

ଶୈଳୀ ବିଜ୍ଞାନ



ଡ. ରମେଶ ଚନ୍ଦ୍ର ବେହେରା





ସାମାଜିକ ଯତ୍ନ

ଲେଖକଙ୍କ ପରିଚୟ

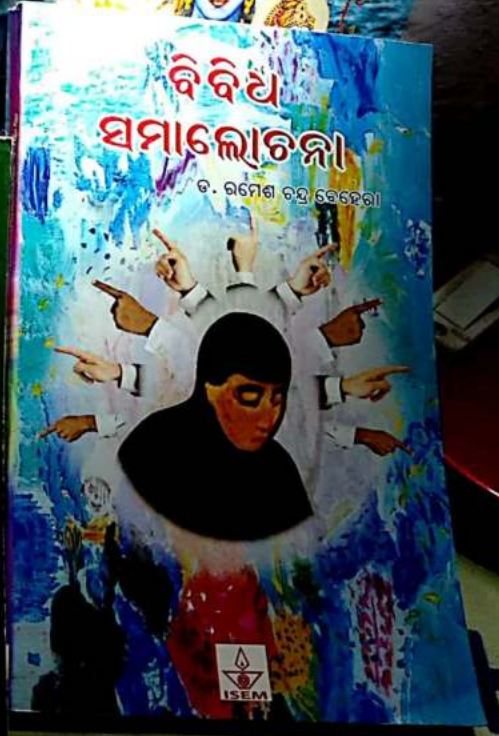
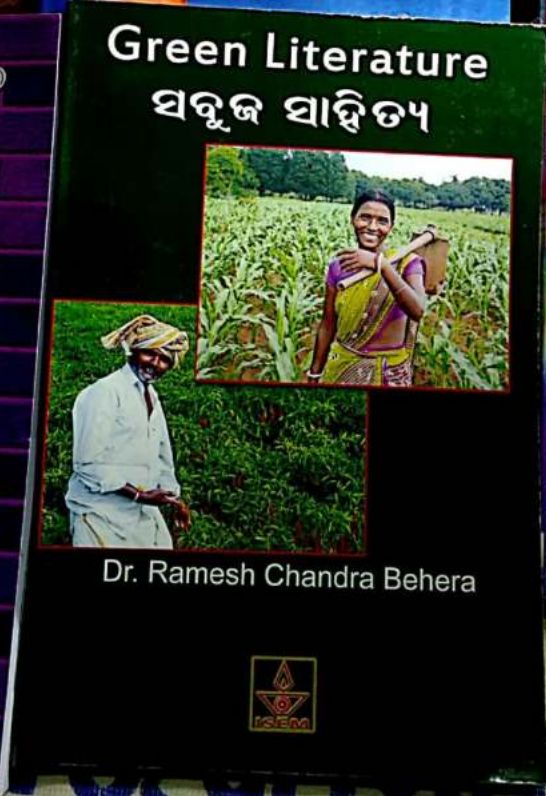
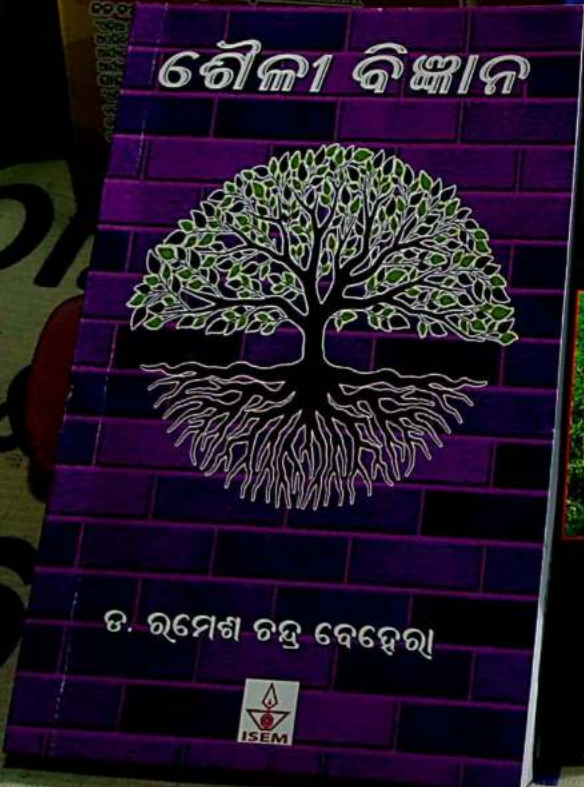
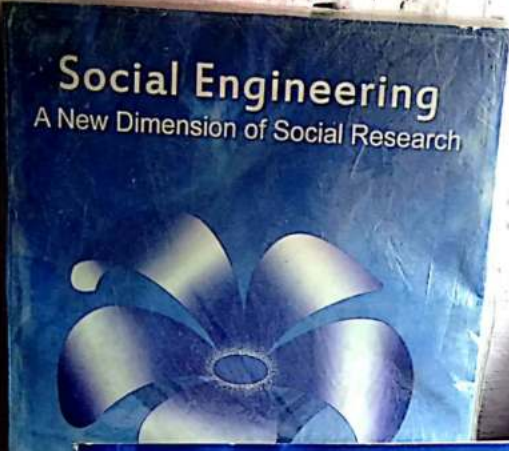
ଡ. ରମେଶ ଚନ୍ଦ୍ର ବେହେରା ବିଶ୍ୱଭାରତୀ କେନ୍ଦ୍ରୀୟ ବିଶ୍ୱବିଦ୍ୟାଳୟ, ଶାନ୍ତିନିକେତନ ପରିମବଙ୍କରୁ ଓଡ଼ିଆ ଭାଷା ସାହିତ୍ୟ ଉପରେ ସ୍ନାତକୋତ୍ତର ଡିଗ୍ରୀ କଲାପରେ ଓଡ଼ିଆ ବିଜ୍ଞାନ ସାହିତ୍ୟ ଉପରେ ଗବେଷଣା କରି ପିଏଚ୍.ଡି ଉତ୍କଳ ବିଶ୍ୱବିଦ୍ୟାଳୟରୁ ଲାଭ କରିଛନ୍ତି ।

ଲେଖକ ଡ. ରମେଶ ଚନ୍ଦ୍ର ଭାଷା, ସାହିତ୍ୟ, ସମାଜ ବିଜ୍ଞାନ, ଇତିହାସ, ଦର୍ଶନ, ରାଜନୀତି ବିଜ୍ଞାନ ଓ ଧର୍ମ ସହିତ ସାମାଜିକ ପରିବର୍ତ୍ତନ ଓ ରାଜନୀତି ଉପରେ ଆଗ୍ରହ ରଖନ୍ତି । ସଂଗଠିତ ଜୀବନରେ ଶିକ୍ଷା ଓ ସଂଘର୍ଷକୁ ପ୍ରାଥମ୍ୟ କରି ନୂତନ ସୂର୍ଯ୍ୟ ବିଜ୍ଞାନ ମାଧ୍ୟମରେ ପ୍ରତିଷ୍ଠିତ ହେବାର ଆକଳନ କରନ୍ତି ।

ଲେଖକଙ୍କର ଆଉ ଏକ ପରିଚୟ ହେଉଛି, ସେ ସାମାଜିକ ପରିବର୍ତ୍ତନ ପାଇଁ ସୋସିଆଲ୍ ଇଞ୍ଜିନିୟରିଂ ମାଧ୍ୟମରେ ସାମାଜିକ ଇଞ୍ଜିନିୟର ଭାବରେ ସମାଜରେ ସମତା ଓ ସାମାଜିକ ନ୍ୟାୟ ପାଇଁ କାମ କରୁଛନ୍ତି । ରାଷ୍ଟ୍ରୀୟତାର ମୂଳ କାରଣ ଉପରେ କାମ କରି ସମାଜରେ ଏକତା ପ୍ରତିଷ୍ଠା କରିବାର ପ୍ରୟାସ ଜାରି ରଖୁଛନ୍ତି ।

ଅଧୁନା ଲେଖକ ରାଜା ମଧୁସୂଦନ ଦେବ ଡିଗ୍ରୀ ବିଜ୍ଞାନ ଓ କଳା ମହାବିଦ୍ୟାଳୟ, ପଟିଆ, ଭୁବନେଶ୍ୱରରେ ଓଡ଼ିଆ ଭାଷା ଓ ସାହିତ୍ୟର ଅଧ୍ୟାପକ ଭାବରେ କାର୍ଯ୍ୟ କରନ୍ତି ।

ପ୍ରକାଶକ



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Ipek Altinbasak-Farina
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Chapter 8

A Study on the Impact of Mandatory Provisions on CSR Strategies of Indian Companies



Supriti Mishra and Gargee Banerjee

Abstract CSR encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations (Carroll 1999). Such mandatory provision has, however, raised several important questions about the way CSR is perceived and implemented. The proposed research intends to look at a few such issues; such as (1) whether such mandatory provisions have diluted the voluntary spirit inherent in CSR, (2) whether there is any difference in the approach adopted by top companies listed in stock exchanges toward CSR after the mandatory requirements came into force (a comparison between the pre- and post-implementation of mandatory provisions is attempted), and (3) whether CSR activities by such companies conform to the set of activities prescribed under Schedule VII of the Companies Act 2013. Data on CSR activities, CSR spending, and company details are collected from secondary sources for a sample of 30 companies. Data analysis was carried out to examine the aforementioned objectives. This research intends to establish whether Companies Act 2013 will bring about meaningful changes in the way CSR is perceived and implemented in India by the Indian companies.

Keywords CSR · Mandatory · Schedule VII · Companies Act 2013

8.1 Introduction

Corporate social responsibility (CSR) is viewed as a company's commitment to operate in an economically, socially, and environmentally sustainable manner, while recognizing the interests of all its stakeholders. CSR encompasses the economic, legal, ethical, and discretionary (philanthropic) expectations that society has of organizations at a given point in time (Carroll 1999). Traditionally, CSR has been carried

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