

## Corporate Social Responsibility in India: Bridging the Gaps in Education

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**Abstract:** India's prosperity depends on its educational system, which needs a collective effort by both public and private sectors. In spite of various policy measures taken by governments a large number of population is deprived of quality education. Formal education of minimum standard has been the dream of many marginalized groups in India. Now a day, through Corporate Social Responsibility (CSR), the private sector has been making sectorial interventions to uplift of underprivileged and excluded people. Focus on the development of education sector by CSR initiatives of private sectors is gaining importance day by day. Numerous large corporations support educational institutions, libraries, textbooks, and student financial help with the help of CSR initiatives. The government will aware about the CSR initiatives against the education as well as the actual needs to improve it. This study explores CSR's role in India's education sector and its contribution to improve the framework of Education in India. Also it focuses on the CSR initiatives and its impact of top corporates which was analyzed from the financial year 2023-24.

**Keywords:** Companies Act 2013, Corporate Social Responsibility, Education sector, Stakeholders

### I. Introduction

Education is the cornerstone of any civilization, despite the fact that many people still dream of having access to high-quality education (Presti et al., 2023). According to India's Annual Status of Education Report (Rural) 2023, the country's 18-year-old dropout rate is found to be 32.6% as on 2023-2024. By discontinuing their education, these children miss critical opportunities for personal and professional growth. But UNICEF (2014) suggests that everyone in India should ideally have access to high-quality education and must develop fundamental reading and numeracy skills, creates a secure learning environment, and makes sure children feel appreciated and included, regardless of gender or socioeconomic status. Therefore, education is considered as key determinants of all

round societal development of sustainable and equitable development of the society (Galeazzo et al., 2023).

The rural education system in India is a complex combination of structural inadequacies, socio-economic inequalities, pedagogical and infrastructural shortcomings; which all contribute to a large degree of underachievement and unequal access to education. The Annual Status of Education Report (ASER) 2023 on the national level shows that out of the teenagers (ages 14-18) in rural areas, more than 86% are attending school, but 25 percent of them cannot read Class II-level vernacular passages, and over half of them cannot solve simple division problems. Although nearly all students attend the primary level (9698 out of 100), the dropout rates are increasing very quickly after the Class IX, and approximately the 8 percent of school-out-of-age rates among 1516year old children are increasing in the economically disadvantaged states. The quality of foundational learning is shockingly poor: half of Class III learners in the rural areas are able to read texts on Class II levels, and less than thirty percent can cope with simple subtraction exercises. In addition, although 95% of the rural households have access to smart phones, only around 57% of adolescents use them as educational resources, girls being far below boys in terms of access and use. Poor infrastructure also contributes to such problems: every 4th school in India has no electricity and clean water, no toilets, and no safe sanitation, according to UDISE and ASER surveys. Such gaps become more visible in tribal and less developed areas, where teacher shortage is the rule: approximate 5-8 percent of rural schools in the country have a single teacher, whose academic background and pedagogical preparation in most cases are poor. Additional issues caused by climate challenges include extreme heat, which leads to the closure of schools, indoor uncomfortable conditions, and health-related issues in such states of punishment as Punjab or Chhattisgarh, which explains why climate-resistant educational infrastructure is necessary. Inequality is augmented by the compounding of socio-economic deprivation, caste based exclusions, gendered work like pulling out girls to work at home, etc. According to the ASER reports, 33.7% rural mothers and 20.8% rural fathers in India have received no formal education; in India, there are intergenerational educational gaps. Caste-based digital inequalities Caste-based digital inequalities are further supported by the scholarly literature demonstrating historically disadvantaged groups (SC/ST/OBC) are the least with ICT-related access and digital literacy, which is a consequence of uneven income and education. Landmark policies such as the Right to Education Act (2009) which ensures free, compulsory education between 6-14 are not matched by the low investment India makes in education at around 4 percent of GDP, compared to UNESCO recommendations, which suffocates provision of basic infrastructure and teacher training.

In this wider English national tapestry the Odisha rural education system is a reflection of these struggles, though frequently to a greater degree. According to the 2024 data of ASER, in the rural areas of Odisha, only 40 percent of Class III students, and 70 percent of the students are not able to do the simple text of Class II subtractions, which is low

compared to most of the Indian states. The educational dropout rate of secondary-school in Odisha (27.3%) is among the highest in India, and most notably in tribal areas (such as Koraput) where educational dropout levels are at crisis levels. The Odisha Economic Survey 2023<sup>24</sup> Infrastructure data show that there are infrastructural shortcomings: 97.7% of schools are electrified, 74% have playgrounds, and approximately 3045% have no working toilets or drinkable water, at the same time during which 13% of the state is being built PM-SHRI and Adarsha Vidyalayas. The digital divide is dismal at 5.8% of the rural population can access the internet and just 1.8% of households own a computer, which restricts the scope of hybrid learning approaches. The problem of language barriers in tribal regions also acts as another barrier to student attendance: 60+ local dialects exist in Odisha, but teacher training and teaching resources are predominantly monolingual, which also leads to 28% dropout rates by Class V and 77% by Class X among tribal students.

According to the census and NFHS data, tribal female literacy is 3950 and less than 20% of the female population are able to complete Class X, which is less than a state-average literacy rate of about 73.5%. More important civic facilities essential to girls like functioning toilets, separate facilities, and safe transportation are lacking in more than 4 out of 10 rural educational institutions, which weaken access to and enrolment. These overlapping shortages are structural, instructional, socio-economic, and digital and are posing daunting challenges that reform needs to address with subtle answers. Although Odisha already has made steps, including NIPUN Odisha as a form of foundational learning, tribal hostels through Akankshya Yojana and integrated teacher training as part of NEP 2020 and ITEP initiatives in Koraput and Rayagada, these are still at an early implementation phase. Baseline readiness standards are estimated at 15% of schools which still fail to meet readiness audits. Thus, well-thought CSR interventions may become a very important bridge, complementing the initiatives of the population by addressing the issue of digital infrastructure, multilingual education, girl's access to toilets, classes resistant to climate change, and teacher education powered by the community. These equity-sensitive, targeted CSR interventions that are aligned with state policies provide an opportunity to reduce educational inequalities in rural Odisha and India in general.

## **II. Corporate Social Responsibility (CSR) and India**

CSR refers to the process in which business organizations become responsible of their operations and its impact to the environment and society (Deshmukh, 2017). It underlines the realization of corporations of their great influence on the environment and society. CSR has a huge effect on social welfare and sustainable development in the current business environment. CSR is the acronym applied to refer to the knowledge held by businesses on the impact they have on the economy, society, and environment (Ashrafi et al., 2020; Lindy and Martella, 2020). To serve the society positively, it involves having an active consideration of the interests of key stakeholders, including workers, clients, communities,

and investors. CSR can be defined as the assessment and responsibility of an organization on the environmental and societal effects. CSR is a management strategy, which involves the businesses integrating social and environmental issues in their operations and stakeholder relationships (UNIDO). Kadlubek (2015) defines CSR as a business concept whereby corporations do not only focus on how to make profits but also social and environmental consequences. Once again CSR is not supposed to divorce business and society (Aslaksen et al., 2021). According to the World Business Council on sustainable Development (WBCSD), CSR can be defined as the duty of the business to play a role in the sustainable economic growth, operating with the employees, their families, the local community and the rest of the society in improving their living standards. Another priority that CSR has is support and philanthropic contribution (Khan, 2021). It is more or less a response to social and environmental issues via moral corporate conduct and involvement of stakeholders. There are two aspects of CSR practices, namely philanthropy and ethical governance. Through the implementation of these strategies, it is not only that the business is able to build its brand but also enhance long-term financial success, consumer loyalty, and employee satisfaction, not to mention creating a more sustainable and fair society. In the current fast changing business world, organizations are gradually understanding that establishing a CSR policy is a critical factor towards financial prosperity in the long term.

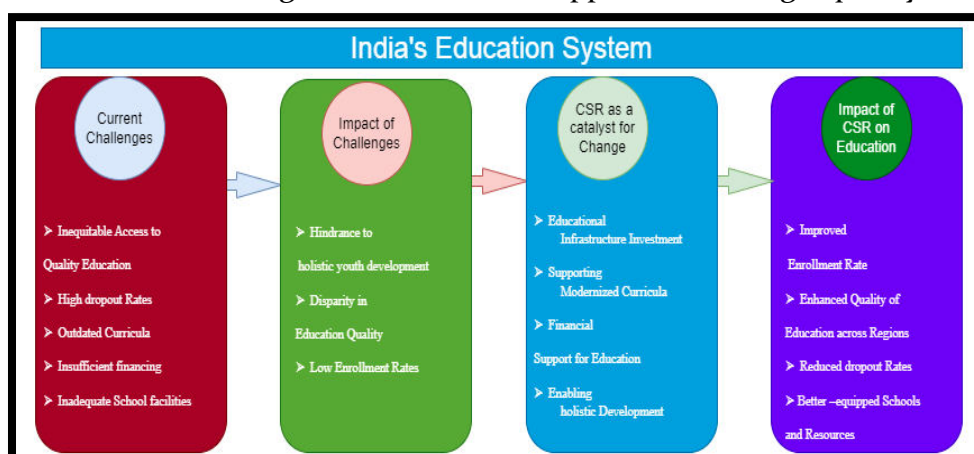
CSR isn't new to India (Kadyan 2020). There is a rich background of social good philanthropy and charity in the country (Sheetal, 2022). But recently the situation has changed where voluntary giving is replaced by a more formal mandatory practice. In 2013, India came up with a fresh policy of CSR by the Companies Act. Schedule VII of the Companies Act requires profitable companies with a minimum turnover of Rs.1000 crore, a minimum net worth of Rs.500 crore, or a minimum net profit of Rs. 5 crore to make such a donation 2% of their average net profit over the last three years to approved social activities (Thakur & Mitra, 2021). This project is among the largest similar projects across the world given that the 2013 Companies Act in India requires companies to do CSR projects that would be beneficial to the society. In April 2014, a change in the Companies Act of 2013 initiated CSR as a requirement in India becoming the first such nation in the world. Companies are also spending their profits on such causes as hunger, poverty, gender equality, and education as a part of any CSR regulation (Dezan Shira & Associates, 2020). India is the country that has officially pioneered the regulation and implementation of Corporate Social Responsibility of specific kinds of businesses registered under the Act, which was passed by the Indian Ministry of Corporate Affairs and is one of the most ambitious international projects in this field. This CSR requirement enhances the transition of India, which helps to establish the partnerships between the government and the business community as well as helps India to develop sustainably.

### III. CSR and Education in India:

To ensure that the level of education in India improving, several business houses are working together with governments to improve the level of education of the underprivileged groups. Sengupta and Mitra (2020) provide useful information about the role of CSR in relation to education, and attempted to examine the connection between CSR initiatives and social equity in the Indian through promotion and advancement in education. CSR involves ethical relations, transparency to the stakeholders, and alignment of the business goal with the future prosperity of the community (Filho et al., 2010). Das and Pandey (2022) offer an empirical study of the impact of CSR in Indian corporate worlds that present quantitative information about the efficacy of CSR activities, especially in education. Their results give much importance to the contribution of CSR to societal development. These companies could also involve its stakeholders by making CSR a requirement to certain companies under the 2013 Companies Act and thereby making a positive contribution to society (2020, Mitra). The Act mandates businesses to set aside a part of their annual budget to CSR activities and education is one of the vital areas that should be funded by the businesses. Currently numerous business associations have collaborated with the Indian government to advance the national agenda of every child receiving high-quality education as firms have a significant impact on enhancing the educational situation (Upreti, 2024). While almost 50% of businesses devote 30-40% of their expenditures to this sector, the NASSCOM Foundation reports that a sizable portion of businesses devote more than 60-70% of their CSR budget to initiatives pertaining to education. Business executives make large investments in education because they understand that a skilled and educated workforce can effect meaningful change. According to the India CSR Outlook Report 2022-2023, education sector receives the second-highest funding after health care. The majority of CSR initiatives concentrate on increasing educational awareness, granting financial aid through sponsorships and scholarships, and broadening access to education. In spite of that a huge percentage of underprivileged population are struggling to receive a quality education in India.

In order to solve important issues including poor infrastructure, a lack of teachers, and inequalities in access between rural and urban areas, CSR has emerged as a significant contributor to India's educational system. The CSR initiatives aim to bridge these gaps, but it is still challenging to create a lasting impact. CSR promotes education through transportation of resources, technology and knowledge of the business world. Corporations such as as the Tata Group, Infosys or Reliance Foundation have focused on skill development and have invested in training of teachers, digital learning and school infrastructure, with an emphasis on the underprivileged regions. The effects are increased enrolment, improved facilities, and improved learning outcomes. The contribution of CSR to life skills and digital literacy also equips students with the existing workforce. Engaging the community enhances accountability and raises the effectiveness of such programs. Everything said and done is that CSR support in education is transforming in education in

India. Community and government cooperation is essential to the continuation of these outcomes, and a focus on long-term and scalable approaches to high-quality education.



**Fig: Current Education System and CSR in India**

#### IV. Review of Literature

As CSR, several corporate segments are collaborating with the governments to improve the quality of education at the school and university level as a way of improving the standard of education in India (Shaikh, 2017). The role of CSR in the Indian educational system has been the focus in recent past. Scholars have discovered that CSR programmes in learning can enhance the quality of education in terms of improving the access as well as the employability skills (Kumar et al., 2018). Sagar and Singh (2017) disclose that CSR activities in education enhance the learning outcomes, particularly in poor regions. Similarly, a school level CSR study by Gupta and Kumar (2018) discovered that employability of students can be improved by school level CSR programs. On the same note, the vocational-student skill is also enhanced by the CSR programs in the classroom according to the study of Gupta and Kumar (2018). Additionally, the study by Jain & Jain in the year 2019 observed that CSR programs promote education among the underprivileged section of the society. Thus it is found that the body of research on CSR says the initiatives taken by companies through CSR initiatives are capable of harnessing the educational outcome, skill, and employability and help in providing easy access to quality education. But few research works is found to be available in studying the contribution of CSR expenditure on education sector by comparing it with budgeted expenditure and recommended expenditure on education sector in India. In this backdrop the present study is designed with following objectives

#### V. Objectives

- To evaluate the contribution of CSR expenditures for development of education over the years in India.
- To investigate the top ten Indian organizations and their CSR initiatives, focus and its impact on education.

## VI. Methodology

Present study uses both qualitative and quantitative technique for analyzing the selected dimensions of CSR in India. Secondary data collected from different published sources are used in this study. The report of National Education Commission 1964-66 (Kothari Commission) is taken into reference and its recommendation of 6% of GDP to spent education is considered as the baseline for finding out the gap in the present study. An attempt is made here to compare the budgetary expenditure on education by government of India with Kothari Commission recommendation (recommended expenditure) to find out the existing gap between two over a period of time. Again contribution of CSR expenditure is mapped with the existing gap between budgetary expenditure and recommendation expenditure to find out the share of CSR in development of education sector in India. As CSR is declared as mandatory in 2014 under Companies Act of 2013, this study compares available data related to education expenditure and CSR from 2014-15 to 2022-23. A list of contributors to education sector is India trough CSR is prepared and top ten contributors for the development of education sector are selected for the study. The performance of these ten CSR contributors on education sector is studied to find out their focus, initiatives, coverage, and its impact on the target group. Different types of descriptive statistics and pictographic technique are used in this study for analysis.

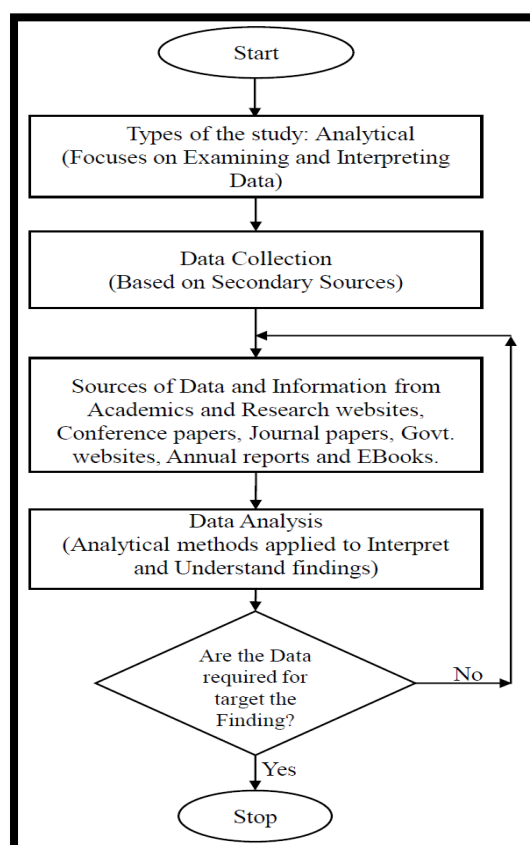


Fig2: Flowchart for developing the Methodology

## VII. Result and Discussion

This section analyses the selected issues related to CSR in India and is divided in to two sub-sections. First sub-section deals with finding out status of budgetary expenditure, CSR expenditure and recommended expenditure on education in India. An attempt is here made to find out the contribution of CSR expenditure towards budgetary expenditure and recommended expenditure on education by Kothari commission in India over the years and related issues. And sub-section two discusses the focus and impact of top ten CSR contributors for education sector in India.

### CSR expenditure, budgetary expenditure and recommended expenditure on education in India

#### Total CSR and CSR expenditure on education in India

Being the sector of prime focus of planners and policy makers, education must be given due importance by CSR initiatives of corporate houses. An attempt here is made to find out the share of CSR expenditure on education out of total CSR in India over the years. Figure 3 which represents the total CSR expenditure and CSR expenditure on education in India reveals that total CSR expenditure in India is increasing over the years with a fall only in 2016-2017. Similarly the CSR expenditure on education is also increasing steadily over the years.

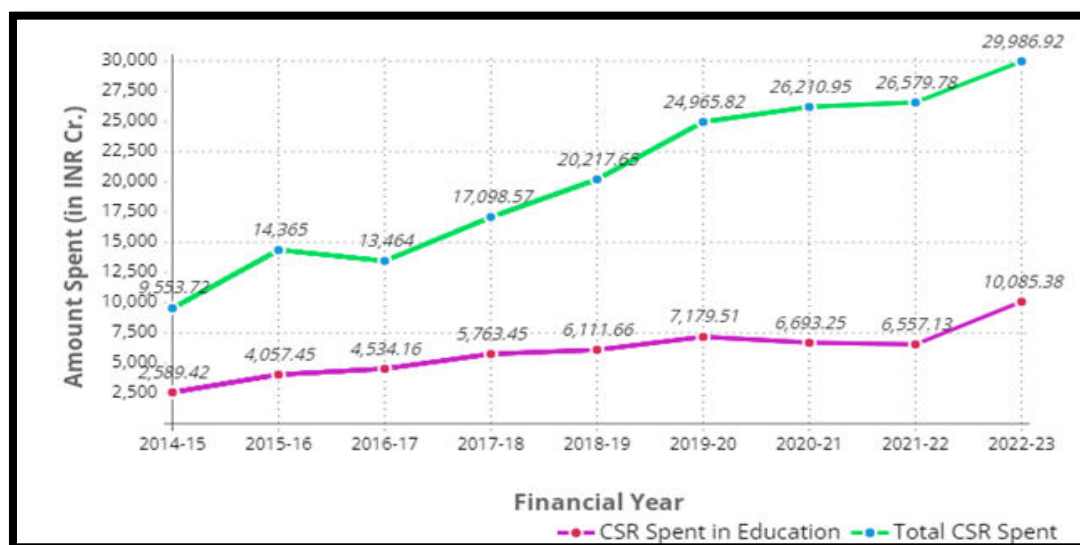
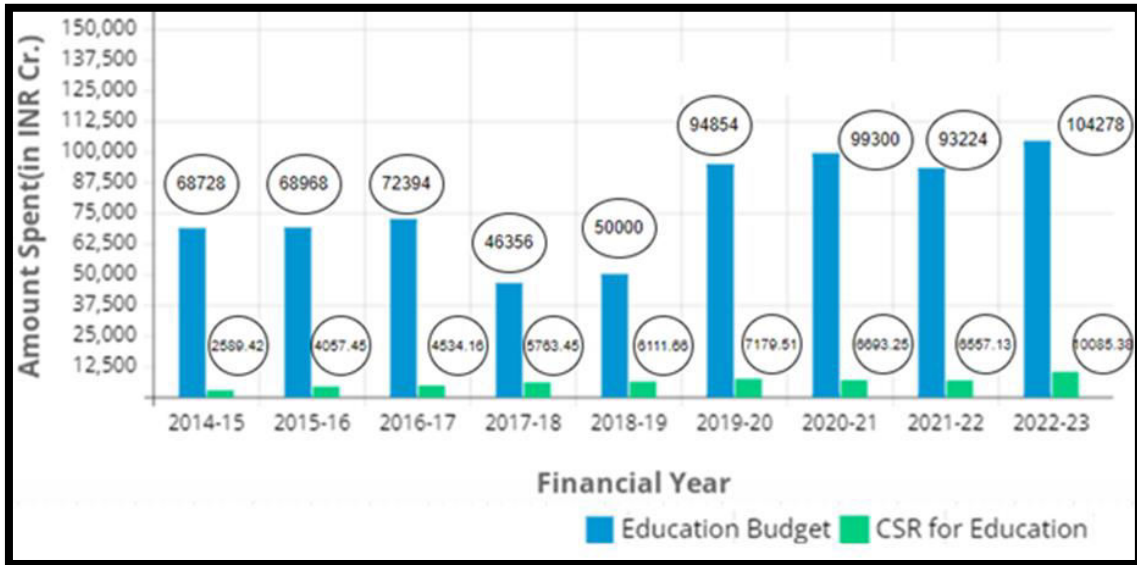


Fig3: Total CSR Spent Vs CSR Spent in Education

#### Budgetary expenditure and CSR expenditure on education in India

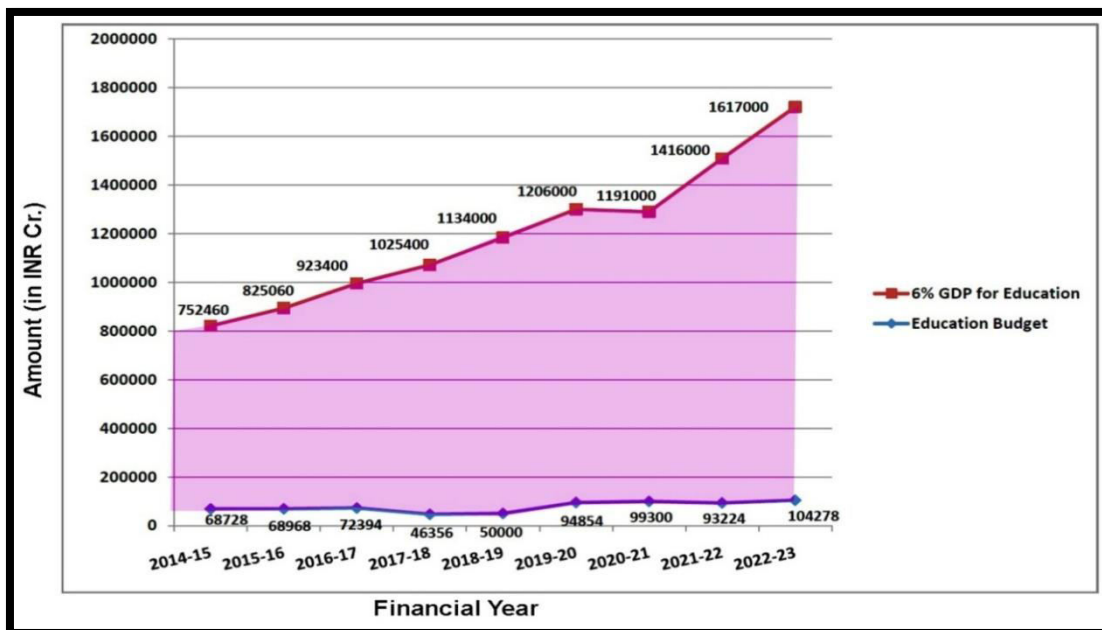
Comparison between budgetary expenditure on education and CSR expenditure on education shows that budgetary expenditure on education is increasing with a small disturbance but the CSR expenditure on education is continuously increasing after it is declared as mandated practice, showing the focus of corporate sectors interest towards development of the education sector in India.



**Fig4: Education Budget Vs CSR Spent in Education**

### Estimating the gap between recommended and budgeted expenditure on education in India

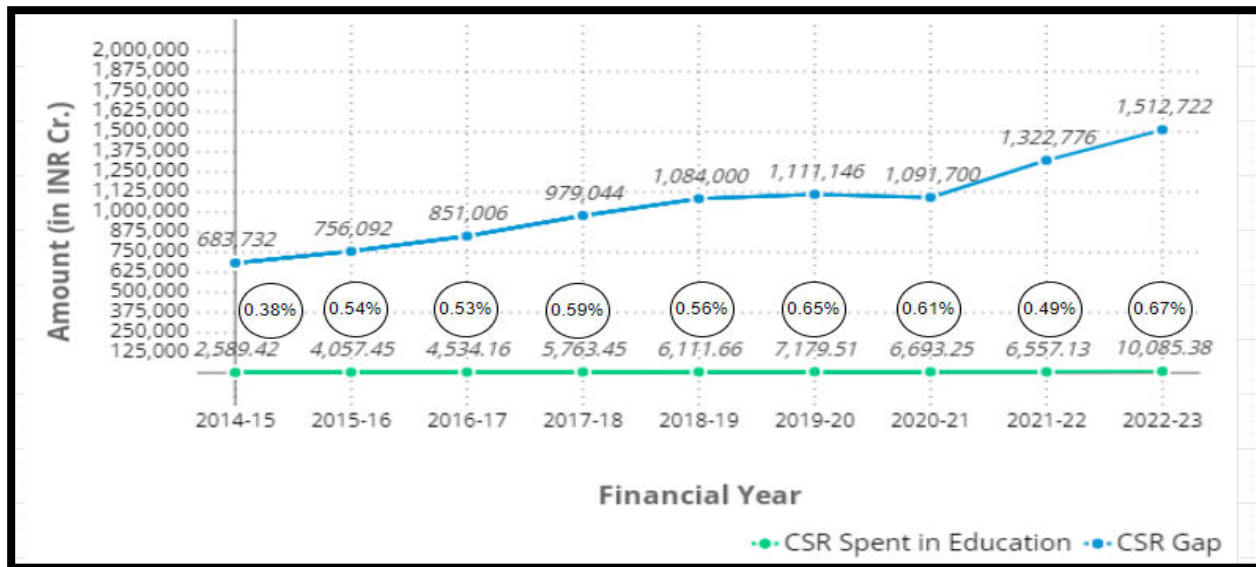
Kothari commission on education recommends six percentage (recommended expenditure) of the national GDP to be spent for the development of education sector. But it is found that the budgetary expenditure on education is far less than the recommended amount over the years. It is revealed from the figure4 that there is a big gap between the recommended expenditure and budgetary expenditure on education in India. Again the gap between the two is increasing over the years.



**Fig5: Education Budget Vs 6% GDP for Education**

**Contribution of CSR to fill the gap between recommended and budgeted expenditure on education in India**

An attempt is made here to study the contribution of CSR on education to fill the gap between recommended expenditure and budgetary expenditure on education over the years. It is revealed from figure 6 that contribution of CSR to fill the gap between the recommended expenditure & budgetary expenditure on education is increasing but the rate of increase is found to be very negligible. In 2013-14, CSR on education is contributing only 0.38% of the gap between recommended expenditure & budgetary expenditure, the same is found only 0.67% in the year 2022-23.



**Fig6: CSR Gap Vs CSR Spent in Education**

**Contribution of CSR on education to recommended amount of expenditure in India**

It is revealed from the figure7 that the contribution of CSR to recommended amount of expenditure for education is increasing over the years with sharp fall during 2019-20 to 2021-22.

The 6% GDP values taken in Y-axis are represented multiple of 1e6 i.e. one million Crore. Since there are huge difference between the CSR amount spent in Education and the recommended amount of expenditure, the plot is designed in a balanced way. It implies education is gaining more focus of CSR activities of companies but very less amount with respect to the recommended amount.



**Fig 7: Recommended Vs CSR Spent in Education**

### Focus, initiatives, and impact of CSR expenditure on education by ten top contributors

This sub-section deals with selected top ten performers of CSR operating in education sector in India. It is observed that TCS is focusing on women, marginalized communities, local illiterates, teachers and trying to impart tech based learning and improving the skill of the target group. Reliance Industries Ltd is found to be engaged in promoting education by integrating the education system with global players, inculcating leadership, by giving importance to the value based learning at grassroots level. Infosys foundation is functioning on educating girls and women, promoting online teaching-learning process by developing infrastructure and building capacity of teachers. Wipro through its various initiatives to promote education is working up on sustainability of education by parenting a large numbers of educational institutions dedicated for skilling and educating the marginalized groups. HDFC bank is found to be operating on improving the quality, affordability and ethics in education by its transformational steps in schools and colleges. Educating the marginalized communities and increasing their foundational literacy and numeracy is the focus of Adani Foundation. It is observed that Bajaj Automobile is on the process of integrating vocational education with common curriculum and also provides financial assistance for higher studies of marginalized communities. On the other hand Tata Motors is spending its CSR fund for enhancing education for secondary and higher secondary students, targeting foundational literacy and providing financial support for drop out girls, whereas Mahindra group is focusing on empowering underprivileged girls with education and life skills. Bharati Foundation is found to be continuously investing its CSR fund on free, quality education in rural areas with holistic development of rural government schools and also on early childhood education.

**Table 1: Initiatives, Focus, and Impact of CSR expenditure on education by ten top Contributors in 2023**

| Organization                           | Initiative                                   | Focus  | Impact   |
|--|--|--|--|
| <b>Tata Consultancy Services (TCS)</b> | Literacy as a Service (LaaS)                 | Addressing non-literacy, especially among women and marginalized communities.      | Over 1.13 million learners, 60% women.                               |
|  | Each one Empowers one                        | Engaging employees to promote local literacy.                                      | Launched 2022  |
|  | Ignite My Future (IMF)                       | Integrating computational thinking into core subjects.                             | Impacted over 293,000 students and teachers globally in FY 2023.     |
|  | goIT   | Tech-based learning experiences and SDG-centered challenges.                       | Focus on bridging skills gap for future jobs.                        |
| <b>Reliance Industries Limited</b>     | Jio Institute                                | Combining Indian academic excellence with global aspirations.                      | Promotes inclusivity and benefits thousands of children.             |
|  | Dhirubhai Ambani Scholarship Programme (DAS) | Supporting outstanding students for leadership development.                        | Fosters future leaders.  |
|  | DhirubhaiAmbani International School (DAIS)  | Offers world-class education and advanced technology.                              | Transitioning to IB programmes.                                      |
|  | Early Childhood Care and Education (ECCE)    | Focuses on developmental milestones for children aged 3-6.                         | Supported by Anganwadi centers and PragyaShibir.                     |
|  | Reliance Foundation Teacher Awards           | Celebrates exceptional educators.  | Enhances teaching value.   |
| <b>Infosys Foundation</b>              | Girls STEM Education Program                 | Free engineering and medical exam preparation for female students.                 | Expanded to new areas; provides intensive prep and online resources. |
|  | CITTA Education Foundation                   | Promotes gender equity at Raj-kumariRatnavati Girls School.                        | Integrates innovative teaching with resources.                       |
| <b>Wipro</b>                           | Various Initiatives                          | Equitable access formarginalized groups; sustainability education; digital skills. | Partnered with 140 organizations; impacted 50,000 students.          |
| <b>HDFC Bank</b>                       | Education Initiatives                        | Improving quality, affordability, and ethics in education.                         | Transformed 2,500 schools; impacted over 2.09 crore students.        |
| <b>Adani Foundation</b>                | AdaniVidyaMandir                             | Free education in marginalized communities.  | Benefited thousands; NABET accreditation for Bhadreshwar school.     |
|  | Project Utthan                               | Enhancing foundational literacy and numeracy.                                      | Reached 21,570 students across 162 schools.                          |
|  | Udaan  | Educational tours to Adanifacilities.  | Over 39,000 students benefited.                                      |

|                          |   |   |  |
|--------------------------|---|---|--|
| <b>Bajaj Auto</b>        | STEM Education                          | Enhancing STEM learning in schools and centers.                   | Promotes interest in STEM fields.                    |
|                          | Lend A Hand India                       | Vocational education integration with curriculum.                 | In Rajasthan and Uttarakhand.                        |
|                          | Scholarship Program of Rupa Rahul Bajaj | Financial assistance for underprivileged college students.        | Supports access to higher education.                 |
| <b>Tata Motors</b>       | Vidyadhanam Program                     | Enhancing education for secondary and higher secondary students.  | Invested Rs. 8.05 crore in FY 2023.                  |
|                          | ENABLE Initiative                       | JEE and NEET coaching for students in JawaharNavodayaVidyalayas   | Helped 3,400 students gain admission to top schools. |
|                          | Pre-Matric Coaching Centre (PMC)        | Supports rural students with online learning during the pandemic. | Maintained academic progress despite challenges.     |
|                          | Girl's Scholarship Program              | Financial support to reduce dropout rates among girls.            | Empowered girls from low-income families.            |
| <b>Mahindra Group</b>    | Project Nanhi Kali                      | Empowering underprivileged girls with education and life skills.  | Supported 1, 86,041 girls across 22 districts.       |
| <b>Bharti Foundation</b> | Satya Bharti Schools                    | Free, quality education in rural areas with holistic development. | Focus on life skills and extracurricular activities. |
|                          | Satya Bharti Quality Support Program    | Enhancing teaching quality in government schools.                 | Teacher training and resource provision.             |
|                          | Satya Bharti Abhiyan                    | Revitalizing rural government schools.                            | Improving infrastructure and teacher training.       |
|                          | Satya Bharti Learning Centres           | Early childhood education for ages 3-5.                           | Supports cognitive and social development.           |
|                          | Satya Bharti Model Schools              | Exemplars of educational excellence and training hubs.            | Demonstrate best practices in education.             |

Source: thecsrjournal.in.

## Conclusion

India being the first country in the world to regulate CSR by law has been receiving the benefit of utilizing a big proportion of profit of corporates houses for development of peripheral area. It is found that CSR amount in India is increasing at a higher rate over the last few years. Again education sector is found to be the priority sector for CSR fund of corporate houses as it is second highest recipient of CSR fund after health care sector in India. In spite of the fact that CSR expenditure on education is very less in comparison to the budgeted expenditure on education, it is found the CSR expenditure on education sector is continuously increasing. But it is observed that the gap between budgeted expenditure and CSR expenditure on education is increasing year after year. So far as the

contribution of CSR expenditure on education to fill the gap between recommended expenditure and CSR expenditure is concerned, it is found that role of CSR expenditure is increasing over the years. It is also found that top ten CSR contributors are taking innovative initiatives for the development education sector in India to reach at the underprivileged and excluded groups and are also found to be impactful in improving the educational status of the individuals in particulate and nation in general.

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