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A Social Relevance Project Report on CSR Activities by Tata Group

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A B S T R A C T

In recent years, a growing number of companies are adopting various corporate social responsibility (CSR) initiatives - the voluntary incorporation of social and environmental issues into a company's business model and operations in an attempt to meet the needs and expectations of a range of stakeholders, including but not confined to the company's shareholders. Meanwhile, numerous information intermediaries have been established to gather and make publicly available information about these CSR initiatives – what is termed as "CSR ratings" or "CSR scores" – thus rating and ranking corporations across several dimensions of environmental, social, and corporate governance performance. Not only information intermediaries, but also a number of voluntary reporting standards have emerged to enable these information intermediaries to standardize the way they disclose their CSR ratings. Therefore, CSR scores have increasingly become more credible but also more easily comparable across industries and geographies. The adoption and implementation of CSR policies as well as the availability of CSR scores, has in fact generated a growing interest by financial markets, and investment analysts in particular. Accordingly, given the pivotal role that financial markets play in the allocation of scarce capital resources and in the derivation of a company's market value, understanding whether and in what ways these markets assess a firm's CSR scores is critical. In this article, and in order to explore this issue, we follow extensive prior research in adopting a sociological approach towards the processes and mechanisms associated with the assessment of corporate policies by financial markets. We posit that within an institutional context whereby CSR initiatives are perceived as serving managerial objectives rather than serving shareholders' interests , analysts' reactions in the form of investment recommendations will be more pessimistic the higher the CSR scores of the focal company are. CSR increasingly becomes more legitimate in the eyes of shareholders and analysts, and is consequently perceived as a set of activities that companies should undertake as insurance-like protection for the relationship-based intangible assets or even as activities that may positively contribute towards profitability. Therefore, we posit that in later time periods, companies with higher CSR scores will be associated with increasingly less pessimistic analysts' recommendations, and eventually, they may even be associated with optimistic recommendations.

Keywords: corporate, social, responsibility, CSR, study, research

1. What Is Corporate Social Responsibility?

Corporate social responsibility (CSR) is a form of business self-regulation to incorporate social and environmental concerns. It represents a business model that adheres to laws, ethical standards, and internationalnorms.

As part of the business model, businesses have to take into account the impact of their activities on the environment, employees, communities, stakeholders, and other members of the public. In short, CSR represents the deliberate inclusion of the public's interest in a business' decision making to ensure a triple bottom line that considers the planet, people, and profits.

In general, CSR involves some kind of standardized reporting that allows the business to collect information on how it is making progress on various fronts. Businesses that engage in CSR typically focus on some or all of the following:

• Environment: This requires a look at the environmental impacts of products and services, as well as what the business does outside the company to improve the environment.

• Employees: It's important to ensure that all employees are cared for adequately. Businesses usually focus on workplace conditions, benefits, living wages, and training.

• Communities:Engaging thesurroundingcommunities isanimportant part of not just creating good human capital that can serve the business, but alsosecuringa reputationthat can furtherestablishthebusiness.

• Regulations: Respecting regulations to the fullest and often exceeding them is part of being socially responsible.

• Crisis Preparedness: Being ready to address business crises and ensure safety for employees and surrounding communities is critical. Having plans ready and tried are important in ensuring minimal losses during times of crises.

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1.1 Need for Corporate Social Responsibility

There are many situations where social responsibility of a business becomes necessary. Few of these situations which show the need for Corporate Social Responsibilityare discussed below.

1.   A societal approach to business is the contemporary business philosophy, which demands business organizations to be responsive to the social problems.

2.   As a result of globalization of business, global companies and MNCs operate in a big way in their host countries. In order to establish a good corporate image, they include social responsibility as a corporate   objective. Indigenous companies are forced to follow suit for maintaining their corporate identity.

3.   In the terms and conditions of collaborations agreements, very often, social welfare terms are included which necessitates the collaborating company to take up social responsibility of business.

4.   **Changing social expectations** Consumers and society in general expect more from the companies whose products they buy. This sense has increased in the light of recent corporate scandals, which reduced public trust of corporations, and reduced public confidence in the ability of regulatory bodies and organizations to control corporate excess.

•   **Increasing affluence** This is true within developed nations, but also in comparison to developing nations. Affluent consumers can afford to pick and choose the products they buy. A society in need of work and inward investment is less likely to enforce strict regulations and penalize organizations that might take their business and moneyelsewhere.

•   **Globalization** The growing influence of the media sees any 'mistakes' by companies brought immediately to the attention of the public. In addition, the Internet fuels communication among like-minded groups and consumers—empowering them to spread their message, while giving them the means to co-ordinate collective action (i.e. a product boycott). These three trends combine with the growing importance of brands and brand value to corporate success (particularly lifestyle brands) to produce a shift in the relationship between corporation and consumer, in particular, and between corporation and all stakeholder groups, in general. The result of this On the basis of legal provisions, companies have to concentrate on social problems. For example an industrial organization in India must obtain a certificationfrom Pollution Control Board.

5.   Corporate donations of social welfare projects of approved NGO's are exempted from income tax in India.

6.   An organizations commitment to social responsibility creates a good corporate image, and there by a better business environment.

7.   Social responsibility of business enables the organization to improve its product positioning and thereby improve its market share.

8.   Very often situations demand due to natural calamities, accidents and so on. For example, gas leak at the Union Carbide plant in Bhopal, wherein the company had to monetarily compensate through medical treatment.

1.2 Importance of CSR

CSR is an important business strategy because, wherever possible, consumers want to buy products from companies they trust; suppliers want to form business partnerships with companies they can rely on; employees want to work for companies they respect; and NGOs, increasingly, want to work together with companies seeking feasible solutions and innovations in areas of common concern. Satisfying each of these stakeholder groups allows companies to maximize their commitment to another important stakeholder group—their investors, who benefit most when the needs of these other stakeholder groups are being met: CSR in Today's World

CSR as a strategy is becoming increasingly important for businesses today because of identifiable trends.

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These three trends combine with the growing importance of brands and brand value to corporate success (particularly lifestyle brands) to produce a shift in the relationship between corporation and consumer, in particular, and between corporation and all stakeholder groups, in general.

The result of this mix is that consumers today are better informed and feel more empowered to put their beliefs into action. From the corporate point of view, the market parameters within which companies must operate are increasingly being shaped by bottom-up, grassroots campaigns. NGOs and consumer activists are feeding, and often driving, this changing relationship between consumer and company.

CSR is particularly important within a globalizing world because of the way brands are built—on perceptions, ideal sand concepts that usually appeal to higher values. CSR is a means of matching corporate operations with stakeholder values and demands, at a time when these values and demands are constantly evolving.

CSR can therefore best be described as a total approach to business. CSR creeps into all aspects of operations. Like quality, it is something that you know when you see it. It is something that businesses today should be genuinely and wholeheartedly committed to. The dangers of ignoring CSR are too dangerous when it is remembered how important brands are to overall company value; how difficult it is to build brand strength; yet how easy it can be to lose brand dominance. CSR is, therefore, also something that a company should try and get right in implementation.

1.3 Concept Of The Study

While there may be no single universally accepted definition of CSR, each definition that currently exists underpins the impact that businesses have on society at large and the societal expectations of them. Although the roots of CSR lie in philanthropic activities (such as donations, charity, relief work, etc.) of corporations, globally, the concept of CSR has evolved and now encompasses all related concepts such as triple bottom line, corporate citizenship, philanthropy, strategic philanthropy, shared value, corporate sustainability and business responsibility. This is evident in some of the definitions presented below:

The EC defines CSR as, "the responsibility of enterprises for their impacts on society". To completely meet their social responsibility, enterprises "should have in place a process to integrate social, environmental, ethical human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders."

The WBCSD defines CSR as "the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large."

According to the UNIDO3 "Corporate social responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (Triple- Bottom-Line Approach), while at the same time addressing the expectations of shareholders and stakeholders. In this sense it is important to draw a distinction between CSR, which can be a strategic business management concept, and charity, sponsorships or philanthropy. Even though the latter can also make a valuable contribution to poverty reduction, will directly enhance the reputation of a company and strengthen its brand, the concept of CSR clearly goes beyond that."

From the above definitions, it is clear that:

• The CSR approach is holistic and integrated with the core business strategy for addressing social and environmental impacts of businesses.

• CSR needs to address the well-being of all stakeholders and not just the company's shareholders.

• Philanthropic activities are only a part of CSR, which otherwise constitutes a much larger set of activities entailing strategic business benefits.

1.4 CSR in India

CSR in India has traditionally been seen as a philanthropic activity. And in keeping with the Indian tradition, it was an activity that was performed but not deliberated. As a result, there is limited documentation on specific activities related to this concept. However, what was clearly evident that much of this had a national character encapsulated within it, whether it was endowing institutions to actively participating in India's freedom movement, and embedded in the idea of trusteeship. As some observers have pointed out, the practice of CSR in India still remains within the philanthropic space, but has moved from institutional building (educational, research and cultural) to community development through various projects. Also, with global influences and with communities becoming more active and demanding, there appears to be a discernible trend, that while CSR remains largely restricted to community development, it is getting more strategic in nature (that is, getting linked with business) than philanthropic, and a large number of companies are reporting the activities they are undertaking in this space in their official websites, annual reports, sustainability reports and even publishing CSR reports. The Companies Act, 2013 has introduced the idea of CSR to the forefront and through its disclose-or-explain man date, is promoting greater transparency and disclosure. Schedule VII of the Act, which lists out the CSR activities, suggests communities to be the focal point. On the other hand, by discussing a company's relationship to its stakeholders and integrating CSR into its core operations, the draft rules suggest that CSR needs to go beyond communities and beyond the concept of philanthropy. It will be interesting to observe the ways in which this will translate into action at the ground level, and how the understanding of CSR is set to undergo a change.

• Most companies are not doing any CSR

•   Many companies are only making token gestures towards CSR in tangential ways such as donations to charitable trusts or NGOs, sponsorship of events, etc.

•   Most companies believe that charity and philanthropy equals to CSR; very few companies are using their core competence to benefit the community.

•   Most companies use CSR as a marketing tool to further spread the word about their business. For instance, donation of a token amount to some cause on purchase of a particular product. The fact that companies are hiring advertising agencies for their CSR further highlights this.

•   Only Few Indian companies (from this study) publish a Corporate Sustainability Report to measure and assess the impact of their business on the environment.

•   Very few companies openly state the processes followed by them, the damage caused by these processes, and the steps taken to minimize this damage.

•   Very few companies state how much they spend on CSR. There is no mention of the amount spent in any of their balance sheets or annual reports. Most companies just list and describe their CSR activities and seem to be spending minimal amounts on CSR.

•   Very few companies are engaged in CSR activities in the local communities where they are based.

•   Very few companies have a clearly defined CSR philosophy. Most implement their CSR in an ad-hoc manner, unconnected with their business process.

•   Most companies spread their CSR funds thinly across many activities, thus somewhere losing the purpose of undertaking that activity.

•   Most companies appear reluctant to themselves fulfill their CSR unless it is mandatorybylaw.

•   Generally speaking, most companies seem either unaware or don't care about CSR. However, all companies can be considered to be an upward learning curve with respect to CSR and it is expected that the situation will improve.

1.5 CSR and Sustainability

Sustainability (corporate sustainability) is derived from the concept of sustainable development which is defined by the Brundtland Commission as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." Corporate sustainability essentially refers to the role that companies can play in meeting the agenda of sustainable development and entails a balanced approach to economic progress, social progress and environmental stewardship.CSR in India tends to focus on what is done with profits after they are made. On the other hand, sustainability is about factoring the social and environmental impacts of conducting business, that is, how profits are made. Hence, much of the Indian practice of CSR is an important component of sustainability or responsible business, which is a larger idea, a fact that is evident from various sustainability frameworks. An interesting case in point is the NVGs for social, environmental and ecoonomic responsibilities of business issued by the Ministry of Corporate Affairs in June 2011.

Principle eight relating to inclusive development encompasses most of the aspects covered by the CSR clause of the Companies Act, 2013. However, the remaining eight principles relate to other aspects of the business. The UN Global Compact, a widely used sustainability framework has 10 principles covering social, environmental, human rights and governance issues, and what is described as CSR is implicit rather than explicit in these principles. Globally, the notion of CSR and sustainability seems to be converging, as is evident from the various definitions of CSR put forth by global organizations. The genesis of this convergence can be observed from the preamble to the recently released draft rules relating to the CSR clause within the Companies Act, 2013 which talks about stakeholders and integrating it with the social, environmental and economic objectives, all of which constitute the idea of a triple bottom line approach.

1.6 Need Of The Study

CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives while at the same time addressing the expectations of shareholders and stakeholders. Corporate Social Responsibility or CSR makes for eminent business sense as well when one considers the knock-on effect that social and environmental responsibility brings to the businesses. For instance, corporations exist in a symbiotic relationship with their environments (the term environment refers to all the components of the external environment and not to ecological environment alone) where their exchange with the larger environment determines to a large extent how well they do in their profit seeking endeavors. When one considers the fact that the RBV or the Resource Based View of the firm is all about how well the firm exists in harmony with its external environment and how this exchange of inputs and outputs with the environment determines the quality of its operations, it can be inferred that socially responsible business practices are indeed in the interest of the firm and the argument against imposing hidden social taxes on the firms by undertaking socially responsible business practices might not hold good in the current business landscape.

1.7 Objectives Of The Study

•   To understand the concept of CSR.

•   To find out the scope of CSR.

•   To know how the TATA Group has fulfilled its responsibility towards all stakeholders; what specific activities, programs and strategies it has set, devised and implemented.

1.8 Significance Of The Study

To the Policy Makers

•   This study encourages Private Public Partnership (PPP) for CSR promotion encompassing infrastructure, pollution, child labor, labor productivity & morale.

•   It may become helpful to make the policy makers at political and corporate level as well consider CSR an investment and not an expense as it can become instrumental in increasing goodwill and corporate image.

To the Society

•   Development of infrastructure i.e. parks, water purification, education etc.

•   Environment protection.

•   Uplifting of the rural populace.

•   Bringing the tribes into the mainstream of the country.

To the Economy as a whole

•   Increase in the growth rate

•   Strategic CSR at political and corporate level can make the country a better investment destination.

•   Cumulative results may improve Human Development Index (H.D.I.) of the country.

1.9 Benefits of CSR Programme

As the business environment gets increasingly complex and stakeholders become vocal about their expectations, good CSR practices can only bring in greater benefits, some of which are as follows:

•   Communities provide the licence to operate: Apart from internal drivers such as values and ethos, some of the key stakeholders that influence corporate behaviour include governments (through laws and regulations), investors and customers. In India, a fourth and increasingly important stakeholder is the community, and many companies have started realising that the 'licence to operate' is no longer given by governments alone, but communities that are impacted by a company's business operations. Thus, a robust CSR programme that meets the aspirations of these communities not only provides them with the licence to operate, but also to maintain the licence, thereby precluding the 'trust deficit'.

•   Attracting and retaining employees: Several human resource studies have linked a company's ability to attract, retain and motivate employees with their CSR commitments. Interventions that encourage and enable employees to participate are shown to increase employee morale and a sense of belonging to the company.

•   Communities as suppliers: There are certain innovative CSR initiatives emerging, wherein companies have invested in enhancing community livelihood by incorporating them into their supply chain. This has benefitted communities and increased their income levels, while providing these companies with an additional and secure supply chain.

•   Enhancing corporate reputation: The traditional benefit of generating goodwill, creating a positive image and branding benefits continue to exist for   companies that operate effective CSR programmes. This allows companies to position themselves as responsible corporate citizens.

•   More business opportunities: A CSR program requires an open, outside oriented approach. The business must be in a constant dialogue with customers, suppliers and other parties that affect the organization. Because of continuous interaction with other parties, your business will be the first to know about new business opportunities.

1.10 Criticisms and Concerns

CSR concerns include its relationship to the purpose of business and the motives for engaging in it.

•   **Nature of business** Milton Friedman and others argued that a corporation's purpose is to maximize returns to its shareholders and that obeying the laws of the jurisdictions within which it operates constitutes socially responsible behavior. While some CSR supporters claim that companies practicing CSR, especially in developing countries, are less likely to exploit workers and communities, critics claim that CSR itself imposes outside values on local communities with unpredictable outcomes.

Better governmental regulation and enforcement, rather than voluntary measures, are an alternative to CSR that moves decision-making and resource allocation from public to private bodies. However, critic's claim that effective CSR must be voluntary as mandatory social responsibility programs regulated by the government interferes with people's own plans and preferences, distorts the allocation of resources, and increases the likelihood of irresponsible decisions.

•   **Motives** Some critics believe that CSR programs are undertaken by companies to distract the public from ethical questions posed by their core operations. They argue that the reputational benefits that CSR companies receive (cited above as a benefit to the corporation) demonstrate the hypocrisy of the approach.

•   **Misdirection** Another concern is that sometimes companies use CSR to direct public attention away from other, harmful business practices. For example, McDonald's Corporation positioned its association with Ronald McDonald House as CSR while its meals have been accused of promoting poor eating habits.

•   **Controversial industries** Industries such as tobacco, alcohol or munitions firms make products that damage their consumers and/or the environment. Such firms may engage in the same philanthropic activities as those in other industries. This duality complicates assessments of such firms with respect to CSR.

•   **The Kizhakkambalam takeover** A textile company called Kitex has taken over the administration of an entire Indian village called Kizhakkambalam near Cochin by winning the local body elections. Environmentalists and mainstream politicians of India point out that this can lead to a dangerous precedent because the company got actively involved in CSR only after they were caught red-handed in polluting the village.

1.1 Literature Review

The concept of CSR originated in the 1950's in the USA but it became prevalent in early 1970s. At that time US had lots of social problems like poverty, unemployment and pollution. Consequently a huge fall in the prices of Dollar was witnessed. Corporate Social Responsibility became a matter of utmost importance for diverse groups demanding change in the business. During the 1980's to 2000, corporations recognized and started accepting a responsibility towards society. Corporate social responsibility (CSR) focuses on the wealth creation for the optimal benefit of all stakeholders – including shareholders, employees, customers, environment and society. The term stakeholder means all those on whom an organization's performance and activities have some impact either directly or indirectly. This term was used to describe corporate owners beyond shareholders as a result of a book titled Strategic management: a stakeholder approach by R. Edward Freeman in the year 1984.

According to Bowen, ―CSR refers to the obligations of businessmen to pursue those policies to make those decisions or to follow those lines of relations which are desirable in terms of the objectives and values of our society.

Frederick (1960) stated ‗Social responsibility means that businessmen should oversee the operation of an economic system that fulfills the expectations of the people.

Davis (1960) argued that social responsibility is a nebulous idea but should be seen in a managerial context. He asserted that some socially responsible business decisions can be justified by a long, complicated process of reasoning as having a good chance of bringing long-run economic gain to the firm, thus paying it back for its socially responsible outlook.

Bajpai (2001) states that an ideal CSR has both ethical and philosophical dimensions, particularly in India where there exists a wide gap between sections of people in terms of income and standards as well as socio-economic status.

Goyder(2003) argues: Industry in the 20th century can no longer be regarded as a private arrangement for enriching shareholders. It has become a joint enterprise in which workers, management, consumers, the locality, govt. and trade union officials all play a part. If the system which we know by the name private enterprise is to continue, some way must be found to embrace many interests whom we go to make up industry in a common purpose.).

Wood (1991) states CSR implies some sort of commitment, through corporate policies and action. This operational view of CSR is reflected in a firm's social performance, which can be assessed by how a firm manages its societal relationships, its social impact and the outcomes of its CSR policies and actions.

1.2 Research Hypothesis

This chapter focuses on how the research problem was investigated by discussing the sampling methods, data gathering instruments and the statistical techniques that were utilized to test the hypotheses for the present study. There was alternate hypothesis in this research. Some of result was predictable but you can't reach to actuality. In leave applications, or after employees absent their cause was supportive with reasons they show. But there are various factors behind it and differ cause as predicted before the research. Typical questions at this stage are: Should we rely on secondary sources such as the Census? Which is more appropriate, an exploratory approach with group discussions or a survey? Is a mail, telephone, fax, or personal interview survey better for this problem?

All research approaches can be classified into one of three general categories of research: exploratory, descriptive, and causal. These categories differ significantly in terms of research purpose, research questions, the precision of the hypotheses that are formed, and the data collection methods that are used.

Exploratory Research Exploratory research is used when one is seeking insights into the general nature of a problem, the possible decision alternatives, and relevant variables that need to be considered. Typically, there is little prior knowledge on which to build.

The research methods are highly flexible, unstructured, and qualitative, for the researcher begins without firm preconceptions as to what will be found. The absence of structure permits a thorough pursuit of interesting ideas and clues about the problem situation.

Descriptive Research Descriptive research embraces a large proportion of marketing research. The purpose is to provide an accurate snapshot of some aspect of the market environment.

Causal Research When it is necessary to show that one variable causes or determines the values of other variables, a causal research approach must be used. Descriptive research is not sufficient, for all it can show is that two variables are related or associated. Of course, evidence of a relationship or an association is useful; otherwise, we would have no basis for even inferring that causality might be present. To go beyond this inference we must have reasonable proof that one variable preceded the other and that there were no other causal factors that could have accounted for the relationship.

2. Introduction To The Company

Founded by Jamsetji Nusserwanji Tata (JN Tata) in 1868, the Tata group has developed into one of India's largest business conglomerates. Tata Sons, which was established as a trading company by JN Tata in 1868, is the promoter of the Tata group. Tata Industries, initially established in 1945 as a managing agency for the businesses promoted by Tata Sons, propelled the group's entry into new and high-tech industries during the early 1980s.

The group has 102 companies in diverse sectors and has been moving from product- driven businesses to brand-driven businesses. The group listed its materials, chemicals, energy and engineering products as product-driven while engineering services, automotive, communications and IT, services and consumer goods have been identified as brand driven businesses.

TATA is a respected brand name throughout India and it cannot happen without delivering quality product and services. The group is famous for practicing Y-Theory of management. The management is not coercive in nature and believes in co-operative approach in management. People, who join TATA, do stay with company which has a name for their good HRD practices. Employees in turn, too, feel proud of being part of TATA family. There are professionals who have no blood relations with TATAs but have occupied higher positions in TATA group of companies due to their capabilities. So, management style of TATA needs to be commended. The working class (mainly the workers working in various TATA companies and Factories such as TISCO) is organized. They have access to various facilities such as PF, Gratuity, leave including medical leaves, minimum working hours, over time facilities etc, as per the legal provisions. Apart from the above, they enjoy other facilities, too, such as housing, education for their children, medical, scholarship to their children etc. Strike by TATA employees/lock out is hardly heard of.

There appears to be good communication between management and workers. Matter/dispute if any is sorted out to the mutual satisfaction of the concerned parties and there is industrial peace within TATA group companies. So, there appears to be sense of belongingness among Employees and hence, TATA group has steady and upward business growth even during hard times. TATAs preferred to set up their Steel Plant in an undeveloped area (Sakchi) in Jamshedpur. It is a tribal area with poor tribal population but rich in mineral resources. TATA set up the factory there as there was availability of basic resources needed for manufacturing of steel in the area/nearby area but they did not ignore the local community. They took care of, for alleviating the misery of local poor population by providing various basic facilities such as road, schools (education), medical care, employment etc. The TATA salt factory at Mithapur, too, has taken care of the population in its surrounding area by carrying out various rural development activities. All TATA Groups companies are known for commencing development activities in the surrounding villages. TISCO is carrying out various welfare/development activities in Jharkhand. Similar is the case with other TATA group companies, too. The society has a lot of expectations from TATAs. TATAs have met the expectations of people/nation, too, by establishing world class educational institutions, hospitals and other institutions of repute the details of which will follow in the subsequent pages

2.1 Basic CSR Values / Principles

As a global benchmark for CSR and a pioneer of the concept in India, the Tata group has adopted social responsibility as one of its integral values and the group has made concerted efforts to link it with the group's overall strategy for achieving business excellence. Besides undertaking CSR initiatives through its various companies, the Tata group has been actively involved in facilitating the development of this concept in India by setting standards and benchmarks. Tata Group has adopted participatory approach with regards to CSR.

CSR by TATA

3.1 Social Responsibility Models Of TATA Group

There are some models which describe the evolution and scope of social orientation of companies. Notableones include Carroll's model, Halal's modeland Ackerman's model.

a. **Carroll's Model** Archie B. Carroll has defined CSR as the complete range of duties business has towards the society. He has proposed a 3-d conceptual model of corporate performance. According to Carroll, a firm has the following four categories of obligations of corporate performance.

Economic: The firm being an economic entity, its primary responsibility is to satisfy economic needs of the society and generation of surplus for rewarding the investors and further expansion and diversification.

Legal: The laws of the land and international laws of trade and commerce has to be followed and complied with.
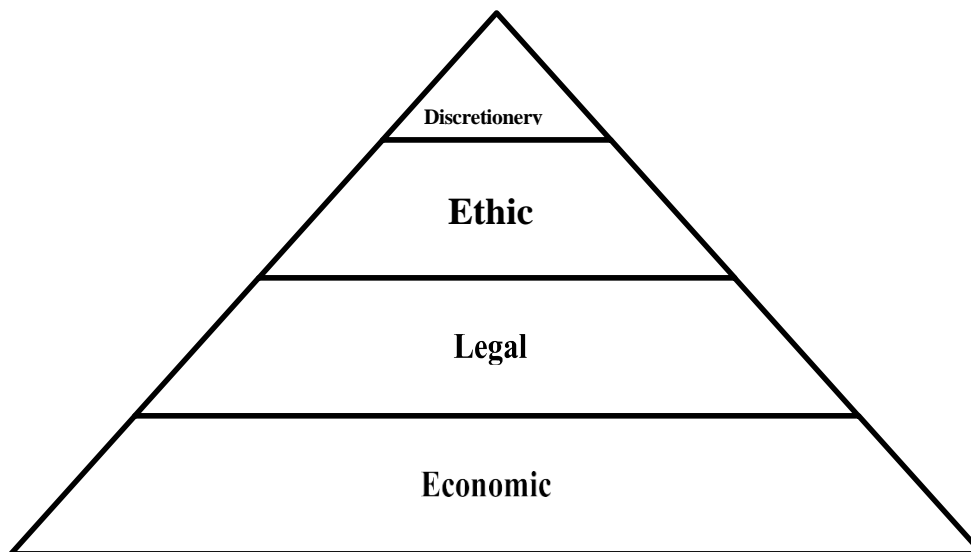
Ethical: Ethical responsibilities are norms which the society expects the business to observe like not resorting to hoarding and other malpractices.

Discretionary: Discretionary responsibilities refer to the voluntary contribution of the business to the social cause like involvement in community development or other social projects pertaining to health and awareness of the masses.

b. **Halal's model** Halal's return on resource model of corporate performance recognizes the fact that thecorporate social responsiveness is a quite difficult task as no corporate posture is value free. A firm can only attempt to form a workable coaliation among groups having diverse interests, engaged in creating value for distribution among members of coalition. The social issues may become conflicting beyond a certain level of economic activity. The coordination between economic and ethical decisions is necessary so that the future of the firm and shareholders may be safeguarded.

c. **Ackerman's model** This model defines CSR in three different phases

First phase Top management recognizes social problem.

Second phase The Company appoints staff specialists to look into the issue and find measures to tackle it.

Third phase Implementation of the strategy derived by the specialists.

3.2 Implementation Of CSR

TATA Trusts The Sir Dorabji Tata supports different kinds of NGOs — some do social work, some research, while others are community based — usually for a period of three to five years. It also works with international agencies such as the United Nations, mostly in times of natural disasters. From time to time the Sir Dorabji Tata Trust also initiates the process for establishing institutes of national importance.

CSR activities taken by Sir Dorabji Tata trust can be categorized in various groups and described as under:

1. **Endowment grants:** TATA Trust has promoted, and continued to support, several institutions of learning, research and culture in India. These include the Tata Institute of Social Sciences, Mumbai, the Tata Memorial Centre for Cancer Research and Treatment, Mumbai, the Tata Institute of Fundamental Research, Mumbai, the Tata Agricultural and Rural Training Centre for the Blind and the National Centre for the Performing Arts, Mumbai. The Trust has also helped in establishing the Sir Dorabji Tata Trust Centre for Research in Tropical Diseases at the Indian Institute of Science, Bangalore, the JRD Tata Eco technology Centre, Chennai, and the National Institute of Advanced Studies, Bangalore.

2. **NGO grants:** The Trust makes grants to NGOs in five social development sectors:

   a) **Management of natural resources:** The Trust supports projects related to water and water resources, land degradation and better methods of cultivating and harvesting crops.

   b) **Livelihoods:** The Trust has backed several projects in this sector, covering unorganized labourers, capacity building of grassroots groups, and business development of a variety of people-based organizations.

   c) **Education:** The Trust has supported initiatives in the field of education, focusing on children, adolescents and adults (within and outside the formal education system.

   d) **Health:** The Trust has made contributions in creating and upgrading medical infrastructure and healthcare facilities across India, while focusing on training community health workers. The Trust also supports research studies in alternative systems of medicine such as ayurveda.

   e) **Social development initiatives:** These cover many areas, including community development, human rights, family welfare, civil society, art and culture, and relief work.

3. **Individual grants:** The Trust gives merit and need-based educational and medical grants to individuals.

   a) **Medical:** Financial help is extended to individuals for the treatment of diseases and to solve other health problems.

   b) **Education:** The Trust offers scholarships for higher education and travel grants for studying abroad and for attending conferences, as well as for sports activities.

   c) **The Allied Trusts under Sir Dorabji Tata trust** are, primarily, smaller trusts; while some have a specific mandate, the rest are broad-based in their approach to grant- making. The Sir Dorabji Tata Trust administers the Allied Trusts.

JN Tata Endowment: The first of the Tata trusts, it was established by group founder Jamsetji Tata, in 1892 to provide scholarship loans to individuals for the pursuit of higher studies abroad. Over 120 students are selected every year from across India as JN Tata scholars.

Lady Tata Memorial Trust: Established by Sir Dorabji Tata in 1932in memory of his wife, Lady Meherbai, who died of leukaemia in 1930, the Trust spends four-fifths of its income on international research inleukaemia. The Trust also supports institutional research carried out by recognized Indian institutions, with the emphasis on leukaemia research.

Lady Meherbai Tata Education Trust: Set up in 1932, the Trust grants scholarships to young Indian women graduates of recognized Indian universities to pursue higher studies abroad in the fields of social work and public health. Additionally, and also coming under the umbrella of the Allied Trusts are the Tata Social Welfare Trust, the RD Tata Trust, the Tata Education Trust, the JRD Tata Trust, and the JRD Tata and Thelma Tata Trust, all of which focus on women and children. The Jamsetji Tata Trust concentrates on overall developmental issues.

Sir Ratan Tata Trust was established in 1919 in accordance with the will of Sir Ratan Tata, the younger son of group founder Jamsetji. Tata the trust is a grant-bestowing public foundation. The trust seeks to be a catalyst in development through giving grants to institutions in various areas. It focuses its grants towards organizations that it can partner to undertake innovative and sustained initiatives with the potential to make a visible difference. It also provides grants for endowments, has a separate programme for small grants and gives grants to individuals for education and medical relief. Rural livelihoods and communities: The trust focuses on the following key initiatives within the broad areas of land and water development and microfinance:

   a) **Central India Initiative (CII):** CII involves a series of livelihood projects across the central India region, addressing core issues aimed at alleviating poverty among tribal communities in a sustainable manner.

b) **Himmothan Pariyojana:** The initiative addresses some of the keyrural development issues confronting the inhabitants of the Himalayas, on a systematic basis.

c) **Kharash VistarotthanYojana (KVY):** This initiative tackles issues related to seawater ingress on the Gujarat coastline through field projects and coordination with the state government.

d) **Drought proofing in West Rajasthan:** The objective is to develop replicable models for drought proofing in the desert regions of Rajasthan.

e) **Reviving the Green Revolution:** The initiative involves a series of interventions encouraging crop diversification in Punjab and Tamil Nadu to tackle the negative impact of the rice-wheat cropping system.

f) **Sakh Se Vikas:** The initiative consolidates and expands community-based micro- finance in Rajasthan by strengthening livelihoods and reducing vulnerabilities. While strengthening linkages between micro-finance and development, the trust is also supporting a large community-based microfinance programme in South India.

g) **SukhiBaliraja Initiative:** The initiative addresses the recurrent issue of farmers' suicides in six distress districts located in Vidharbha region of Maharashtra through promoting sustainable, improved agricultural practices, microfinance, development of market linkages, soil and water conservation and alternative livelihood options.

h) **North East Initiative:** The initiative addresses livelihood issues of the North-eastern states comprising Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura.

3.3 The Initiatives Taken By The TATA Group

❖ **Tata Chemicals Society for Rural Development** Tata Chemicals set up the Tata Chemicals Society for Rural Development(TCSRD) in 1980 to promote its social uplift projects for communities in and around Mithapur (in the state of Gujarat in western India), Babrala (in the state of Madhya Pradesh in northern India) and Haldia (in the state of West Bengal in eastern India). The Society works to protect and nurture the rural populations in these areas and helps people achieve self-sufficiency in natural resource management, livelihood support and the building of health and education infrastructure. Through TCSRD, Tata Chemicals works to improve the quality of life of the people and communities around its operations, and to support sustainable development, a theme that is central to the company's corporate philosophy. Tata Chemicals employees endorse this philosophy by helping empower rural communities chart their own developmental course.

- The initiatives that TCSRD is involved in include:

- Agricultural development & Animal husbandry

- Education

- Women's programmes

- Rural energy

- Watershed development

- Relief work.

❖ **Tata Steel for Rural Development Society** Established in 1979, the Tata Steel Rural Development Society (TSRDS)is involved in various social development programmes aimed at helping the rural communities living around Tata Steel's operational units. Prior to the setting up of TSRDS, Tata Steel's community initiatives were conducted through its rural and community services division. However, the fundamental differences between the imperatives of rural and urban development prompted the company to reclassify its community initiatives programmes under three units: Community Development andSocial Welfare, TSRDS and Adivasi and Harijan Welfare Cell, now known as the Tribal Cultural Society.TSRDS covered 32 villages around Jamshedpur (in the state of Jharkhand in eastern India) in its first year of operation. Today, the Society has seven separate units, six in Tata Steel's operational areas, and covers 600villages in the states of Jharkhand and Orissa (also in eastern India).

TSRDS is actively involved in the spheres of livelihood generation, health and hygiene, and people empowerment.TSRDS has expanded its agenda and identified the advancement of education, sports and self-reliance as tools to ensure a better quality of life for the people it works with.

❖ **Tata's steps towards Green future**

Nurturing Nature: The Tata group's kinship with the environmental cause has resulted in a slew of initiatives that place the good earth above bottom lines. A big chunk of the responsibility for containing the plague driving our polluted and populous planet towards peril rests with industry and business. Balancing the imperatives of creating jobs and selling products and services with the absolute necessity of protecting and regenerating what remains of the natural environment is an onerous challenge. That it can be done is beyond doubt, but this is a task requiring a commitment to ideals more than bottom lines, to the good earth rather than profiteering. The long history of the Tata group teems with examples of just such a commitment.

The Tata ethos places a special emphasis on environmental and ecological issues. "Environment is a focus area within our overall corporate social responsibility matrix," says Kishor Chaukar, chairman, Tata Council for Community Initiatives, a centrally administered nodal agency that coordinates, among other activities, the environmental efforts of group companies. A host of Tata companies also adhere to environmental procedures drawn up by the Global Reporting Initiative (GRI), which operates under the aegis of the United Nations. Important as it is, following directives and guidelines from within and without is just one facet of the Tata approach to environmental issues. The greater portion of what the group does in this sphere is by choice and conviction. From this flows its support for endeavors to conserve plant and animal species, improve land and water use, and protect forest tracts and green sanctuaries. The central tenet of this earthy philosophy is people and communities, often in rural regions and frequently facing inequitable struggles to secure livelihoods. Understanding that no environment policy can operate in isolation means an enhanced ability tolink processes and people in a manner that benefits both nature and those dependent on it.

The group's contribution to conservation falls into two categories: the efforts of different Tata companies, big and small, to preserve and enrich the environment in and around their areas of operation, and the philanthropic thrust of the Tata trusts, which support a diverse cluster of non-governmental organizations working in areas such as the management of natural resources, community development and livelihoods. This dual canopy accommodates and nurtures a variety of initiatives in a range that extends from watershed programmes and land regeneration to forestry projects and the protection of endangered species.

The flora and fauna stories and articles in this subsection attempt to encapsulate the Tata group's allegiance to the environmental cause. "Ours is a deliberate effort to do more than what is required by statute," says MrChaukar. "Our real contribution, on the environment front and on the entire corporate responsibility issue, is being socially responsible, and that means doing much more than staying on the right side of the law." MrChaukar articulates the group's environmental philosophy as an obligation to society. "Some people think that environmental matters are cause for concern. The Tata's, on the other hand, view them as an inherent duty that is part and parcel of being in business. The general mindset, the discourse of our times, tends to see the environment as something we have inherited from our ancestors. The reality, as I see it, is that we have borrowed it from our children and the generations after them.

"Looked at from that perspective, it becomes obvious that I as an individual, I as a corporate entity, I as a factory, have no God-given right to do what I please with what can never truly belong to me. Polluting the environment in one place to supply a product to consumers in some other, far-removed place - how can that ever be justified? There used to be at ime when rivers were sources of clean drinking water; today any child will tell you that rivers are giant garbage cans, carriers of filth and waste. There is no way out of this messy situation other than affording the environment the highest priority, and that's what the Tata's are doing."Only those living in denial can argue that environment and ecology are subjects too esoteric for a society bred on consumerism and the pleasures of the present. Humankind is currently engaged in the surprisingly easy job of driving into extinction more plant and animal species than at any time since the dinosaurs disappeared 65 million years ago. Our forests are fading; our oceans are rising; the snowcaps on our mountain peaks are shrinking; our climate is mutating. Meanwhile, our water, our air and our bodies are becoming the unwitting recipients of all manners of toxic intruders. Business can — and do, as the Tata's have proved — make a huge difference in turning this beastly tide.

Addressing climate change: The Tata group is facing up to the challenge of climate change and making it integral to its processes. The broad idea is to develop a common approach to the critical questions confronting the group's businesses on the environmental front, and formulate policies that can deal effectively with issues that impact climate change. Coordinating and directing the climate change efforts of the group's companies is Tata Quality Management Services (TQMS), a centrally administered organization that draws on the experience and expertise of senior Tata leaders. The Tata group considers climate change to be a serious issue and is taking the following steps to increase carbon consciousness and institute mitigation strategies:

- A steering committee and working group has been assigned to address the climate change issue and cascade it into a group-level movement.

- Tata companies from five business sectors — steel, automotive, power, chemicals and IT, will participate in the first phase through the following strategies:

  - Intensive awareness and training programmes will be conducted for senior leadership. Climate change champions will be identified in each company.

  - Policies on energy efficiencies, green buildings, green datacenters and green protocols will be developed. Awareness will be created amongst all stakeholders.

  - Individual Tata companies will measure their current carbon footprint to assess where the group stands. This will be extrapolated for future years.

  - Cost abatement curves will be established and mitigation strategies identified for the major companies. Other Tata companies will follow in the second phase.

  - The climate change initiative will be integrated with the Tata group's internal business excellence framework, the Tata Business Excellence Modelin order to further.

Climate change policy for Tata companies: Tata companies will play a leadership role in climate change by being knowledgeable, responsive and trustworthy, and by adopting Environment-friendly technologies, business practices and innovation, while pursuing their own growth aspirations and the enhancement of shareholder value. Tata companies will measure their carbon footprint and will strive to:

- Be the benchmark in their segment of industry on the carbon footprint, for their plants and operations.

- Engage actively in climate change advocacy and the shaping or regulations in different business sectors.

4. Deeper Insights of CSR by TATA

4.1 Responsibilities

❖ **Responsibility towards itself** It is the responsibility of each corporate entity run business and to work towards growth, expansion and stability and thus earn profits. If the corporation is to achieve social and economic ends, organizational efficiency should be boosted up.

❖ **Responsibility towards Employees** Employees are the most important part of an organization. Following are some of the responsibilities which a business entity has towards its employees.:

- Timely payment

- Hygienic environment

- Good and impartial behaviour

- Health care through yoga

- Recreational activities

- Encouraging them to take part in managerial decisions

❖ **Responsibility towards shareholders** It is the responsibility of corporate entity to safeguard the shareholders' investment and make efforts to provide a reasonable return on their investment.

❖ **Responsibility towards state** Out of the profit available, the state is entitled to a certain share as per the income tax laws. Utmost transparency has to be exerted regarding the profit &loss account and the balance sheet.

❖ **Responsibility towards consumers** The Company should maintain high quality standards at reasonable prices. It should not resort to malpractices such as hoarding and black-marketing.

❖ **Responsibility towards environment** It is the responsibility of the organization to contribute to the protection of environment. It should produce eco -friendly products. Moreover, industrial waste management must be taken care of.

4.2 CSR Activities of Tata Companies & Societies through the following companies and societies

Tata group keeps on heading towards the fulfillment of Corporate Social Responsibility

❖ **Tata Steel** Tata Steel has adopted the Corporate Citizenship Index, Tata Business Excellence Model and the Tata Index for Sustainable Development. Tata Steel spends 5-7 per cent of its profit after tax on several CSR initiatives.

a) **Self-Help Groups (SHG's)** Over 500 self-help groups are currently operating under various poverty alleviation programs; out of which over 200 are engaged in activities of income generation thorough micro enterprises. Women empowerment programs through Self-Help Groups have been extended to 700 villages. From the year 2003 to 2006, the maternal and infant survival project had a coverage area of 42 villages in Gamharia block in Seraikela Kharsawa and a replication project was taken up in Rajnagar block. For providing portable water to rural communities 2,600 tube wells have been installed for the benefit of over four Lakh people.

b) **Supports Social Welfare Organizations** Tata Steel supports various social welfare organizations. They include:

➢ Tata Steel Rural Development Society

➢ Tribal Cultural Society

➢ Tata Steel Foundation for Family Initiatives

➢ National Association for the Blind

➢ Shishu Niketan School of Hope

➢ Centre for Hearing Impaired Children

➢ Indian Red Cross Society, East Singhbhum

c) **Healthcare Projects** In its 100th year, the Tata Steel Centenary Project has just been announced. The healthcare projects of Tata Steel include facilitation of child education, immunization and childcare, plantation activities, creation of awareness of AIDS and other healthcare projects.

d) **Economic Empowerment** A program aiming at economic empowerment through improvised agriculture has been taken up in three backward tribal blocks in Jharkhand, Orissa and Chhattisgarh. An expenditure of Rs 100 crore has been estimated for the purpose and this program is expected to benefit 40,000 tribal living in over 400 villages in these three States.

e) **Assistance to government** Tata Steel has hosted 12 Lifeline Expresses in association with the Ministry of Railways, Impact India Foundation and the Government of Jharkhand. It has served over 50,000 people. Five thousand people have got surgical facilities and over 1,000 people received aids and appliances. Over seven lac rural and another seven Lac urban population have been benefited by the CSR activities of Tata Steel.

❖ **Tata Motors**

a) **Pollution Control** Tata Motors is the first Indian Company to introduce vehicles with Euro norms. Tata Motors' joint venture with Cummins Engine Company, USA, in 1992, was a major effort to introduce emission control technology in India. To make environment friendly engines it has taken the help of world-renowned engine consultants like Ricardo and AVL. It has manufactured CNG version of buses and also launched a CNG version of its passenger car, the Indica.

b) **Restoring Ecological Balance** Tata Motors has planted 80,000 trees in the works and the township and more than 2.4 million trees have been planted in Jamshedpur region. Over half a million trees have been planted in the Poona region. The company has directed all its suppliers to package their products in alternate material instead of wood. In Pune, the treated water is conserved in lakes attracting various species of birds from around the world.

c) **Employment Generation** Relatives the employees at Pune have been encouraged to make various industrial co- operatives engaged in productive activities like re-cycling of scrap wood into furniture, welding, steel scrap baling, battery cable assembly etc. The Tata Motors Grihini Social Welfare Society assists employees' women dependents; they make a variety of products, ranging from pickles to electrical cable harnesses etc ; thereby making them financially secure.

d) **Human Capital** Tata motors has introduced many scholarship programs for the higher education of the children. Through a scholarship program Vidyadhanam, the company supports 211 students. Out of these students 132 students are from the marginalized sections of the society. These students get books, copies and other study materials.

e) **Natural Capital** On the World Environment Day, Tata Motors has launched a tree plantation drive across India and countries in the SAARC region, Middle East Russia and Africa. As many as 25,000 trees were planted on the day.

❖ **Tata Chemicals Ltd (TCL)** Tata Chemicals is making an effort for sustainability. Sustainability for the group means honesty and transparency towards stakeholders, environmental protection , generating economic value, promoting human rights and creating social capital. Tata Chemicals supports the UN Global Compact and is committed to reporting its sustainability performance in accordance with GRI (Global Reporting Initiatives) guidelines. Its main operations for environment protection include optimal use of resource, finding and/or generating alternative sources of fuel and raw materials, and maximizing reuse and recycling.

❖ **Tata Tea** Tata Tea has been working hard since the 1980s to fulfill the needs of specially-abled people. It has set up the Srishti Welfare Centre at Munnar, Kerala; its various programs provide education, training and rehabilitation of children and young adults with special needs. Srishti has four project.

Tata Tea's welfare officers help identify and encourage relatives or children of employees who are handicapped to join the Welfare Centre for special education and rehabilitation.

a) **The DARE school** It provides the students with training in basic academics, self-help skills and skills like gardening, cooking, weaving etc. Children are taught to paint and some of the paintings are printed and sold as greeting cards. The sales proceeds of which are used back into the units.

b) **The DARE Strawberry preserve unit** It preserves unit trains youngsters to make natural strawberry preserve. The trainees are paid for the work; they receive social cover, free medical aid and other benefits.

c) **Athulya** It has two units -

(i) A vocational training center that imparts training in stationery-making

(ii) A handmade paper-making unit which trains physically challenged persons in the art of making recycled paper

d) **Aranya** This project was started to nurture the lives of the disabled and also to revive the ancient art of natural dye. Individuals are given training in various natural dyeing techniques including block printing, tie and dye, batik work, etc. Their products are sold in and outside the country .

Tata Tea's **Jaago Re!** Campaign exemplifies the Social-Cause Marketing Initiatives .

❖ **Tata Archery Academy** The Tata Archery Academy was established in Jamshedpur in 1996 . The academy has all the training facilities like highly efficient coaches, archery grounds, equipment from India and abroad. It also provides hostel and multi gymnasium facilities for its

cadets. After a rigorous selection process being carried all over India, the Academy selects boys and girls between the age group of 13 to 18 years for the four years course and it provides the training during which the cadets are also imparted with formal education. Some of the major championships where the of the Tata Archery Academy cadets have participated and have won several medals are Junior world Archery Championship, Senior World Archery Championship, Asian Archery Championship, Commonwealth Games and Asian Games.

4. Limitations

While preparing these research paper Legal aspects likes corporate governance, labor and employee welfare related laws have not been undertaken.

•   As CSR precisely talks about Corporate participation in social development, which is entirely of contrast nature then from running business. So, there's a limitation of understanding and synchronization in the demand and supply of intervention.

•   Planning of CSR: The planning of the CSR Project is a laborious task which if not regulated properly may create problems in the overall execution of the project. So synchronization of the project need to be taken care at the beginning.

•   Connecting with NGO's: There is a need of CSR to connect with good NGO's for implementation of projects; at the same time, there's a challenge in finding good NGOs, although there are few organizations/forums in India like IICA- NFCSR, Credibility alliance, Give India etc. which can connect you with good NGOs but connecting and reaching to grassroots is still a limitation with CSR.

•   Adaptability: A stark and complex shift has occurred in how organizations must understand themselves in relation to a wide variety of both local and global stakeholders. The quality of relationships that a company has with its employees and other key stakeholders – such as customers, investors, suppliers, public and governmental officials, activists, and communities is crucial to its success, as its ability to respond to competitive conditions and corporate social responsibility (CSR).

5. Suggestions

•   The concept of private-public partnership (PPP) should be applied in the effective implementation of CSR i.e. government and business houses should act in collaboration for the cause.

•   The Human Resource department (at the political and private level both) should be entrusted with the responsibility of measuring and evaluating in CSR activities . It can be done in two forms –

(a)   Direct results, such as, economic and financial savings

(b)   Indirect results like increase in employee satisfaction, less absenteeism, less employee turnover evaluated by staff surveys.

•   Periodic review of the CSR activities should be conducted by every business entity so as to identify the pitfalls and the areas left out.

•   Innovation should essentially be a matter of concern; be it searching the untouched areas and scope of CSR or the formulation of CSR strategy or the implementation thereof.

•   NGOs should be encouraged to act in collaboration for the CSR activities under different schemes and projects as they play a crucial role in the up liftment of the masses.

6. FINDINGS

•   As business is an integral part of the social system it has to care for varied needs of the society

•   Business which is resourceful has a special responsibility to the society.

•   Social involvement of business would enhance a harmonious and healthy relationship between the society and business seeking mutual benefit for the both.

•   Social involvement may create a better public image and goodwill for the company which further becomes instrumental in attracting customers, efficient personnel and investors.

•   Vision and philosophy and image buildings are the main drivers of CSR.

•   CSR practice gives competitive market advantage as it help the organization to improve its image as well to attract more customer attentions by these activities.

•   Companies are found to have motivated to practice CSR equally due to Image buildings, increase in profits and vision of the firm.

•   Most of the executives in sectors with higher education are more aware of Corporate Social Responsibility (CSR) while those with less knowledge are lesser aware of Corporate Social Responsibility (CSR).

- Awareness of CSR and, clarity of its meaning are both important for the executives and managers to understand its implications.

7. Conclusion

- For bringing back and maintaining the general balance in the economic and social arena it is evident to think deeply and act wisely about CSR. Every business house owe some responsibility towards the society, nation and world in general which provide it with all human, material and natural resources.

- Considering the long run growth and sustainable development following the norms of CSR , devising new policies and effective implementation is inevitable to bring and sustain a balance between corporate world and society, present generation and upcoming generation, man and nature .

- As far as the Tata group is concerned, it has gone a long way in fulfilling its duty and responsibility towards the society and the nation. It has reached the masses to elevate their lives, to nurture their dreams and to hone their skills justifying the statement of the founder ―We do not claim to be more unselfish, more generous and more philanthropic than other people. But we think we started on sound and straightforward business principles, considering the interests of the shareholder, our own, and the health and welfare of the employees, the sure foundation of our prosperity.

- The big boys in the group, the likes of Tata Steel, Tata Tea and Tata Chemicals, have in-house organizations dedicated to the community development task, but that does not mean smaller companies lag behind. Each Tata company has its own priorities in social development. They take up whatever is relevant to the communities and constituencies in which they function. Somebody is working in water management, somebody is in education, someone is in Aids containment, someone in income generation; the range is huge.

- JRD Tata, Chairman (1938-1991) - Tata group, strongly believed that the CSR initiatives of the Tata group should be institutionalized and it should not be left to individuals to carry them forward. Therefore, suitable amendments were made to the Articles of Association of the major Tata group companies in the 1970s. Newly included was an article stating that the "company shall be mindful of its social and moral responsibilities to consumers, employees, shareholders, society and the local community."In another bid to institutionalize the CSR charter, a clause on this was put into the group's 'Code of Conduct.' This clause stated that group companies had to actively assist in improving the quality of life in the communities in which they operated. All the group companies were signatories to this code.

- Since inception, the Tata group has placed equal importance on maximizing financial returns as on fulfilling its social and environmental responsibilities - popularly known as the triple bottom line. After decades of corporate philanthropy, the efforts of the group in recent years have been directed towards synchronization of the Triple Bottom Line (TBL –Financial Return, Social Responsibility and Environment Responsibility).

- Through its TBL initiative, the Tata group aimed at harmonizing environmental factors by reducing the negative impact of its commercial activities and initiating drives encouraging environment-friendly practices. In order to build social capital in the community, the group has got its senior management involved in social programs, and has encouraged employees to share their skills with others and work with community- based organizations.

- TATA model for CSR can be seen as a model which is worth applying by other industries.

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