

CORPORATE SOCIAL RESPONSIBILITY: A COMPARATIVE STUDY OF CEMENT INDUSTRY

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Abstract

The present study is based on CSR initiatives undertaken by Ambuja Cement Limited, Darlaghat and AAC-Gagal Cement Works Limited, Barmana respectively in the areas, where these have been established. The comparison of CSR activities on the basis of mean value initiated by these companies have been compared in this study to know about the satisfaction level of the people of the community. The study is qualitative in nature and data has been gathered by using self-administered schedule among the respondents and response rate is 100 percent. A sample of 204 respondents for each company was taken on the basis of convenience sampling method. The data thus collected has been analysed by using SPSS statistical software. On the basis of mean value calculated the comparison (about satisfaction level among people of the community) has been made between the companies under study. The outcomes of the study shows that awareness level among respondents of the Ambuja Cement Limited, Darlaghat is higher regarding CSR initiatives undertaken in comparison of ACC-Gagal Cement Works Limited, Barmana. Also, the satisfaction level towards CSR activities is more in case of Ambuja Cement Limited, Darlaghat than that of the respondents of ACC-Gagal Cement Works Limited, Barmana. So, it can be concluded that Ambuja Cement Limited, Darlaghat is focusing more towards the CSR initiatives as compared to ACC-Gagal Cement Works Limited, Barmana. The appropriate suggestions have been provided so that the management and competent authority may include these to make CSR more effective.

Keywords: CSR-Corporate Social Responsibility, Cement Companies, Barmana, Darlaghat, Ambuja Cement Limited-Darlaghat, ACC-Gagal Cement Works Limited-Barmana, CSR Initiatives, CSR Activities, Mean Value.

INTRODUCTION

Business is an economic activity which is carried out on a regular basis to earn profit and serve society. Every business operates within a society and uses the resources of society and depends upon society for its functioning. This creates an obligation on the part of business to look-after the welfare of society, so all the activities of the business should be such that they will not harm; rather they will protect and contribute to the interests of the society. Social responsibility of business means the obligation of business enterprises to make decisions and follow lines of action which are desirable in terms of the objectives and values of society. These dimensions may affect environment, consumers and society.

The CSR is becoming an increasingly important activity to businesses nationally and internationally. As globalisation accelerates and large corporations serve as global providers, these corporations have progressively recognised the benefits of providing CSR programs in their various locations and its activities are now being undertaken throughout the world. In the recent years, CSR has become a fundamental business practices and has gained much attention from chief executives, chairman, and board of directors and executive management teams of larger national and international companies. They understood that a strong CSR program is an essential element in achieving good business practices and effective leadership. Thus, the companies have determined that their impact on the economic, social and environmental landscape directly affects their relationships with stakeholders in particular investors, employees, customers, business partners, governments and communities.

REVIEW OF LITERATURE

During last few decades CSR has becomes a hot topic of discussion among researchers, academicians and business owners, which is reflected by an increasing demand from consumers, employees, legislative system and society. This section of the study provides an overview of the researches undertaken by various researchers in the form of literature review given as under: -

Kumar and Kaushal (2013) in *“Ethics and Corporate Social Responsibility: A Study of Satluj Jal Vidyut Nigam Limited, Shimla in Himachal Pradesh”* revealed that CSR practices such as energy use, human rights, ethics, healthy labour standards, provision for training and development of employees and local people as well, substance and material management, research and development, protecting natural resources and environment in Satluj Jal Vidyut Nigam Limited have real existence. **Kaushal (2014)** in *“Corporate Social Responsibility: A Study of ACC-Gagal Limited, Barmana in Himachal Pradesh”* presented that company has been undertaking various CSR initiatives such as focus on education and employment generation, health and safety measures, protection of local natural resources and optimum utilization of energy resources and others for the growth, development and upliftment of underprivileged and weaker sections of the society. The company focused on these initiatives to restrict the migration of local talent to other areas and for the overall development of the local areas. **Kumar and Kaushal (2014)** in their survey, *“A Survey of Corporate Social*

Responsibility with special reference to Ambuja Cement Limited, Darlaghat, Solan (Himachal Pradesh)” has been initiated different community welfare programmes as a part of CSR activities. They further revealed that the people of the community have knowledge of the CSR initiatives and also taking the benefits of the CSR activities undertaken by the company for their growth and development. It helps in creating a relationship of trust and loyalty between management of company with people of the community so that the company runs its operations smoothly for a longer period of time. **Kaushal and Kumar (2015)** in *“Corporate Social Responsibility: A Historical Perspective”* concluded that CSR programs vary from company to company, but there seem no way to avoid CSR. In India, UK, Germany and even in US, there are regulatory bodies involved in pushing for regulations of CSR practices in order to encourage companies not forced through rules and regulations to improve their operations to become more environmentally sound, to create programs that benefits their community and to push for CSR practices that develop the society. **Kaushal (2016)** in *“A Study of the Corporate Social Responsibility with special reference to Cement Industry of Himachal Pradesh”* found that most important CSR activities undertaken by cement companies (i.e. ACC-Gagal Barmana, Ambuja Cement Limited, Darlaghat, Cement Corporation of India, Rajban and Jay Pee Himachal Cement Plant, Baga) are related to immediate attention on the deadly disease like HIV/AIDS, cancer and microbial infections, women upliftment, training and development sessions for employees as well as people of the affected community, maintaining healthy labour standards and promoting use of recycled and renewable products in the vicinity of cement companies. A prosperous business helps in developing a healthy society and safe environment. **Kaushal and Kumar (2016)** in, *“Corporate Social Responsibility initiatives undertaken by JayPee Cement Plant at Baga, Solan District of Himachal Pradesh”* revealed that awareness level of the respondents regarding the CSR activities is very high except in case of honouring human rights and ethics. So, company must use appropriate channels to create awareness regarding all CSR initiatives to establish a relationship of trust and confidence among people of community. The researchers further explained that different CSR initiatives have been ranked on the basis of mean value calculated. The company should focus on those CSR programmes which are ranked less important from the perspective of local people of the community. The company should promote these activities, so that

all members of society get benefits of these initiatives. **Kaushal, V. (2017)** in, *“Corporate Social Responsibility: A Study of ACC-Gagal Cement Works Limited”* found that company is undertaking different CSR activities such as promotion of education, health and safety, infrastructure development, women upliftment, environmental protection, maintaining healthy labour relations, research and development, training and development and employment generation for the growth and development of local people of community. The people of the community are satisfied with the CSR initiatives undertaken and availed the maximum benefits of these initiatives. **Kaushal, V. (2017)** in *“Corporate Social Responsibility: A Survey of Cement Corporation of India, Rajban, Sirmaur”* found that most important CSR activities done by the company is related to immediate attention on the deadly disease like HIV/AIDS, cancer and microbial infections, women upliftment, training and development sessions for employees and people of the affected community as well, charitable activities, generating employment for local people, maintaining healthy labour standards and promoting use of recycled and renewable products in the vicinity of cement company. A prosperous business helps in developing a healthy society and safe environment. **Kaushal and Devi (2017)** in *“Corporate Social responsibility: Challenges and Issues”* concluded that the concept of CSR now becomes an important and hot flavour at the global business level. But in order to move from theory to concrete thing many obstacles have to be overcome. To make CSR more reliable the CSR strategies must be properly implemented and disseminated.

RESEARCH METHODOLOGY

The present research aims to study the CSR in relation to cement companies especially ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat. The study has been undertaken in those areas where these organisations have been established. An appropriate sample of 200 respondents for each company i.e. ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat, of the beneficiaries and the affected population will be drawn for the purpose of the present study.

The study was based on primary and secondary data as well. The primary data has been collected from the local people or management of the company and the members of public relations and the employees of the cement companies selected for the purpose of present study with the help of self designed

questionnaire. The secondary data was collected with the help of various published documents of the companies/National Government/State Government/District Industry Centre/Other departments. The data thus collected was analysed by using SPSS statistical software in the light of objectives of the study.

OBJECTIVES OF THE STUDY

The following are the objectives of the present study: -

- To study the concept of CSR with special reference to ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.
- To know about the level of awareness among the respondents regarding CSR programmes undertaken by ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.
- To compare the satisfaction level of respondents regarding CSR initiatives undertaken by ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.

DATA ANALYSIS AND INTERPRETATION

In this section of research the data collected from the respondents with the help of questionnaire administered has been analysed and interpreted in order to draw the findings of the study.

Table 1: Awareness Level of Respondents regarding CSR initiatives undertaken by ACC-Gagal Cement Works Limited, Barmana and Ambuja Cement Limited, Darlaghat.

S. No.	CSR Initiatives	Responses of Respondents			
		ACC-Gagal Cement Works		Ambuja Cement Limited	
		Yes	No	Yes	No
1.	Education	91.5 (183)	08.5 (017)	94.0 (188)	06.0 (012)
2.	Employment	88.5 (177)	11.5 (023)	92.0 (184)	08.0 (016)
3.	Protection of Local Natural Resources	67.5 (135)	32.5 (065)	74.0 (148)	26.0 (052)
4.	Health and Safety Measures	72.0 (144)	28.0 (056)	82.0 (164)	18.0 (036)
5.	Optimum Utilisation of Energy Resources	60.0 (120)	40.0 (080)	60.0 (120)	40.0 (080)
6.	Honouring Human Rights and Ethics	70.0 (140)	30.0 (060)	62.5 (125)	37.5 (075)
7.	Environmental Management	73.5 (147)	26.5 (053)	76.0 (152)	24.0 (048)
8.	Research and Development	75.5 (151)	24.5 (049)	67.5 (135)	32.5 (065)
9.	Healthy Labour Standards	73.5 (147)	26.5 (053)	75.5 (151)	24.5 (049)
10.	Disaster Management	66.0 (132)	34.0 (068)	90.0 (180)	10.0 (020)
11.	Waste Management	64.5 (129)	35.5 (071)	80.0 (160)	20.0 (040)

Source: Data Collected through Interview Schedule

Education: It is astonishing to not that 91.5 percent of the respondents were found to be aware of the CSR initiatives undertaken by ACC-Gagal Cement Works Limited towards the development and enhancement of education among the affected community of concerned area. On the other hand 94 percent of the respondents were aware of regarding this initiative. Thus, it has been found that the awareness level of respondents regarding Educational initiatives as a part of CSR in case of Ambuja Cement Limited, Darlaghat is higher as compared to respondents in case of ACC-Gagal Cement Works Limited, Barmana.

Employment: it is found that companies provide various employment opportunities to the affected people. In the present study 92 percent of the respondents of Ambuja Cement Limited, Darlaghat asserted that they were aware of the employment generation programmes initiated by the company. Whereas 88.5 percent of the respondents in case of ACC-Gagal Works Limited, Barmana stated that they were aware of employment generation programmes being undertaken by company. So, it has been concluded that the awareness level of people belonging to Ambuja Cement Limited, Darlaghat is higher as compared to people living in the vicinity of ACC-Gagal Works Limited, Barmana.

Protection of Local Natural Resources: Protection of the local natural resources is the responsibility of all those who are making use of these resources. In the present study 67.5 percent of the respondents from ACC-Gagal Cement Works Limited, Barmana reported that they were aware of such initiative and believed that ACC-Gagal Cement Works Limited, Barmana was making earnest effort to conserve these resources. However 74 percent respondents from Ambuja Cement Limited, Darlaghat were aware of this initiative. Therefore, it is found that the awareness level about this initiative is also higher in case of Ambuja Cement Limited, Darlaghat in comparison of ACC-Gagal Works Limited, Barmana.

Health and Safety Measures: The study reveals that 72 percent of the respondents were aware of the health and safety measures taken by ACC-Gagal Cement Works Limited, Barmana and in case of Ambuja Cement Limited, Darlaghat 82 percent of the respondents were aware of this initiative. Thus, the above discussion reveals that awareness level among people living in areas where Ambuja Cement Limited, Darlaghat has been established is more than that

of the people living in the surrounding areas of ACC-Gagal Cement Works Limited, Barmana.

Optimum Utilisation of Energy Resources: The study reflects that in case of both the companies i.e. ACC-Gagal Cement Works Limited, Barmana and Ambuja Cement Limited, Darlaghat respectively is 60 percent of the respondents were aware of the company's initiative to reduce wastage of energy resources. From the above discussion it has been found that in case of both the companies under study, the awareness level of respondents is equal i.e. 60 percent.

Honouring Human Rights and Ethics: 70 percent of the respondents were aware of the ACC-Gagal Cement Works Limited, Barmana's initiative towards human rights issue while in case of Ambuja Cement Limited, Darlaghat this percentage is 62.5 percent. It shows that ACC-Gagal Cement Works Limited, Barmana is focusing more on honouring human rights as compared to Ambuja Cement Limited, Darlaghat. Therefore, it has been concluded that awareness level of respondents of ACC-Gagal Cement Works Limited, Barmana is higher than that of the respondents from Ambuja Cement Limited, Darlaghat.

Environment Management: The study states that 73.5 percent of the respondents were aware of the environmental management initiatives undertaken by ACC-Gagal Cement Works, Barmana whereas 76 percent express their awareness about the environmental management initiatives initiated by the Ambuja Cement Limited, Darlaghat. It is found that respondents of Ambuja Cement Limited, Darlaghat has higher awareness level about this initiative than that of respondents of ACC-Gagal Cement Works Limited, Barmana.

Research and Development: 75.5 percent of the respondents were aware of the ACC-Gagal Cement Works Limited, Barmana's initiative of focusing on research and development whereas 67.5 percent of the respondents were aware in case of Ambuja Cement Limited, Darlaghat. Thus, it has been revealed that the awareness level regarding Research & Development initiative undertaken by Ambuja Cement Limited, Darlaghat is lower as compared to ACC-Gagal Cement Works Limited, Barmana.

Healthy Labour Standards: The study shows that 75.5 percent of the respondents were aware of labour standards being followed by Ambuja Cement Limited, Darlaghat whereas 73.5 percent had knowledge about the same followed by ACC-Gagal Cement Works Limited, Barmana. So, it has been

concluded that awareness level of respondents of Ambuja Cement Limited, Darlaghat is higher than that of awareness level of ACC- Galgal Cement Works Limited, Barmana.

Disaster Management: The study reflects that 66 percent of total respondents were aware of the ACC-Gagal Cement Works Limited, Barmana initiative regarding disaster management whereas 90 percent of the respondents were aware of the initiatives undertaken by Ambuja Cement Limited, Darlaghat. Thus, it has been revealed that awareness level of respondents of Ambuja Cement Limited, Darlaghat is higher than that of awareness level of respondents of ACC-Gagal Cement Works Limited, Barmana.

Waste Management: 80 percent of the respondents were aware of the waste management efforts undertaken by Ambuja Cement Limited, Darlaghat while in case of ACC-Gagal Cement Works Limited, Barmana 64.5 percent of the respondents were aware of such initiative. It is found that the level of awareness for this initiative is higher among the respondents of Ambuja Cement Limited, Darlaghat as compared to respondents of ACC-Gagal Cement Works Limited, Barmana.

Table 2: Comparison of Satisfaction Level of Respondents regarding CSR initiatives undertaken by ACC-Gagal Cement Works Limited, Barmana and Ambuja Cement Limited, Darlaghat.

CSR Activities	Responses of the Respondents													
	ACC-Gagal Cement Works, Barmana							Ambuja Cement Limited, Darlaghat						
	SD	D	N	A	SA	TWS	Mean	SD	D	N	A	SA	TWS	Mean
Company is paying immediate attention of deadly diseases like HIV/AIDS, Cancer and microbial infections etc.	008 (8)	008 (16)	003 (9)	073 (292)	108 (540)	865	4.32	008 (8)	020 (40)	010 (30)	034 (136)	128 (640)	854	4.27
There is full transparency in working of company	011 (11)	037 (74)	002 (6)	089 (356)	061 (305)	752	3.76	004 (4)	027 (54)	004 (12)	100 (400)	065 (325)	795	3.98
Company providing funds for the constructions and maintenance of buildings, parks and gardens etc	030 (30)	030 (60)	002 (6)	106 (424)	032 (160)	680	3.40	007 (7)	007 (14)	004 (12)	073 (292)	109 (545)	870	4.35
Company providing Scholarships, books and mid-day meals facilities to the children from weaker sections of the society	032 (32)	040 (80)	006 (18)	060 (240)	062 (310)	680	3.40	011 (11)	020 (40)	008 (24)	080 (320)	081 (405)	800	4.00

Company is having proper measures at the time of disasters	029 (29)	032 (64)	007 (21)	095 (380)	037 (185)	679	3.40	008 (8)	012 (24)	002 (6)	083 (332)	095 (475)	845	4.22
Company is focusing on promoting use of recycled/renewable products	016 (16)	036 (72)	004 (12)	079 (316)	065 (325)	741	3.70	008 (8)	024 (48)	005 (15)	078 (312)	085 (425)	808	4.04
Company undertaking various measures to bring down the flow of effluents to reduce the wastage from the plants	012 (12)	036 (72)	005 (15)	092 (368)	055 (275)	742	3.71	009 (9)	020 (40)	004 (12)	066 (264)	101 (505)	830	4.15
Company emphasizing on anti-corruption programmes	020 (20)	024 (48)	006 (18)	084 (336)	066 (330)	752	3.76	012 (12)	024 (48)	003 (9)	079 (316)	082 (410)	795	3.98
Company started various schemes for re-enrollment of dropouts in rural areas	008 (8)	020 (4)	002 (6)	101 (404)	069 (345)	803	4.02	006 (6)	005 (10)	003 (9)	082 (328)	104 (520)	873	4.36
Company undertaking various charitable activities for the welfare and development of local affected community	024 (24)	040 (80)	006 (18)	099 (396)	031 (155)	673	3.36	002 (2)	008 (16)	001 (3)	079 (316)	110 (550)	887	4.44
Company maintaining healthy labour by following the international labour laws and health standards to protect employees, workers as well as people of the community	010 (10)	028 (56)	006 (18)	090 (360)	066 (330)	774	3.87	002 (2)	012 (24)	003 (9)	074 (296)	109 (545)	873	4.38
Company started various schemes and programmes for the women-upliftment through innovative income generating programmes	004 (4)	009 (18)	011 (33)	098 (392)	078 (390)	837	4.18	004 (4)	008 (16)	003 (9)	080 (320)	105 (525)	874	4.37
Company providing various opportunities to generate employment to the local people	004 (4)	024 (48)	008 (24)	100 (400)	064 (320)	796	3.98	008 (8)	004 (8)	008 (24)	052 (208)	128 (640)	888	4.44
Company makes tie-ups with other organizations to save species which are going to extinct	015 (15)	026 (52)	003 (6)	078 (312)	078 (390)	778	3.89	008 (8)	021 (42)	006 (18)	069 (276)	096 (480)	824	4.12
Company organizes various training and development sessions for employees as well as people of	009 (9)	012 (24)	009 (27)	100 (400)	070 (350)	810	4.05	004 (4)	009 (18)	007 (21)	104 (416)	076 (380)	839	4.20

community on safety measures														
Company undertakes various programmes and initiatives for the protection of environment via plantation of trees	029 (29)	018 (36)	004 (12)	070 (280)	079 (395)	752	3.76	016 (16)	012 (24)	004 (12)	048 (192)	120 (600)	844	4.22

Source: data Collected through Interview Schedule

For 16 CSR activities done by Ambuja Cement Limited, Darlaghat and ACC-Gagal Cement Works Limited, Barmana, the mean score for each CSR activity has been calculated and compared. By doing this the satisfaction level of respondents can easily be compared. The explanation is as follows: -

Attention on Deadly Disease: The table reveals that mean value in case of first statement for ACC-Gagal Cement Works Limited, Barmana is $\bar{X} = 4.32$ and for Ambuja Cement Limited, Darlaghat it is $\bar{X} = 4.27$. The mean value in case of Ambuja Cement Limited, Darlaghat is lower than that of mean value for ACC-Gagal Cement Works Limited, Barmana. It shows satisfaction level towards paying immediate attention towards deadly diseases such as HIV/AIDS, Cancer and microbial infections etc. is higher in case of ACC-Gagal Cement Works Limited, Barmana as compared to Ambuja Cement Limited, Darlaghat.

Transparency in Working: The mean value is $\bar{X} = 3.76$ for ACC-Gagal Cement Works Limited, Barmana in comparison of Ambuja Cement Limited, Darlaghat which is $\bar{X} = 3.98$. It reveals that the Ambuja Cement Limited, Darlaghat is focusing more on transparency while working as compared to ACC-Gagal Cement Works Limited, Barmana. The outcome is that the satisfaction level is higher for Ambuja Cement Limited, Darlaghat in comparison of ACC-Gagal Cement Works Limited, Barmana.

Funds for Infrastructural Development: The mean values i.e. in case of ACC-Gagal Cement Works Limited, Barmana ($\bar{X} = 3.40$) and Ambuja Cement Limited, Darlaghat ($\bar{X} = 4.35$) predicts that satisfaction level of the respondents of Ambuja Cement Limited, Darlaghat is higher as compared to respondents of ACC-Gagal Cement Works Limited, Barmana.

Financial Assistance to the Weaker Section: After analysing the mean values of both the companies, it has been reflected that mean value ($\bar{X} = 4.00$) in case of Ambuja Cement Limited, Darlaghat whereas it is ($\bar{X} = 3.40$) for ACC-Gagal

Cement Works, Barmana. It depicts that satisfaction level is higher for Ambuja Cement Limited, Darlaghat in comparison of ACC-Gagal Cement Works Limited, Barmana.

Disaster Management: The mean value for Ambuja Cement Limited, Darlaghat is ($\bar{X}=4.22$) while for ACC-Gagal Cement Works Limited, Barmana it is ($\bar{X}=3.40$). The mean values reveal that for Ambuja Cement Limited, Darlaghat is higher as compared to ACC-Gagal Cement Works Limited, Barmana. It reveals that satisfaction level is more among respondents in case of Ambuja Cement Limited, Darlaghat in comparison of respondents of ACC-Gagal Cement Works Limited, Barmana.

Use of Recycled/Renewable Products: The Table reflects that the mean value ($\bar{X}=4.04$) in case of Ambuja Cement Limited, Darlaghat whereas for ACC-Gagal Cement Works Limited, Barmana the mean value is ($\bar{X}=3.70$). Therefore, the satisfaction level of respondents of Ambuja Cement Limited, Darlaghat is higher than that of respondents of ACC-Gagal Cement Works Limited, Barmana.

Measures to Reduce Wastage from the Plants: After comparing the mean values of both the companies i.e. ACC-Gagal Cement Works Limited, Barmana ($\bar{X}=3.71$) and Ambuja Cement Limited, Darlaghat ($\bar{X}=4.15$), it has been observed that satisfaction level of people living in the vicinity of Ambuja Cement Limited, Darlaghat plant is higher as compare to people belonging to ACC-Gagal Cement Works Limited, Barmana.

Emphasis on Anti-Corruption Programmes: The table presents that mean value ($\bar{X}=3.98$) for Ambuja Cement Limited, Darlaghat is slightly higher than the mean value ($\bar{X}=3.76$) of ACC-Gagal Cement Works Limited, Barmana. It helps in predicting that satisfaction level of respondents of Ambuja Cement Limited, Darlaghat is higher whereas it is lower in case of ACC-Gagal Cement Works Limited, Barmana.

Schemes for Re-enrollment of dropouts in Rural Areas: The mean value for given statement is case of Ambuja Cement Limited, Darlaghat ($\bar{X}=4.36$) whereas it is ($\bar{X}=4.02$) for ACC-Gagal Cement Works Limited, Barmana. It states that the satisfaction level among the respondents of Ambuja Cement Limited, Darlaghat is more as compared to the respondents of ACC-Gagal Cement Works Limited, Barmana.

Charitable Activities: After analysing the data collected it has been observed that mean value for the Ambuja Cement Limited, Darlaghat is ($\bar{X} = 4.44$) while it is ($\bar{X} = 3.36$) for ACC-Gagal Cement Works Limited, Barmana. After comparing both the mean values it has been found that level of satisfaction among people living in the vicinity of Ambuja Cement Limited, Darlaghat is higher as compare to people living in and around ACC-Gagal Cement Works Limited, Barmana.

Healthy Labour Relations: The table reveals that the mean value for ACC-Gagal Cement Works Limited, Barmana is ($\bar{X} = 3.87$) which is lower than the mean value calculated for Ambuja Cement Limited, Darlaghat i.e. ($\bar{X} = 4.38$). From the mean value calculated it has been observed that satisfaction level is lower in case of ACC-Gagal Cement Works Limited, Barmana in comparison of Ambuja Cement Limited, Darlaghat.

Women Upliftment: The mean values of both the companies i.e. Ambuja Cement Limited, Darlaghat ($\bar{X} = 4.37$) and ACC-Gagal Cement Works Limited, Barmana ($\bar{X} = 4.18$). When compared, it has been found that the mean value of Ambuja Cement Limited, Darlaghat is more than that of ACC-Gagal Cement Works Limited, Barmana. It depicts that satisfaction level of respondents of Ambuja Cement Limited; Darlaghat is higher than those of ACC-Gagal Cement Works Limited, Barmana.

Employment Generation: After analysis the data collected it has been found that the mean values for ACC-Gagal Cement Works Limited, Barmana is ($\bar{X} = 3.98$) and Ambuja Cement Limited, Darlaghat ($\bar{X} = 4.44$) respectively. The mean value of Ambuja Cement Limited, Darlaghat is higher than the mean value of ACC-Gagal Cement Works Limited, Barmana, which states that satisfaction level of the respondents about employment generation is higher for Ambuja Cement Limited, Darlaghat than that of the ACC-Gagal Cement Works Limited, Barmana.

Protection of Extinct Species: The mean values such as for Ambuja Cement Limited, Darlaghat ($\bar{X} = 4.12$) and for ACC-Gagal Cement Works Limited, Barmana ($\bar{X} = 3.89$) reveals that satisfaction level of respondents of Ambuja Cement Limited is higher as compared to respondents of ACC-Gagal Cement Works Limited, Barmana.

Training and Development: The mean value of this CSR activity for both the companies are (\bar{X} =4.05) for ACC-Gagal Cement Works Limited, Barmana and (\bar{X} =4.20) in case of Ambuja Cement Limited, Barmana respectively. After comparing both the mean values, it has been observed that mean value in case of Ambuja Cement Limited, Darlaghat is more than that of mean value calculated for ACC-Gagal Cement Works Limited, Barmana. The comparison of mean values states that the satisfaction level of respondents of Ambuja Cement Limited, Darlaghat is higher than those respondents of ACC-Gagal Cement Works Limited, Barmana.

Environmental Protection: The table shows that the mean value for ACC-Gagal Cement Works Limited, Barmana (\bar{X} =3.76) is lower than the calculated mean value of Ambuja Cement Limited, Darlaghat (\bar{X} =4.22). From the mean values calculated, it has been observed that respondents of Ambuja Cement Limited, Darlaghat are more satisfied with the initiatives undertaken for environmental protection as compared to the initiatives undertaken by ACC-Gagal Cement Works Limited, Barmana for environmental protection.

From the above discussion it has been observed that the satisfaction level of respondents of Ambuja Cement Limited, Darlaghat is higher than the respondents of ACC-Gagal Cement Works Limited, Barmana regarding the initiatives undertaken in the name of CSR for the welfare, growth and development of the affected people.

DISCUSSION OF THE STUDY

From the interpretation and analysis of the data collected, it has been found that among the cement companies under study namely Ambuja Cement Limited, Darlaghat and ACC-Gagal Cement Works Limited, Barmana, the main outcomes are discussed as under: -

The concept of CSR with special reference to ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.

The concept of CSR is not new; it can be traced back to ancient Mesopotamia around 1700 B.C., when king Hammurabbi introduced the code of punishment for negligent practices during building and farming. Social responsibility of business means the obligation of business enterprises to make decision and follow lines of action which are desirable in terms of the objectives

and values of society. CSR is an important management obligation towards society. It has a significant theme in the global business community and become a mainstream activity of the modern business organisation. The CSR has acquired a central place in the governance of the each business organisation. The companies under study have formulated various CSR policies for the welfare and upliftment of the affected communities. The awareness of the people has grown up and they are also advocating about the socially desirable and responsible behaviour which a business, social or any other economic organisation must exhibit.

Level of awareness among the respondents regarding CSR programmes undertaken by ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.

The awareness level of respondents towards community welfare programme as a part of CSR activities initiated by the companies for the welfare and development of the local affected community was high in case of Ambuja Cement Limited, Darlaghat as compared to ACC-Gagal Cement Works Limited, Barmana. These organisations are investing huge amount of money for the welfare and upliftment of affected community in and around the areas where these have been established. The local affected communities were aware about all the initiatives undertaken by these companies in the name of CSR. They were taking benefits of all the initiatives initiated by these cement organisations. The companies are using various channels of communication in order to make people of the community aware about the noble cause undertaken. The primary goal of these companies is to put something in the minds of people of affected community, change their attitude or get them to act. CSR creates a relationship of trust and loyalty between companies with public residing in their area of operation.

Comparison of the satisfaction level of respondents regarding CSR initiatives undertaken by ACC-Gagal Cement Limited, Barmana and Ambuja Cement Limited, Darlaghat.

On the basis of mean values calculated for both the cement companies i.e. Ambuja Cement Limited, Darlaghat and ACC-Gagal Cement Works Limited, Barmana, it has been observed that people living in the vicinity of Ambuja Cement Limited, Darlaghat are more satisfied with the performance of company

in initiating the CSR activities as compared to satisfaction level of respondents of ACC-Gagal Cement Works Limited, Barmana.

SUGGESTIONS

The suggestions provided to the management of the companies as well as competent authority of the areas where these companies have been established and operating their business are as follows: -

- The companies should give emphasise on those CSR activities towards which the awareness level of the people is lower such as protection of local natural resources, optimum utilisation of energy resources, disaster management and waste management in case of ACC-Gagal Cement Works Limited, Barmana and optimum utilisation of natural resources and honouring human rights and ethics in case of Ambuja Cement Limited, Barmana.
- More stress must be given to enhance the awareness level of the people of the community about the benefits of CSR activities undertaken by both the cement companies in their area for the enhancement and development of the people.
- The ACC-Gagal Cement Works Limited, Barmana should focus on those CSR activities more towards which the awareness level of the people is least.

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