

Community Perception and Expectations on Corporate Social Responsibility : A Comparative Case Study on Ambuja and ACC Limited

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Abstract

The Indian cement industry, a potential polluter, has won numerous green awards for fulfilling its commitment towards sustainable community development. Companies today have integrated the community development goals into the business goals by considering responsibilities for the impact of their activities on all stakeholders as well as the environment. This paper analyzed the CSR practices adopted by Ambuja Cement Foundation & ACC in relation to local community and to measure the impact of these CSR practices on the community. For this purpose, the perceptions and expectations of the community about companies' corporate social responsibility practices were considered and analyzed. The data was collected through interview of key executives responsible for implementation of CSR activities undertaken by these companies, and the data related to CSR activities towards the community was collected by conducting focus group discussions and with the help of a structured questionnaire.

Key words : corporate social responsibility, corporate social responsibility initiatives, Ambuja Cement Limited, Ambuja Cement Foundation, ACC Limited, community development, community perceptions and expectations

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In the last one decade, corporate social responsibility (CSR) context has witnessed a paradigm shift in the nature of doing business from traditional private institutions to social institutions. Traditionally, the main purpose of any business house is seen as profit maximization for the stakeholders, but today, organizations have experienced that weaving social and environmental considerations into business strategy can result in cutting-edge innovation and competitive advantages. Kotler and Lee (2008) defined corporate social responsibility as a commitment to improve community well-being through discretionary business practices and contributions of corporate resources. In this definition, discretionary refers to the voluntary commitment a business makes in choosing these practices, and community well being includes both the human conditions as well as environmental concerns.

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Community is defined as a group of people sharing a common purpose, who are interdependent on each other for the fulfillment of certain needs, interact on a regular basis, and live in close proximity. In a community, there is a feeling of commitment to group welfare and willingness to communicate openly. As per Swisher, Rezola, and Sterms (2006), a community that is developed on a sustainable basis is economically productive, environmentally sound, and socially just community. Therefore, sustainable community development can be seen to cover social, economic, and environmental areas. Therefore, a firm which prioritizes community expectations is likely to enjoy support of that community, ensuring long term sustainability of the company. Community development is a process of challenging the unacceptable and undesirable disparity of conditions and infrastructure, which negatively affect the quality of life of people and work. It functions best as a process in locations where all strata of society are engaged with a sense of community solidarity (Community Glossary, 2009). It refers to the initiatives undertaken by community in partnerships with external organizations to empower the community members for sustainable community development. Community workers facilitate people participation by enabling linkages made between communities and with the development of wider policies and programs. Community development expresses the value of accountability, equality, opportunity, participation, mutuality, reciprocity, and continuous learning. Educating, enabling, and empowering are among the core dimensions of community development (Federation of Community Development Learning, 2009).

The UN's definition of Community Development emphasizes creativity and self-reliance in the community for short and long term goals, but not to deny the CSR roles of the various types of business firms. As per the United Nations (1971), community development is an organized effort of individuals in a community conducted in such a way to help solve community problems in collaboration with external organizations. External organizations include government, non-government organizations, small and medium enterprises (SMEs), and multinational corporations (MNCs).

Ambuja Cement Ltd., a part of global conglomerate LafargeHolcim, is one of the leading Indian cement companies that carries out its CSR activities through Ambuja Cement Foundation (ACF) established in 1993 with a commitment to engage rural communities in and around ACL's manufacturing locations, adding value to the lives of people through its process of engagement. ACL's environment friendly policy has played a key role in India's effort to become a green state. ACL is constantly working on sustainable issues, working with several communities across 22 locations in 12 states over the past two decades of its movement towards sustainable growth. As per sustainability reports of Ambuja Cement Foundation, its management significantly considers the societal expectations in the form of corporate social initiatives, and integrates them into business practices in such a way that their business operates in accordance with societal values.

ACC Limited is among India's foremost manufacturer of cement and ready mixed concrete with a countrywide spread of sales offices and factories. ACC Ltd. was the first to receive India's first ever CSR award instituted by ASSOCHAM, the ASSOCHAM National Award for outstanding performance in promoting agricultural and rural activities. ACC Limited has integrated the community development goals into its business goals by considering responsibilities for the impact of their activities on all stakeholders as well as the environment. Both ACC Limited and Ambuja Cements Limited became a part of Holcim Group of Switzerland in 2005. In 2015, Lafarge SA and Holcim Limited merged to form LafargeHolcim - the world leader in building material industry.

In this paper, we have made an attempt to assess the impact of CSR practices of these companies on the community by considering community perceptions and expectations and seeking to find the ground reality, that is, the gap between what the companies have shown in the CSR sustainability reports and what actually has taken place on ground zero.

Bowen's (1953) landmark book, *Social Responsibilities of Businessmen* marked the beginning of the modern period of literature on this subject. He was the first to articulate the definition of social responsibility - social responsibility refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those line of actions, which are desirable in terms of the objectives and values of our society. Bowen goes on to argue that social responsibility contains important truths that guides businesses in the future.

Carroll (2008) argued that Bowen should be called the 'father of corporate social responsibility' because of his early contributions to social responsibility. He gave a three-dimensional model of corporate social performance addressing the questions to academicians and managers alike - what is included in CSR? what are the social issues organizations must address? what is the organizations' philosophy or model of social responsiveness? The social responsibility of business encompasses economic, legal, ethical, and discretionary expectations that society has of organizations at a given point of time (Carroll, 1979).

From the past years, the concept of CSR has been researched empirically by researchers, industrialists, and scholars. Orlitzky, Schmidt, and Rynes (2003) conducted a meta-analysis on corporate social responsibility and financial performance, compiling 52 studies over 30 years. The result was that there is a positive association between corporate social responsibility and financial performance. This study won them the Moskowitz Prize of the social investment forum.

Idowa and Papasolomou (2007) studied 20 companies in the UK on CSR disclosure and came out with a conclusion that companies have become ethical in CSR disclosure with a view of public benefits, government requests, and for issuing information to stakeholders.

Truscott, Bartlett, and Tywoniak (2009) based their paper on case study methodology. The key persons of the industries in Australia were interviewed after explaining the meaning of the term CSR. The industrialists viewed CSR as a model of corporate reputation and revealed that CSR has increasingly become important.

Shah and Bhaskar (2010) conducted a case study on Bharat Heavy Electricals Limited, a public sector undertaking, and observed that there was a broad relationship between the organization and the society. Their study concluded that the organization has its existence only with a society.

A number of studies have discussed the health and environmental impacts of the cement industries. For instance, Abimbola, Kehinde-Philips, and Olatunji (2007) concluded that heavy metals like lead, copper, cadmium, and zinc were found in higher quantities in the limestone, dust, shale, and soil found in Sagamu factory of Wapco cement. Relating this with the health status of the inhabitants between 2000 and 2004, the study further observed a steady increase in the reported cases of lung, skin, liver, kidney, and heart diseases; also, cancer cases and cases of heart and respiratory diseases doubled and those of cancer trebled.

Similarly, Earthtrends (2003) revealed that the cement industry was the 4th largest CO₂ emitter after gas flaring, gaseous fuels combustions, and liquid fuels in Nigeria. Other studies also observed that several people suffered from asthmatic attacks and eye pain due to dust laden air around Samagu and Ewekoro cement plants (Airbedion, 2005), and declining kolanut plantations output around cement plants (Aigbedion, 2005; Aigbedion & Iyanyi, 2007).

In other regions, Welford, Chan, and Man (2007) adopted 15 factors of CSR to conduct an opinion survey regarding CSR priorities of businessmen and their stakeholders in Hong Kong; 491 respondents participated in the study, and they reported that the most prominent factors were the environment, safety, and health & governance, while the least important factor came out to be philanthropy.

Similarly, Krishnan and Balachandran (2005) conducted a case study of Coca-Cola plant in Plashimeda, Kerala, India, showing how a socially irresponsible plant was picketed by community protestors and its subsequent closure by the government. It further concluded that in the face of loose laws, failure of a corporation to contribute towards community development leads to loss of brand value and community protests.

Shah and Bhaskar (2010) presented a case of a public sector undertaking, that is, Bharat Petroleum Corporation Limited in their research work, discussing that there is a broad relationship between an organization and the society. It was found that the company offered a lot of initiatives in order to serve the society.

Pohle and Hittner (2008), in a survey of over 250 businesses worldwide, showed that 68% of the businesses were using CSR as an opportunity for growth, and 76% admitted that they did not understand their CSR expectations well. This finding also supports the findings of Hassanein, Lundholm, Willis, and Young (2007), who surveyed 2002 Canadian firms. The study revealed that the adoption of voluntary CSR practices was low; despite that, CSR practices positively impacted the few that followed CSR practices.

Objectives of the Study

- ✎ To analyze the CSR practices adopted by the organizations - Ambuja Cement and ACC Ltd. in relation to the local community.
- ✎ To explore the perceptions and expectations the community holds about corporate social responsibility.
- ✎ To measure the impact of CSR practices on the community.

Methodology

Keeping in mind the objectives of the study, a questionnaire was developed covering the perceptions and expectations of the community on the company's corporate social responsibility. The questionnaire was based on a 5- point likert scale. The sample respondents included 120 individuals (one from each household) and the most educated member from the household was preferred to mark the responses for both Ambuja and 110 individuals were selected for ACC Ltd. The samples included both the genders in the age range 18 - 65 years & above and belonged to the immediate community surrounding the company. In particular, the data was collected for Darlaghat Plant in Himachal Pradesh of Ambuja Cement Limited and Gagal cement plant in Himachal Pradesh of ACC Ltd. The data collection for the study was conducted in the month of January 2015 for Ambuja and July 2016 for ACC Ltd. The data analysis was done by using SPSS 23.0. The case study research presented here combines both primary and secondary data. Questionnaire administration provided a good opportunity for detailed explanation of the research and objectives to the respondents. Descriptive statistics and one sample statistics (mean and standard deviation) are used to analyze the data.

Data Analysis and Results

(1) User Demography : The demographic profile of the respondents is given in the Table 1 for Ambuja. The Table 1 shows that the total sample size for the present study is 120 respondents, and out of this sample, 50% were male and 50% were female respondents. About 62.5% of the responding community was between the ages of 18-25 years, about 20.8% were between 26-35 years, about 12.5% were between 36 - 45 years, 2.5% were between 46-55 years, and only 1.7% were above 56 years of age. Regarding educational qualifications of the respondents, 41.7% of the respondents were educated up to graduate level or more, 36.7% of the respondents were undergraduates, 15.8% respondents were educated up to the secondary level, and 5.8% were educated upto the under secondary level. Regarding occupation, 40.0% were students, 25.8% were farmers, 17.5% were small businesses, and 8.3% belonged to a profession other than these.

In case of ACC Ltd., the Table 1 shows that the total sample size of the respondents is 110 , and out of this sample, 56.66% of the respondents were male and 43.33% were female. About 15.5% out of the total respondents were between the ages of 18-25 years, about 33.6% were between 26-35 years, about 31.8% were between 36 - 45 years, 12.7% were between 46-55 years, and only 6.4% of the community members were above 56 years of age. Out of the total respondents, 67.5% of the respondents were educated up to the graduate level or more, 22.5% were undergraduates, 10% were educated upto the secondary level, and none of the respondents were educated upto the under secondary level. Regarding occupation, 14.16% of the respondents were students, 34.16% of the respondents were farmers, 27.5% of the respondents were small business owners, and 24.16% of the respondents belonged to a occupation other than these.

(2) The Community's Perception on Ambuja and ACC Limited's Corporate Social Responsibility : The questionnaire consisted of statements related to community awareness about CSR (*Yes or No*) statements and

Table 1. Demographic Profile

Group	Ambuja (%)	ACC (%)
Gender		
Male	50.0	68.2
Female	50.0	31.8
Age		
18-25 yrs	62.5	15.5
26-35 yrs	20.8	33.6
36-45 yrs	12.5	31.8
46-55 yrs	2.5	12.7
Over 56 yrs	1.7	6.4
Education		
Under secondary	5.8	10.0
Secondary	15.8	16.4
Graduate	36.7	27.3
Post Graduate	41.7	46.4
Occupation		
Student	40.0	27.3
Farmer	25.8	13.6
Small Businesses	17.5	33.6
Others	8.3	25.5

community perceptions and expectations about the companies' CSR on a 5 point agreement scale, where, 1 = *strongly disagree*, 2 = *somewhat disagree*, 3 = *undecided*, 4 = *somewhat agree*, and 5 = *strongly agree*. For this purpose, the responses were recorded on environmental and community related parameters. The results are depicted in the Tables 2, 3, 4, and 5.

(i) Community's Awareness about Corporate Social Responsibility : With respect to Ambuja, 75% of the community respondents were aware about corporate social responsibility, while 25% were not aware about corporate social responsibility. Out of 75% of the respondents, 54.2% of the respondents were also aware about the Companies Act, 2013 and its mandate on the companies to spend 2% of the profits on CSR. Out of the total, 95% respondents agreed that the company must involve itself for the cause of corporate social responsibility ; whereas, in case of ACC Ltd., 85.6% of the respondents were aware about CSR, out of which 62.7% were also aware about Companies Act, 2013 and its mandate on the companies to spend 2% of the profits on CSR; 98.2% of the respondents agreed that the company must involve itself in corporate social responsibility practices.

(ii) Community's Awareness about Ambuja and ACC Ltd.'s CSR Practices : In case of Ambuja, 95% of the respondents perceived the company to be socially responsible ; 75% were aware that the company had a CSR policy ; 95% of the respondents agreed that the company was spending on various community development projects, while 85.8% of the respondents were aware about different projects being funded by the company. Whereas, in case of ACC Ltd., 47.3% of the respondents perceived the company to be socially responsible ; 62.7% of the respondents responded that the company had a CSR policy ; only 47.3% of the respondents agreed that the company was spending on various community development projects; while, 72.7% of the respondents were aware about different projects being funded by the company.

Table 2. Community Awareness About CSR

Statements	Yes		No	
	AM	AC	AM	AC
Do you know what corporate social responsibility is?	75.0	85.6	25.0	13.6
Are you aware that it is mandatory for the company under law to spend 2% towards CSR?	54.2	68.2	45.8	31.8
In your opinion, does the company involve itself in CSR?	95.0	98.2	5.0	1.8
Do you perceive the company in your community to be socially responsible?	95.0	47.3	5.0	52.7
Do you think the company has a CSR policy?	75.0	62.7	25.0	37.3
Is the company spending on various community development projects?	95.0	47.3	5.0	52.7
Are you aware of the different projects being funded by the company?	85.8	72.7	14.2	27.3

Table 3. CSR Activities Towards the Environment

One-Sample Statistics						
Variable	AM	AC	AM	AC	AM	AC
	<i>N</i>	<i>N</i>	<i>Mean</i>	<i>Mean</i>	<i>Std. Deviation</i>	<i>Std. Deviation</i>
Waste management/reduction practices	120	110	3.63	2.62	1.216	.928
Tree plantations	120	110	4.02	3.49	.907	.875
Provide regular voluntary information about environment management to the community	120	110	1.61	1.00	1.063	.000
Disclosure of environmental and social performance	120	110	1.74	1.21	.440	.409
Reduction of water consumption	120	110	2.45	1.00	.532	.000
Reduction of all forms of pollution (air, water, land, noise)	120	110	1.27	1.42	.444	.952
Energy conservation	120	110	1.42	1.76	.495	.976
Environmental audits	120	110	3.25	3.07	.435	.896
Environment policy, organization, and management	120	110	3.24	3.64	.430	.936
Monitoring, minimizing, and taking responsibility	120	110	4.32	1.41	.467	.891

(iii) Environment - Related CSR : The physical environment is a significant and crucial part of business operations, specifically for the cement firms because of their negative impact on the environment. The community respondents were asked to indicate the extent to which selected companies were engaged in various environment related CSR activities. The results are presented in the Table 3. For Ambuja, 5 out of 10 environment related CSR activities were rated high or were above average. These activities include (in order of merit) waste management/reduction practices ($M = 3.36$, $SD = 1.216$) ; tree plantations ($M = 4.02$, $SD = .907$) ; environmental audits ($M = 3.25$, $SD = .435$) ; organization policy, organization, and management ($M = 3.24$, $SD = .430$) ; and monitoring, minimizing, and taking responsibility ($M = 4.32$, $SD = .891$). However, the situation was different for the remaining environment related CSR activities. The Table 3 indicates that the remaining activities received low patronage by community respondents, which includes providing regular and voluntary information about environmental management to the community ($M = 1.61$, $SD = 1.063$) ; disclosure of environment and social performance ($M = 1.74$, $SD = .440$) ; reduction of water consumption ($M = 2.45$, $SD = .532$) ; reduction of all forms of pollution ($M = 1.27$, $SD = .444$) ; and energy conservation ($M = 1.42$, $SD = .495$) were all engaged to a low extent.

In case of ACC Ltd., only 3 activities out of 10 environment related activities was rated above average, which included tree plantations ($M = 3.49$, $SD = .896$) ; environmental audits ($M = 3.07$, $SD = .896$) ; and

Table 4.CSR Activities Towards the Community

Variables	AM	AC	AM	AC	AM	AC
	<i>N</i>	<i>N</i>	<i>Mean</i>	<i>Mean</i>	<i>Std. Deviation</i>	<i>Std. Deviation</i>
Charity and volunteer work	120	110	3.91	1.87	.898	.665
Elimination of all forms of forced and compulsory labour and child labour	120	110	4.09	4.80	.467	.402
Achieving universal primary education	120	110	2.21	1.00	.660	.000
Eradication of extreme hunger and poverty	120	110	3.76	1.38	1.004	1.004
Promoting gender equality and women empowerment	120	110	4.16	3.63	.534	.486
Reducing child mortality and improving maternal health	120	110	1.88	1.00	.980	.000a
Combating HIV AIDS, malaria, & other diseases	120	109	4.53	4.50	.579	.878
Involved in projects with local community	120	110	4.13	1.13	.573	.386
Recruitment policies that favour local communities	120	110	3.75	1.77	1.079	.421
Organize community development activities	120	110	3.45	2.13	1.371	.560
Company's representative monitor CSR projects	120	110	3.43	1.34	1.301	.733
Maintain good relationship with community & people	120	110	3.23	1.46	1.314	.750

environmental policy, organization, and management ($M = 3.64$, $SD = .936$). However, the remaining 7 activities were all engaged to a low extent, which includes waste management ($M = 2.62$, $SD = .928$) ; providing regular and voluntary information about environmental management to the community ($M = 1.00$, $SD = .000$) ; disclosure of environment and social performance ($M = 1.21$, $SD = .409$) ; reduction of water consumption ($M = 1.00$, $SD = .000$) ; reduction of all forms of pollution ($M = 1.42$, $SD = .976$) ; and monitoring , minimizing, and taking responsibility ($M = 1.41$, $SD = .891$).

(iv) Community - Related CSR : Backman (1975) contextualized CSR as businesses adhering to the effective participation in community improvement programmes, reduction in pollution, employment of minority groups, and improvement of medical care of community members. Here, on the likert scale of 1 to 5, community respondents were asked to indicate the extent to which both the selected case study companies were engaged in various community related CSR activities. The Table 4 indicates that engagement in most of these community related CSR activities by Ambuja was significantly above average or high ($M > 2.50$), except for the following activities : (a) achieving universal primary education ($M = 2.21$, $SD = .660$), (b) reducing child mortality and improving maternal health ($M = 1.88$, $SD = .980$). Whereas, in case of ACC Ltd., engagement in community related activities by ACC Ltd. was significantly above average or high, which includes: (a) elimination of all forms of forced or compulsory labour ($M = 4.80$, $SD = .402$), (b) promoting gender equality and women empowerment ($M = 3.36$, $SD = .486$), (c) Combating HIV AIDS, malaria, and other diseases ($M = 4.50$, $SD = .878$), while the remaining community related CSR activities were rated significantly below average or low ($M < 2.50$).

(v) Community Expectations : To analyze the expectations of the community from the selected case study companies, the community members were asked to indicate the extent to which the community members had expectations from the companies on a Likert 5- point rating scale. It is quite evident from the Table 5 that expectations of the community members from Ambuja were significantly high at the 5% significance level ($M > 2.50$) for all the variables which includes (in preference order) assist to train community members, provide funds to support community projects and activities, meet regularly with community members, focus on poverty reduction in communities, followed by providing basic infrastructure. Whereas, the expectations of the

Table 5. Community Expectations

One sample statistics						
Variables	AM	AC	AM	AC	AM	AC
	N	N	Mean	Mean	Std. Deviation	Std. Deviation
Focus on poverty reduction in communities	120	110	3.18	3.79	1.188	1.166
Assist to train community members	120	110	4.88	5.00	.322	.000
Meet regularly with community members	120	110	3.65	4.78	.885	.565
Provide funds to support community projects and activities	120	110	4.78	4.81	.419	.417
Provide basic infrastructure	120	110	4.20	1.75	.402	1.474

community members from ACC Ltd. were significantly high for all the activities except for providing basic infrastructure ($M=1.75$, $SD=.402$). It can also be inferred from the Table 5 that all the respondents expected the company to assist in training the community members ($M=5.00$), majority of community respondents expected the company to provide funds to community members ($M=4.81$), and expected the company to meet regularly with community members ($M=4.78$).

Findings

Based on the data analysis, the following findings have been derived:

(1) The age group of the respondents is an indication that the community respondents were sufficiently mature to give responses that were reflective of the corporate social responsibility practices of the selected case study firms - Ambuja Cement and ACC Ltd.

(2) It is inferred from the analysis that for Ambuja, the majority (75%) of the respondents knew about CSR, but nearly half of the population was unaware about Companies Law, 2013 and its mandate on the companies to spend 2% of their profits on CSR. For ACC, 85.6% of the total respondents knew about CSR, out of which 62.7% were also aware about Companies Law, 2013 and its mandate on companies. Hence, it can be inferred that the ACC Ltd. community respondents were more aware about CSR and Companies Law, 2013 as compared to Ambuja community respondents.

(3) For Ambuja, 95% of the respondents and for ACC, 98.2% of the respondents agreed that the company must involve itself with the causes related to CSR. This further shows that the community respondents believed that the companies must take responsibility towards the society.

(4) In case of Ambuja, majority of the respondents perceived the company to be socially responsible and agreed that the company was spending on various community development projects. Whereas, in case of ACC, only 47.3% of the respondents perceived the company to be socially responsible; 62.7% of the respondents responded that the company had a CSR policy; and 72.7% of the respondents were aware about different projects being funded by the company.

(5) With regard to environment related corporate social responsibility activities, it was found that Ambuja Cement

Foundation has undertaken environment related CSR activities which include (in order of merit) waste management/reduction practices ; tree plantations ; environmental audits ; organization policy, organization, and management ; and monitoring, minimizing, and taking responsibility. The remaining activities received low patronage by community respondents, which includes providing regular and voluntary information about environment management to community, disclosure of environment and social performance, reduction of water consumption, reduction of all forms of pollution, and energy conservation - all these activities were engaged to a low extent. Whereas, ACC Ltd. has undertaken activities which includes tree plantation ; environmental audits ; and environment policy, organization, and management to a greater extent. However, the remaining activities were all engaged to a low extent, which includes waste management, providing regular and voluntary information about environmental management to the community ; disclosure of environment and social performance ; reduction of water consumption ; reduction of all forms of pollution ; monitoring, minimizing, and taking responsibility.

(6) With regard to community related CSR activities, Ambuja was primarily focusing on combating HIV AIDS, malaria, and other diseases ; was involved in projects with local community, and in eliminating all forms of compulsory, forced labour, and child labour. In addition to these, other community related activities such as charity and volunteer work, eradication of hunger and poverty, recruitment policies favouring local communities, community development activities, projects monitoring by CSR representatives were also given fair consideration except for achieving primary education and reducing child mortality and improving maternal health. Whereas, the engagement in community related activities by ACC Ltd. included elimination of all forms of forced or compulsory labour, promoting gender equality and women empowerment, and combating HIV AIDS, malaria, and other diseases. Hence, ACC Ltd. was found to be providing little support to empower local women, such as opening sewing training centres, while the remaining community related CSR activities were not given fair consideration under its CSR activities.

(7) It was found that Ambuja Cement maintained a good relationship with the community through meetings and involvement of the community in CSR decisions. However, the community was not found to be having very good relations with ACC Ltd.

(8) Community expectations around Ambuja included (in preference order) to assist in training community members, provide funds to support community projects and activities, meet regularly with community members, focus on poverty reduction in communities, followed by providing basic infrastructure. Whereas, the expectations of the community members from ACC Ltd. were significantly high for all the activities except for providing basic infrastructure. It can also be inferred from the analysis that all the respondents expected the companies to assist in training community members; majority of the respondents expected the companies to provide funds to community members, and hold regular meetings with community members.

Managerial Implications

There is a need to spread awareness about corporate social responsibility activities carried out by the companies in the community. In lieu of drastic climate changes occurring and green house effect, Ambuja Cement has a climate change migration policy in place, but there is a need to aggressively employ both employees and the members of the community to build a better and cleaner environment. ACC Ltd. needs to develop and implement more strategies for communicating and spreading awareness. It is suggested that the company hold camps to promote this awareness and specially take up the issue of using alternative sources of energy. The community children can

be actively involved in these programmes. This will further help the foundation in formulating CSR future plans and action in response to the needs of the people.

Conclusion

The results of the present study reflect that the community around Ambuja as well ACC Ltd. was not well aware about Companies Act, 2013 in relation to corporate social responsibility and ,therefore, there is a need to formulate good communication policies to create awareness about Companies Act, 2013 with special refrence to community related activities among the community members. This finding is supported by the results of Ramachandran (2010).

Ambuja Cement Foundation as well as ACC Ltd. need to formulate communication policies to provide regular and voluntary information about environmental management and to disclose environmental and social performance to their community members.

It can be concluded from the findings that ACF needs to put more focus on environment-related CSR activities, including reduction of water consumption, reduction of all forms of pollution, and energy conservation as these activities were found to be engaged to a low extent. Whereas, ACC Ltd. needs to devise CSR strategies to include environment-related CSR activities, including waste management, providing regular and voluntary information about environmental management to the community, disclosure of environment and social performance, reduction of water consumption, reduction of all forms of pollution, monitoring, minimizing, and taking responsibility.

The present study reflects that ACF was undertaking community and environment related CSR activities, and these activities have positively impacted the community. Both the selected case study companies were found to maintain annual sustainability reports. This finding is supported by the results of Ramachandran (2010), De Souza and Pai (2013), and Singh (2013) as organizations are now required to produce annual reports that cover sustainable development and CSR issues.

The present study shows that Ambuja was focusing primarily on combatting HIV AIDS, malaria, and other diseases, was involved in projects with local community, and in eliminating all forms of compulsory labour, forced labour, and child labour. In addition to this, other community related activities such as charity and volunteer work, eradication of hunger and poverty, recruitment policies favouring local communities, community development activities, projects monitoring by CSR representatives were also given fair consideration. Hence, it is suggested that Ambuja Cement Foundation should also focus on achieving primary education and reducing child mortality and improving maternal health. Whereas, the engagement in community related activities by ACC Ltd. should include elimination of all forms of forced or compulsory labour, promoting gender equality and women's empowerment, and combatting HIV AIDS, malaria, and other diseases. ACC Ltd. should develop a plan and action strategies to include and work on remaining community related CSR activities under the CSR umbrella.

It can also be concluded that Ambuja Cement maintained a good relationship with the community through meetings and involvement of the community in CSR decisions. ACC Ltd. must maintain good relationships with the community members for long-term sustainability of its business and develop goodwill among community members through regular visits, one to one interactions, and meetings.

It is also inferred from the findings that the community living around Ambuja Cement plant expected that the company should assist to train community members, provide funds to support community projects and activities, meet regularly with community members, focus on poverty reduction in communities, followed by providing basic infrastructure (in preference order). Whereas, the community around ACC Ltd. expected the company to focus on all expectation variables equally except for providing basic infrastructure.

The present study also reflects that Ambuja Cement Foundation has been actively participating in CSR and

fulfilling its obligations towards the community, environment, and in the development of a self sustainable society. Their active participation beyond the traditional philanthropic belief system has provided them a long term benefit of brand building and community goodwill (Dokania & Pathak, 2014).

In a nutshell, it can be concluded that the wider aim of CSR is to create higher and higher standards of living while preserving the profitability of the corporation or the integrity of the institution for people both within and outside these entities (Singh, 2013). This finding is consistent with the findings of the study conducted by De Souza and Pai (2013). Therefore, CSR initiatives must be a part of business strategy that will strengthen businesses to become economically viable and socially responsible.

Limitations of the Study and Scope for Further Research

The study acknowledges a number of limitations, which in the real sense form the basis for further studies. These limitations correspond to methodology used and resource challenges. In the present study, data was collected at a single moment in time, which may limit the accuracy of the research. The study is limited in scope not only to Ambuja Cement and ACC Ltd., but is also limited to CSR initiatives that were directed only to the community as a stakeholder.

Therefore, future research should include other dimensions like customers, employees, suppliers, and other stakeholder issues. Moreover, the unit of analysis was the local community. So, the perception of other stakeholders towards CSR initiatives should also be examined and assessed. It is also suggested to expand the focus of research to include smaller and medium-sized firms and CSR in the context of globalization. Furthermore, the field of CSR needs a broader perspective that examines not just corporate social responsibility, but also community responsibility in accountability of corporations.

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