environment, Good and impartial behavior, ensuring proper health care, and encouraging them to take part in managerial decisions.

3. Responsibility towards shareholders.
Ensuring the shareholders are provided with an adequate return on investment and their investments are safeguarded.
4. Responsibility towards the state.
Ensuring taxes are paid as per the laws laid by the government. Making sure business is conducted as per rules and regulations laid out, and ensuring that the management doesn't engage in dubious activities, that can harm the long-term reputation of the company.
5. Responsibility towards consumers.
A company should maintain a high-quality standard at reasonable prices. It should not resort to malpractices such as hoarding and black-marketing.
6. Responsibility towards the environment.
Organizations should contribute to the protection of the environment, by producing eco-friendly products and taking care of the industrial waste produced.

CSR theoretical and practical purpose.

1. CSR rule frameworks are part of theoretical implementation with law formation but the practical aspect of companies but its usage in industrial and day-to-day affairs.
2. CSR is governed by the company's sop or the company's act, but its end and empowerment of the downtrodden are important for its further upliftment.
3. CSR has equal rights and authority also it has an equal work framework but it is most important is how its mechanism reaches its end goal.
4. Process of rules is the same under CSR measures but the standard operating format differs from company to company.
5. Open sustainability of CSR is more important as it plays for overall process development rather than its individualistic performance.
6. Higher measure cost is not often a measurement of good CSR but its end benefit till maximum and quality satisfaction is a more important tool for it.

The approach of implementing a CSR Program by Andrew (1980).

The questions that the company may follow for developing a CSR Activity:

- a. Determining organizational competencies. What can we do?
- b. Looking at industry threats and opportunities. What might we do?
- c. Examining the values of key implementers: what do we want to do?
- d. Determining social responsibility: what ought we to be doing?

Five dimensions of a corporate strategy:

- a. Centrality: CSR activities should be close to the firm's mission and objectives.
- b. Specificity: Strategic CSR activities should benefit the firm. The firm should be able to capture the CSR Activities.
- c. Proactivity: CSR initiatives should be able to capture changes in socio-environmental, political, and technological factors.

- d. Voluntarism: CSR decisions should be discretionary and thus should be taken by the firm voluntarily.
- e. Visibility: CSR initiatives should build the firm's image and add up to the goodwill by creating positive media attention. It can also mitigate the negative image of the firm.

Tata Group of companies signed a clause chitchatted that the group companies need to actively assist in improving the quality of life in the communities in which they operate.

CSR-focused websites: There are several websites, such as CSR Times, India CSR Network, and Business for Social Responsibility, that track the CSR activities of companies, including the Tata Group.

Capability Maturity Model:

The Capability Maturity Model (CMM) is a framework used to evaluate the maturity of an organization's processes. It was initially developed by the Software Engineering Institute (SEI) at Carnegie Mellon University to improve the quality of software development processes. However, over time, the CMM has been adapted and applied to a variety of other organizations and industries.

The CMM is based on five maturity levels, which are:

Initial (Level 1): At this level, processes are ad hoc and unstructured. There is limited control and a lack of standardization.

Managed (Level 2): At this level, processes are managed and repeatable. There is a focus on documentation and control, but there is still room for improvement.

Defined (Level 3): This level's processes are well-defined and standardized. There is a focus on continuous improvement and a clear understanding of the organization's objectives.

Quantitatively Managed (Level 4): At this level, processes are measured and managed using quantitative data. There is a focus on process optimization and a clear understanding of the relationship between process performance and organizational objectives.

Optimizing (Level 5): At this level, processes are continually improving, and there is a focus on innovation and optimization. There is a clear understanding of the organization's objectives and a commitment to continuous improvement.

The evolvement of CSR with industrialization in India since Post World War II:

CSR during the industrialization period:

During the post-World War era, India gained its independence. In this era, India was going through its weakest economic phase and crisis. The majority of the problems faced by India involved malnutrition, lower life expectancy, poor quality of food security, and illiteracy. To tackle these issues and boost economic activity, leaders like MK Gandhi, Jawaharlal Nehru, Sadar Vallabhai Patel, Dr. Babasaheb Ambedkar proposed to the industrialists in India like JRD Tata, Birla, and Wadia, etc., and emperors of the princely states, that, to make the Indian economy stronger the industrialists should encourage themselves to participate socio-economic welfare of the country.

Hurdles faced by the Indian industry to carry out CSR Initiatives during the post-independence period:

The shortfall of capacity to build CSR in India:

During this era, the concept of CSR was not evolved in India as compared to the Western world. India has a significant shortfall in capacity building of CSR activities. The shortfall in education created a problem in understanding the need and want of building CSR activities in India. To counter the

education needs, the political leaders of the post-independence era took help from the then-industrialists, to introduce the concept of CSR Activities in India.

Corruption

Due to increasing poverty and strong government control of the economy, India faced issues like corruption and red-tapism on a vast scale. This created a huge crisis to carry out normal economic activities in India. The tax structure in India also created a burden on industrial growth, which led to elevated levels of extreme poverty, hunger, and a black economy in India. To counter this crisis, industrialists participated in educating the masses and creating awareness among the downtrodden and poor. This move of the Indian corporates gave a boost to CSR activities in India.

License Quota

Due to high-level bureaucracy and license raj, foreign institutional investors and industrialists faced the herculean task to carry out meaningful and effective CSR activities in India. Due to the approval system and licenses required to carry out industrial activities in India, the economic activity dipped significantly which led to degrowth in CSR activities carried out in India.

Conservative approach of companies in CSR activities

During the post-independence era, the policy of the Indian CSR was based on the Gandhian Trusteeship model for moral and ethical framework and this was legalized through the Nehruvian Model. The Nehruvian Model involved creating PSUs in India, that were responsible for carrying out CSR Initiatives. Execution of this model in CSR led to ignorance of the Indian corporate in CSR Initiatives. Also, the CSR initiatives under PSUs were executed poorly. The policies devised by these PSUs did not reach the masses due to the huge amount of bureaucracy and corruption involved.

Evolution of Indian CSR Policy (the 1990s to present) from a shareholder model to a stakeholder-based model

In the 1990s Indian economy opened up to foreign investments, as India adopted the policy of liberalization, globalization, and privatization, famously known as the LPG policy. Due to the adoption of this policy, there was a large involvement of the private sector in the growth of the Indian economy. The private sector had initially adopted the shareholder model as devised by Milton Freidman which says, the sole purpose of a company is to earn profits for its shareholders. The shareholder model holds the government responsible to carry out social governance activities. The job of the private sector is to pay taxes only.

Sooner the private sector realized that the growth of the company is not entirely dependent on its shareholders and investments, also, the involvement of society plays a vital role in the growth of a company. This led to the adoption of the stakeholder model, which takes into account all the elements of society. The private sector started to get involved in CSR Initiatives during the 1990s by adopting the stakeholder model. This model holds responsible all the stakeholders in contribution towards company growth.

The turn of the millennia saw significant growth in the technology sector. The advent of the internet and social media has proved to be the greatest boon for CSR expansion in India. With the adoption of technology, the Indian economy has seen significant growth in CSR funding. Companies leverage their CSR activities to create social progress within the organization and also nurture young talent to create a sustainable future, both for the organization and for society.

Background of Companies Act 2013 for CSR, Section 135

Section 135 of the companies act defines the role of corporate entities in carrying out CSR activities in India.

Salient features

1. Companies need to share at least 2 percent of their net profit towards corporate social responsibility.
2. In case the company fails to spend the desired amount towards the CSR Initiatives, it needs to transfer the funds to a special account that can be opened in any scheduled bank.
3. Every company that is eligible to carry out CSR activities will be responsible for setting up a CSR committee with at least three directors (at least one independent director).
4. Independent director will act as a watchdog to maintain transparency and accountability in the CSR Initiatives of the company.

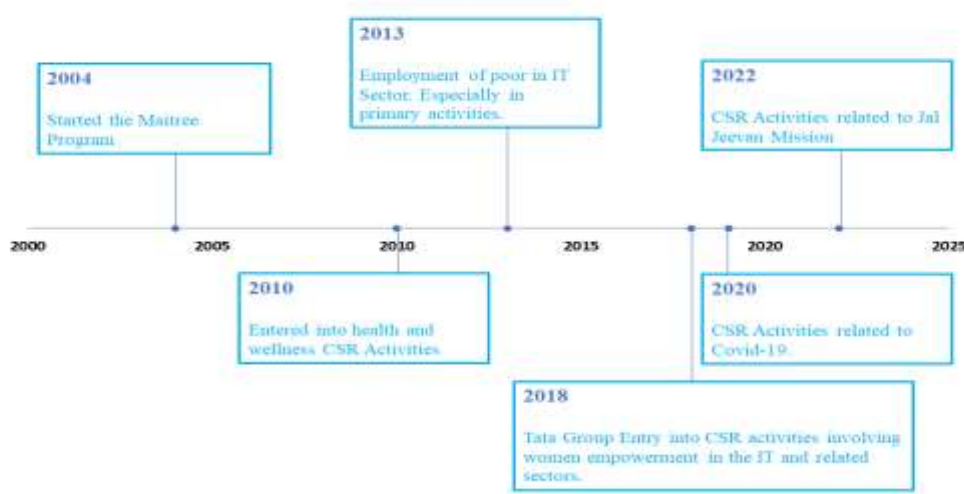
Tata Group CSR Policy: A Historical Perspective.

The Tata Group was founded by Jamshedji Tata, who believed in carrying out philanthropy with a constructive and systems-based approach, rather than having a few CSR Initiatives in a few pockets of society. To implement his principles of philanthropy, Jamshedji Tata formed an Endowment Fund, in 1892. At its early stage of philanthropic progress, the endowment fund took the responsibility for the higher education of bright young minds. This activity is carried out even today, which speaks a lot about the systems set up by the Tata Group.

Process of CSR in Tata Group:

Tata Group companies have adopted a model, Tata Business Excellence, which follows 25 core principles of conduct. Every head in the company is the form of TCCI (Tata Council of Community Initiatives).

The action of the CSR Initiatives is scored by the top brass of the company. The assurance of the CSR Initiative is scored not only through the assurance of action and implementation but also through the response received after the completion of that activity. The response is a well-defined process, leading to sustained delivery of performance in the social arena.



Timeline Series of TATA GROUP CSR Activities since FY'00

Tata Consultancy Services (TCS) CSR Activities

In this paper, the researcher has researched and analyzed the CSR Initiatives are taken by one of the TATA Group companies, TCS over the period from FY04 to FY20.

In FY04, the company was a part of the Maitree program, an initiative taken by the group to help the world become energy efficient. Although in 2001, CSR initiatives were not driven by modern technology. The fact that idea to use technology in CSR activities wasn't at its peak. Many of the CSR Initiatives taken by TCS did not involve the use of cutting-edge technology. Most of the CSR activities were driven manually.

As we progress through the millennia the researcher was able to find that there was a consistent increase in the use of technology in TCS' CSR initiatives both in terms of quality and quantity. Certain initiatives, like 'GoIT', involved the use of highly skilled technocrats to teach technology skills to bright minds not having the financial strength to learn high employability skills. By reading various research reports and annual reports, the researcher can infer that the TCS CSR Team has increased the use of technology significantly in its CSR Initiatives.

Tata Steel CSR Activities

In the earlier part of this millennium, Tata Steel carried out its major CSR activities in the fields of disaster management, women empowerment, rural and tribal development, and, environmental sustainability.

During the earlier years of the millennium, a few of the CSR initiatives are listed below.

1. Cash outlay towards Natural disaster relief programs.
2. Managing hospitals, cancer centres, de-addiction centres, etc.
3. Establishment of Tribal Cultural Centres.
4. Women empowerment programs helping housewives.
5. Solid waste management.

All these CSR activities were carried out in silos, and there wasn't any model to do performance measurement and monitoring of the activities. During the later years, although the CSR activities objectives remain the same, with the help of technologies, like building database management systems, blockchain, artificial intelligence, etc., Tata Steel has built efficient systems to monitor the CSR activities.

Also, during the later years, Tata Steel in collaboration with Tata Sons formed various committees to monitor the CSR Initiatives, and to maintain efficient governance functionality. A few of the committees formed are listed below.

1. Tata Relief Committee for disaster relief management.
2. Tata Steel Family Initiative Foundations for managing the family initiatives.
3. Tata Steel Rural Development Society.
4. Tribal Cultural Society for inculcating culture and heritage across various tribes.
5. Various sports academies monitor the performance of the players.

During the latter part of the first decade of the current millennium, Tata Steel made one of the acquisitions in the UK with a company named Corus Steel. Corus Steel did carry out well-established social initiatives within the UK such as sponsoring triathlons, helping the poor kids in sports, etc. Tata Steel continued with these activities, creating more efficient methods to carry out these activities.

Titan CSR Initiatives

Titan has been committed to social responsibility since its inception in 1984. In the early years, their CSR activities were focused on promoting education, health, and community development in the areas around their manufacturing units in Hosur and Dehradun. For example, they set up schools and

hospitals, provided clean drinking water and sanitation facilities, and supported local artisans and weavers.

In the 1990s, Titan expanded its CSR activities to include environmental sustainability. They implemented several initiatives to reduce their environmental impact, such as using eco-friendly materials in their products, reducing their water and energy consumption, and promoting recycling.

In the 2000s, Titan's CSR activities became more structured and focused. They established the Titan Foundation in 2003 to manage their CSR initiatives and launched several flagship programs, such as the Titan Learning Center, which provides vocational training to underprivileged youth, and the Tanishq project, which supports women artisans in rural areas.

In recent years, Titan's CSR activities have become more diverse and inclusive. They have launched several programs to promote diversity and inclusion, such as the Titans of Tomorrow initiative, which provides scholarships to children from economically disadvantaged backgrounds, and the Divyangan project, which promotes employment opportunities for people with disabilities.

Overall, Titan's CSR activities have evolved from a traditional philanthropic approach to a more strategic and integrated approach that focuses on addressing social, economic, and environmental issues holistically. They have also adopted a more collaborative and participatory approach, engaging with stakeholders such as employees, customers, and communities to create shared value and maximize their impact.

Tata Chemicals CSR Activities

Corporate social responsibility (CSR) initiatives have been a part of Tata Chemicals' history for a while, and the company has changed how it approaches CSR as time has gone on. Examples of how its CSR initiatives have evolved are as follows:

Increased emphasis on sustainability: In recent years, Tata Chemicals' CSR programs have given more attention to sustainability. To lessen its carbon footprint and preserve natural resources, the corporation has developed several projects. For instance, to lessen its dependency on fossil fuels, it has established a solar power plant and a wind farm as well as started a program to recycle gypsum, as a result of its production process.

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Use of technology: Tata Chemicals has started to use technology to increase the impact of its CSR projects in recent years. The business has introduced several digital healthcare initiatives, such as telemedicine and mobile apps for medical consultations and health education.

The CSR efforts at Tata Chemicals have generally changed over time to suit shifting priorities and stakeholder expectations. The business has shown a dedication to sustainability and broadened its attention to include a wider variety of social challenges. The business has also tried to increase stakeholder engagement and has begun utilizing technology to increase the effectiveness of its initiatives.

Tata Power CSR Activities

Tata Power CSR measures were on housing, education, and social women empowerment till the 20th century but later on in the 21st century CSR role

It has undertaken new CSR measures in the field of power training of youth with a focus on skill development. Through the flagship initiative of TPSDI- Tata power development skill development initiative.

More than 26000 women micro-entrepreneurs benefited through Tata Power Anoka diva resulting in entrepreneurship and skill base income generation scope.

More than a thousand students have been educated resulting in upbringing for self-independent and work esteemed growth for individuals' growth.

TATA Power initiative has resulted in improving economic outcomes of the society which measures were more emphasized by the government. The measures concern overall economic development for the country as a whole which later for the balance of economic outlook.

Tata Power is working jointly with the ministry of the Indian central government and state government for accessibility of electricity with natural generation through solar and other measures for the cause of effective and easy accessibility.

Tata Power has taken main majors on the basis 5 principles evolvement of CSR with concern changes-

- 1) Bringing sustainable development.
- 2) Build relationships with a neighboring community.
- 3) Remain aligned to the TATA group social philosophy of life for all and development for all.
- 4) Global practice under CSR global moment to take power as a social cause of empowerment.
- 5) Proactively respond to social impacts and fight

TATA Power method of implementation.

Tata power trading would implement its CSR programs/interventions through Tata power community development trust or in collaboration with Tata Power Delhi Distribution Limited which would engage with organizations of repute in implementation or directly based on the nature of programs and geography.

Tata Power has a methodology that has been development driven with time as well as it has been more dynamic from the formation of its company for the period post-independence. It has witnessed both 3 industrial revolutions in India as well as globally. Its outcome has been more impact as its one of the oldest companies after the steel and hotel industry.

Tata Power follows the simple concept of monitoring, reviewing, and evaluating the process and the work.

Tata Motors CSR activities

Tata Motors has been a vital role in automobile industry development. It has been developed from traditional business to modern business.

It has been developed under modern business where its main business is to provide automobile which is nature friendly and quality product oriented for economic upliftment and development.

Its role in economic expansion has resulted from traditional CSR activities which result of education, health care, and housing to research and development with more skills on development on innovation and frugality with maximizing resources with minimum product wastage.

Tata Motors' business front end has been outstanding but its growth from the frontier from the C.S.R has been tremendously where it resulted has been towards oriented to philanthropists where women have been business partners in the future development for the economic development of the company. Company has benefited from company incorporation from post-independence from 3 industrial revolutions has benefited more than 7 lakhs companies.

It has output in which women has contributed in the sector of designing for which Tata Motors has run a skill-based program, Research & Development orientation program which has grown business from scratch from local to global after acquiring two symbolic company Jaguar and Range Rover heading with luxury segment and also car for all with Nano.

It has played a vital role in overall economic contribution in terms of motor technology output and growth as well as its contribution has grown is socially built more than 20 plus hospitals, and training more than 8 lakhs women and men for skill base. Employed 50,000 employees help to build individual suppliers with small manufacturing MSME companies and supporting for growth and sustainable expansion with make-in-India motives.

CSR is sustainable

CSR activities are for long-term purposes, CSR has become an integral part of the organization as every organization is striving to grow and its motive is to make strong sustainability which is considered for the company's measurement of value and its goodwill. Over the years on every part of the organization, TATA has evolved as a company in terms of new world requirements and also in the CSR model. Enactment of CSR activities in the company's act made it mandatory for the overall development of a new charity for empowerment which creates a huge sustainable model.

CSR is an ongoing process in its nature remains giving back to society but the pattern changes in terms of organizational framework, it creates better thought philosophy as well as it creates an overseas conducive environment bringing par for society as a whole. Every industrial revolution has tried to emphasize this activity. It will be working more aggressively in the coming future which depends on the whole sustainable model of the company. (*Governance accountability institute 2019*)

E.g., TATA Power is a subsidiary of TATA SONS, which has done solar setups which creates social cause and impact for society as a whole and also reduces the impact of cost on TATA Power. (*TATA power sustainable report 2021*).

Conclusion.

The researcher has highlighted the emphasis on the change happening related to CSR Activities from the necessities in the earlier part of the century to education, skill development, and changing environment. Based on the case study of the TATA Group of Companies, the researcher has studied the CSR Activities of the major companies operated by this business organization. In observation, the CSR activities of the group have evolved from focusing on the necessities, like food security, housing, and clothing for the poor, to a more advanced version like good quality education, and employment of the poor in the major contributing sector of the country, like the IT and medical sciences, research, and development, etc. These observations thereby provide an insight to the readers about the changing landscape of CSR activities, and thus, prove the hypothesis highlighted by the researcher in regards, to the changing focus of CSR activities.

Suggestions.

1. TATA Group needs to document the CSR activities. Although the annual reports give a distinct account of the CSR activities conducted, it would be trouble-free if the group focusses on having one single platform to represent the CSR activities conducted across the set the companies.

2. In recent years the CSR Activities of the TATA Group have been much more aligned with the initiatives taken by the Government of India. The researcher encourages the group to take more advanced CSR Activities, like employing the poor and needy in the core sectors like research and development, consulting, software development, etc.
3. Education and skill-based training are the need of the hour for people to survive in today's day and age. Thus, the TATA Group needs to give more emphasis on high-skill-based training such as training in medical sciences, advanced materials, software engineering, etc.

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