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PERCEPTION AND AWARENESS OF CORPORATE SOCIAL RESPONSIBILITY INITIATIVES AMONG BENEFICIARIES: A CASE STUDY OF SECL BILASPUR REGION

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ABSTRACT

Corporate Social Responsibility (CSR) has increasingly become a significant approach for fostering inclusive and sustainable development in resource-intensive industries such as mining, particularly within developing economies where mining activities are concentrated in socially and economically disadvantaged regions. Although CSR initiatives have expanded considerably after regulatory mandates, limited scholarly attention has been directed toward beneficiaries' awareness and perception, which are essential for assessing the actual effectiveness of such initiatives. The present study investigates the awareness and perception of CSR initiatives among beneficiaries in the Bilaspur region of South Eastern Coalfields Limited (SECL), with comparative insights from Korba and Raigarh. The research is based on primary data collected through a structured questionnaire covering education, rural development, and health, water, and sanitation. To examine regional differences, the Chi-square test, Kruskal–Wallis test, and Dwass–Steel–Critchlow–Fligner post-hoc analysis were applied. The findings indicate a moderate level of overall awareness, accompanied by substantial regional disparities across sectors. Raigarh exhibits relatively higher awareness and satisfaction, whereas Korba and Bilaspur demonstrate lower awareness, particularly in rural development and health-related initiatives. The study reveals that CSR effectiveness is strongly shaped by stakeholder participation, communication mechanisms, and responsiveness to local needs, and offers practical implications for more inclusive, participatory, and region-specific CSR strategies.

KEYWORDS: CSR, Beneficiary Awareness, Stakeholder Perception, Mining Sector, Regional Disparities, SECL

JEL Classification: M14, Q01, Q32, R58, I31

1. INTRODUCTION

Corporate Social Responsibility (CSR) has progressively transformed from a voluntary philanthropic activity into a strategic framework through which organisations balance economic goals with social and environmental obligations. Early theoretical contributions by Carroll (1991) and later by Porter and Kramer (2006) highlight that firms are increasingly expected to create value not only for shareholders but also for a broader set of stakeholders. This expectation becomes particularly significant in extractive industries such as mining, where operational activities often generate substantial environmental and social externalities. Consequently, CSR is widely regarded as an essential mechanism for mitigating adverse impacts and fostering sustainable development in affected communities.

In emerging economies such as India, mining operations are largely concentrated in economically backward and tribal-dominated regions, where access to basic infrastructure and essential services remains inadequate. Within such contexts, CSR initiatives hold considerable potential to contribute to improvements in education, healthcare, water availability, and livelihood opportunities (Hilson, 2012; Singh & Misra, 2021). The introduction of the Companies Act, 2013 marked a turning point by mandating eligible firms to allocate a portion of their profits toward social development, thereby institutionalising CSR practices and strengthening corporate accountability. Public sector enterprises, particularly South Eastern Coalfields Limited, have since implemented a wide range of CSR interventions across regions such as Bilaspur.

Existing scholarship suggests that CSR initiatives contribute positively to community welfare and enhance corporate legitimacy (Dash, 2013; Jenkins & Yakovleva, 2006). Empirical studies in the Indian setting also document improvements in infrastructure, healthcare, and education as outcomes of CSR investments (Kumar et al., 2019; Patel, 2020). However, much of this research remains focused on organisational-level indicators such as CSR expenditure, compliance, and programme outputs. Comparatively limited attention has been given to how these initiatives are perceived and experienced by the beneficiaries themselves.

From a theoretical standpoint, stakeholder-oriented perspectives advanced by Freeman (1984) and later work by Sen et al. (2006) emphasise that the success of CSR initiatives is closely linked to stakeholder awareness and perception. Beneficiaries can effectively engage with CSR programmes only when they are aware of their existence and perceive them as relevant and accessible. Where awareness is limited, even well-designed CSR initiatives may fail to achieve their intended outcomes due to underutilisation.

Despite the increasing recognition of CSR as a tool for inclusive development, empirical research focusing on beneficiary awareness and perception in mining-affected areas remains scarce. This gap is particularly evident in regions such as Bilaspur, where extensive CSR activities have been undertaken by SECL but systematic evaluation from the perspective of beneficiaries is lacking. Without such insights, CSR initiatives risk remaining top-down interventions that may not fully correspond to local needs and expectations.

Against this backdrop, the present study aims to examine the level of awareness and perception of CSR initiatives among beneficiaries in the Bilaspur region of SECL, while also drawing comparative insights from Korba and Raigarh. The analysis focuses on education, rural development, and health, water, and sanitation, to assess both awareness levels and satisfaction among beneficiaries. By adopting a beneficiary-centric lens, the study contributes to the CSR literature by shifting the focus from organisational inputs to community-level outcomes and offers practical implications for designing more inclusive, context-sensitive, and region-specific CSR strategies.

2. LITERATURE REVIEW

2.1 Conceptual and Theoretical Foundations of CSR

CSR is widely conceptualised as a multidimensional construct encompassing economic, legal, ethical, and philanthropic responsibilities of firms. The seminal framework proposed by Carroll (1991) highlights the hierarchical nature of these responsibilities, while Freeman (1984) emphasises the importance of addressing the interests of a broad range of stakeholders, including local communities. Extending these perspectives, Porter and Kramer (2006) argue that CSR can create shared value by aligning business strategies with societal needs. Collectively, these frameworks suggest that CSR effectiveness depends on the extent to which corporate initiatives respond to stakeholder expectations, although empirical insights at the beneficiary level remain limited.

2.2 CSR in the Mining Sector

CSR assumes heightened importance in the mining sector due to its significant environmental and socio-economic externalities. Extractive industries often operate in ecologically sensitive and economically marginalised regions, necessitating responsible corporate engagement. Prior studies indicate that mining companies increasingly adopt CSR practices to enhance legitimacy and manage stakeholder relationships (Jenkins & Yakovleva, 2006). Similarly, Hilson (2012) highlights the potential of CSR to contribute to community development and poverty alleviation in resource-rich regions. In the Indian context, CSR initiatives in mining commonly focus on education, healthcare, infrastructure, and environmental sustainability (Dash, 2013). However, existing research suggests that such initiatives are frequently driven by regulatory compliance and reputational considerations,

with limited evaluation of their actual impact on local communities.

2.3 CSR Practices in India

The introduction of mandatory CSR provisions under the Companies Act, 2013 marked a significant shift in the Indian corporate landscape by institutionalising corporate contributions to social development. Empirical evidence indicates that this regulatory framework has increased CSR spending and expanded the scope of corporate interventions (Bansal & Song, 2017; Mukherjee, 2018). Public sector enterprises have played a crucial role in implementing CSR initiatives, particularly in rural and underdeveloped regions. Nevertheless, scholars have identified several challenges, including inadequate community participation, weak monitoring mechanisms, and misalignment between corporate objectives and local needs (Kumar et al., 2019; Singh & Misra, 2021). Moreover, CSR performance is often assessed on the basis of financial inputs rather than social outcomes, limiting a comprehensive understanding of its effectiveness.

2.4 Beneficiary Awareness and Perception of CSR

Recent studies increasingly emphasise the role of beneficiary awareness and perception in determining CSR effectiveness. According to Sen et al. (2006), stakeholder responses significantly influence the outcomes and sustainability of CSR initiatives. Awareness is particularly critical, as it shapes the extent to which beneficiaries can access and utilise CSR programmes. Empirical findings suggest that low levels of awareness often result in underutilisation of services and reduced community engagement, especially in rural and semi-urban areas. Furthermore, beneficiary perception is influenced by factors such as accessibility, transparency, and trust in implementing agencies. Despite its importance, research focusing on beneficiary-centric evaluation remains limited, particularly in mining-affected regions.

2.5 Research Gap

The review indicates that while CSR has been extensively examined from theoretical and organisational perspectives, there is a lack of empirical research focusing on beneficiary awareness and perception. Existing studies predominantly emphasise CSR expenditure, compliance, and project implementation, with limited attention to how initiatives are experienced at the grassroots level. This gap is especially evident in mining regions such as Bilaspur, where large-scale CSR activities are undertaken but systematic beneficiary-level assessments remain scarce. Addressing this gap is essential for evaluating the actual effectiveness of CSR initiatives and for developing more inclusive and context-specific strategies.

3. RESEARCH OBJECTIVES AND HYPOTHESES

3.1 Research Objectives

- To examine the level of awareness of CSR initiatives of SECL across education, rural development, and health-related sectors.
- To analyse regional differences in awareness among beneficiaries in Bilaspur, Korba, and Raigarh.
- To assess beneficiaries' satisfaction with CSR initiatives across sectors.
- To evaluate inter-regional variation in perception of CSR effectiveness.

3.2 Research Hypotheses

H01: There is no significant association between region and awareness of CSR initiatives across sectors.

H1: There is a significant association between region and awareness of CSR initiatives across sectors.

H02: There is no significant difference in beneficiaries' satisfaction with CSR initiatives across regions.

H2: There is a significant difference in beneficiaries' satisfaction with CSR initiatives across regions.

4. METHODOLOGY

4.1 Research Approach and Design

The present study adopts a quantitative case study approach to examine the level of awareness and perception of CSR initiatives among beneficiaries of SECL. A case study design is particularly suitable for investigating CSR effectiveness within a specific organisational and geographical context, enabling an in-depth understanding of how initiatives are experienced at the community level. The research is analytical in nature, aiming to identify patterns of awareness and to evaluate inter-regional differences in beneficiaries' perceptions across key development sectors. By combining descriptive and inferential analysis, the study seeks to generate empirically grounded insights into the effectiveness of CSR interventions.

4.2 Study Area

The study is conducted in three operational regions of SECL—Bilaspur, Korba, and Raigarh—located in the Bilaspur division of Chhattisgarh. These regions have been purposively selected due to the extensive presence of mining activities and sustained CSR interventions in sectors such as education, rural development, and health, water, and sanitation. The regions exhibit variations in socio-economic conditions, infrastructure availability, and intensity of CSR implementation, making them appropriate for comparative analysis of awareness and perception among beneficiaries.

4.3 Data Source and Instrumentation

The study is based on primary data collected through a structured questionnaire administered to beneficiaries of CSR initiatives. The instrument was designed to capture two main dimensions: awareness of CSR initiatives, referring to whether beneficiaries are informed about programmes; and perception of CSR effectiveness, measured through satisfaction levels with implemented initiatives. Awareness was measured using dichotomous responses (Yes/No), while perception was assessed using a 5-point Likert scale ranging from “Strongly Disagree” (1) to “Strongly Agree” (5).

4.4 Sampling Strategy and Sample Size

A non-probability purposive sampling technique was employed to select respondents who had either directly benefited from or were aware of CSR initiatives. The final sample size is distributed across sectors as follows:

- 227 respondents (Education sector)
- 250 respondents (Rural Development sector)
- 188 respondents (Health, Water, and Sanitation sector)

4.5 Variables and Measurement Framework

The study examines the relationship between regional location and CSR outcomes using the following variables. The independent variable is Region (Bilaspur, Korba, Raigarh). The dependent variables are awareness of CSR initiatives (categorical: aware/unaware) and perception of CSR effectiveness (ordinal: satisfaction levels). The measurement framework is grounded in stakeholder theory, which emphasises that the effectiveness of CSR initiatives is reflected in beneficiary awareness, engagement, and satisfaction.

4.6 Data Collection Procedure

Data were collected through field-based survey methods, involving direct interaction with beneficiaries across the selected regions. The survey was conducted over a defined period, ensuring consistency in data collection procedures. Respondents were approached at locations where CSR initiatives had been implemented, facilitating the inclusion of relevant participants with actual exposure to the programmes.

4.7 Analytical Techniques

Given the categorical and ordinal nature of the data, non-parametric statistical methods were employed. The Chi-square (χ^2) test was used to examine the association between region and awareness levels. The Kruskal–Wallis H test was applied to assess differences in satisfaction levels across regions. The Dwass–Steel–Critchlow–Fligner (DSCF) post-hoc test was conducted to identify specific pairwise differences where significant variation was observed. These techniques are appropriate for

data that do not assume a normal distribution and allow for robust comparison of inter-regional differences.

4.8 Justification of Methodological Framework

The integration of a quantitative case study design with non-parametric statistical techniques provides a context-sensitive and empirically rigorous framework for evaluating CSR effectiveness. By focusing on beneficiary awareness and perception, the study moves beyond traditional input-based assessments and offers a grassroots-level understanding of CSR outcomes, thereby enhancing both academic relevance and policy applicability.

5. RESULTS AND DISCUSSION

5.1 Awareness of CSR Initiatives in Education Sector

Table 1: Comparative Analysis of Awareness Levels of CSR Educational Initiatives across Regions of SECL

Region	Category	Yes	No	Total
Bilaspur	Observed	28	10	38
	Expected	23.9	14.1	38.0
	% within row	73.7%	26.3%	100.0%
Korba	Observed	73	65	138
	Expected	86.9	51.1	138.0
	% within row	52.9%	47.1%	100.0%
Raigarh	Observed	42	9	51
	Expected	32.1	18.9	51.0
	% within row	82.4%	17.6%	100.0%
Total	Observed	143	84	227
	Expected	143.0	84.0	227.0
	% within row	63.0%	37.0%	100.0%

Source: Compiled by the researcher

Interpretation: Overall, 63.0% of respondents are aware of CSR initiatives in the education sector, indicating a moderate level of outreach. Awareness is highest in Raigarh (82.4%), followed by Bilaspur (73.7%), while Korba reports comparatively lower awareness (52.9%). The deviation between observed and expected frequencies reflects relatively stronger dissemination in Raigarh and Bilaspur, whereas Korba demonstrates gaps in outreach. This pattern suggests that the effectiveness of CSR communication and stakeholder engagement varies across regions, influencing awareness

levels.

Table 2: Chi-Square Test of Association (Education Sector)

Test Statistic	Value	df	p-value
Chi-square (χ^2)	16.10	2	< 0.001
Sample Size (N)	227	–	–

Source: Compiled by the researcher

Interpretation: The Chi-square test reveals a statistically significant association between region and awareness ($\chi^2 = 16.10$, $p < 0.001$). This confirms that regional location significantly influences awareness levels, indicating that differences are not random but shaped by variations in implementation and communication practices.

5.2 Awareness of CSR Initiatives in Rural Development Sector

Table 3: Comparative Analysis of Awareness Levels of CSR Rural Development Initiatives across Regions of SECL

Region	Category	Yes	No	Total
Bilaspur	Observed	12	60	72
	Expected	42.9	29.1	72.0
	% within row	16.7%	83.3%	100.0%
Korba	Observed	83	20	103
	Expected	61.4	41.6	103.0
	% within row	52.9%	47.1%	100.0%
Raigarh	Observed	54	21	75
	Expected	44.7	30.3	75.0
	% within row	82.4%	17.6%	100.0%
Total	Observed	149	101	250
	Expected	149.0	101.0	250.0
	% within row	59.6%	40.4%	100.0%

Source: Compiled by the researcher

Interpretation: Awareness in rural development exhibits pronounced regional disparities. Raigarh records the highest awareness (82.4%), followed by Korba (52.9%), while Bilaspur shows very low awareness (16.7%). The substantial deviation in Bilaspur reflects weak outreach and limited beneficiary engagement. This variation demonstrates uneven effectiveness of CSR implementation across regions, suggesting that local execution and communication strategies play a critical role in

shaping awareness.

Table 4: Chi-Square Test of Association (Rural Development Sector)

Test Statistic	Value	df	p-value
Chi-square (χ^2)	78.70	2	< 0.001
Sample Size (N)	250	–	–

Source: Compiled by the researcher

Interpretation: The Chi-square result indicates a strong and statistically significant association ($\chi^2 = 78.70$, $p < 0.001$). This highlights that regional factors exert a substantial influence on awareness, with disparities reflecting differences in outreach intensity and community involvement.

5.3 Awareness of CSR Initiatives in Health, Water and Sanitation Sector

Table 5: Comparative Analysis of Awareness Levels (Health, Water and Sanitation Sector)

Region	Category	Yes	No	Total
Bilaspur	Observed	21	25	46
	Expected	20.3	25.7	46.0
	% within row	45.7%	54.3%	100.0%
Korba	Observed	30	73	103
	Expected	45.5	57.5	103.0
	% within row	52.9%	47.1%	100.0%
Raigarh	Observed	32	7	39
	Expected	17.2	21.8	39.0
	% within row	82.1%	17.9%	100.0%
Total	Observed	83	105	188
	Expected	83.0	105.0	188.0
	% within row	44.1%	55.9%	100.0%

Source: Compiled by the researcher

Interpretation: Overall awareness in this sector is relatively low (44.1%), indicating limited reach of CSR initiatives. Raigarh shows significantly higher awareness (82.1%), while Bilaspur (45.7%) and Korba (52.9%) lag behind. The observed differences reflect variations in the visibility and accessibility of CSR interventions, suggesting that awareness is strongly influenced by region-specific dissemination efforts.

Table 6: Chi-Square Test of Association (Health, Water and Sanitation Sector)

Test Statistic	Value	df	p-value
Chi-square (χ^2)	32.20	2	< 0.001
Sample Size (N)	188	–	–

Source: Compiled by the researcher

Interpretation: The Chi-square test confirms a statistically significant association ($\chi^2 = 32.20$, $p < 0.001$). This indicates that awareness levels are dependent on regional context, reinforcing the role of localised implementation strategies in shaping outcomes.

5.4 Perception of CSR Initiatives (Kruskal–Wallis Test) across Regions of SECL

Table 7: Kruskal–Wallis Test Results

Statement	χ^2	df	p-value	ϵ^2
Overall satisfaction – Education sector	14.2	2	< 0.001	0.063
Overall satisfaction – Rural Development sector	57.8	2	< 0.001	0.232
Overall satisfaction – Health, Water & Sanitation sector	28.9	2	< 0.001	0.154

Note: χ^2 = Kruskal–Wallis H statistic; df = degrees of freedom; ϵ^2 = effect size.

Source: Compiled by the researcher

Interpretation: The results reveal statistically significant regional differences in satisfaction across all sectors. The effect size is highest in rural development ($\epsilon^2 = 0.232$), followed by health ($\epsilon^2 = 0.154$) and education ($\epsilon^2 = 0.063$). This pattern indicates that regional influence on perception is strongest in rural development, suggesting greater variability in implementation outcomes, while education shows relatively more consistent experiences across regions.

5.5 Post-hoc Analysis (Pairwise Comparisons)

Table 8: DSCF Post-hoc Analysis – Health, Water & Sanitation Sector

Region Comparison	W Statistic	p-value
Bilaspur vs Korba	-7.62	< 0.001
Bilaspur vs Raigarh	-3.14	0.068
Korba vs Raigarh	3.29	0.052

Source: Compiled by the researcher

Interpretation: A significant difference is observed only between Bilaspur and Korba ($p < 0.001$),

while other comparisons are not statistically significant. This suggests that regional differences in satisfaction are selective rather than uniform, indicating partial convergence in perceptions across regions.

Table 9: DSCF Post-hoc Analysis – Education Sector

Region Comparison	W Statistic	p-value
Bilaspur vs Korba	-4.64	0.003
Bilaspur vs Raigarh	-5.37	< 0.001
Korba vs Raigarh	-1.35	0.604

Source: Compiled by the researcher

Interpretation: Bilaspur differs significantly from both Korba and Raigarh, whereas no significant difference exists between Korba and Raigarh. This indicates that variation in satisfaction is primarily driven by Bilaspur, while the other two regions exhibit relatively similar perceptions.

Table 10: DSCF Post-hoc Analysis – Rural Development Sector

Region Comparison	W Statistic	p-value
Bilaspur vs Korba	7.74	< 0.001
Bilaspur vs Raigarh	9.92	< 0.001
Korba vs Raigarh	5.04	0.001

Source: Compiled by the researcher

Interpretation: All pairwise comparisons are statistically significant ($p < 0.01$), indicating clear differences across all regions. This demonstrates that satisfaction levels are distinctly region-specific, reflecting substantial variation in the perceived effectiveness of CSR initiatives in rural development.

5.6 Discussion

The findings reveal significant regional disparities in both awareness and perception of CSR initiatives undertaken by SECL, indicating that CSR outreach and effectiveness are not uniform across regions. Variations in awareness across sectors suggest that implementation and communication strategies differ considerably at the regional level.

Higher awareness levels observed in Raigarh, particularly in education and rural development, reflect relatively stronger stakeholder engagement and dissemination practices. In contrast, lower awareness in Korba and parts of Bilaspur highlights gaps in outreach, suggesting that CSR initiatives may not be adequately communicated to intended beneficiaries. This pattern reinforces earlier evidence that awareness is a critical determinant of CSR effectiveness and utilisation.

Sector-wise differences further indicate that CSR visibility and accessibility vary across domains.

While education and rural development initiatives demonstrate relatively better awareness, the health, water, and sanitation sector shows comparatively lower recognition, reflecting uneven implementation intensity and beneficiary reach.

The analysis of perception reveals statistically significant regional differences in satisfaction levels, with the strongest variation observed in rural development. This suggests that beneficiary satisfaction is influenced not only by the presence of CSR activities but also by their relevance and quality. The relatively lower variation in the education sector indicates more consistent outcomes, whereas greater disparity in rural development reflects uneven effectiveness across regions.

Post-hoc results demonstrate that these differences are selective rather than uniform, highlighting the importance of localised CSR strategies. Overall, the findings emphasise that CSR effectiveness is closely linked to region-specific implementation, stakeholder engagement, and alignment with local needs. Strengthening targeted communication and participatory approaches is therefore essential to enhance the impact of CSR initiatives at the grassroots level.

6. CONCLUSION

This study examined awareness and perception of CSR initiatives among beneficiaries in the SECL Bilaspur region. The findings reveal significant regional and sectoral variations, indicating that CSR effectiveness is not uniform across areas.

Higher awareness in certain regions reflects better outreach and engagement, while lower awareness highlights gaps in communication and beneficiary inclusion. Differences in satisfaction further suggest that CSR outcomes depend not only on implementation but also on the relevance and accessibility of initiatives.

The study reinforces stakeholder-oriented perspectives by emphasising the importance of beneficiary awareness and perception in evaluating CSR effectiveness. It also demonstrates that CSR outcomes are context-specific and influenced by local implementation practices.

From a practical standpoint, the results highlight the need for region-specific strategies, improved communication, and greater community participation to enhance CSR impact. Overall, the study contributes by offering a beneficiary-centric assessment of CSR in a mining region. Future research may expand to other regions and examine long-term impacts.

7. POLICY IMPLICATIONS

The findings call for a shift from uniform CSR approaches to context-specific implementation, as significant regional disparities indicate uneven outreach and effectiveness. Strengthening localised communication channels is essential to bridge awareness gaps and ensure that intended beneficiaries can access and utilise CSR initiatives.

The variation in satisfaction underscores the need to move beyond expenditure-driven CSR toward impact-oriented evaluation frameworks, integrating continuous beneficiary feedback to enhance relevance and delivery quality. Further, embedding participatory mechanisms in planning and execution can improve alignment with local priorities and foster greater community ownership.

Priority attention is also required in underperforming sectors, particularly health, water, and sanitation, where limited awareness constrains impact. A more targeted and adaptive CSR approach can therefore enhance both inclusiveness and effectiveness at the grassroots level.

8. ETHICAL CONSIDERATIONS

The study adheres to established ethical research standards. Informed consent was obtained from all participants prior to data collection. Respondents were assured of the confidentiality and anonymity of their responses, and participation was entirely voluntary. No personal identifiers were recorded, and the data were used solely for academic research purposes.

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