

A ROLE OF CORPORATE SOCIAL RESPONSIBILITY OF WESTERN COALFIELD LIMITED ON DIFFERENT FACETS OF INCLUSIVE DEVELOPMENT: AN EMPIRICAL STUDY

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Abstract

This study examines WCL's CSR's impact on inclusive growth. Before becoming socially responsible, WCL must be accountable to both itself and its shareholders. Mining companies that participate in CSR are typically established enough to make a contribution to society. Mining firms prioritize CSR, and the policies might vary. CSR, charity and volunteering may help society and improve companies. CSR is a novel idea in India that has caught the attention of mining corporations and society. It also affects inclusive growth. Thus, this study would emphasize CSR's importance in deciding WCL's inclusive growth project-impacted areas. The research sample size is 500. Non-probability purposive convenience sampling is used to pick beneficiary survey respondents. Questionnaires and face-to-face interviews are used to acquire data from chosen respondents. The study employed descriptive statistics, reliability/item analysis, independent sample t-test, one-way ANOVA, and helped inclusive development in their localities. Canonical Correlation Analysis. This study found that WCL's CSR action plans have

Keywords: CSR, WCL, Inclusive growth, CSR beneficiaries, project affected areas.

1. Introduction

Business, which creates jobs and money, is intrinsically linked to the society where it functions, as society offers a business-friendly climate. Business enterprises must meet civic commitments to develop goodwill in the community. Community development is must for inextinguishable corporate sustainability and profit. All developed and most emerging countries have acknowledged the value of CSR in boosting brand equity (Margolis and Walsh, 2003). Today, corporate participation in social development and sustainable economic growth is prevalent. They realised the importance of "social responsibility" and the need to incorporate non-profit and non-economic concerns into their business model (Smith, 2003). Global firms

have adopted CSR as their directing principle and devote a percentage of their revenues to reinvesting in society as a result of social responsibility.

CSR is an umbrella term for current business developments. “Corporate social responsibility” (CSR) is the idea that organizations can actively improve and clean up society. Through its business operations and social investments, a firm engages in “corporate social responsibility” (CSR), which is a commitment to the advancement of society, including its shareholders, employees, local community, and environment. In order to promote inclusive growth, corporations have begun CSR. As a result, the current study uses the perspectives of the employees and beneficiaries to empirically examine inclusive growth and CSR in the coal mines of Western Coalfield Limited.

1.1. Corporate Social Responsibility

By integrating green development into a organization's business plan and assisting it in being socially accountable to itself, its stakeholders, the environment, and the general public, “corporate social responsibility”, sometimes known as “corporate citizenship”, is also known as CSR. Companies may become conscious of their social, economic, and environmental implications by implementing CSR. CSR signifies that a business is doing its part to improve society and the environment while conducting ordinary operations. CSR enhances brand growth and corporate image. Before becoming socially responsible, a company must first be self- and shareholder-responsible. CSR businesses are typically advanced enough to give back to society. According to the enterprises Act of 2013, CSR is a business strategy for significant enterprises and is required.

1.2. CSR and Inclusive Growth

As the Indian economy grows, it must be sustainable and include social progress. Social and economic development must grow together. CSR should promote social and economic prosperity. CSR helps firms comprehend sustainable development challenges and incorporate them into business strategy. CSR and inclusive growth were emphasised in the social and environmental responsibility plan presented by the PM of India on 25th May 2007, as respecting and investing in employees' wellbeing while maintaining a business perspective. The industries must fight corruption at all levels and encourage socially responsible media while also investing in people and their talents, developing environmentally friendly technologies, encouraging enterprise and innovation both within and outside of businesses, and more. They also need to invest in people and their employment opportunities. Without profit, no firm can contribute to societal growth. Thus, the mining industries' involvement in promoting sustainability is as significant as the government's involvement in inclusive development.

1.3. CSR's Potential for Promoting Inclusive Development

In today's world of growing inequality, inclusive development that benefits the poorest people is more important than ever. In India, the widening gap between "India" and "Bharat" has generated doubts about inclusive growth policies. CSR reduces disparities via inclusive

development. Joint CSR efforts in India include health, education, livelihood creation, skill development, and handicapped women empowerment. Nearly all large Indian corporations have CSR programmes in these areas.

2. Review of Literature

Jagannathan K. & Vethirajan C. (2022) attempted to study the impact of CSR activities on companies' inclusive development. The conclusion was that corporations played an important role in promoting inclusive development in the country.

Bansal, Rohit & Naina (2019) this study supports the statement "CSR as a new perspective towards inclusive development" based on the large and small-scale industries of Rajasthan. It is found that large-scale industries' CSR policy contributes more towards inclusive development compared to the small-scale industries of Rajasthan.

Saji. T.G. (2019) the study analyses the factors that determine and shape the level of inclusive development from 2014 to 2019. It was found that India still lacked behind many developing economies based on socio and economic factors which influence the country's inclusive development.

Carmona Susana and Jaramillo Pablo (2020) pointed out the impact of an indigenous group on India's coal mining. This news article mentions that the tribal population has been displaced from their land to expand the coal industry. International Amnesty cited the problem caused by the coal mines, such as air and water pollution and human rights violations. In this article, the negative impact of the coal mines is mentioned.

Frederiksen Tomas (2018) examines how metals mining firms see CSR as risk management and the impact on community CSR programmes. This is based on systematic literature reviews of various research papers and concluded that CSR is a high-priority activity for the corporation in the changing environment.

2.1. Research Gap

After extensively reviewing the literature, the research gap has been identified: very few research was based on the CSR of coal mines and its role in promoting inclusive development. Most studies were conducted on the corporation and industries' CSR policy. The CSR policy of Western coal field limited (WCL) has impacted the living standard of the nearby society or residents of that state. The present study analyzes the role of CSR of WCL in promoting inclusive growth.

2.2. Research Questions

1. What are the various policies and programmes of CSR of WCL related to Inclusive Growth?
2. What factors are responsible for the CSR obligation of WCL towards inclusive growth as perceived by the CSR beneficiaries?

3. What are the various areas to be focused on by WCL to implement CSR towards inclusive growth of the study area effectively?
4. How has the CSR of WCL impacted the different facets of inclusive growth?

3. Research Objectives

- a. To examine, from the perspective of CSR beneficiaries, the factors responsible for WCL's CSR commitment to inclusive development.
- b. To analyze the impact of WCL's CSR initiatives on various aspects of inclusive growth.
- c. To identify the efficient CSR implementation for the inclusive development of beneficiaries in the location of the study.

4. Research Hypotheses

- a. The impact of WCL's CSR activities on inclusive development is not significantly different based on the location of the coal mines.
- b. The impact of WCL's CSR activities on inclusive growth is unaffected by the socioeconomic status of the beneficiaries.
- c. There is no significant disparity between the successful implementation of CSR activities and the inclusive growth of beneficiaries.

5. Research Methodology

The study is descriptive and exploratory and has both primary and secondary data. The primary data is gathered using a structured close-ended questionnaire on the Likert five scale. The target population for the study is rural, semi-urban and urban populations living nearby the coal mines of Western Coalfield Limited (WCL). For the sampling technique, the purposive convinces sampling technique is used. A total of 550 questionnaires were administered, out of which 500 filled questionnaires were considered fit for further research. Descriptive statistics, reliability analysis, one-way ANOVA, and Canonical Correlation analysis are used for data analysis.

6. Data Analysis

6.1. Descriptive Statistics

Table 1 Demographic Profile

| Description | | Frequency | Percentage |
|--------------------------|---------------|-----------|------------|
| Age Group | 20-30 years | 242 | 48.4% |
| | 31-40 years | 119 | 23.8% |
| | 41-50 years | 79 | 15.8% |
| | 51-60 years | 60 | 12% |
| Educational_qual. | Illiterate | 7 | 1.4% |
| | Up to class 5 | 29 | 5.8% |
| | Class 5 to 10 | 30 | 6% |

| | | | |
|--------------------------|-----------------------|-----|-------|
| | Class 10 to 12 | 89 | 17.8% |
| | Graduation | 249 | 49.8% |
| | Above Graduation | 77 | 15.4% |
| | Diploma | 1 | 0.2% |
| | Professional Degree | 18 | 3.6% |
| Gender | Male | 330 | 66% |
| | Female | 170 | 34% |
| Employment Status | Homemaker | 88 | 17.6% |
| | Agriculture | 36 | 7.2% |
| | Salaried Employee | 246 | 49.2% |
| | Self-employed | 60 | 12% |
| | Other | 70 | 14% |
| Income | Up to 2,50,000 | 55 | 11% |
| | 2,50,001 to 5,00,000 | 119 | 23.8% |
| | 5,00,001 to 10,00,000 | 71 | 14.2% |
| | More than 10,00,000 | 87 | 17.4% |
| | Not applicable | 168 | 33.6% |
| Location | Rural | 138 | 27.6% |
| | Semi-Urban | 126 | 25.2% |
| | Urban | 236 | 47.2% |

Source: SPSS output

Out of 500 respondents, more male respondents (66%) are more than females (34%). Most of the respondents belong to the urban area (47.2%) and are salaried employees (49.2%). The maximum income range is Rs. 2,50,001 to 5,00,000 (23.8%).

6.2. Reliability Analysis

Table 2 Reliability Analysis

| Cronbach's alpha | Number of Items |
|------------------|-----------------|
|------------------|-----------------|

| | |
|------|----|
| .966 | 21 |
|------|----|

Source: SPSS output

A Cronbach's alpha value above 0.70 is considered acceptable, describing the data's appropriateness for research purposes (Nunnally, 1978). Cronbach's alpha for this study was 0.966, which is greater than the allowed limit, exhibits excellent consistency, and is regarded as good and appropriate for the research.

6.3 Hypothesis Testing

This research paper analyses CSR beneficiaries' perceptions of CSR's influence on inclusive development. CSR is pointless without inclusive development. The genuine effect of CSR operations can only be seen from the perspective of CSR beneficiaries in the company's local community. 14 growth-oriented items on “drinking water, education, electricity, pollution control, likelihood promotion for the economically poor, relief during natural calamities, community centres, imparting vocational training, skill development programme, village adoption, educational scholarship to deserving students, placement assistance for educated youth, and health awareness programme” are included in the questionnaire to examine the effect of CSR practises on comprehensive growth.

Table 3. Perceptions of the Beneficiaries for the factors responsible for the CSR commitment towards the inclusive growth

| Factors | Mean | Std. Deviation | 95% Confidence Interval | |
|------------------------------------|------|----------------|-------------------------|-------|
| | | | Lower | Upper |
| “Organisational Culture” | 3.21 | 1.198 | 3.10 | 3.32 |
| “Long-term market viability” | 3.26 | 1.228 | 3.15 | 3.37 |
| “Competitive Advantage” | 3.30 | 1.225 | 3.19 | 3.41 |
| “Stakeholder Demand” | 3.29 | 1.145 | 3.18 | 3.39 |
| “Community Demand” | 3.09 | 1.248 | 2.97 | 3.20 |
| “Motivation “ | 2.98 | 1.261 | 2.87 | 3.10 |
| “Promotion of the corporate image” | 2.93 | 1.245 | 2.81 | 3.04 |

Source: Spss Output

From 95% confidence intervals, it is clear that the respondents agree with all assertions except "promotion of corporate image." Based on the mean score, at a 95% confidence interval, the competitive advantages are the key driver of corporate CSR commitment, stakeholder demand, long-term market viability, organizational culture and motivation.

Table 4. Perceived Impact of CSR activities of WCL on areas of Inclusive Growth- Based on Location

| “CSR Activities” | Location | | | F value (df = 2, 499) | Sig. |
|---|------------------------|-----------------|-----------------|-----------------------------|--------|
| | Rural (Mean, SD) | Semi- Urban | Urban | | |
| Safe Drinking water | 3.30 (1.205) | 3.45 (1.025) | 3.45 (1.123) | 0.930 | 0.395 |
| Education facilities | 3.12 (1.247) | 3.29 (1.194) | 3.18 (1.187) | 0.680 | 0.507 |
| Electricity facilities | 3.05 (1.263) | 3.36 (1.299) | 3.11 (1.288) | 2.133 | 0.120 |
| Pollution control | 3.16 (1.269) | 3.31 (1.196) | 3.00 (1.203) | 2.735 | 0.066 |
| Promotion of Livelihood for EWS | 3.06 (1.225) | 3.13 (1.189) | 2.97 (1.174) | 0.705 | 0.495 |
| Relief to the victim of Natural calamities | 3.34 (1.225) | 3.58 (1.186) | 3.45 (1.108) | 1.380 | 0.252 |
| Construction of community hall | 3.16 (1.240) | 3.39 (1.186) | 3.23 (1.227) | 1.232 | 0.293 |
| Vocational training | 3.14 (1.280) | 3.44 (1.176) | 3.14 (1.235) | 2.742 | 0.065 |
| Skills Development programme | 3.19 (1.259) | 3.40 (1.233) | 3.22 (1.231) | 1.141 | 0.320 |
| Adoption of village | 3.22 (1.172) | 3.29 (1.103) | 3.24 (1.179) | 0.136 | 0.873 |
| Scholarship to meritorious students | 2.93 (1.206) | 3.25 (1.265) | 3.08 (1.246) | 2.285 | 0.103 |
| Placement assistance programme | 3.01 (1.275) | 3.27 (1.185) | 2.81 (1.251) | 5.745 | 0.003 |
| Entrepreneurship Development Programme | 2.95 (1.250) | 3.36 (1.193) | 2.69 (1.195) | 12.414 | <0.001 |
| Hospital/Health awareness programmes | 3.37 (1.160) | 3.37 (1.126) | 3.21 (1.157) | 1.107 | 0.331 |

Source: SPSS output

The impact of CSR initiatives on access to safe drinking water, educational facilities, sanitation/public health, electricity, promoting sports/games, promoting subsistence for economically underprivileged groups, providing aid to survivals of natural catastrophe, building community centres, reducing pollution, village adoption, and merit-based scholarships are not significantly different. At the same time, rural, semi-urban, and urban areas have different CSR activities of WCL for inclusive growth in putting millennials and entrepreneurial development.

Table 5. Perceived Impact of CSR activities of WCL on areas of Inclusive Growth- Based on Job Status

| “CSR Activities” | Job Status | | | | | F value (df = 4, 495) | Sig. |
|--|------------|-------------|-----------|----------------|-------|--------------------------|--------|
| | Home maker | Agriculture | Salari ed | Self-employ ed | Other | | |
| Safe Drinking water | 3.63 | 2.78 | 3.36 | 3.42 | 3.61 | 4.477 | 0.001 |
| Education facilities | 3.19 | 2.64 | 3.24 | 3.08 | 3.40 | 2.691 | 0.031 |
| Electricity facilities | 3.42 | 1.92 | 3.17 | 2.77 | 3.74 | 16.021 | <0.001 |
| Pollution control | 3.26 | 2.28 | 3.17 | 3.12 | 3.20 | 4.901 | <0.001 |
| Promotion of Livelihood for EWS | 3.23 | 2.08 | 3.07 | 2.83 | 3.36 | 8.564 | <0.001 |
| Relief to the victim of Natural calamities | 3.51 | 3.03 | 3.47 | 3.30 | 3.69 | 2.234 | 0.064 |
| Construction of community hall | 3.59 | 2.25 | 3.19 | 3.15 | 3.64 | 10.586 | <0.001 |
| Vocational training | 3.51 | 2.31 | 3.15 | 3.12 | 3.63 | 8.891 | <0.001 |
| Skills Development programme | 3.66 | 2.28 | 3.22 | 3.07 | 3.54 | 9.950 | <0.001 |
| Adoption of village | 3.41 | 2.06 | 3.00 | 2.82 | 3.71 | 2.075 | 0.083 |

| | | | | | | | |
|--|------|------|------|------|------|--------|--------|
| Scholarship to meritorious students | 3.40 | 2.00 | 2.98 | 2.88 | 3.14 | 14.606 | <0.001 |
| Placement assistance programme | 2.98 | 3.38 | 2.00 | 2.84 | 2.88 | 8.567 | <0.001 |
| Entrepreneurship Development Programme | 3.23 | 2.92 | 3.33 | 3.22 | 3.29 | 9.829 | <0.001 |
| Hospital/Health awareness programmes | 3.52 | 3.11 | 3.45 | 3.65 | 3.22 | 1.025 | 0.394 |

Source: SPSS output

According to Table 5 above, CSR initiatives for inclusive growth—including providing access to clean water, education, electricity, and pollution control—as well as community centres, vocational training, skill development programmes, educational scholarships for deserving students, placement assistance for educated youth, and entrepreneurship development initiatives—variate significantly depending on the beneficiaries' employment status.

Some activities, such as relief to the victim of natural calamities, village adoption and health awareness programme, shows the indifferences among the beneficiaries based on their job status as the F value is below critical and $p < 0.005$.

Table 6. Perceived Impact of CSR activities of WCL on areas of Inclusive Growth- Based on Income

| CSR Activities | Income | | | | | F value (df = 4, 495) | Sig. |
|------------------------|--------------|--------------------|---------------------|--------------------|----------------|-----------------------|--------|
| | Up to 250000 | 25000 1 to 50000 0 | 50000 1 to 10000 00 | More than 100000 0 | Not applicable | | |
| Safe Drinking water | 2.15 | 3.13 | 3.62 | 4.02 | 3.61 | 35.539 | <0.001 |
| Education facilities | 1.80 | 3.13 | 3.27 | 3.92 | 3.29 | 33.671 | <0.001 |
| Electricity facilities | 1.95 | 2.78 | 2.87 | 3.83 | 3.60 | 33.147 | <0.001 |
| Pollution control | 1.91 | 2.82 | 3.24 | 3.94 | 3.26 | 32.360 | <0.001 |

| | | | | | | | |
|---|------|------|------|------|------|--------|--------|
| Promotion of Livelihood for EWS | 1.85 | 2.56 | 3.10 | 3.89 | 3.29 | 41.415 | <0.001 |
| Relief to victims of Natural calamities | 2.35 | 3.21 | 3.61 | 4.09 | 3.60 | 25.206 | <0.001 |
| Construction of community hall | 2.18 | 2.59 | 3.27 | 4.11 | 3.61 | 46.182 | <0.001 |
| Vocational training | 2.15 | 3.63 | 3.21 | 4.01 | 3.57 | 37.979 | <0.001 |
| Skills Development programme | 2.05 | 2.67 | 3.27 | 4.08 | 3.63 | 44.252 | <0.001 |
| Adoption of village | 2.18 | 2.74 | 3.62 | 4.09 | 3.36 | 41.409 | <0.001 |
| Scholarship to meritorious students | 2.11 | 2.38 | 2.97 | 3.89 | 3.52 | 43.587 | <0.001 |
| Placement assistance programme | 1.93 | 2.47 | 2.73 | 4.02 | 3.27 | 43.823 | <0.001 |
| Entrepreneurship Development Programme | 2.98 | 1.95 | 2.33 | 2.79 | 3.79 | 39.171 | <0.001 |
| Hospital/Health awareness programmes | 3.29 | 2.93 | 2.47 | 3.01 | 3.60 | 22.906 | <0.001 |

Source: Spss output

Table 6 shows that the given F value is more than the mean value and more than the critical value, and $p < 0.001$ at a 95% confidence interval level stands that CSR activities for Inclusive Growth such as “Community centres, imparting vocational training, skill development programmes, village adoption, educational scholarships for deserving students, pollution control, drinking water, education, electricity, livelihood promotion for economically underprivileged, relief during natural catastrophe, and placement assistance for educated and health awareness programme” have F value more than the F critical value and $p < 0.001$ means each activity are significantly different based on Annual income of the beneficiaries. To ascertain if corporate CSR activities are more closely related to inclusive growth, all

socioeconomic variables of CSR beneficiaries are simultaneously associated with the observed influence of all four CSR activities on inclusive development as one core. Table 7 lists the potential canonical correlation functions and their statistical significance.

Table 7 Canonical Correlation between Perceived Impact of CSR Activities on Inclusive Growth and Socioeconomic Variables of the Beneficiaries

| Canonical Correlations | | | | | | |
|------------------------|-------------|------------|-----------------|------------|--------|-------|
| | Correlation | Eigenvalue | Wilks Statistic | Chi-Square | df | Sig. |
| 1 | .728 | 1.126 | .324 | 6.848 | 84.000 | .000 |
| 2 | .391 | .181 | .688 | 2.757 | 65.000 | <.001 |
| 3 | .277 | .083 | .812 | 2.052 | 48.000 | <.001 |
| 4 | .255 | .069 | .880 | 1.831 | 33.000 | <.001 |
| 5 | .216 | .049 | .941 | 1.427 | 20.000 | .101 |
| 6 | .114 | .013 | .987 | .679 | 9.000 | .729 |

Source: Spss Output

Four of six feasible pairings of canonical variates between CSR actions and socioeconomic factors are strongly correlated, as shown in Table 7. With Wilks lambda values of 0.324, 0.688, 0.812, and 0.880 and Chi-square values of 6.848 ($p = .000$), 2.757 ($p 0.001$), 2.052 ($p 0.001$), and 1.831 ($p 0.001$), the correlation between the first, second, third, and fourth canonical variate pairs is 0.728, 0.391, 0.277, and 0.255, respectively. The presence of a multivariate relationship between the two variable sets is suggested by the strong canonical correlation between four pairs of canonical variates from the criteria set (CSR activities) and predictor set (SES variables). As there is a multivariate relationship, efforts are made to identify which CSR initiatives in the local areas where WCL is located have a greater impact on CSR beneficiaries with respect to inclusive growth, given their socioeconomic characteristics, using standardised structure coefficients of the variables in both sets with their respective canonical variates.

Table 8 Standardized Structure Coefficients for CSR Activities Impacting Inclusive Growth and Socioeconomic Variables of the Beneficiaries with Significant Canonical Functions

| “Variables” | 1 | 2 | 3 | 4 |
|---------------------|-------|--------|-------|--------|
| “Drinking Water” | 0.071 | 0.058 | 0.569 | -0.284 |
| “Education” | -0.30 | -0.377 | 0.230 | 0.303 |
| “Electricity” | 0.342 | -0.157 | 0.392 | -0.103 |
| “Pollution Control” | 0.117 | 0.452 | 0.114 | 0.272 |

| | | | | |
|---|------------|-------------|-------------|--------|
| “Likelihood promotion for economically poor” | -0.48 | 0.325 | 0.239 | -0.205 |
| “Relief during natural calamities” | 0.162 | 0.373 | 0.082 | 0.592 |
| “Community Centres” | 0.139 | -0.362 | 0.520 | 0.262 |
| “Imparting vocational training” | 0.366 | 0.298 | 0.177 | -0.340 |
| “Skill development programme” | 0.238 | -0.038 | -0.174 | 0.363 |
| “Village adoption” | 0.037 | 0.131 | 0.241 | -0.133 |
| “Educational scholarship to meritorious students” | -0.05 | 0.294 | -0.028 | -0.026 |
| “Placement assistance for educated youth” | 0.502 | -0.009 | 0.065 | -0.026 |
| “Arranging for entrepreneurship development programmes” | - 0.127 | - 0.0183 | - 0.0147 | 0.099 |
| “Hospital and Health awareness programmes” | 0.401 | -0.317 | 0.194 | 0.202 |
| “Socio- Economic Variables” | | | | |
| “Age” | -0.44 | -0.556 | 0.3687 | -0.234 |
| “Gender” | -0.27 | -0.541 | -.3990 | 0.176 |
| “Location” | 0.502 | -0.445 | 0.2459 | 0.067 |
| “Education” | -0.36 | 0.096 | 0.327 | 0.600 |
| “Job-status” | 0.209 | 0.5229 | -0.371 | 0.1776 |
| “Income” | -0.52 | -0.050 | 0.146 | -0.565 |

Source: SPSS output

Marital status, family income, and location all have a significant impact on the first canonical SES component. The loading indication is favourable for location and marital status, but unfavourable for family income. Age has a significant loading on its first canonical variable. This correlation shows that unmarried CSR participants from low-income urban households are highly impacted by the placement aid programme for educated youth. Similarly, Pollution control is found to be the most important corporate social responsibility (CSR) activity for inclusive growth for young male beneficiaries living in rural areas with either self-employment or salaried employee job status; community centres are the second most important CSR activity; and providing dissenting views is the third most important CSR activity.

7. Findings and Suggestions

- Male and female beneficiaries in the study area received different CSR activities on inclusive growth through “drinking water, education, power, and pollution control, help for victims of natural calamities, vocational training and skill development, and scholarships to deserving students.”
- People of different ages benefit from CSR activities like providing “drinking water, schooling, reducing pollution, helping victims of natural disasters, building community centres, night shelters, and nursing homes, and giving vocational training and developing skills.”
- CSR activities, including drinking water, electricity, sports, livelihood for economically disadvantaged sectors, aid to victims of natural disasters, community centre development, and placement help programmes for educated young vary greatly among rural, semi-urban, and metropolitan locations.
- The educational Status of CSR recipients affected most aspects of inclusive development.
- There is a strong link between the CSR work that WCL does in their communities to improve “education, electricity, sanitation and public health, jobs for the less fortunate, training and development, scholarships for students, and the employment status of recipients.”
- In the study, family income levels of CSR beneficiaries are strongly linked to corporate social responsibility (CSR) activities in “education, sanitation and public health, pollution control, promotion of sports and games, promotion of livelihood for economically weaker sections, relief for natural disasters, building community centres and helping educated youth find jobs.”
- This research suggests that WCL's CSR should prioritize rural development. Most CSR activities fluctuate among recipients with diverse socioeconomic backgrounds, demonstrating that CSR programmes fail to reach everyone. To avoid beneficiary bias, CSR should be implemented uniformly.
- WCL should promote sports and games and establish placement help programmes for educated youngsters in their operating locations, which are absent.
- If there are many CSR-engaged companies in a region, they should form a network to determine which areas need greater attention.
- The public must understand CSR due to rising demand. Thus, the government must promote CSR efforts with the help of WCL and local enterprises.

8. Conclusion

This study sought to evaluate how CSR activities have affected various industries. Based on the opinions of CSR recipients in the sample, inclusive growth may be experimentally proven. Additionally, there was an effort to identify the factors influencing CSR commitment and key areas that WCL prioritised based on feedback from CSR recipients. Ninety-five percent of respondents understood the findings about drivers' CSR commitments, believing that guaranteeing long-term market viability, followed by senior executives' motivation, was the crucial element responsible for corporate CSR commitments. Enhancing the firm image is a management, competitive advantage, community, and shareholder necessity.

The WCL emphasises environment protection and other CSR initiatives on inclusive growth through female beneficiaries from high-income households with non-salaried jobs (housewife, agriculture, & self-employment activities), according to respondents across socioeconomic levels. The communities in urban and semi-urban areas were the focus of the community development for inclusive growth.

The development of “entrepreneurship, education, vocational training and skill development, drinking water, promoting livelihoods for economically disadvantaged groups, sanitation & public health, and village adoption” had the greatest effects on inclusive growth in their regions. WCL engaged in CSR activities like “pollution control, electricity provision, aid to victims of natural disasters like earthquakes, cyclones, droughts, and floods, construction of community centres, night shelters, and nursing homes, and scholarships for deserving students” in order to promote sustainable, inclusive growth in their communities.

The effects of CSR vary according on the socioeconomic status of the beneficiary. Thus, assistance with placement for educated youth had a significant impact on CSR participants who were single and from low-income households in non-rural areas. Pollution control was identified as the most important corporate CSR action for inclusive growth by young male beneficiaries in rural areas with self-employment or paid jobs. The highly educated CSR recipients from low-income families believed that local WCL should assist those affected by natural catastrophes. In conclusion, corporate CSR programmes supported inclusive community development.

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