

Corporate Social Responsibility and Stakeholder Perception: A Comparative Study of Jaypee Rewa Cement and UltraTech Cement in the Rewa Division, Madhya Pradesh

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Abstract

Since the legislative obligation implemented under Section 135 of the Companies Act, 2013, corporate social responsibility (CSR) has become an essential component of business strategy for big manufacturing firms working in resource-intensive industries like cement. This study compares how the community views the CSR initiatives of two significant cement producers in Madhya Pradesh's Rewa Division, Jaypee Rewa Cement and UltraTech Cement, in four important areas: creating jobs for the local population, protecting the environment and planting trees, supporting livelihood and agriculture initiatives, and empowering women thru self-help groups. Descriptive statistics and independent samples t-tests in SPSS were used to analyze perception data from 200 respondents (100 from each company's operating location) who completed a structured questionnaire. The results show that there was only a statistically significant difference between the two businesses in terms of employment generation ($t = 2.225$, $df = 175.469$, $p = .027$), with Jaypee Rewa Cement receiving a higher rating. There was no statistically significant difference between the two businesses in terms of environmental protection, support for agriculture and livelihood, or women's empowerment. All four dimensions showed a consistent descriptive pattern: Jaypee Rewa Cement received more "Excellent" ratings from aware respondents, but it also carried the entire "Not Aware" segment in three of the dimensions, indicating a significant difference in CSR communication and visibility when compared to UltraTech Cement. Suggestions for improving CSR communication, stakeholder involvement,

and monitoring systems in the regional cement sector are included in the study's conclusion.

Keywords: Companies Act of 2013; Jaypee Rewa Cement; UltraTech Cement; Rewa Division; Corporate Social Responsibility; Cement Industry; Stakeholder Perception; Comparative Study

1. Introduction

Corporate Social Responsibility (CSR) is the term used to describe commercial enterprises' voluntary and, increasingly in the Indian context, mandatory commitment to incorporate social and environmental issues into their operations and stakeholder interactions. Since Bowen's (1953) first definition of the "social responsibilities of the businessman" and Carroll's (1979) four-part model that included ethical, legal, philanthropic, and economic responsibilities, the idea has seen significant development. With the passage of Section 135 of the firms Act, 2013, which mandates that qualifying firms spend a certain proportion of their net earnings on CSR initiatives and report on such expenditure, corporate social responsibility (CSR) in India transitioned from a mostly voluntary and charitable endeavor to a legal requirement.

In this discussion, the cement sector has a unique place. Cement production, one of the most resource- and energy-intensive manufacturing industries, has significant environmental effects, such as dust emissions, quarrying, and high carbon output, but it also contributes significantly to local employment, infrastructure development, and rural livelihood support in the areas where plants are located. Both Jaypee Rewa Cement and UltraTech Cement, two significant cement manufacturing facilities in Madhya Pradesh's Rewa Division, are obligated to carry out organized corporate social responsibility (CSR) programs that address employment creation, environmental preservation, agricultural and livelihood assistance, and women's empowerment initiatives in their local communities.

Despite the legal requirement, how CSR initiatives are seen by the communities they are meant to benefit ultimately determines how successful they are. The goodwill and trust that CSR is supposed to foster may not be produced by a well-funded but poorly conveyed project. In order to identify gaps in awareness and communication as well as differences in the substantive quality of these initiatives as perceived by respondents, this study looks at and contrasts local stakeholder perceptions of Jaypee Rewa Cement's and UltraTech Cement's CSR initiatives.

1.1 Study Objectives:

- (i) To evaluate and compare local respondents' perceptions of Jaypee Rewa Cement and UltraTech Cement's CSR initiatives in four areas: employment creation, afforestation and environmental protection, support for agriculture and livelihood, and women's empowerment thru self-help groups.
- (ii) To determine if respondent perception of each of the four CSR characteristics differs significantly between the two businesses.
- (iii) To find communication and awareness gaps in the two Rewa Division firms' CSR outreach.

1.2 Importance of the Research

Corporate CSR managers, regulatory bodies overseeing CSR compliance under the Companies Act of 2013, and local policy makers looking to improve community-industry interactions in the Rewa Division are anticipated to find value in the study's conclusions. The report provides practical advice for raising CSR visibility and, therefore, community trust by pointing out the discrepancy between the substantive quality of CSR projects and their communication to stakeholders.

2. Review of Literature

Carroll's (1979) conceptualization of corporate social performance as consisting of economic, legal, ethical, and philanthropic responsibilities forms the theoretical basis of CSR research. This conceptualization has since been widely applied to sector-specific CSR studies, including in resource-intensive industries like cement manufacturing.

Research that focuses on the Indian cement industry in particular has repeatedly shown the extent of CSR expenditure as well as ongoing shortcomings in its implementation. In a case-study approach to CSR practices in the Indian cement sector, Bansal and Singh (2019) found significant differences in the extent and uniformity of CSR implementation across businesses. In their analysis of the relationship between environmental sustainability and corporate social responsibility in the Indian cement industry, Chaudhary and Soni (2020) highlighted the necessity for these companies to match their CSR expenditures with quantifiable environmental results. This issue is directly related to the environmental protection and afforestation dimension that is the focus of this study.

For this study, Madhya Pradesh-specific research offers the most direct comparison perspective. While community-level infrastructure and livelihood programs were generally well received, Bhandari and Singh (2018) found that awareness of specific initiatives varied significantly by respondent proximity to the plant and by company when evaluating the impact of CSR initiatives undertaken by cement industries in rural Madhya Pradesh. The prominent "Not Aware" segment seen for Jaypee Rewa Cement in the current study is closely mirrored by a related study that measured the impact of CSR on community development among cement companies in Madhya Pradesh and found that community perception was shaped as much by the visibility and communication of CSR programs as by their actual scale.

Yadav and Rawat (2013) investigated how employees in Northern India's cement industry perceived corporate social responsibility (CSR) at the national level. They found a high correlation between internal stakeholders' evaluations of CSR efficacy and the frequency and clarity of business communication about CSR efforts. Comparative CSR benchmarking between companies operating in the same region provides a more actionable basis for improvement than isolated single-company assessments, according to more recent comparative work by Pareek and Dheer (2025) on the cement industry of Rajasthan. This approach is used in the current study thru a direct comparison of Jaypee Rewa Cement and UltraTech Cement.

Agriculture and livelihood-support programs, as well as women's self-help group initiatives, were among the CSR activities most valued by rural respondents when they were aware of them, but they were also among the activities least effectively communicated by companies, according to Rani and Mishra's (2019) study on the contribution of CSR to rural transformation in India. This conclusion is in line with the findings for the dimensions of women's empowerment and agriculture and livelihood that were investigated in this research, both of which revealed a considerable knowledge gap centered in one company's responder group but no statistically significant difference across firms.

The environmental significance of cement production is further supported by industry studies that go beyond the Indian setting. Ambuja Cement Ltd.'s case-study evidence (Prabandhan: Indian Journal of Management, 2017) drew on global findings, such as Welford, Chan, and Man's (2007) cross-industry study, to demonstrate that stakeholders generally rate environmental, safety, and health-related

CSR dimensions as more important than philanthropic activities and that structured stakeholder dialog is necessary to accurately gauge community needs. Mudgal (2024) examined the expansion of the Indian cement industry and its effects on the environment, highlighting the ongoing significance of environmental corporate social responsibility (CSR) as a fundamental assessment factor for stakeholders situated close to cement production facilities.

2.1 Research Gap

Direct statistical comparisons of stakeholder perception between two specific, co-located cement companies—tested for significance across multiple CSR dimensions using the same respondent instrument—remain limited, especially within the Rewa Division of Madhya Pradesh, despite the reviewed literature establishing the general importance of CSR in the Indian cement sector and identifying communication and awareness as recurring concerns. In order to close that gap, this research compares Jaypee Rewa Cement with UltraTech Cement using a consistent, systematic technique.

3. Methods of Research

3.1 Research Design

Using a structured questionnaire survey, the study employs a descriptive and comparative research approach to gather and statistically assess community perceptions of two cement businesses operating in the same geographic area's CSR programs.

3.2 Sample and Population

The population is made up of people who live in areas close to the Jaypee Rewa Cement and UltraTech Cement facilities in Madhya Pradesh's Rewa Division. Purposive sampling was used to pick a total of 200 respondents, 100 of whom were connected to the local operating region of each firm. This ensured that the respondents were acquainted with the CSR footprint of each company.

3.3 Data Collection Tool

A structured questionnaire was used to gather primary data. Respondents were asked to rate each company's CSR performance on a five-point ordinal scale: Excellent, Good, Average, Poor, and Not Aware. The four dimensions of the questionnaire were employment generation, environmental protection and afforestation, agriculture and livelihood support, and women's empowerment. Instead of pressuring respondents to provide a meaningful grade, the "Not Aware" category was kept as a separate answer option to enable the research to independently capture real awareness gaps.

3.4 Tools for Data Analysis

SPSS was used to code and analyze the data. For every CSR dimension per firm, descriptive data (frequencies, percentages, means, and standard deviations) were calculated. To decide whether to interpret the "equal variances assumed" or "equal variances not assumed" row of the t-test output, Levene's test for equality of variances was used before each independent samples t-test. The statistical significance of the difference in mean perception ratings between Jaypee Rewa Cement and UltraTech Cement at the five percent significance threshold for each dimension was then determined using independent samples t-tests.

3.5 Hypotheses

H₀₁: There is no significant difference in the perception of respondents towards employment generation for the local population with respect to the two companies.

H₀₂: There is no significant difference in the perception of respondents towards environmental protection and afforestation with respect to the two companies.

H₀₃: There is no significant difference in the perception of respondents towards support to agriculture and livelihood programmes with respect to the two companies.

H₀₄: There is no significant difference in the perception of respondents towards women empowerment and self-help groups with respect to the two companies.

4. Data Analysis and Findings

This section presents the descriptive and inferential analysis of respondent perception across the four CSR dimensions examined in the study, comparing Jaypee Rewa Cement and UltraTech Cement.

4.1 Perception towards Employment Generation for the Local Population

Table 1: Perception towards Employment Generation for the Local Population

Perception	Jaypee Rewa Cement	UltraTech Cement	Total
Excellent	11	9	20
Good	27	28	55
Average	7	13	20
Poor	33	22	55
Not Aware	22	0	22

According to the distribution, UltraTech Cement had a slightly higher share of "Good" ratings (50.9%) and a significantly higher share of "Average" ratings (65.0%), while Jaypee Rewa Cement had a higher share of "Excellent" ratings (55.0%) than UltraTech Cement (45.0%). One noteworthy descriptive result is that there were no equivalent replies from UltraTech Cement, and all 22 respondents who said they were uninformed of employment-generation programs belonged to the Jaypee Rewa Cement group. This indicates that although Jaypee Rewa Cement has a higher "Excellent" rating among knowledgeable respondents, there is still a significant awareness gap about their employment-related CSR communications.

Null Hypothesis (H₀₁): There is no significant difference in the perception of respondents towards employment generation for the local population with respect to the two companies.

Table 2: Group Statistics for Perception towards Employment Generation for the Local Population

Company	N	Mean	Std. Deviation	Std. Error Mean
Jaypee Rewa Cement	100	3.1400	1.33348	.13335
UltraTech Cement	100	2.7800	.91652	.09165

The descriptive data for the two businesses' perceptions of job creation are shown in Table 2. With a mean difference of 0.36, Jaypee Rewa Cement's mean score (M = 3.14, SD = 1.333) was higher than UltraTech Cement's (M = 2.78, SD = 0.917). This suggests that respondents associated with Jaypee Rewa Cement had a more positive perception of the company's contribution to the creation of local jobs.

Table 3: Independent Samples t-Test for Perception towards Employment Generation for the Local Population (Equal Variances Not Assumed)

Levene's F	Levene's Sig.	t	df	Sig. (2-tailed)	Mean Diff.	Std. Error Diff.	95% CI Lower	95% CI Upper
21.075	.000	2.225	175.469	.027	.36000	.16181	.04066	.67934

The assumption of equal variances was broken since Levene's test was significant ($F = 21.075$, $p = .000$), and the "equal variances not assumed" row was utilized for interpretation. The results of the independent samples t-test are below the .05 threshold: $t = 2.225$, $df = 175.469$, $p = .027$. Zero is not included in the mean difference's 95% confidence interval (.04066 to .67934). As a result, the null hypothesis is rejected, showing that respondents' perceptions of the two enterprises' ability to create jobs for the local people vary statistically significantly, with Jaypee Rewa Cement receiving higher ratings.

4.2 Perception towards Environmental Protection and Afforestation

Table 4: Perception towards Environmental Protection and Afforestation

Perception	Jaypee Cement	Rewa	UltraTech Cement	Total
Excellent	19		13	32
Good	19		22	41
Average	13		22	35
Poor	15		26	41
Not Aware	15		2	17

UltraTech Cement scored better in the "Good," "Average," and "Poor" categories, whereas Jaypee Rewa Cement scored higher in the "Excellent" category (59.4%) than UltraTech Cement (40.6%). The "Not Aware" category shows the biggest disparity: of the 17 respondents who were not aware of environmental activities, 88.2% were connected to Jaypee Rewa Cement and just 11.8% to UltraTech Cement. This suggests that UltraTech Cement's environmental initiatives are far more visible, even though Jaypee Rewa Cement has a higher image among knowledgeable respondents.

Null Hypothesis (H02): Respondents' opinions on afforestation and environmental protection do not significantly vary between the two businesses.

Table 5: Group Statistics for Perception towards Environmental Protection and Afforestation

Company	N	Mean	Std. Deviation	Std. Error Mean
Jaypee Rewa Cement	100	2.7900	1.32798	.13280
UltraTech Cement	100	2.6900	1.01200	.10120

According to Table 5, UltraTech Cement scored 2.69 ($SD = 1.012$) and Jaypee Rewa Cement scored 2.79 ($SD = 1.328$), with a mean difference of just 0.10. This little difference indicates that respondents' perceptions of the two businesses' afforestation and environmental preservation initiatives are generally equal, with Jaypee Rewa Cement having a slight advantage.

Table 6: Independent Samples t-Test for Perception towards Environmental Protection and Afforestation (Equal Variances Not Assumed)

Levene's F	Levene's Sig.	t	df	Sig. (2-tailed)	Mean Diff.	Std. Error Diff.	95% CI Lower	95% CI Upper
9.302	.003	.599	184.986	.550	.10000	.16696	-.22940	.42940

The "equal variances not assumed" row was interpreted because Levene's test revealed uneven variances ($F = 9.302$, $p = .003$). The t-test yielded $t = 0.599$, $df = 184.986$, $p = .550$, which is more than the significance threshold of .05 and includes zero in the 95% confidence range (-.22940 to .42940). Therefore, the null hypothesis is accepted: respondents' perceptions of environmental protection and afforestation programs do not vary statistically significantly between Jaypee Rewa Cement and UltraTech Cement.

4.3 Perception towards Support to Agriculture and Livelihood Programmes

Table 7: Perception towards Support to Agriculture and Livelihood Programmes

Perception	Jaypee Cement	Rewa	UltraTech Cement	Total
Excellent	15		12	27
Good	18		20	38
Average	13		30	43
Poor	37		28	65
Not Aware	17		0	17

UltraTech Cement scored larger shares in the categories of "Good" (52.6%), "Average" (60.0%), and "Poor" (56.4%), whereas Jaypee Rewa Cement recorded a higher percentage of "Excellent" evaluations (55.6%). Notably, none of the respondents from UltraTech Cement reported being uninformed of agricultural and livelihood assistance programs, but all 17 respondents from the Jaypee Rewa Cement group did. This indicates a communication gap about Jaypee Rewa Cement's CSR initiatives relating to agriculture and a comparatively greater "Excellent" opinion for the company. Null Hypothesis (H03): Respondents' perceptions of the two firms' assistance for livelihood and agricultural programs do not vary significantly.

Table 8: Group Statistics for Perception towards Support to Agriculture and Livelihood Programmes

Company	N	Mean	Std. Deviation	Std. Error Mean
Jaypee Rewa Cement	100	2.9400	1.31671	.13167
UltraTech Cement	100	2.6800	.95219	.09522

According to Table 8, Jaypee Rewa Cement's mean score was 2.94 ($SD = 1.317$) compared to UltraTech Cement's 2.68 ($SD = 0.952$), with a mean difference of 0.26. This suggests that Jaypee Rewa Cement's contribution to agriculture and livelihood support is somewhat more favorable, though the small difference called for formal significance testing.

Table 9: Independent Samples t-Test for Perception towards Support to Agriculture and Livelihood Programmes (Equal Variances Not Assumed)

Levene's F	Levene's Sig.	t	df	Sig. (2-tailed)	Mean Diff.	Std. Error Diff.	95% CI Lower	95% CI Upper
9.982	.002	1.600	180.309	.111	.26000	.16249	-.06063	.58063

The "equal variances not assumed" row was used since Levene's test was significant ($F = 9.982$, $p = .002$). The 95 percent confidence range (-.06063 to .58063) contains zero, and the t-test yielded $t = 1.600$, $df = 180.309$, $p = .111$, above the .05 criterion. Since there is no statistically significant difference between the two businesses' opinions of support for livelihood and agricultural initiatives, the null hypothesis is supported.

4.4 Perception towards Women Empowerment and Self-Help Groups

Table 10: Perception towards Women Empowerment and Self-Help Groups

Perception	Jaypee Cement	Rewa	UltraTech Cement	Total
Excellent	12		10	22
Good	25		25	50
Average	9		35	44
Poor	37		30	67
Not Aware	17		0	17

Compared to UltraTech Cement (45.5%), Jaypee Rewa Cement received more "Excellent" comments (54.5%), although both businesses' participation in the "Good" category was about equal. However, UltraTech Cement had a much larger percentage of "Average" answers (68.6%). The Jaypee Rewa Cement group included all 17 respondents who were ignorant about women's empowerment and self-help group programs. This implies that while Jaypee Rewa Cement has a greater "Excellent" reputation than UltraTech Cement, there is a noticeable knowledge and communication gap about its activities.

Null Hypothesis (H04): There is no significant difference in the perception of respondents towards women empowerment and self-help groups with respect to the two companies.

Table 11: Group Statistics for Perception towards Women Empowerment and Self-Help Groups

Company	N	Mean	Std. Deviation	Std. Error Mean
Jaypee Rewa Cement	100	2.8100	1.36844	.13684
UltraTech Cement	100	2.5600	.95685	.09568

According to Table 11, Jaypee Rewa Cement received a mean score of 2.81 (SD = 1.368) for women's empowerment and self-help group efforts, whereas UltraTech Cement had a mean score of 2.56 (SD = 0.957), indicating a mean difference of 0.25.

Table 12: Independent Samples t-Test for Perception towards Women Empowerment and Self-Help Groups (Equal Variances Not Assumed)

Levene's F	Levene's Sig.	t	df	Sig. (2-tailed)	Mean Diff.	Std. Error Diff.	95% CI Lower	95% CI Upper
19.12	.000	1.497	177.129	.136	.25000	.16698	-.07952	.57952

The "equal variances not assumed" row was interpreted because Levene's test revealed unequal variances ($F = 19.120$, $p = .000$). With a 95% confidence range (-.07952 to .57952) that includes zero, the t-test yielded $t = 1.497$, $df = 177.129$, $p = .136$, over the .05 criterion. The null hypothesis is accepted: respondents' perceptions of women's empowerment and self-help group efforts do not vary statistically significantly between Jaypee Rewa Cement and UltraTech Cement.

5. Conclusion

Stakeholder assessment of Jaypee Rewa Cement's and UltraTech Cement's CSR activities in the Rewa Division is compared, and the results show a consistent and notable trend across all four dimensions. Respondents who were aware of Jaypee Rewa Cement's initiatives consistently gave it a higher percentage of "Excellent" ratings, and in three of the four dimensions—employment generation, support for agriculture and livelihood, and women's empowerment—all respondents who said they were

unaware of the company's CSR activities belonged to the Jaypee Rewa Cement group. In contrast, UltraTech Cement recorded very few or no "Not Aware" responses in all four dimensions and a relatively higher concentration of "Good" and "Average" ratings, indicating more widespread and consistent visibility of its CSR communication rather than consistently better substantive performance.

The null hypothesis could only be rejected statistically for the employment generation dimension (H01), where the difference in mean perception scores between the two companies was found to be statistically significant ($p = .027$), favoring Jaypee Rewa Cement, according to the independent samples t-tests. The null hypotheses were accepted for the remaining three dimensions: women's empowerment and self-help groups (H04), support for agriculture and livelihood programs (H03), and environmental protection and afforestation (H02). This meant that, although occasionally descriptively favoring Jaypee Rewa Cement, the observed mean differences were not statistically significant at the five percent level.

When considered collectively, the results indicate that the two businesses differ significantly in the reach and communication of their environmental, agricultural, and women-empowerment CSR initiatives, but not in the substantive quality of these initiatives as perceived by informed respondents. The way that CSR effectiveness should be assessed and reported, both by the firms themselves and by regulatory stakeholders evaluating compliance under the firms Act, 2013, is directly impacted by this contrast between the quality and visibility of CSR.

6. Suggestions

- (i)** Strengthen CSR communication and outreach: To close the significant awareness gap found across employment generation, agriculture and livelihood, and women's empowerment dimensions, Jaypee Rewa Cement should invest in organized, recurring community outreach, such as village-level information sessions, local-language communication materials, and conspicuous signage at project sites.
 - (ii)** Institutionalize stakeholder feedback mechanisms: Rather than depending just on legally required CSR reporting, both businesses should set up official channels, such as regular community feedback surveys or grievance-cum-suggestion cells, to regularly monitor stakeholder perception.
 - (iii)** Establish a common, third-party-verified environmental performance benchmark for the Rewa Division in order to foster community trust in the industry as a whole. This is because environmental protection and afforestation did not significantly differ between the companies.
 - (iv)** Extend and publicize women's empowerment initiatives: Since women's empowerment programs and self-help groups were among the least distinctive and visible initiatives, focused expansion and focused communication of these programs could result in disproportionate perception gains for both businesses.
 - (v)** Promote cooperative industry-community communication: Standardizing reporting, cutting down on duplication, and ensuring that CSR expenditures under Section 135 of the Companies Act, 2013 result in observable, clearly understood community benefits could all be achieved thru a joint or coordinated CSR forum involving businesses, local government, and community representatives.
 - (vi)** Future research: Future studies could use a larger and more geographically dispersed sample throughout the Rewa Division, expand this comparative framework to other CSR dimensions like healthcare and education, and investigate the mediating effect of respondent proximity to the plant on perception outcomes.
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