

Research Project Report
“EMPLOYEES PERCEPTION REGARDING CSR”

FOR THE PARTIAL FULFILLMENT OF THE REQUIREMENT
FOR THE AWARD OF
MASTER OF COMMERCE

UNDER THE GUIDANCE OF
Prof: JYOTI DUA

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DECLARATION

I, SHRUTI CHANDOLA Roll No.18GSFC2010003 student of School of finance and commerce, Galgotias University, Greater Noida, hereby declare that the project report on "**EMPLOYEES PERCEPTION REGARDING CSR**" is an original and authenticated work done by me.

I further declare that it has not been submitted elsewhere by any other person in any of the institutes for the award of any degree or diploma.

Name and Signature of the Student: SHRUTI CHANDOLA

CERTIFICATE

This is to certify that the project report “EMPLOYEES PERCEPTION REGARDING CSR” has been prepared by SHRUTI CHANDOLA under my supervision and guidance. The project report is submitted towards the partial fulfilment of 2 year, Full time MASTER OF COMMERCE.

Name & Signature of Faculty: PROF. JYOTI DUA

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ABSTRACT

Today, Under the Companies Act, a company is required to spend 2 per cent of its average net profit of the preceding three years on CSR if it had in any of those years net worth of Rs 500 crore or more, turnover/revenue of Rs 1,000 crore or more, or net profit of Rs 5 crore or more. CSR was popular in ancient times but now its importance has increased significantly. Now every business with certain level of profit are obliged to indulge in CSR. People working in the organization expect that they will be treated nicely without any biasness, will be provided good working environment and will be paid fairly. Companies are also expected to make judicious use of resources without any wastage and are expected to follow environmental friendly ways of production whenever possible. For this purpose the researcher used the primary source of data collection i.e. Structured Questionnaire which is filled by working population to know about the philanthropic activities of different companies and how much employees working in the organisation understand CSR and what level of importance they assign to different CSR activities. Statistical tools like average, percentage and pie charts, bar-graphs are used in this report to depict the data.

INTRODUCTION

ORIGIN OF CSR: Although socially responsible companies existed when the term CSR was not much popular. Socially responsible companies or ethical businesses always existed. CSR was introduced in 1953 by American economist **HOWARD BOWEN** in his publication social responsibilities of the businessman. BOWEN is called the father of CSR. However, in 1970 CSR actually gained popularity and came in to limelight in the US. In 1971, the committee for economic development introduced the concept of “social contract” between businesses and society. The idea of this contract was that there is public consent behind every business. So, businesses should contribute to the needs of society. We can take it this way as well if people don't accept products of any particular business then that won't survive in the market and might shut down soon due to diminishing or negative returns. By 1980 more and more businesses started incorporating or adopting CSR in their business practices. The 1990s marked the beginning of widespread approval of CSR. By the early 2000s, CSR had become an essential strategy for many organizations, with multi-million dollar companies, such as Wells Fargo, Coca-Cola, Walt Disney, and Pfizer incorporating this concept into their businesses processes.

CURRENT TREND IN CSR:

CSR Trend 1: Increased Transparency- CSR has led to increase transparency of corporate practices. It prevents insider trading which has led to confidence of investors that their investment is secure and will not be used in any area other than business.

CSR Trend 2: Green Technology- As we all have limited and non-renewable stock of natural resources which is in the stage of depletion. So, CSR companies are trying to shift their ways of production through renewable resources and also promoting environmental friendly technology that is green technology for production process to attain sustainable use of natural resources. They are also concentrating on ways to reduce pollution.

CSR Trend 3: Global Companies acting locally- Due to globalization companies are operating at global level. Their head office is in home country but branches are spread worldwide. CSR encourages hiring people from the local country so that more employment is provided to local youth. Even if the company is operating in a country where the population is maximum of home company country still they have to hire people of the country where they are operating first.

CSR Trend 4: Diversity and Inclusion- As there is political debate in almost every organization of unequal pay of male and female employees. So they should be treated equally without any bias and paid according to their capability and job position not on the basis of their gender. CSR also includes diverse work force within the organization and they should also be treated equally. Diverse work force brings innovative ideas in the organization and new ways of doing work.

DATA COLLECTION

Primary Data The study was based on primary data. The tools constructed for the collection of data were Interview Schedule for the work experienced people. Part A tells the respondents details, the organization they work for, it's year of establishment. Part B describes how much respondents know about CSR and do they think that there is relationship between profit and CSR. Part C tells where organizations have invested like education etc. as CSR initiative and what resources they have contributed for CSR except money. Part C also tells to which stakeholders CSR information is reported and what rewards are offered to employees if they take on CSR initiative. Part D tells employees suggestions that how certain areas of CSR benefit various stakeholders and will they buy product of CSR Implementation Company and are they okay to pay extra for CSR company's products.

Secondary data

1. Internet
2. Newspapers
3. Wikipedia
4. Quora

Research Methodology

Research objective

- To inquire about the companies who contribute for societal good and follow ethical ways for doing business.
- To gauge the impact of CSR on the employees' behaviour and engagement in their work
- To inquire about the companies who contribute for societal good and follow ethical ways for doing business.
- To find the companies who have outperformed in their CSR activities.

Research Design

Research design lays down the structure for the empirical research and it helps the researcher in achieving the objectives of the research in a proper scientific manner. In this research survey method has been used to collect the data for deriving a conclusion regarding the perception, usage, and awareness of CSR among the different companies.

Sample Design

Sampling design plays an important role in all scientific studies. Hence, the researcher decided to collect the data through stratified sampling.

Tool for data collection

I have prepared questionnaire on **GOOGLE FORM** which is filled by people working in different organizations from India as well as abroad.

SURVEY QUESTIONNAIRE PROFORMA ON CORPORATE SOCIAL RESPONSIBILITY (CSR)

Name of respondent _____

Gender a) Male _____ b) Female _____

Designation _____ Name of the Organisation _____

Year of Establishment _____

1. Are you aware of CSR as a terminology?

(a) Yes (b) No

2. How clear to you is its true meaning?

(a) Very clear (b) Somewhat clear (c) Indifferent (d) Not clear (e) Not clear at all

3. Do you think that there is a relationship between profitability and CSR?

(a) Yes (b) No

4. Please rank the following drivers of CSR according to you. ("1" for the highest rank and "7" for the lowest rank)

SI No.	Drivers of Corporate Social Responsibility	Rank
1	Increase in profits	
2	Image Building	
3	Vision and philosophy of the Company/Organisation	
4	Legal Compliance	
5	Rising International Standards	
6	Increasing Awareness	
7	Community Pressure	

5. Please tick (whichever applicable) the strategy you have for CSR implementation in your organisation/company:

(a) A separate Department (b) NCO (c) Line Dept. (d) Foundation Trust

6. Does your company/organization have separate allocation of funds for CSR Implementation?

(a) Yes (b) No

7. Has your company/organisation invested in any of the following areas as part of its community investment initiatives?(Please tick whichever applicable)

Sl.No.	Community Investment Initiatives	Yes	No
1	Education		
2	Helping the underprivileged		
3	Local Heritage		
4	Youth Development		
5	Poverty Alleviation		
6	Working for Disability		
7	Conservation of Nature		
8	Games and Sports		
9	Promotion of Culture		
10	Infrastructural support to local community		
11	No community Investment Initiatives		
12	Others, please give details below_		

8. What type of resources do you provide? (Please tick)

(a) Money (b) In Kind (c) Volunteers (d) Loans (e) Others please specify _____

9. Has your organisation/company introduced any of the following programmes to assist employees, their families or community members?(please tick)

- | | | |
|-----------------------------|-------|------|
| (a) Health | (Yes) | (No) |
| (b) Education | (Yes) | (No) |
| (c) Training | (Yes) | (No) |
| (d) Counselling | (Yes) | (No) |
| (e) Preservation programmes | (Yes) | (No) |

10. Does your Company/Organisation award for CSR activities?

(Yes) (No)

11. If yes, what is the percentage of the net profits?

(a) Not disclosed (b) between 1% to 2% (c) between 2% to 3% (d) More than 3%.

12. Does your Company/Organization evaluate CSR activities?

(a) Yes (b) No

13. To which stakeholders do your Organisation report CSR information?

Sl.No.	Stakeholder	Yes	No
1	Board of Directors		
2	Employees		
3	Customers		
4	Suppliers		
5	Government		

14. Does your Company/Organisation raise awareness within the Co./Organisation in relation to the above CSR issues through:

Sl.No.		Yes	No
1	Training and Awareness Programmes		
2	Internal Communication (e.g. Bulletins, Intranet etc.)		
3	Management Briefings		
4	Others(specify)		

15. To encourage 'Employee Volunteers eg', kinds of incentives given by your Co./Organisation are:

ITEMS	Never	Sometimes	Always
Paid time-off			
Monetary Incentives			
Non-Monetary Incentives			
Seminars, Workshops			

16. To improve Employee welfare and Labour Relations, do *your* Co./Organisation practice the following:

ITEMS	Never	Sometimes	Always
Support System			
Stable Labour Relations			
Preserve Diversity policy			
Prevent Discrimination			
Friendly Office Layout			

17. Does your Co/Organisation communicate the 'Policy' to the stakeholders?

STAKEHOLDERS	Never	Sometimes	Always
Customers			
Suppliers			
Employees			
Investors			
Community			

18. Rate your opinion about the benefits of CSR to the following stakeholders of a company/ an organisation (please tick):

VARIABLES	Strongly Agree	Agree	Indifferent	Disagree	Strongly Disagree
1. Build customer					
2. Customer satisfaction & Awareness					

3. Quality product at an affordable rate					
4. Retention of employees					
5. Support work-life balance					
6. Motivate and improve employees' morale and					
7. Corporate donorship and volunteerism					
8. Support social integration					
9. Developing employment and infrastructure					
10. Greater efficiency and less waste					
11. Avoid excessive regulation					
12. Attract green and ethical investment					
13. Environmental friendly products, services and					
14. Compliance with regulations and standards (ISO etc.)					
15. Protection of natural resources					

19. Do you prefer to buy product/services of the companies which practice CSR?

(a) Yes (b) No

20. Do you have the willingness to pay higher prices for products/services of companies/organisations which practice CSR?

(a) Yes (b) No

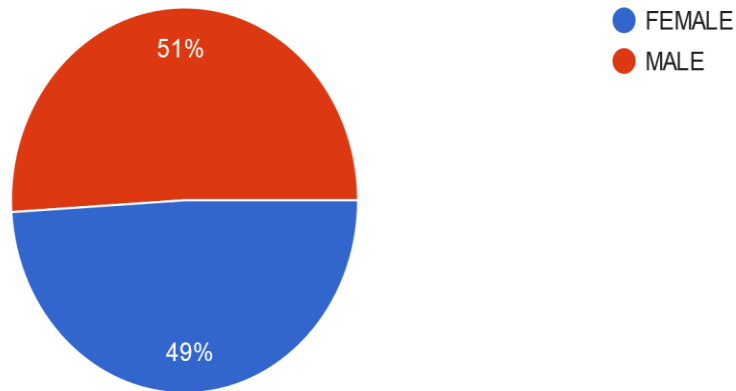
RESULT ANALYSIS

1. ON THE BASIS OF GENDER

GENDER	NO OF RESPONDENTS
MALE	26
FEMALE	25
TOTAL	51

GENDER

51 responses

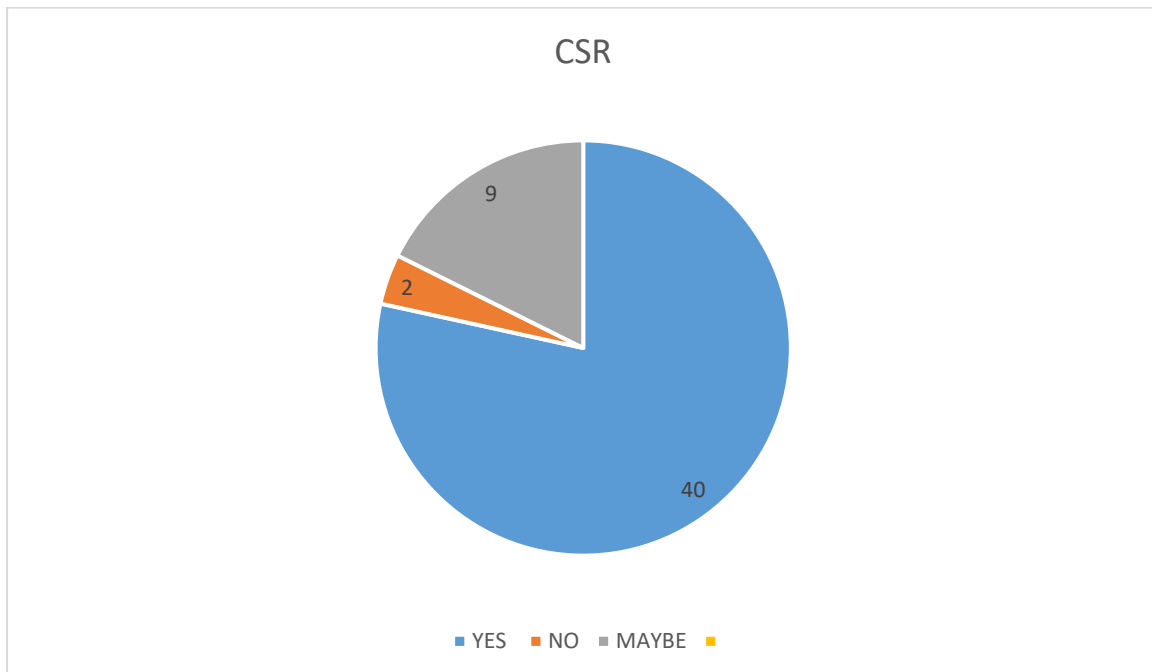


2.

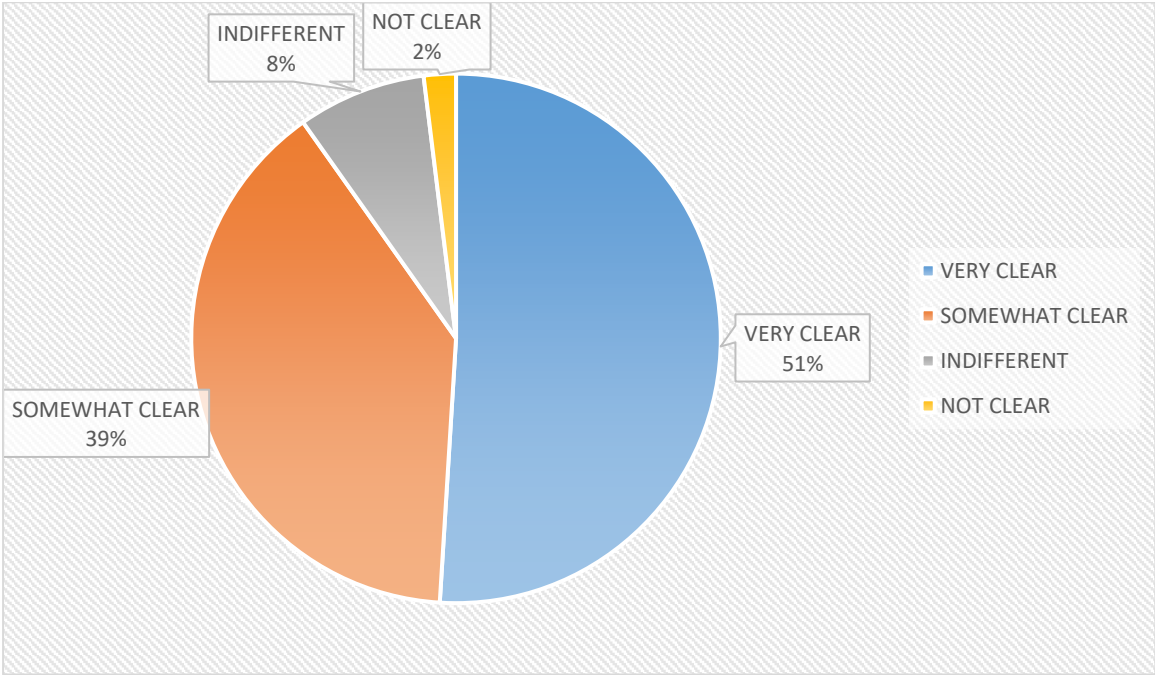
COMPANY NAME	DESIGNATION	YEAR OF ESTABLISHMENT
MASKAT TECHNOLOGIES	NETWORK ENGINEER	2000
VOLTAS LIMITED	PROJECT ENGINEER	1984
MICROLAND LTD.	IT ENGINEER	1989
SPRINGFIT MATTRESS	GENERAL MANAGER	2008
ADDVERB TECHNOLOGIES	MARKETING MANAGER	2016
DELL TECHNOLOGIES	ACCOUNTS MANAGER	2016
BHARAT EXPLOSIVES LIMITED	DEPUTY MANAGER	1962
RBSA Restructuring Advisors LLP	MALE ASSOCIATE	1970
BAJAJ HOUSING FINANCE	SALES MANAGER	2016
BEEKAY ASSOCIATES	FINANCIAL PLANNER	1991
OYO	PUBLIC RELATIONS	2013
MAN DIESEL & TURBO SE	INTERN	2010

INDIGO AVIATION	MANAGER	2006
AECOM	STRUCTURAL ENGINEER	1990
CRISIL	FEMALE LEAD ANALYST	1990
ST MICROELECTRONICS	HEAD- C&B	1987
TORRENT PHARMACEUTICALS LTD.	AGM- Gen Admin & Security	1972
WHELER CLUB LTD.	CEO	1882
KOTAK SECURIITES	ASSISTANT MANAGER	1994
CONCENTRIX	ASSOCIATE DIRECTOR	1983
AMAZON	SPS ASSOCIATE	1994
TCS	ASSOCIATE CONSULTANT	
LINDE ENGINEERING	EXECUTIVE ENGINEER	1987
MARSH	MANAGEMENT TRAINEE	1871
DELOITTE	HR EXECUTIVE	1845
HCL	OPERATIONS MANAGER	1976
LAVA INTERNATIONAL	SALES EXECUTIVE	2009
NIIT	SOFTWARE DEVELOPER	1981
NEXT PRODUCTIONS	ASSISTANT DIRECTOR	2019

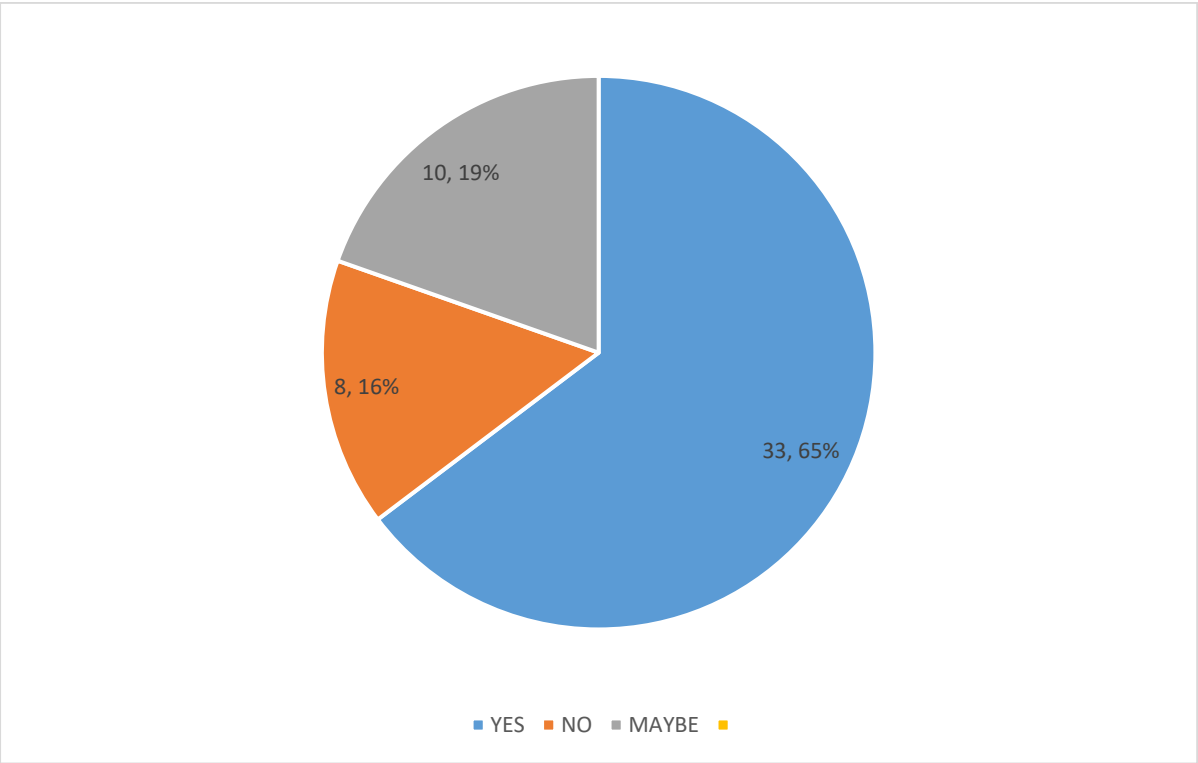
3.No of respondents who are aware about CSR



4. EMPLOYEES WHO ARE CLEAR ABOUT CSR



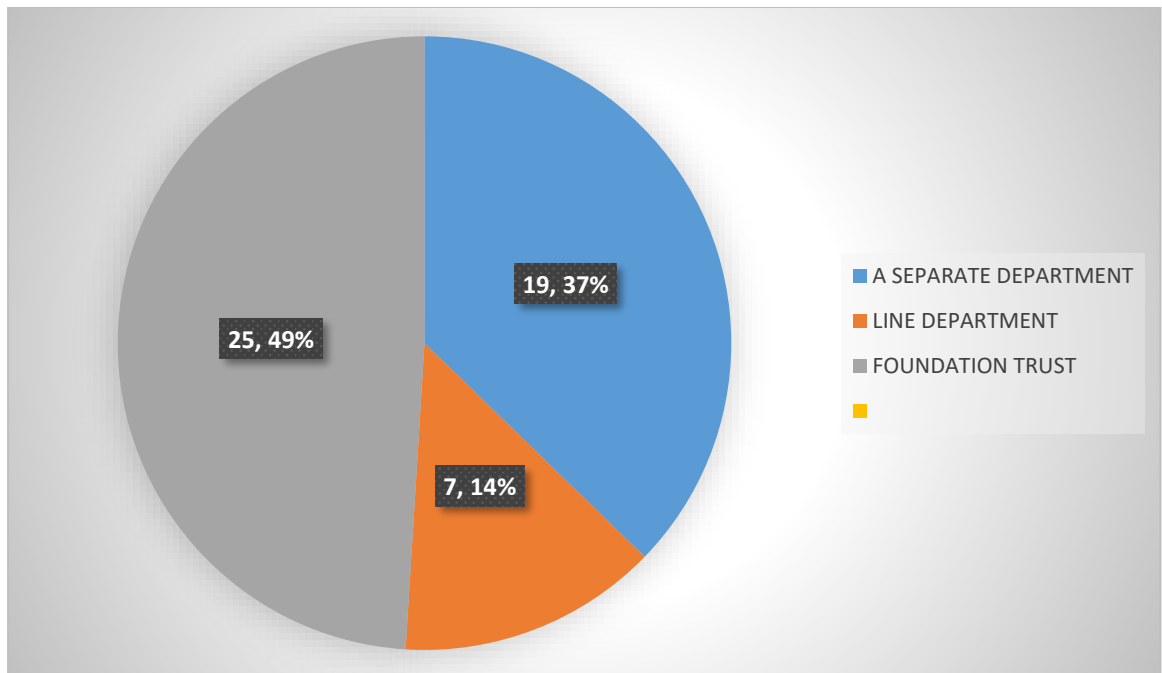
5. EMPLOYEES WHO THINK THAT THERE IS RELATIONSHIP BETWEEN PROFIT AND CSR



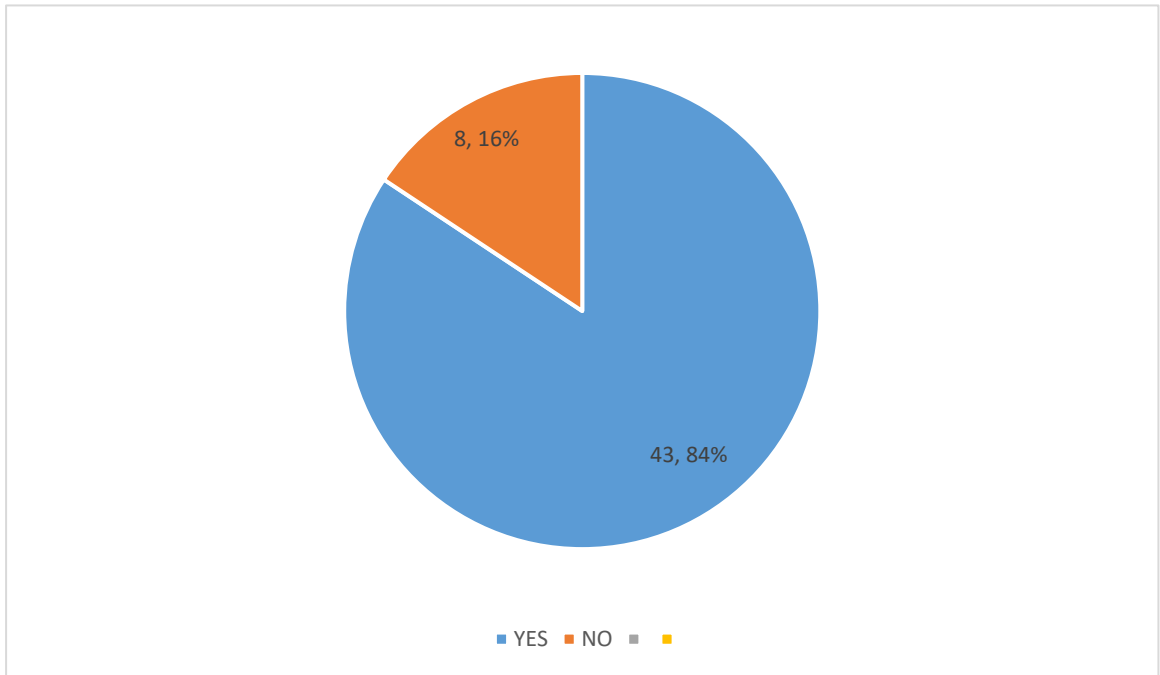
6. Ranking of CSR Drivers by employees (1 for highest rank 7 for lowest rank)

DRIVERS OF CSR	1	2	3	4	5	6	7
INCREASE IN PROFITS	12	18	6	6	4	2	3
IMAGE BUILDING	18	15	11	3	3		1
VISION AND PHILOSOPHY OF COMPANY	16	18	11	4	1		1
LEGAL COMPLIANCE	19	5	15	6	2	3	1
RISING INTERNATIONAL STANDARDS	16	9	12	7	3		4
INCREASING AWARENESS	16	13	5	9	4	1	3
COMMUNITY PRESSURE	15	12	8	7	2	2	5

7 STRATEGY/ DEPARTMENT FOR CSR IMPLEMENTATION IN THE ORGANIZATION



8 SEPARATE ALLOCATION OF FUNDS FOR CSR IMPLEMENTATION



9. COMPANIES INVESTMENT IN VARIOUS AREAS

INVESTMENT INITIATIVE	NO OF COMPANIES INVESTED
EDUCATION	41
HELPING UNDERPRIVILEGED	43
LOCAL HERITAGE	17
YOUTH DEVELOPMENT	31
POVERTY ALLEVIATION	19
WORKING FOR DISABILITY	33
CONSERVATION OF NATURE	30
PROMOTION OF CULTURE	17
INFRASTRUCTURE SUPPORT TO LOCAL COMMUNITY	25

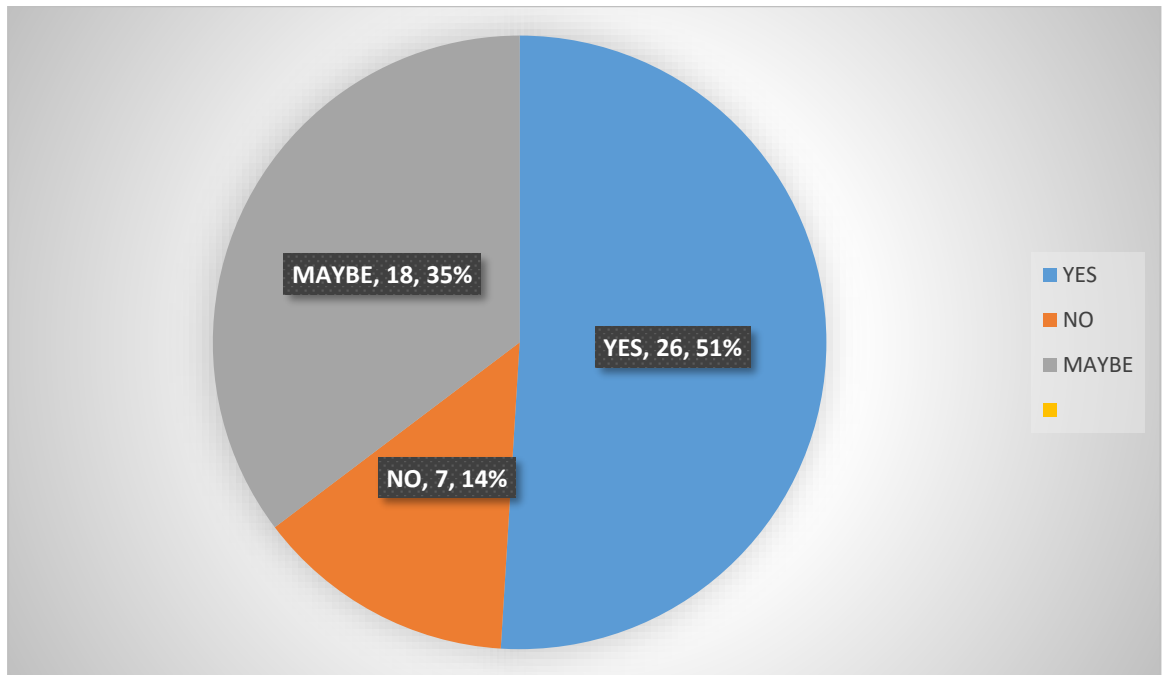
10. TYPES OF RRESOURCES PROVIDED FOR CSR BY COMPANIES

RESOUCES	NO.OF COMPANIES
MONEY	11
IN KIND	10
VOLUNEERS	21
LOANS	1
CASH AND IN KIND	11
OWN ORGANIZATION FOR CSR	17
NO INVESTMENT	1
PORTFOLIO MANAGEMENT	1
EDUCATION MANAGEMENT	8

11. Programmes to assist employees, their families or community by organization as CSR initiative

PROGRAMMES	NO OF COMPANIES INVOLVED
HEALTH	43
EDUCATION	40
TRAINING	40
COUNSELLING	33
PRESERVATION PROGRAMME	32

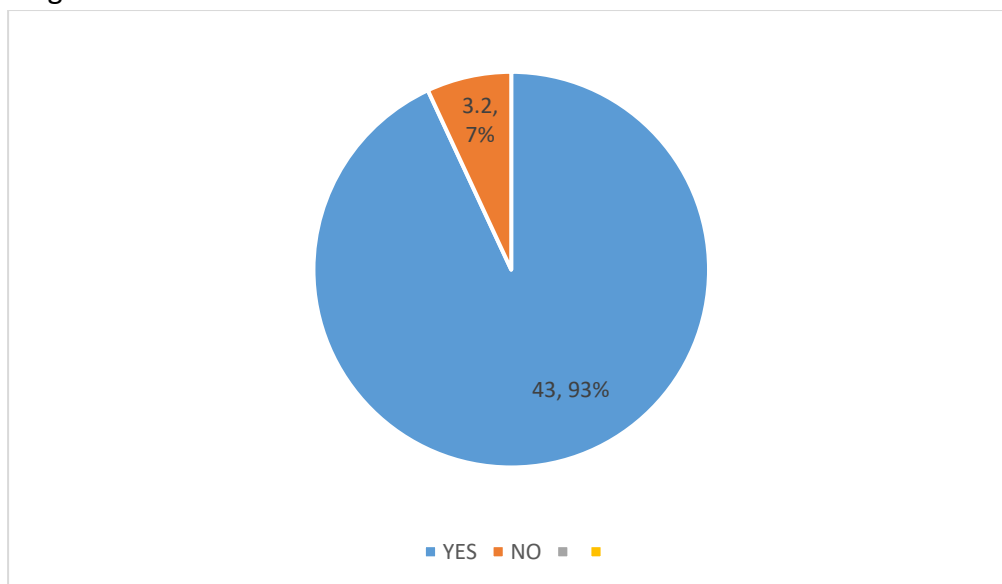
12. NO OF ORGANIZATIONS WHO AWARD FOR CSR



13. PERCENTAGE OF NET PROFIT AWARDED BY COMPANIES

NET PROFIT %	NO. OF COMPANIES
NOT DISCLOSED	31
BETWEEN 1% TO 2 %	1
BETWEEN 2% TO 3%	4
MORE THAN 3%	15

14. Organizations who evaluate CSR activities



15. Stakeholders to which organization report CSR information

STAKEHOLDERS	NO OF COMPANIES
BOARD OF DIRECTORS	50
EMPLOYEES	43
CUSTOMERS	29
SUPPLIERS	30
GOVERNMENT	40

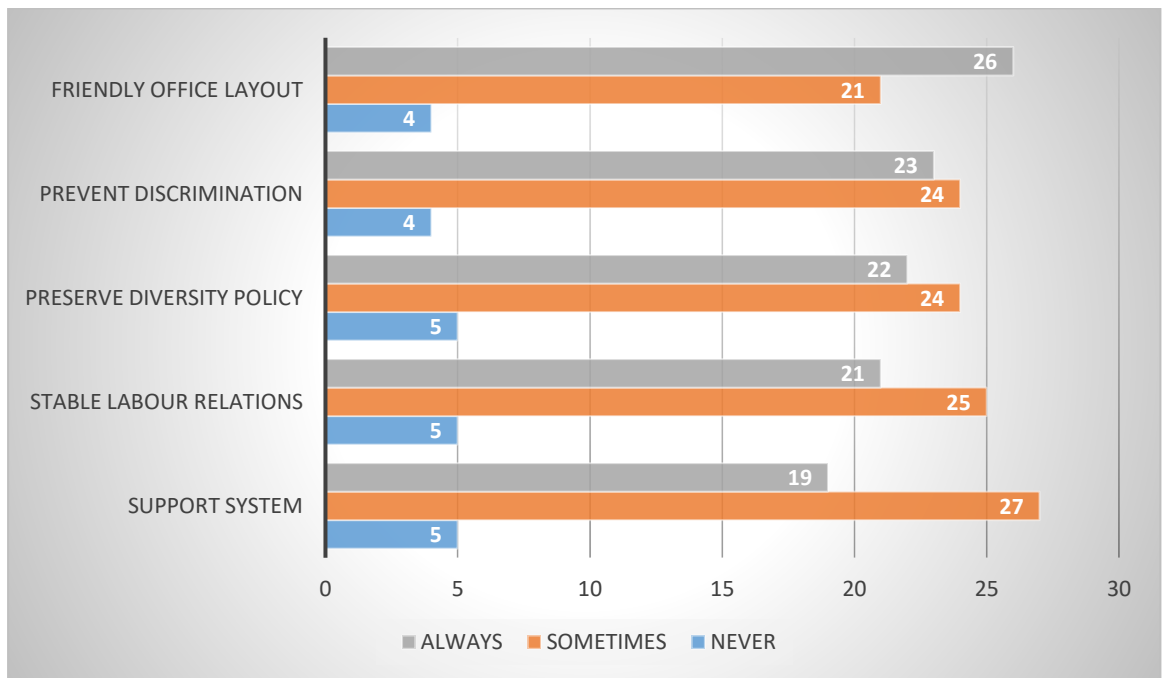
16. ORGANIZATION CSR AWARENESS TECHNIQUES

CSR TECHNIQUES	NO OF COMPANIES
TRAINING AND AWARENESS	38
INTERNAL COMMUNICATION	39
MANAGEMENT BRIEFING	39

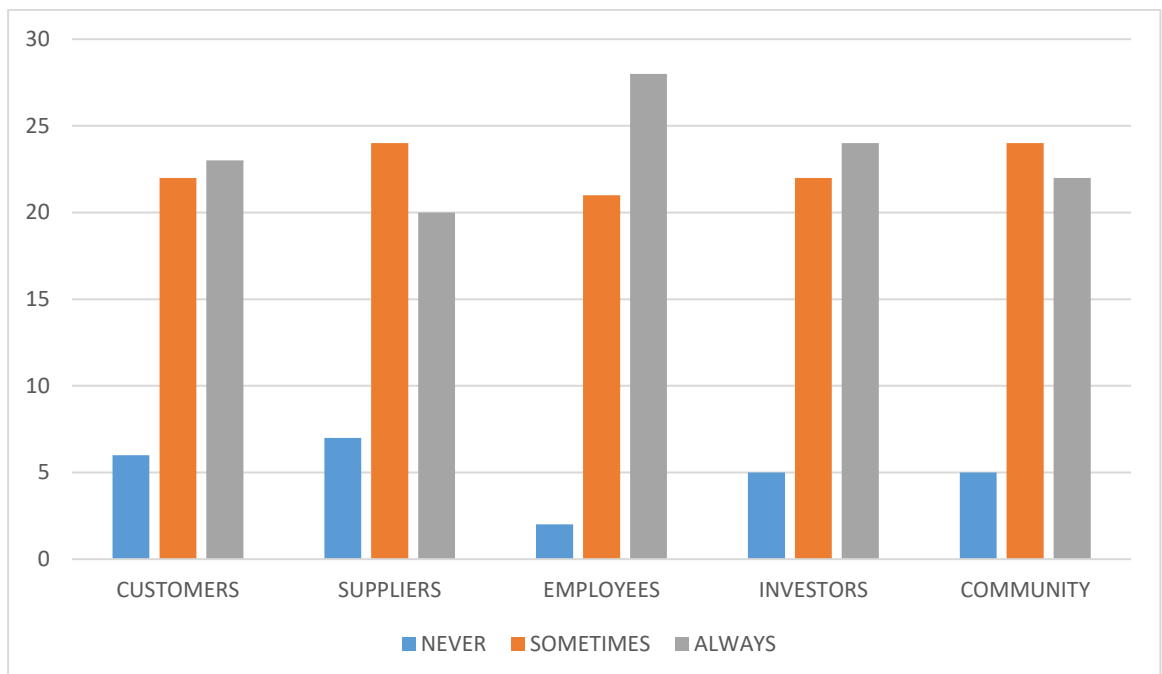
17. KINDS OF INCENTIVES GIVEN TO ENCOURAGE EMPLOYEE VOLUNTEER

ITEMS	NO. OF COMPANIES		
	NEVER	SOMETIMES	ALWAYS
PAID TIME-OFF	18	24	9
MONETARY INCENTIVES	13	26	12
NON- MONEARY INCENTIVES	12	21	18

18. TO IMPROVE EMPLOYEE WELFARE AND LABOUR RELATIONS NO. OF ORGANIZATIONS WHO PRACTICE THE FOLLOWING



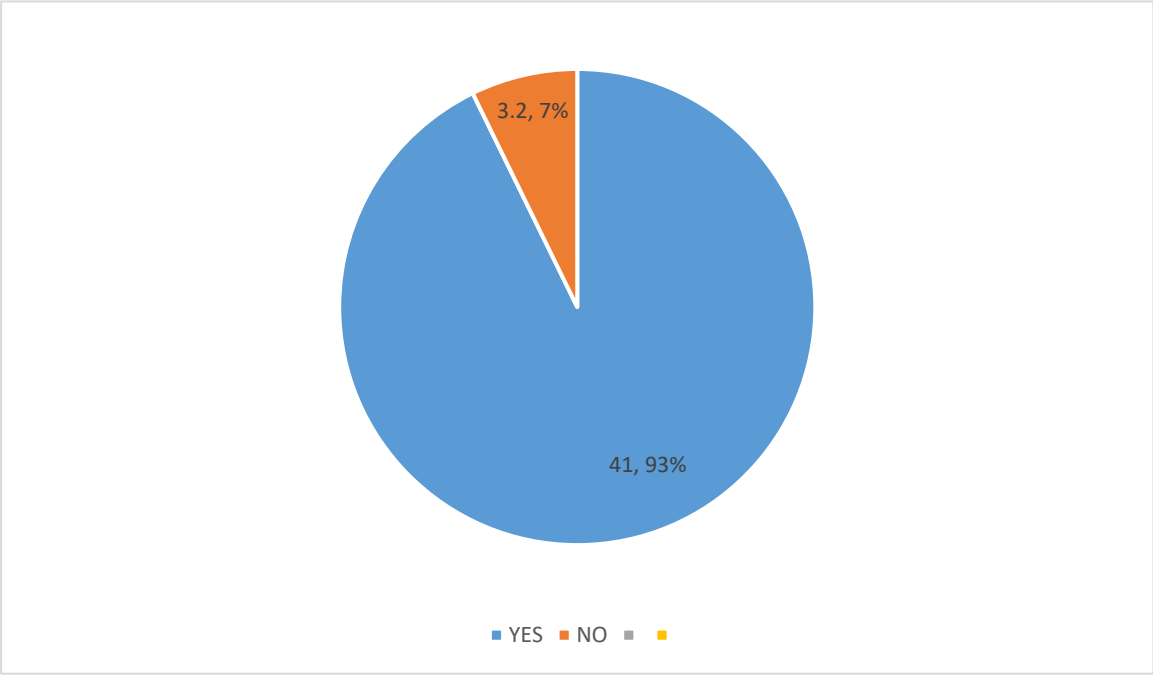
19. NO. OF COMPANIES WHO COMMUNICATE THE POLICIES TO IT'S STAKEHOLDERS:



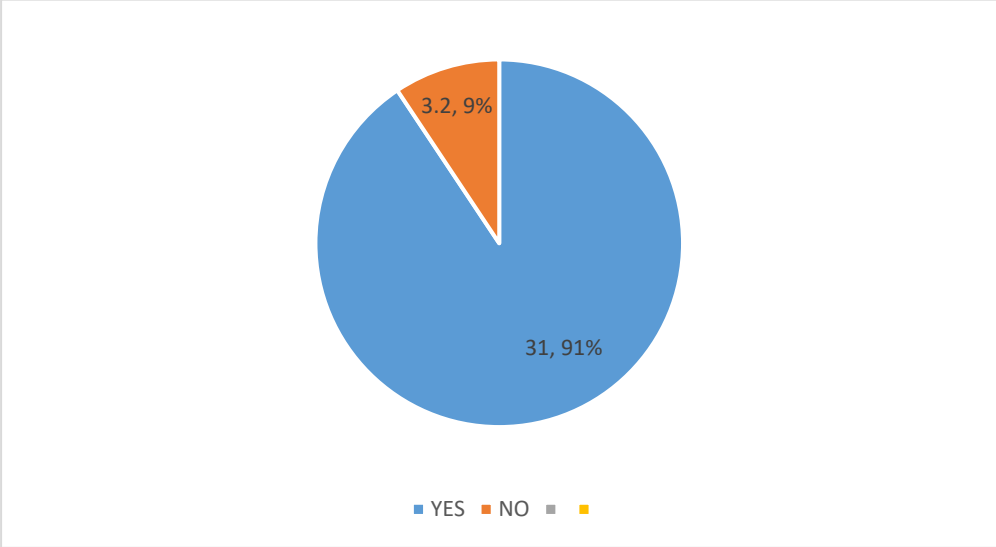
20. EMPLOYEES OPINION ABOUT THE BENEFITS OF CSR TO FOLLOWING STAKEHOLDERS/
AREAS OF THE COMPANY:

VARIABLES	STRONGLY AGREE	AGREE	INDIFFERENT	DISAGREE	STRONGLY DISAGREE
BUILD CUSTOMERS	7	34	7	2	1
CUSTOMER SATISFACTION AND AWARENESS	8	32	7	3	1
QUALITY PRODUCT AT AN AFFORDABLE RATE	8	27	11	4	1
RETENTION OF EMPLOYEES	7	27	10	5	2
SUPPORT WORK LIFE BALANCE	10	27	9	4	1
MOTIVATE AND IMPROVE EMPLOYEE'S MORALE	12	29	7	3	
CORPORATE DONORSHIP AND VOLUNTEERISM	10	30	10	1	
SUPPORT SOCIAL INTEGRATION	17	28	2	6	
DEVELOPING EMPLOYMENT AND INFRASTRUCTURE	7	33	8	2	1
GREATER EFFICIENCY AND LESS WASTAGE	6	36	8		1
AVOID EXCESSIVE REGULATION	3	37	7	2	2
ATTRACT GREEN AND ETHICAL INVESTMENT	10	35	5	1	
ENVIRONMENTAL FRIENDLY PRODUCTS, SERVICES	8	33	9	1	
COMPLIANCE WITH REGULATIONS AND STANDARDS (ISO etc.)	15	29	7		
PROTECTION OF NATURAL RESOURCES	14	30	7		

21. NO OF EMPLOYEES WHO PREFER TO BUY PRODUCTS/ SERVICES OF THE COMPANIES WHO PRACTICE CSR



22. NO. OF EMPLOYEES WHO ARE WILLING TO PAY EXTRA FOR CSR PRODUCTS/SERVICES



SUMMARY ANALYSIS

My research report depicts employee's perception regarding CSR. The Questionnaire of this research is filled by both male and female working population. Almost employees of all the companies are aware about CSR. Some are very clear about the true meaning of CSR like Surbhi Agarwal Marketing manager of Addverb, Insha of Dell etc. Some are indifferent towards its approach like Naman of Indigo Aviation & likewise. There is 50-50 approach of employees regarding relationship between profitability and CSR. But most think that there is direct relationship between profit & CSR like Shams Tabrez of Microland Ltd. maximum employees think that CSR leads to increase in profit and improves corporate image. CSR also raises international standards that's why it's given ranking 1 to 3 by many employees. Most of the organizations have formed their separate department for CSR implementation like OYO rooms, AECOM etc. which is a very good initiative. Companies have invested in education, health, helping the underprivileged as CSR investment initiatives like Indigo Aviation, CRISIL, ST Microelectronics etc. some have their organization for CSR like Torrent Pharmaceuticals rest provide money like Wheler Club Ltd. and there are many employees of NIIT who volunteer themselves for CSR.

There are organizations who have invested in health, education etc. of employees and their families like Linde Engineering, Deloitte and they award for CSR activities maximum have not disclosed the part of Net Profit. But according to my survey almost all organizations evaluate their CSR activities and some important stakeholders like Board of Directors, Employees etc. are provided information regarding that. They make their employees aware about CSR issues by providing them training, management briefings etc. employees get monetary and non-monetary incentives and paid time off if they volunteer themselves for CSR depending upon various companies policies.

Employee's welfare is also part of CSR so there is proper support system which is practiced by many organizations and by Hr department to check stable labour relations, preserve diversity policy, prevent discrimination and encourage friendly office layout.

Maximum employees agree with the fact that CSR helps to protect natural resources, leads to customer satisfaction, provides quality product at an affordable rate etc. They prefer to buy product of companies involved in CSR and are ready to pay extra for it.

FINDINGS

It is observed from the analysis that maximum employees are aware about CSR and are very clear about its true meaning.

CSR information is communicated to employees. It is seen that they are rewarded for CSR work. Out of 51 respondents 12 always get monetary incentives, 18 get non-monetary incentives and 9 get paid time-off. Majority organizations report CSR information to Board of Directors followed by employees of the organization. 24 out of 51 organization communicate it's CSR policies to investors because there money is invested in the organization. 93% employees prefer to buy products or services of companies who practice CSR. Rest 7% employees don't prefer products of CSR adopted companies. 91% are ready to pay extra if the product is offered by organization who practice CSR approach. There is positive attitude of employees towards CSR.

SUGGESTIONS

Based on the findings of the study, the following suggestions are made here:

- More and more investment should be towards youth development. Out of 51 respondents 31 respondents say that their organization spends in youth development which is very less. Unemployment problem is prevalent in India and youth lacks job skills that's why they are not able to find jobs and also their opportunity shrinks.
- Investment should be increased in conservation of nature which is 30 out of 51 because every organization does some harm to the environment in the production process and many resources used in the production are exhaustible. So, this also reduces natural resources from our planet.
- Investment should be increased in infrastructure of local community because this will create employment opportunities and business expansion.
- 33.3% companies have their own organization for CSR which can be increased. Volunteer participation is 41.2% which should be more by employees. Some organization have their own education management for CSR which should be increased, lack of education leads to child labour which is big problem for our country.
- 27 respondents have answered that they are sometimes provided support system for their problems and 5 have responded that they are never provided support system. So sometimes and never should become zero because employees should always be provided support system for their problems.
- 24 have responded that their organization sometimes prevent discrimination but organizations should implement policies which always prevents discrimination because everyone is equal in the organization and if are treated equally then only can be motivated to work efficiently and effectively.
- 4 employees have responded that their organization never provides office friendly layout and 21 responded that it sometimes happens. Although 26 responded that they are always provided friendly office layout which should be increased because then only it will satisfy Maslow 3rd hierarchy need "belongingness" need of employees.

CONCLUSION

CSR concept is known to almost everyone working in an organization. Most of the employees agree to the fact that the CSR activities practiced by their organization increases profits of their organization and it also leads to good corporate reputation in the market.

CSR is very important part of organization that's why many organizations have allocated separate department for CSR or foundation trust. Due to it's increasing importance some have formed their own organization for CSR and they reward their employees for CSR work with monetary and non-monetary incentives. Businesses donate their part of profit for CSR work and this information is reported to important stakeholders like Board of Directors, Employees and Government etc. To raise awareness about CSR training is provided to employees and they are also given management briefings about CSR. That's why maximum employees according to this research have agreed that CSR increases customer satisfaction, they have agreed that customers can get quality product at an affordable rate due to CSR, 28 have agreed and 17 have strongly agreed that it supports social integration. 33 employees agree that CSR leads to environmental friendly products and it also protects natural resources. That's why they prefer to buy products/services of companies who practice CSR and are ready to pay extra for those products/services.

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