

Awareness and Attitudes towards Corporate Social Responsibility: An Analysis Concerning the Beneficiaries of HPCL

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Abstract: Ancient Greece witnessed the practices of corporate social responsibility and India is one of the countries in the world that have made CSR mandatory. The Indian government has recognized the value of this concept and the role it will play in today's economic, social and political situation. There has been a debate on whether it is a boon for society or a burden in terms of additional costs for businesses. The industrial sector has now realized that the companies can only do business if the society develops with prosperity and well-being. CSR has been institutionalized in India since the introduction of the Companies Act 2013, which mandates large companies to spend two percent of their average net profit on CSR activities. As companies navigate the complexities of CSR management in India, they are increasingly recognizing the value of beneficiary facts to understand and effectively uncover societal issues. This could be the result of social struggles in India and corporate philanthropy coupled with policy initiatives as observed earlier in the various CSR phases. Considering a certain awareness of citizens regarding various services, this analysis attempts to experimentally assess the impact on CSR beneficiaries of HPCL organization in Visakhapatnam City, Andhra Pradesh. Governments and non-governmental organizations work together like a dynamic duo to bring about positive change through CSR measures. We often witness the efforts that many industries, businesses and governments make to provide infrastructure and support for the well-being of people. These initiatives, whether through CSR measures or otherwise, are aimed at uplifting backward communities and improving their social lives. In the field of CSR and government sponsored infrastructure projects, attention is rightly focused on the organizations and institutions responsible for initiating and funding these efforts. Many established companies like HPCL, NTPC, STEEL PLANT, PORT, BHPV have a heart for social impact and a desire to give back to the communities they support. The government too plays an important and crucial role in promoting a better society by providing resources and implementing policies that serve the needs and welfare of the society. However, it is equally important to recognize the mutual responsibility that the beneficiaries of such initiatives bear. While businesses and governments play a central role in providing infrastructure for the common good, beneficiaries have an important role to play in ensuring the sustainability and effectiveness of these social developments.

Key Words: Ancient; Mandatory; Prosperity; Beneficiary; Philanthropy; Endeavours; Interventions; Fostering; Reciprocal; Corporations; Sustainability.

Introduction:

Corporate social responsibility is the concept of incorporating philanthropy, ethics, and activism into business practices to benefit both society and the company itself. Adopting a CSR strategy also helps corporations build closer relationships with their organization beneficiaries.

Meaning - CSR Beneficiaries:

The beneficiaries of Corporate Social Responsibility (CSR) are the individuals, groups, or environments that experience positive effects from a company's CSR initiatives. These beneficiaries can encompass local communities, employees, disadvantaged populations, or ecosystems targeted for conservation. The specific beneficiaries depend on the company's areas of emphasis in its CSR efforts, which may include education, health, environmental sustainability, poverty alleviation, or various other social challenges.

Identification of CSR Beneficiaries:

Recognizing the beneficiaries of Corporate Social Responsibility (CSR) is an essential process that demands strategic consideration. Businesses should take into account their corporate mission, industry specifics, stakeholder expectations, and the surrounding social and environmental context. The aim is to guarantee that CSR initiatives correspond with the community's needs, reflect the company's goals, and ultimately create significant impact.

Process for finding CSR Beneficiaries: Essential Estimation:

Businesses typically begin by performing a needs assessment, a process that includes gathering and analyzing data related to the community or environment they aim to support. This analysis can identify crucial concerns and challenges that the corporate social responsibility (CSR) initiatives ought to tackle.

Stakeholder Meeting:

Engaging with stakeholders, including community leaders, NGOs, local government agencies, and employees, can offer crucial insights into the needs and expectations of prospective beneficiaries.

Organization Goals and Competencies:

The company's distinct objectives and areas of expertise should steer the selection of beneficiaries. For example, a technology firm could channel its CSR initiatives towards enhancing digital literacy, whereas a healthcare organization might concentrate on communities lacking sufficient healthcare services.

CSR Beneficiaries in Practice:

Imagine a scenario involving a pharmaceutical company that aims to establish a CSR program in rural India. The company might start with a needs assessment, uncovering a significant rate of specific diseases and limited access to vital medicines in these areas. Engaging stakeholders could validate these insights and highlight further issues, like a deficit in health literacy. Considering the company's specialization in healthcare, these rural populations would be a fitting target for their CSR efforts. Subsequently, the company could design initiatives to supply medical resources, enhance health education, or train local healthcare professionals.

The Power of CSR Beneficiaries:

The information about beneficiaries is crucial in identifying and comprehending the societal challenges that companies should tackle through their CSR initiatives. For example, data on literacy rates, indicators of gender equality, or the occurrence of specific diseases can offer a clear insight into the difficulties a community is confronting.

CSR in the Health Sector:

Imagine a pharmaceutical company based in Hyderabad that aims to direct its corporate social responsibility initiatives towards health-related issues. By examining data regarding beneficiaries—such as disease prevalence and distribution, the accessibility of healthcare services, and health outcomes across various regions—the company can pinpoint significant health challenges in both its operational areas and those where it desires to create a positive effect. For example, this analysis might highlight that rural regions in Andhra Pradesh struggle with elevated maternal mortality rates, encouraging the company to allocate resources towards programs that enhance maternal health.

Guiding CSR Strategies:

Beneficiary information serves a dual purpose for companies: it not only sheds light on societal challenges but also enables the development of focused CSR initiatives and the evaluation of their effectiveness. A company based in Hyderabad and Visakhapatnam can leverage insights from this information to set up mobile clinics, provide complimentary prenatal care, or finance midwife training programs in rural regions. By tracking maternal mortality rates and the health conditions of mothers and infants over time, they can evaluate the success of these efforts and refine future strategies accordingly.

Stakeholder Confidence:

Organizations that utilize beneficiary information to inform their CSR initiatives and openly share this data with stakeholders can greatly improve their

reputation and build trust. Such transparency can encourage increased stakeholder involvement, allowing communities, local organizations, and governmental bodies to offer valuable insights and collaborate on CSR endeavors.

Foremost types of CSR:

Environmental CSR: This aspect includes a company's initiatives aimed at minimizing its environmental footprint, such as ceasing investments in fossil fuels. Additional examples of the environmental advantages of corporate social responsibility involve clean water programs, pollution remediation, and waste reduction, among others.

Ethical CSR: Ethical considerations encompass the steps a company implements to guarantee that its business practices are equitable. An instance of an ethical CSR response is the decision to refrain from buying materials that are manufactured using child labor.

Philanthropic CSR: Philanthropy encompasses a company's initiatives to contribute to society through charitable donations, fundraising activities, and additional efforts. One illustrative example of philanthropic corporate social responsibility (CSR) is hosting a fundraiser for a charitable organization.

Economic CSR: This form of corporate social responsibility (CSR) entails financial concessions made by a company to guarantee equitable wages and sustainable business practices. When executives allocate a portion of their salary to profit-sharing, they are engaging in economic CSR.

Beneficiaries Information in Managing CSR Programs:

Safeguarding Relevance of Initiatives: Beneficiary information enables companies to grasp the genuine needs and priorities of their target communities, ensuring that their CSR efforts are both relevant and effective. For instance, a company aiming to improve educational opportunities in a rural area can utilize this information to assess whether the community requires additional school facilities or teacher training programs.

Uplift Efficiency and Effectiveness: By utilizing reliable beneficiary information, companies can assess the performance and outcomes of their CSR initiatives. By analyzing shifts in beneficiaries' living standards or advancements in specific areas such as health or education, companies can evaluate the success of their programs and implement any needed changes

Better Planning for CSR Programme: Thorough and precise beneficiary information plays a crucial role in shaping future CSR initiatives. It can uncover patterns and trends that inform strategic decisions, guaranteeing that resources are utilized effectively. For example, data may suggest that a company's health-related programs are more positively embraced in specific regions, prompting a focus of efforts in those areas.

Transparency and Accountability: Beneficiary information plays a crucial role in ensuring transparency and accountability, which are essential expectations of stake holders involved in any CSR initiative. By monitoring and publicly disclosing details about the recipients of these programs, companies can foster trust and enhance their relationships with stakeholders.

Stakeholder Engagement: The gathering and sharing of beneficiary information also create opportunities for stakeholders to participate in CSR initiatives. This data enables community members, local organizations, and government entities to contribute and collaborate, ultimately leading to improved results.

Agreement with Regulatory Requirements: In various regions, businesses are legally obligated to reveal the effects of their corporate social responsibility (CSR) efforts. Providing precise information about beneficiaries helps companies adhere to these regulations, thereby minimizing legal risks and enhancing their reputation for responsible conduct.

Encouragement Long-Term Sustainability: Finally, utilizing beneficiary information plays a crucial role in enhancing the enduring viability of CSR initiatives. Through ongoing assessment and utilization of this data to enhance tactics, organizations can guarantee the continued relevance and effectiveness of their projects. To illustrate, a business backing renewable energy endeavors could leverage beneficiary insights to measure community acceptance levels and modify their strategies accordingly.

Farm duties as beneficiaries of CSR intervention:

Sustainability: Engaging actively in conservation and thoughtful utilization guarantees that infrastructure will stay operational for generations to come.

Efficiency: By utilizing infrastructure resources wisely, beneficiaries enhance the benefits of the investments made by corporations and governments.

Community Development: Engaging with the community and advocating for improvements can lead to more tailored infrastructure solutions that better meet the needs of the population.

Environmental Stewardship: Advancing sustainability not only safeguards the

environment but also fosters a healthier and more sustainable future.

Advantages of CSR

Increased Brand Recognition: Engaging with the current cultural landscape through a socially aware CSR initiative can introduce your brand to audiences unfamiliar with it. There is a genuine desire for uplifting narratives. By aligning your brand with meaningful social and political progress, you can attain valuable media exposure that traditional advertising cannot provide.

Boosted Company Reputation: Recognition holds little value if your reputation is compromised. By offering assistance, making sacrifices for the sake of fairness, and committing to sustainable business practices, your organization cultivates a positive image that justifies its increasing esteem among consumers.

Bolstered Public Trust: After you have built a reputation for your corporate social responsibility efforts, it's important not to become complacent. A significant number of consumers naturally harbor skepticism towards corporations, often perceiving them as solely profit-driven. To maintain the trust you've cultivated as a socially responsible brand, it's crucial to continuously invest in community initiatives and publicly demonstrate your commitment to equitable organizational principles. Sustaining this trust can have a substantial and long-lasting impact.

Improved Customer Loyalty: Demonstrating your commitment to giving back can lead to increased customer loyalty, prompting them to return time and again. Research indicates that over 70 percent of consumers are more likely to remain loyal to businesses that actively engage in corporate social responsibility (CSR) initiatives. For instance, organizing a fundraising event for a local food bank helps solidify the public's belief that your business supports the community, fostering a reciprocal sense of support from the community towards you.

Accelerated Capital Growth: If you're working to elevate your brand, improve your reputation, build public trust, and encourage customer loyalty, these efforts could lead to a favorable impact on your financial success. By presenting yourself as "part of the team," you open the door to a broader customer audience and can price your products and services with a focus on social responsibility. Furthermore, engaging in socially responsible initiatives is a strategic approach for businesses seeking to attract funding.

Deepened Competitive Advantage: Not all businesses prioritize cultivating a reputation for generosity, gratitude, and social responsibility. By implementing a Corporate Social Responsibility (CSR) strategy, you distinguish your enterprise from those with a more conventional, profit-centric focus. This enhanced community trust allows you to establish yourself as the preferred choice in even the most competitive markets.

Employee Retention Rates: In today's workforce, employees seek satisfaction in being part of a socially responsible organization, indicating that your CSR initiatives can help reduce turnover rates. As reported by Porter Novelli, over 90 percent of staff

at purpose-driven companies express stronger loyalty to their employers. Given that retaining employees has become increasingly challenging in recent years, neglecting CSR issues could negatively impact your company's capacity to attract talent.

Invigorated Employee Engagement: Your drive to create a societal impact inspires your employees to be more invested in their work. According to various American charities, Corporate Social Responsibility initiatives are directly associated with enhanced job performance and productivity among staff members. As a result of this boost in employee engagement and retention, companies can also enjoy lower expenses.

Revitalized Relationship Building: Strong corporate social responsibility initiatives can help you build valuable relationships, whether with your customers, employees, business partners, or the wider community. The advantages that CSR brings to businesses may be greater than you anticipate.

Greater Sustainability: Harming the environment will eventually have detrimental effects on your business, which is why adopting environmental corporate social responsibility (CSR) is a pragmatic choice. Additionally, there are economic benefits to consider. While transitioning to sustainable solutions may involve significant initial investments, sustainable practices tend to reduce operational costs over time. As the prices of fuel and other resources continue to rise, businesses that make the shift away from expensive technologies earliest will enjoy the most substantial financial benefits.

Research Methodology:

In everyday language, research encompasses the search for facts and knowledge. It involves a structured approach to addressing social issues. Researchers must grasp the fundamental assumptions behind different techniques and understand the criteria for selecting appropriate methods and procedures for specific problems. Consequently, answers to inquiries such as the rationale behind a research study, how the research problem is articulated, the reasons for formulating a particular hypothesis, and the tools and methods employed for data collection and analysis are derived through research methodology.

The entire research process hinges on the data collected. Numerous techniques are available for gathering evidence, and the choice of methods must be based on the nature of the problem and the sources of pertinent data. This section elaborates on the methodology applied in the study, encompassing research design, sampling techniques, instruments for data collection, and the data analysis process.

Significance of the study:

Corporate Social Responsibility has become increasingly essential, especially amid declining corporate ethics. This research focuses on the effects of HPCL's initiatives in Visakhapatnam. Specifically, it examines the CSR implementation agencies collaborating with HPCL in Visakhapatnam during the 2023 to 2024 period.

The term "social welfare" throughout this study specifically refers to the impact of HPCL's activities on the beneficiaries of CSR programs in Visakhapatnam. Additionally, the research aims to propose measures and policies that the government could adopt to evaluate a company's ability to maintain its CSR initiatives, thereby enhancing their effectiveness in the region.

Research Problem:

The researcher has investigated and evaluated the challenges surrounding CSR, as well as its influence on society and its connections with stakeholders. They highlight the importance for companies to understand that every action and its execution have repercussions on individuals, communities, and the environment.

Research Design:

This research is both descriptive and exploratory, aiming to outline the relationship between various concepts. It seeks to provide insights into how the company conducts its CSR activities, the scope of these initiatives in Visakhapatnam, the firm's Corporate Social Performance, the sustainability of its CSR efforts, the challenges faced in implementing these initiatives, and potential solutions to address these issues. Additionally, the study identifies the factors that influence the Corporate Social Performance of the company and evaluates HPCL's contributions to society, assessing the effects of these contributions on recipients.

Objectives:

The main aim of this study was to re-evaluate the connection between organizations and society, reinforcing this relationship while also analysing the role of corporations in achieving social objectives and integrating these contributions into broader developmental frameworks. The study seeks to achieve the following goals:

1. To identify the key areas emphasized by HPCL regarding its CSR initiatives in Visakhapatnam.
2. To compare the factors that influence the firm's appropriateness in CSR activities from the perspective of the beneficiaries.
3. To evaluate the effectiveness of solutions designed to enhance corporate partnerships with CSR-implementing organizations in Visakhapatnam.
4. To assess the level of satisfaction among beneficiaries regarding CSR initiatives.
5. To investigate the advantages of CSR activities conducted by Public Sector Enterprises for various beneficiaries.
6. To identify the challenges faced by the sample group in the effective execution of CSR programs.

Hypotheses of the Study:

Numerous studies have highlighted the significant impact of Corporate Social Responsibility (CSR) on shaping the perceptions of both the general population and the beneficiaries. Essentially, when CSR aligns with the expectations of employees, it positively influences their views towards the organizations they work for, as well as the beliefs of the beneficiaries. An evident discrepancy emerges between the expectations of beneficiaries and the actual CSR initiatives implemented. Some companies have struggled to effectively communicate their CSR endeavors to the community or beneficiaries, hindering the assessment of their perceptions. This gap presents an opportunity for researchers to delve into and compare the perceptions of beneficiaries regarding CSR practices in the Visakhapatnam District.

The study has formulated the following hypotheses based on the outlined objectives:

1. There exists a substantial correlation between the corporate social performance and the recipients of such initiatives.
2. Variations in the impact of different aspects concerning the execution of CSR initiatives are noteworthy.
3. The aim is to ascertain a higher level of accountability, transparency, and responsibility within the corporate sector towards societal well-being.
4. Evaluating how effectively the corporate sector fulfills its corporate social responsibility for the advancement and betterment of society is crucial.
5. The corporate sector has notably succeeded in cultivating and enhancing trust-based relationships with its beneficiaries.
6. The extent of CSR's influence directly hinges on the satisfaction levels of those benefitting from CSR endeavors.

Data Collection Instruments:

Acquiring accurate data is essential for obtaining precise study outcomes. In all research endeavors, the utilization of specific tools is necessary to collect fresh information and delve into uncharted areas of knowledge. These tools, referred to as instruments, play a crucial role in the success of any research project, with their selection being contingent upon the nature of the research problem. In addressing the current issue, the researcher personally devised a tool to assess the perceptions of bannerfishes concerning aspects such as the environment, ethics, community well-being, educational advancements, and healthcare. This tool is structured on a 5-point Likert-type scale, with the following ratings: 1-Strongly disagree, 2-Disagree, 3-Neutral, 4-Agree, 5-Strongly agree.

Data Analysis Procedures:

The data gathered was inputted into the IBM SPSS software version-21 for analysis. After inputting the data, it underwent thorough examination and exploration. Subsequently, suitable analytical methods were chosen, aligning with the

research goals, data characteristics, and statistical techniques' fundamental aspects. Inferential statistics were employed to investigate the connections between the dependent variable and demographic factors, as well as the interplay between dependent and independent variables.

Population and Sampling:

The current research was carried out to investigate the Corporate Social Responsibility (CSR) initiatives, complexities, and necessities in relation to HPCL, Visakhapatnam. As per the research unit, approximately 300 participants were chosen using both incidental and stratified sampling methods for collecting primary data. HPCL is located in GVMC of Visakhapatnam district. A subset of respondents was selected from each organization included in the study. Specifically, a total of 300 respondents from the public were chosen through convenience sampling, with 50 respondents selected from each CSR sector. The survey and interview questionnaire covered demographic details, understanding of CSR concepts, and implementation practices.

Primary Data Collection:

The data collection process involved conducting interviews with beneficiaries employed in various organizations. Approximately 300 respondents from the beneficiary category were surveyed by the researcher using an interview schedule. This tool was specifically crafted to delve into the perceptions of these individuals regarding environmental issues and the corporate social responsibility of HPCL. The primary data was obtained from the chosen respondents in the study area in May 2024. Therefore, data from 300 members of the public residing near HPCL's facilities was gathered.

Secondary Data Collection:

Relevant secondary data included articles in professional journals, proceedings of national and international seminars and conferences, media reports and other publications related to the research topic, and internet sources, as well as annual reports, 2022, and 2023, of select corporate sector units, such as HPCL.

Statistical Analysis:

From descriptive to multivariate statistical methods, the collected data are examined. The extent of HPCL's CSR status was evaluated using descriptive statistics. One-way Analysis of Variance (ANOVA), also known as the "F" test, is also used whenever it is necessary to determine the significance of the difference in group mean perception scores. The classification, tabulation, percentage, and Chi-square tests are used to examine the association between any two factors. The statistical table analysis's interpretations support the assumption of independence, which was

primarily made at the 0.05% and 0.01% levels of significance, respectively.

Review of Literature:

Annsu Stephen (2017), In this scholarly investigation, the author endeavors to meticulously analyses the standard of living exhibited by the local community near the company under examination. The primary objectives of this study encompass the elucidation of the conceptual framework of corporate social responsibility and its pertinence in contemporary discourse. Furthermore, an in-depth analysis will be conducted to ascertain the economic ramifications of corporate social responsibility in the context of local area development.

Anupam Sharma and Ravi Kiran (2012), The present discourse aims to expound upon the corporate social responsibility initiatives undertaken by prominent corporations in India, with a specific emphasis on the domains of health, education, and environment. The authors of this study observe a growing trend among Indian companies wherein they are increasingly inclined towards undertaking proactive measures to address the multifaceted societal demands through CSR endeavours. The present study's findings suggest that there remains ample room for improvement in the impact of India's implementation of the CSR policy, as outlined in the new Companies Act.

Bathla,P,(2020), Numerous theoretical investigations are presently being undertaken to enhance cognizance regarding the concept of CSR and to ascertain the strategic formulation and execution of CSR initiatives within the context of a developing nation such as India. This research endeavors to investigate the impact of the Companies Act of 2013, a legislative enactment that came into force in the year 2013, on the incentivization of business activities, the accessibility of resources, the provision of social benefits, and the challenges encountered in the implementation of CSR initiatives. The primary objective of this scholarly article is to provide a comprehensive exposition on the concept of CSR and to scrutinize its evolutionary trajectory within the Indian context.

Behringer, K. and Szegedi, K. (2016), The primary objective of this research endeavor is to elucidate the intricate relationship between the theories of Sustainable Development and CSR. Specifically, we seek to explore the evolution of these concepts over time and discern the factors that have contributed to their convergence. Furthermore, we aim to investigate the reasons behind the prevailing perception that CSR embodies the corporate embodiment of Sustainable Development.

Bhupender & Vikas Kumar Joshiya (2012) researched the status of corporate social responsibility, issues and policies. The definition of CSR, which encompassesbo the

conomic and social interests, is now being extended. Because of demands from diverse stakeholders, corporations have been increasingly accountable in accounting and public reports and have noticed that certain good effects will emerge as companies implement a corporate responsibility strategy.

Charumathi and Padmaja (2015), The present study, titled "Corporate Social Responsibility Initiatives and Disclosure - Evidence from Maharatna Companies in India," the study has revealed that the Navratna Central Public Sector Enterprises in India have encompassed three distinct domains of corporate social responsibility, namely healthcare, education, and rural and community development. The current strategic orientation of a majority of the Navratna companies entails a concerted emphasis on the domain of environmental stewardship and the pursuit of sustainable development.

Chaudary, Zahid, Shahid, Khan, and Azar (2016), The scholarly article titled "Customer perception of CSR initiatives: Antecedents and Consequences" delves into the intricate examination of the ramifications stemming from customer perception of CSR endeavors, encompassing philanthropic, environmental, and ethical initiatives. This comprehensive investigation explores the multifaceted effects on diverse facets of both consumer and corporate domains, including but not limited to customer loyalty, consumer attachment, corporate performance, and repurchase intention.

Diaz Carrion, R et al. (2018) addressed the requirements for the introduction of a human resource management framework focused on a corporate social responsibility approach. It also provides CSR in the area of HRM with a measuring scale.

Kaur, S. and Tandon, N. (2017), As posited by Kaur and Tandon, it is imperative for businesses to transcend the mere transactional nature of buying and selling goods. Instead, they ought to embrace a multifaceted approach that encompasses economic, social, and environmental responsibility. To align with the principles of CSR, businesses ought to adopt a policy characterized by reciprocity. Considering utilizing the nation's resources, it is incumbent upon companies to reciprocate by engaging in CSR initiatives, thereby contributing to the betterment of society. The conceptual framework of CSR encompasses four distinct levels: economic, legal, ethical, and voluntary and philanthropic.

Khan and Saxena (2014), In their scholarly article titled "An Examination of Corporate Social Responsibility in the Indian Context," the authors conducted an empirical investigation into the CSR initiatives undertaken by NTPC, a prominent organization. The findings of this study revealed that an overwhelming majority of 98 per cent of local villagers expressed satisfaction with the CSR endeavors carried out by

NTPC within their vicinity. The augmentation of living standards and literacy levels can be attributed to the active engagement of the corporate entity.

Klimkiewicz, K. et al (2017), in their report disclosed that CSR has been highly relevant in communication with the job market. Organizations report their CSR activities in order to communicate their corporate identification, to reinforce their dedication to sustainable growth and to stakeholder participation. The influence of the employer branding (EB) policy of an organisation depends on how receivers of knowledge view organisational communications. We therefore presume that job seekers can demonstrate different attitudes towards CSR.

Manjula, R, (2015), Within the confines of this scholarly investigation, the author duly accentuates the profound transformation that has transpired in the intricate interplay between corporate entities, governmental institutions, and the broader societal fabric. In pursuit of strategic significance, corporations have initiated a paradigm shift in their priorities, transitioning from a profit-centric approach to one that emphasizes socially responsible conduct. The author elucidates the salient facets of corporate social responsibility, namely the internal and external dimensions, which serve as conduits for the integration of CSR initiatives.

Martinez, J et al. (2019), it sheds light on the importance of socially responsive human resource management (SR-HRM) and its relation to the creation of value for enterprises. The article measures the relationship of SR-HRM policies on intellectual capital (IC) aspects focused on the synergistic hypotheses of the configurational method (human, social and organisational capital).

Molla (2016), The paper titled "A Critical Analysis of Social Development and Corporate Social Responsibility in India: A Case Study" undertakes a comprehensive examination of the contributions made by GAIL, IOCL, and ONGC towards Corporate Social Responsibility. The study reveals that these companies have exerted substantial efforts to synergistically align with and augment the endeavors of the government in both economic and social development domains. The study further elucidates the existence of an imbalanced distribution of corporate social responsibility funds, with a notably diminished magnitude of CSR projects in certain regions of the nation, while being concentrated predominantly within a select few states.

Omweno Nyameyio Enock, et al. (2013) revealed that CSR in the 21st century gained greater significance in the business world. The Indian Government has drawn up guidelines for CSR activities that contribute a percentage share of late planned enterprises to the purpose. This research contrasts the Tata Group and ITC Company's CSR practices in various fields, i.e.,

environmental friendliness, social responsibility, protection of workers, promotion of human rights and healthcare, etc. The monitoring strategies employed by these firms were also the subject of the analysis. The study reveals that all of the country's two major private corporations are actively interested in corporate responsibility in different fields, from creativity in agriculture and education to environmental conservation. It is concluded that the environment, schooling, community engagement and health care operations are practiced by both organisations as CSR.

Rajeev, P. N. and Kalagnanam, S. S. (2017), The primary objective of this study is to conduct a comprehensive analysis of the corporate social responsibility preparedness exhibited by a sample of 100 non-governmental organizations (NGOs) in relation to the implementation of Section 135 of the Companies Act (2013). The legislative framework provides corporations with the opportunity to operationalize corporate social responsibility initiatives by means of either establishing trusts or collaborating with non-governmental organizations (NGOs). The study comprehensively delineates the myriad legal and policy frameworks pertaining to Corporate Social Responsibility that companies ought to adopt for effective implementation. Furthermore, it elucidates the focal domains within which CSR endeavors should be encompassed.

Ramesh, K. V. (2015), This paper aims to explore the extent of corporate social responsibility expenditure by both public sector undertakings (PSUs) and private companies. Additionally, it seeks to assess the efficacy of CSR initiatives, the level of transparency surrounding these efforts, and ultimately provide recommendations for enhancing CSR performance within organizations. The primary research objectives encompass an examination of the expenditure allocated towards CSR endeavors by both public sector undertakings (PSUs) and private enterprises within the Indian context. Ultimately, the research endeavors to propose pertinent recommendations considering the findings.

Sankar (2014) analysed numerous research papers on the partnership between different organisations' CSR programmes and their financial results. A mixed association between CSR and financial success was shown by the results. The author inferred, based on previous research, that CSR has a beneficial association with corporate financial efficiency.

Schrempf-Stirling, J, et al, (2016) reported that firms are largely liable for operations up and down their supply chains, but outside their typical organisational limits. The thesis extends the philosophy of political corporate social responsibility and organizational authority by discussing the elements of the theoretical framework for keeping a firm liable for decision taken by previous generations of executives, the related characteristics that in the present sense allow an accusation of historical harm-doing more or less analysed

legitimate.

Suchitra,A,(2018), The primary objective of this study was to evaluate the corporate social responsibility performance of the publicly listed companies operating in the state of Kerala. The study also aimed to examine the implementation strategies employed by these companies and analyze the diverse range of CSR initiatives undertaken by them. Given the escalating demands placed upon businesses, there has been a notable surge in the prominence of various facets such as Corporate Social Responsibility, Corporate Ethics, and Corporate Governance. While numerous studies have been conducted on CSR practices in India, there remains a conspicuous absence of research specifically examining the compliance of companies in Kerala with the prevailing CSR legislation.

Analysis on the Perceptions of HPCL Beneficiaries

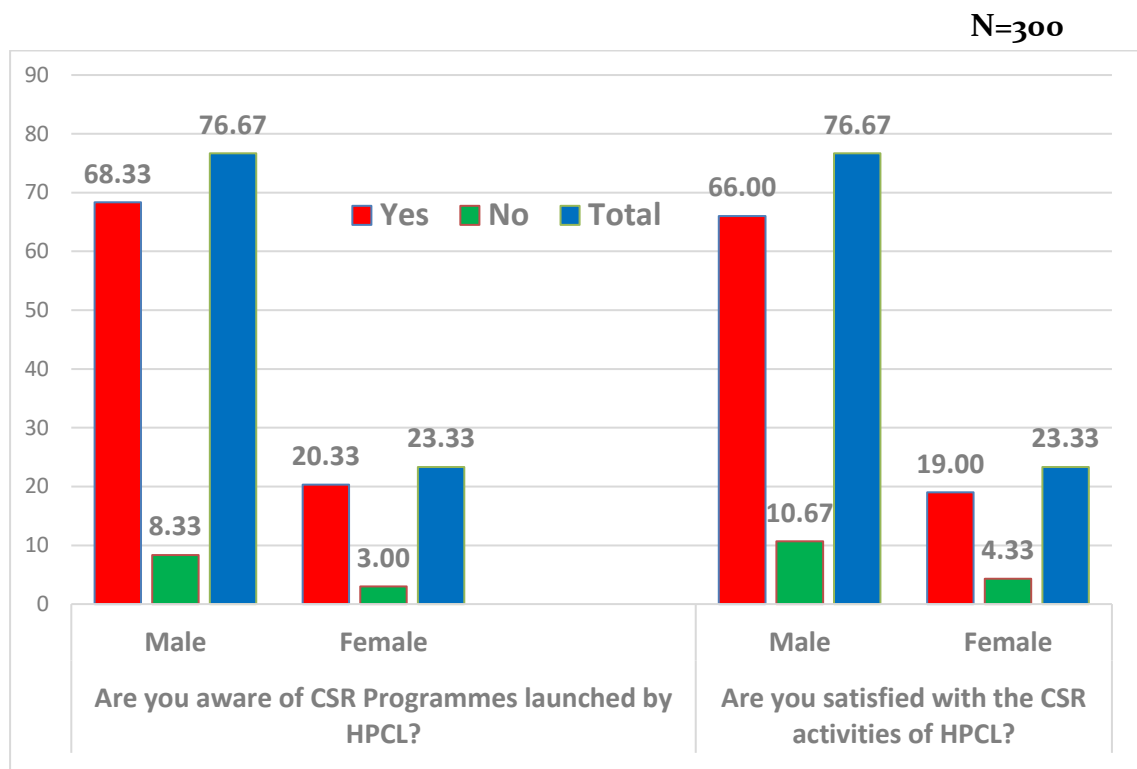


Table 1: Are you aware of CSR Programmes launched by HPCL?

Table .1, it was observed that, out of total 300beneficiaries, 266(88.67%) are having Awareness on CSR programmes launched by HPCL’, whereas 34(11.33%) are not having Awareness. With regard to gender, out of 230 male categorybeneficiaries,,205(68.33%) are having Awareness on CSR programmes launched by HPCL’, whereas 25(8.33%) are not having Awareness.. Out of 70 female category beneficiaries, 61(20.33%) are having Awareness on CSR programmes launched by HPCL’, whereas 9(3.00%) are not having Awareness.

Table 2: Are you satisfied with the CSR activities of HPCL?

Table .2, it was observed that, out of total 300beneficiaries, 255(85.00%) are satisfied with the CSR activities of HPCL, whereas 32(10.67%) are not satisfied. With regard to gender, out of 230 male category beneficiaries, 198(66.00%) are satisfied with the CSR activities of HPCL, whereas 32(10.67%) are not satisfied. Out of 70 female category beneficiaries, 57(19.00%) are satisfied with the CSR activities of HPCL, whereas 13(4.33%) are not satisfied.

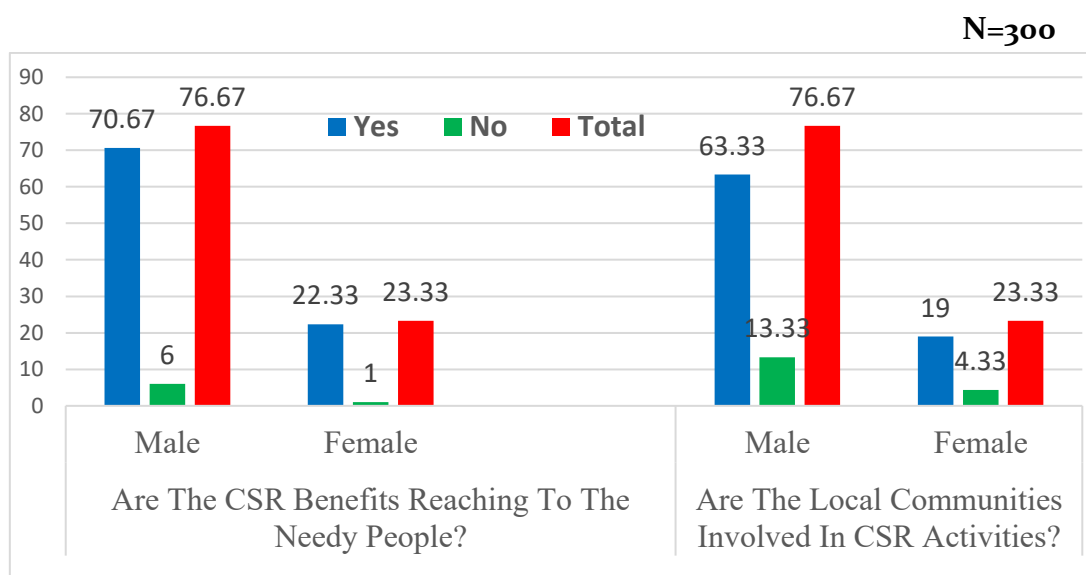


Table 3: Arethe CSR benefits reaching to the needy people?

Table .3, it was observed that, out of total 300beneficiaries, 279(93.00%) are expressed that, ‘CSR benefits are reached to the needy people’, whereas 21(7.00%) are not reached. With regard to gender, out of 230 male category beneficiaries, 212(70.67%) are expressed that, ‘CSR benefits are reached to the needy people’, whereas 18(6.00%) are not reached. Out of 70 female category beneficiaries, 67(22.33%) are expressed that, ‘CSR benefits are reached to the needy people’, whereas 3(1.00%) are not reached.

Table 4: Are the local communities involved in CSR activities?

Table .4, it was observed that, out of total 300beneficiaries, 247(82.33%) are expressed that, ‘Local communities are involved in CSR activities’, whereas 53(17.67%) are not involved. With regard to gender, out of 230 male category beneficiaries, 190(63.33%) are expressed that, ‘Local communities are involved in CSR activities’, whereas 40(13.33%) are not involved. Out of 70 female category beneficiaries, 57(19.00%) are expressed that, ‘Local communities are involved in CSR activities’, whereas 13(4.33%) are not involved.

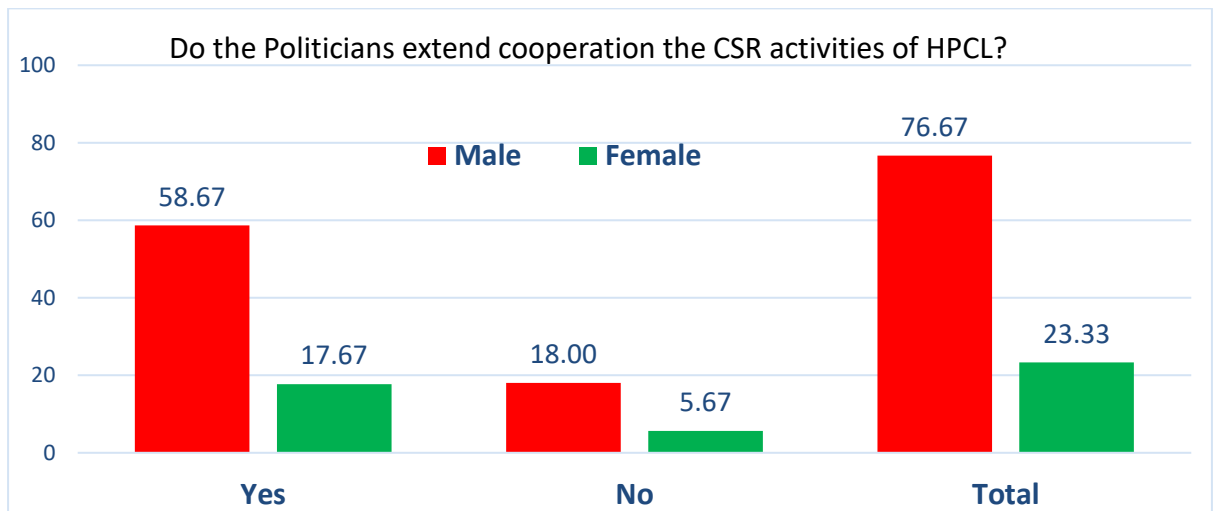


Table 5: Do the Politicians extend cooperation the CSR activities of HPCL?

Table 0.5, it was observed that, out of total 300 beneficiaries, 229(82.33%) are expressed that, ‘Politicians are extended their cooperation in the CSR activities of HPCL’, whereas 71(23.67%) are not extended. With regard to gender, out of 230 male category beneficiaries, 176(58.67%) are expressed that, ‘Politicians are extended their cooperation in the CSR activities of HPCL’, whereas 54(18.00%) are not extended. Out of 70 female category beneficiaries, 53(17.67%) are expressed that, ‘Politicians are extended their cooperation in the CSR activities of HPCL’, whereas 17(5.67%) are not extended.

N=300

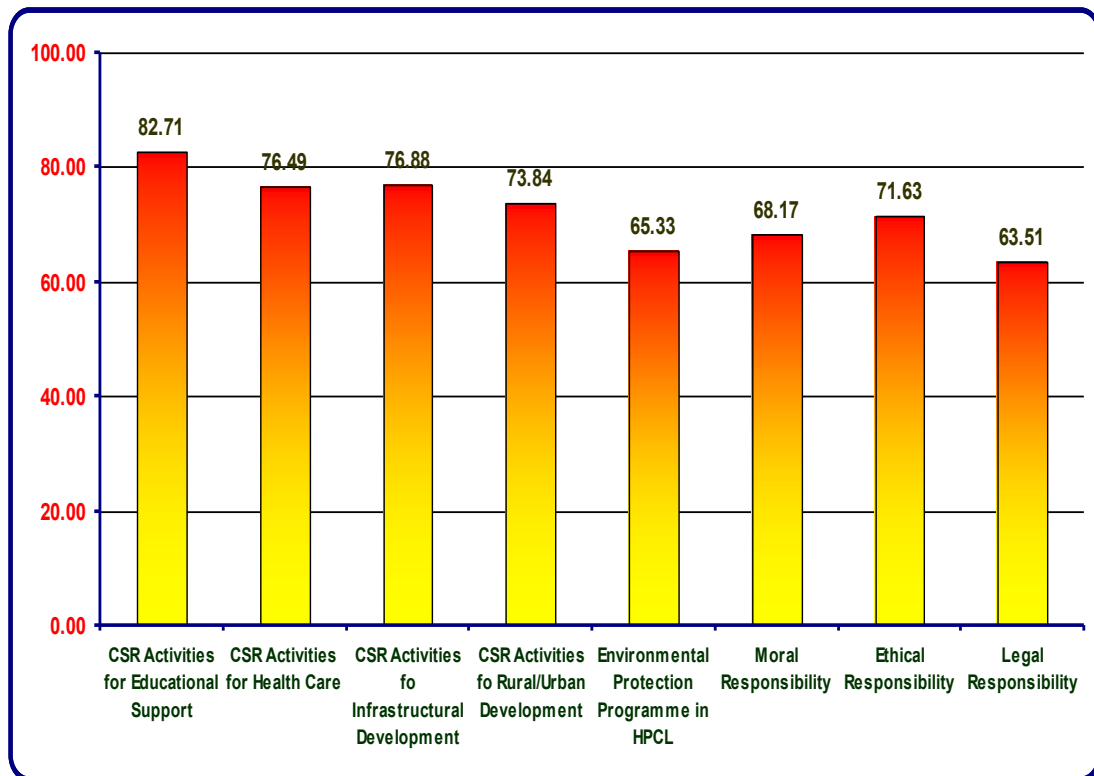
CSR Activities	Min	Max	Mean	Mean Percent	Std. Dev.
For Health Care	7	35	26.77	76.49	2.15
For Educational Support	8	40	33.08	82.71	2.47
For Infrastructural Facilities	5	25	19.22	76.88	1.85
For Rural and Urban Development	6	30	22.15	73.84	2.50
Environmental Protection Programme	6	30	19.60	65.33	1.78
Moral Responsibility	8	40	27.27	68.17	2.64
Ethical Responsibility	10	50	35.81	71.63	2.38
Legal Responsibility	5	25	15.88	63.51	1.02

Table . shows that the, beneficiaries expressed high perceptions with respect to the areas viz., CSR activities for Health Care, Educational Support, Infrastructural Facilities, Rural and Urban Development, Environmental Protection Programme in HPCL, Moral Responsibilities, Ethical Responsibility and Legal Responsibility. The average for all the areas were 26.77, 33.08, 19.22 and 22.15, 19.60, 27.27, 35.81 and 15.88 and the mean percentages for all the areas were 76.49%, 82.71%, 76.88% , 73.84%,

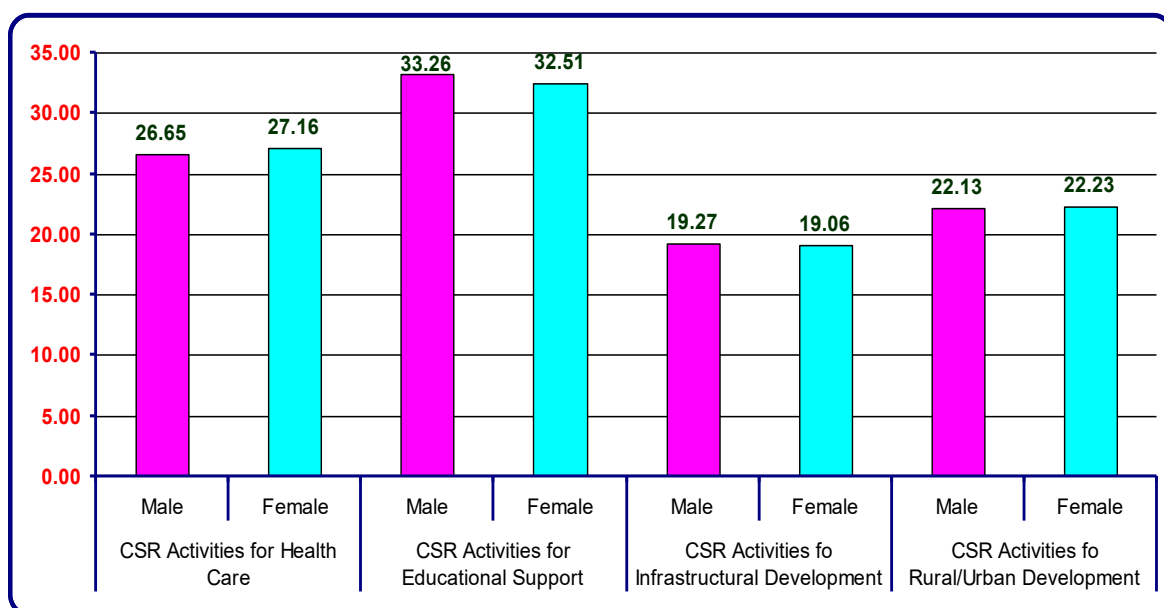
65.33%, 68.17%, 71.63% and 63.51% on their total score.

Table : Overall perceptions of CSR Beneficiaries of different aspects: A Case Study of Hindustan Petroleum Corporation Limited, Visakhapatnam.

N=300



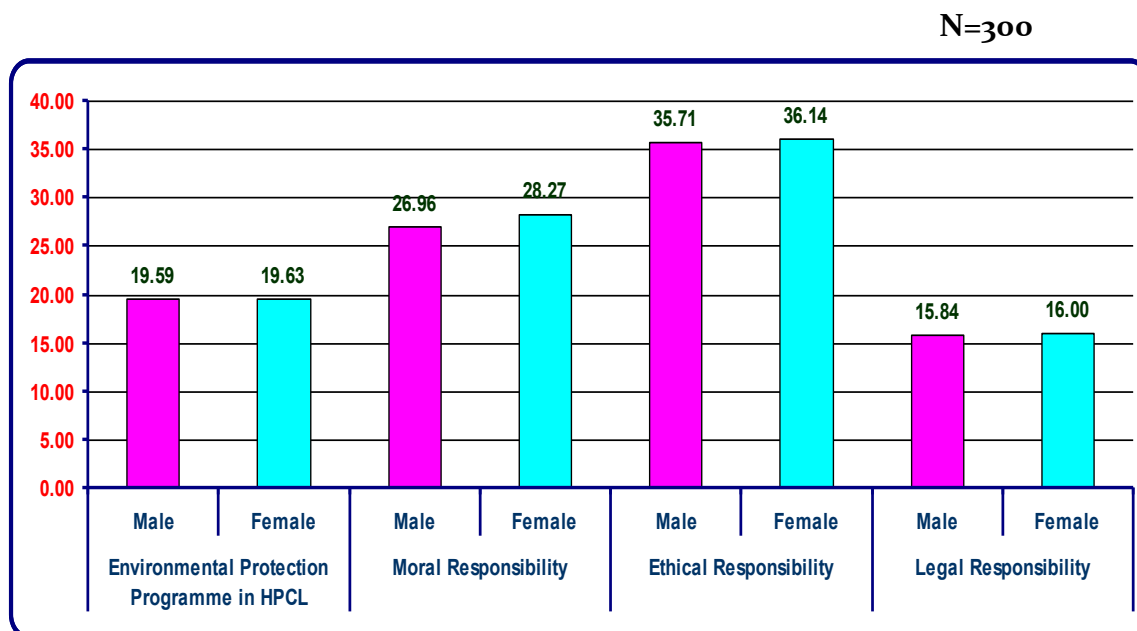
Graph-2: Mean comparison perceptions of CSR Beneficiaries for Health Care, Educational Support, Infrastructural Facilities, Rural and Urban Development.



CSR Activities for Health Care:

Table, observed that, the mean perceptual scores of Beneficiaries based on their gender with respect to CSR Activities for Health Care, the mean perceptual scores of male category beneficiaries was 26.65, whereas it is for female category beneficiaries was 27.16 and SD values are 2.11 and 2.27 respectively. The ‘t’-value was 1.98 and the p-value was 0.05, which was significant at 0.05 level. This shows that, there is a significant difference between the perceptions of male and female category beneficiaries and female category beneficiaries perceived high towards CSR Activities for Health Care than that of male category beneficiaries.

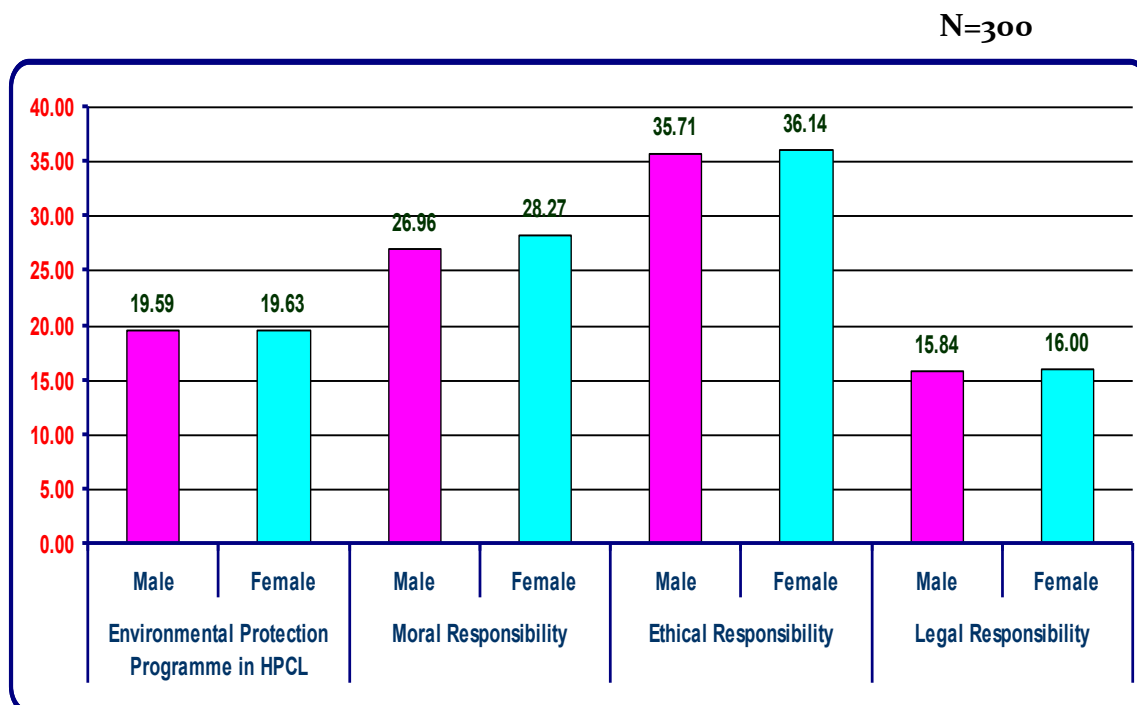
Graph-3: Mean comparison perceptions of CSR Beneficiaries for Environmental Protection Programme in HPCL, Moral Responsibilities, Ethical Responsibility and Legal Responsibility.



CSR activities for Environmental Protection Programmes:

With respect to Environmental Protection Programmes in HPCL, the mean perceptual scores of male category beneficiaries was 19.59, whereas it is for female category beneficiaries was 19.63 and SD values are 1.76 and 1.87 respectively. The ‘t’-value was 0.15 and the p-value was 0.88, which was not significant at any level. This shows that, there is no significant difference between the perceptions of male and female category beneficiaries and they perceived similar opinion towards Environmental Protection Programme in HPCL.

Graph-3: Mean comparison perceptions of CSR Beneficiaries for Environmental Protection Programme in HPCL, Moral Responsibilities, Ethical Responsibility and Legal Responsibility.



CSR Activities for Health Care:

Table, observed that, the mean perceptual scores of beneficiaries based on their **age group** with respect to CSR Activities for Health Care, the mean perceptual scores of 21-30 age group beneficiaries was 28.06, whereas it is for 31-40 was 26.16, and it was for 41-50 was 27.77 and the SD values were 1.73, 2.17 and 1.59 respectively. The 'F'-value was 25.48 and the p-value was 0.00, which was significant at 0.01 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 21-30 years age group beneficiaries perceived high towards CSR Activities for Health Care than that of the rest.

CSR activities for Educational Support:

With respect to CSR activities for Educational Support, the mean perceptual scores of 21-30 age group beneficiaries was 34.51, whereas it is for 31-40 was 32.29, and it was for 41-50 was 34.48 and the SD values were 1.62, 2.53 and 1.58 respectively. The 'F'-value was 33.26 and the p-value was 0.00, which was significant at 0.01 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 21-30 years age group beneficiaries perceived high towards CSR activities for Educational Support than that of female category beneficiaries than that of the rest.

CSR activities for Infrastructural Facilities:

With respect to CSR activities for Infrastructural Facilities, the mean perceptual scores of 21-30 age group beneficiaries were 20.17, whereas it is for 31-40 was 18.74, and it was for 41-50 was 20.01 and the SD values were 1.69, 1.81 and 1.59 respectively. The 'F'-value was 19.92 and the p-value was 0.00, which was significant at 0.01 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 21-30 years age group beneficiaries perceived high towards CSR activities for Infrastructural Facilities than that of the rest.

CSR activities for Rural and Urban Development:

With respect to CSR activities for Rural and Urban Development, the mean perceptual scores of 21-30 age group beneficiaries were 23.97, whereas it is for 31-40 was 21.10, and it was for 41-50 was 24.04 and the SD values were 1.67, 2.36 and 1.28 respectively. The 'F'-value was 68.13 and the p-value was 0.00, which was significant at 0.01 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 41-50 years age group beneficiaries perceived high towards CSR activities for Rural and Urban Development than that of the rest.

CSR activities for Environmental Protection Programmes:

With respect to Environmental Protection Programme in HPCL, the mean perceptual scores of 21-30 age group beneficiaries were 19.49, whereas it is for 31-40 was 19.65, and it was for 41-50 was 19.53 and the SD values were 1.69, 1.88 and 1.57 respectively. The 'F'-value was 0.18 and the p-value was 0.83, which was not significant at any level. This shows that, there is no significant difference among the perceptions of beneficiaries based on their age group and they perceived similar opinion towards Environmental Protection Programme in HPCL.

CSR activities for Moral Responsibility:

With respect to Moral Responsibility, the mean perceptual scores of 21-30 age group beneficiaries was 27.09, whereas it is for 31-40 was 27.59, and it was for 41-50 was 26.49 and the SD values were 2.59, 2.74 and 2.21 respectively. The 'F'-value was 4.81 and the p-value was 0.01, which was significant at 0.05 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 31-40 years age group beneficiaries perceived high towards Moral Responsibility than that of female category beneficiaries.

CSR activities for Ethical Responsibility:

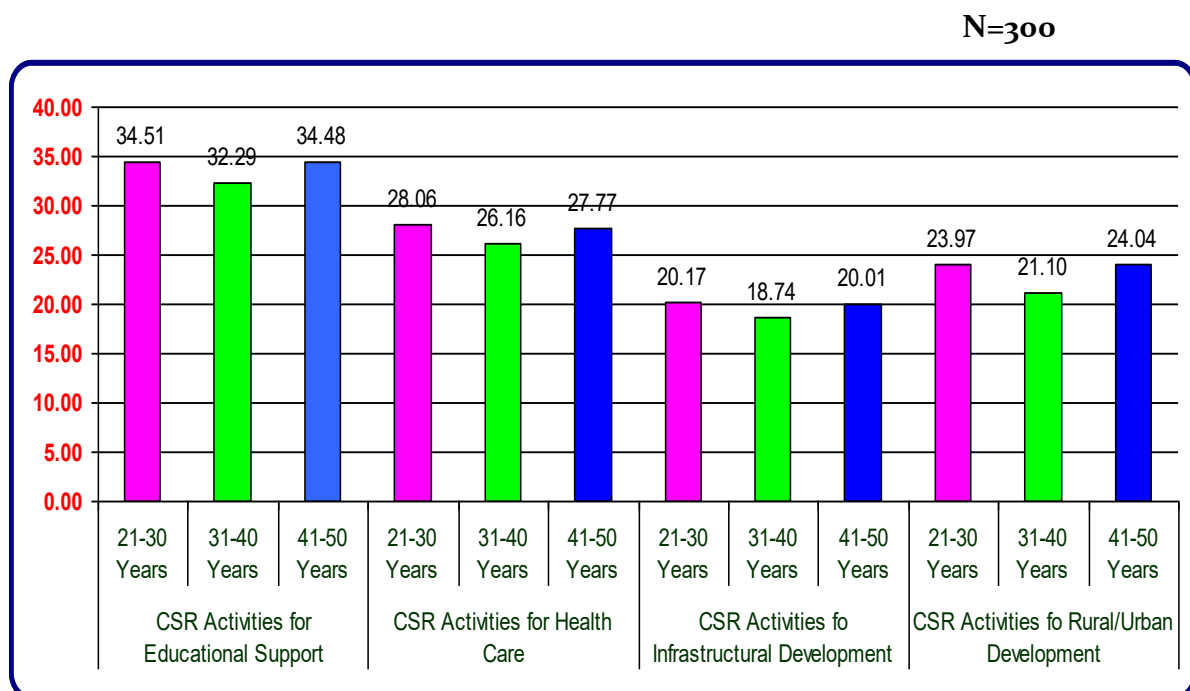
With respect to Ethical Responsibility, the mean perceptual scores of 21-30 age group beneficiaries were 35.60, whereas it is for 31-40 was 35.89, and it was for 41-50

was 35.73 and the SD values were 0.98, 2.86 and 1.16 respectively. The 'F'-value was 0.28 and the p-value was 0.76, which was not significant at any level. This shows that, there is no significant difference among the perceptions of beneficiaries based on their age group and they perceived similar opinion towards Ethical Responsibility.

CSR activities for Legal Responsibility:

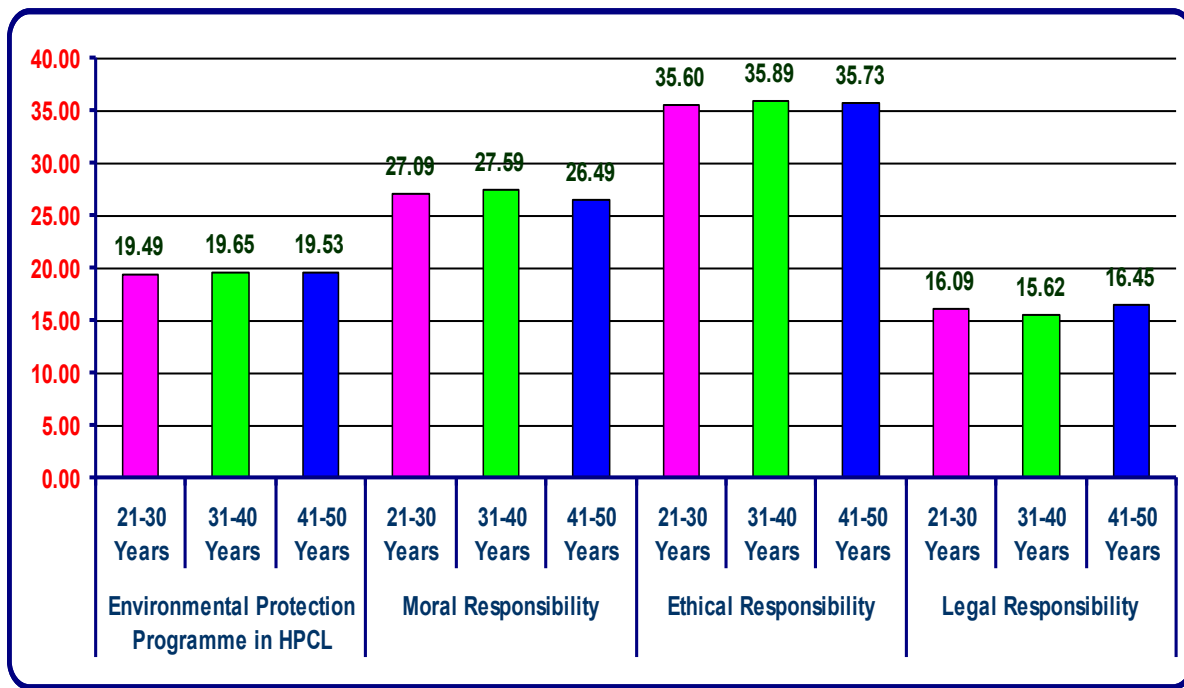
With respect to Legal Responsibility, the mean perceptual scores of 21-30 age group beneficiaries were 16.09, whereas it is for 31-40 was 15.52, and it was for 41-50 was 16.45 and the SD values were 1.04, 0.93 and 1.00 respectively. The 'F'-value was 20.79 and the p-value was 0.00, which was significant at 0.01 level. This shows that, there is a significant difference among the perceptions of beneficiaries based on their age group and 41-50 years age group beneficiaries perceived high towards Legal Responsibility than that of the rest.

Graph-4: Mean comparison perceptions of CSR Beneficiaries based on their age group for Health Care, Educational Support, Infrastructural Facilities, Rural and Urban Development.



Graph-5: Mean comparison among the perceptions of Beneficiaries based on their age group with respect to Environmental Protection Programme in HPCL, Moral Responsibilities, Ethical Responsibility and Legal Responsibility.

N=300



Conclusion:

In conclusion, long-term success is facilitated by corporate social responsibility, which is an essential component of modern business. Companies not only contribute to the creation of a better future by implementing CSR initiatives, but they also improve their reputation among their customers and beneficiaries. There are numerous advantages to corporate social responsibility. If you want to know more about the advantages of CSR. Beneficiaries must not overlook their role in ensuring the success and sustainability of these initiatives, even though corporations and governments bear a significant responsibility for providing essential infrastructure. They are responsible for more than just getting benefits. Beneficiaries have the ability to highlight the effects of CSR interventions in the same way that the moon illuminates the night sky. Like the stars that twinkle and point us in the direction of a better future, their active participation, gratitude, and use of resources are inspirational. Beneficiaries increase the impact of CSR initiatives by accepting their role in the process and becoming more than just recipients. Infrastructure projects can truly serve their intended purpose and benefit society as a whole through this reciprocal responsibility.

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