



Opinion of Employees on Impact Factors of Corporate Social Responsibility Practices - A Study with Reference to Select Public Sector Oil Companies in South India

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ABSTRACT

In August 2019, Government of India passed a legislation that requires large companies to spend at least 2 percent of their profits every year on Corporate Social Responsibility (CSR). The High Level Committee of Public Accountability attached to Public Sector Undertakings (PSUs) in India as a result of their public ownership makes socially responsible reporting by Public Sector Undertakings particularly important. In this respect, every Public Sector Undertaking has a moral responsibility to play an active role in discharging the social obligations evolved on a welfare state subject to the financial health of the enterprise. Corporate Social Responsibility is about tradition and culture. Internal performance evaluation of employees could recognize community work. Community work can take many forms teaching in government schools, supporting Non-Government Organizations financially, empowering women, cleaning parks, planting trees, volunteering in orphanages, protecting the abused. The emergence of Corporate Social Responsibility (CSR) has been critical for millions of people left below the poverty line. Innovative partnerships between governments, corporate, businesses and civil societies hold the potential to touch the lives of millions, leading to enhanced quality of living through better access to essential services. The Corporate Social Responsibility (CSR) activities undertaken by PSUs include old age homes, computer training, access to library, AIDS prevention camps, leadership lectures, construction of sanitation block, solar energy based street lights, health center for regular health care, free medical dispensary, cataract surgery, community center, training on income generation vocations, go green policy and waste management. This study concentrates to study the opinion of employees' on impact factors of Corporate Social Responsibility (CSR) practices in select public sector Oil Companies to the city of Nagpur. The public sector Oil Companies taken into consideration for the study includes Oil and Natural Gas Corporation, Hindustan Petroleum Corporation Limited, Indian Oil Corporation Limited, Nagpur Petroleum Corporation Limited and Bharat Petroleum Corporation Limited. Random sampling procedure has been used in the study to select the sample respondents. Analysis of variance has been used to analyze the impact factors on Corporate Social Responsibility and suitable hypothesis are framed for this purpose. The information collected from the employees' formed the basis for analysis and interpretation of data, to derive the findings and to arrive at conclusion.

KEY WORDS: Opinion, Employees, Impact Factors and Corporate Social Responsibility

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INTRODUCTION

The concept of Corporate Social Responsibility has changed over time. Corporate Social Responsibility (CSR) should not be limited to large successful corporations there should be greater participation from most small, medium and large businesses. The goodwill firms can generate from acts of social responsibility may in fact be worth far more to their businesses than the amounts they give. Corporations collectively can make India a better place for every citizen. Initially, company's primary focus was on earning profit. Gradually, the companies realized that without understanding their employees they would not be able to achieve profit. The companies had specific legal responsibilities and had to follow the rules and regulations. Corporate social responsibility grew more philanthropic, mainly through donations and charity from many business houses. In August 2019, Government of India passed a legislation that requires large companies to spend at least 2 percent of their profits every year on Corporate Social Responsibility (CSR). The High-Level Committee of Public Accountability attached to Public Sector Undertakings (PSUs) in India as a result of their public ownership makes socially responsible reporting by Public Sector Undertakings particularly important. In this respect, every Public Sector Undertakings has a moral responsibility to play an active role in discharging the social obligations evolved on a welfare state, subject to the financial health of the enterprise. Corporate Social Responsibility is about tradition and culture. Internal performance evaluation of employees could recognize community work. Community work can take many forms teaching in government schools, supporting Non-Government Organizations financially, empowering women, cleaning parks, planting trees, volunteering in orphanages, protecting the abused. Innovative partnerships between governments, corporate, businesses and civil societies hold the potential to touch the lives of millions, leading to enhanced quality of living through better access to essential services. The Corporate Social Responsibility (CSR) activities undertaken by Public Sector Undertakings include old age homes, computer training, access to library, AIDS prevention camps, leadership lectures, construction of sanitation block, solar energy based street lights, health centre for regular health care, free medical dispensary, cataract surgery, community centre, training on income generation vocations, go green policy and waste management. This study concentrates to study the opinion of employees' on impact factors of Corporate Social Responsibility (CSR) practices in select public sector Oil Companies to the city of Nagpur. The public sector Oil Companies taken into consideration for the study includes Oil and Natural Gas Corporation, Hindustan Petroleum Corporation Limited, Indian Oil Corporation Limited, Nagpur Petroleum Corporation Limited and Bharat Petroleum Corporation Limited. Random sampling procedure has been used in the study to select the sample respondents. Analysis of variance has been used to analyze the impact factors on CSR and suitable hypothesis are framed for this purpose. The information collected from the employees' formed the basis for analysis and interpretation of data, to derive the findings and to arrive at conclusion.



PROFILE OF PUBLIC SECTOR OIL COMPANIES UNDER STUDY

OIL AND NATURAL GAS CORPORATION (ONGC) is the largest crude Oil and Natural Gas Company in India contributing to Indian domestic production. ONGC has a unique distinction of being a company with in-house service capabilities in all areas of Exploration and Production of oil and gas and related oil-field services. ONGC (Oil and Natural Gas Corporation) exemplifies a business paradigm deeply rooted in an interconnected vision of societal well-being, environmental conservation, and holistic development. Through its robust Corporate Social Responsibility (CSR) initiatives in India, ONGC actively addresses developmental needs across diverse focus areas.

The company places a significant emphasis on education, offering support for vocational courses that enhance employability. In healthcare, ONGC contributes to the well-being of communities by investing in medical facilities and services. Entrepreneurship schemes foster economic growth, while infrastructure support in the form of roads, bridges, schools, and hospitals enhances the overall quality of life in operational areas.

ONGC is committed to environmental protection and ecological conservation, actively participating in initiatives for preserving heritage sites, including UNESCO monuments. The promotion of artisans, craftsmen, musicians, and artists underscores its dedication to preserving and promoting India's rich cultural heritage.

The company places a strong focus on women empowerment and girl child development, implementing gender-sensitive projects. Water management initiatives, including ground water recharge, showcase ONGC's commitment to sustainable practices. Support for physically and mentally challenged individuals reflects its inclusive approach. ONGC also sponsors seminars, conferences, workshops, and promotes sports and sports persons, aligning with its vision of comprehensive and sustainable development.

Hindustan Petroleum Corporation Limited (HPCL), a leading Indian state-owned oil and natural gas company with a substantial 25 percent market share among Public-Sector Undertakings (PSUs), is dedicated to responsible corporate citizenship. Embracing the 'Creating Shared Values' model, HPCL focuses on four key areas for its Corporate Social Responsibility (CSR) initiatives: Child Care and Education, Health Care, Skill Development, and Community Development. By addressing gaps in existing societal structures, HPCL strives to make a lasting, sustainable impact on the lives of the underprivileged, emphasizing meaningful intervention over the creation of parallel systems.

INDIAN OIL CORPORATION LIMITED (IOCL) Indian Oil Corporation Limited is a prominent Indian state-owned oil and gas corporation that plays a pivotal role across the entire hydrocarbon value chain. The company is involved in refining, pipeline transportation, and marketing of petroleum products, as well as exploration and



production of crude oil and gas. Indian Oil's extensive network of crude oil and product pipelines enables it to efficiently and economically meet the energy needs of consumers, emphasizing environmental sustainability.

As a leading public sector enterprise in India, Indian Oil seamlessly integrates its corporate social responsibility (CSR) agenda with its business operations. The company proudly serves millions of people daily, overcoming diverse challenges in terms of cultures, terrains, and climatic conditions. Indian Oil is committed to investing in innovative technologies for sustainable energy flow, fostering economic growth, and developing environmentally friendly products and services.

With a strong focus on CSR, Indian Oil strives to enhance the quality of life in communities, preserve ecological balance, and protect heritage. The corporation's commitment to environmental consciousness reflects its dedication to creating a positive impact on society while meeting the nation's energy demands. Through continuous investments and a holistic approach, Indian Oil contributes to the well-being of both consumers and the environment.

NAGPUR PETROLEUM CORPORATION LIMITED (CPCL) a group company of Indian Oil Corporation (IOCL) is an Indian state-owned oil and gas corporation headquartered in Nagpur, India. CPCL is one of the largest and most integrated oil refining public sector industry in India. The main products of the company are LPG, Motor Spirit, superior kerosene, aviation turbine fuel, high speed diesel, naphtha, bitumen, lube base stocks, paraffin wax, fuel oil, hexane and petrochemical feed stocks. In order to uplift the quality of life in the society, CPCL has been contributing substantial amount to various welfare and community development programmes through its Corporate Social Responsibility (CSR). Some of the contributions are organization of eye camp construction of new class rooms and compound wall, distribution of computers and printers to various schools and hostels promotion of sports by conducting number of tournaments in all games and contribution to various relief operations.

Bharat Petroleum Corporation Limited (BPCL) stands as a crucial entity in the Indian petroleum industry, specializing in the refining, storage, marketing, and distribution of petroleum products. With a robust legacy, dynamic marketing network, advanced technological capabilities, and a dedicated workforce, BPCL extends its impact beyond business through Corporate Social Responsibility (CSR) initiatives.

BPCL's CSR interventions transcend geographical boundaries, reaching communities in urban, semi-urban, rural, and tribal areas across India. The company focuses on five core thrust areas for CSR activities: education, water conservation, skill development, health and hygiene, and community development. By implementing sustainable initiatives, BPCL actively contributes to the well-being of communities both near its business operations and in remote corners of the country. Through these concerted efforts, BPCL exemplifies its commitment to societal enrichment and sustainable development, creating a positive impact on diverse communities across India.

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REVIEW OF LITERATURE

Puranik and Mehta (2005) reviewed the historical development of Corporate Social Responsibility in India and observed that in the post-independence period, several landmark steps were taken by the firms and government to promote Corporate Social Responsibility (CSR).

Porter and Kramer (2006) add that successful corporations need a healthy society and at the same time a healthy society needs successful companies. Corporate Social Responsibility rests its assumptions on the fact that the organization is a creation of society; therefore, it has a responsibility to aid in the accomplishment of society's goals. A company's corporate responsibility must be inseparable from its economic function.

Wise and et al. (2008) depicted that if corporate social responsibility disclosure is made obligatory there is a strong case for it to follow international benchmarks. This would include the triple-bottom-line reporting method, which is increasingly being accepted as a useful method of conveying information on a firm's social performance.

According to Susniene D. and P. Vanagas (2007) it is necessary to achieve a high level of stakeholder satisfaction having in mind that the most important stakeholder group is customers and through satisfaction of their interests, other stakeholders' interest could be satisfied. Stakeholder satisfaction is vital for organizations in order to get license to operate and procedure output to gain resources and trust and therefore to be competitive and successful from the long-term perspective.

Shilpa, Ramana and Reddy (2017) found that all the ten IT companies were giving importance to implement many activities in the area of environment and the least performance was given to the areas concerning community development.

OBJECTIVES OF THE STUDY

1. To study the opinion of employees on impact factors of Corporate Social Responsibility (CSR) practices in select public sector oil companies to the city of Nagpur.
2. To summarize findings and to provide suggestions for Corporate Social Responsibility practices.

HYPOTHESIS

To meet the objectives, suitable hypothesis were framed.

H01: There is no significant association between age of the employees and learning and growth.

H02: There is no significant association between age of the employees and functional style.

H03: There is no significant association between years of experience and employee satisfaction.

METHODOLOGY

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The study depends mainly on primary data collected through well-structured questionnaire designed to collect information. In addition, all relevant published information collected from books, journals, magazines, dailies and websites has been used. The study has been conducted in the city of Nagpur. The selected public sector Petroleum and Oil companies considered in this study are having their headquarters in Nagpur. The public sector oil companies taken into consideration for the study include Oil and Natural Gas Corporation, Hindustan Petroleum Corporation Limited, Indian Oil Corporation Limited, Nagpur Petroleum Corporation Limited and Bharat Petroleum Corporation Limited. The sample that was chosen for the study covered employees working in petroleum and oil companies in Nagpur. In each company 50 questionnaires were distributed among the employees of five selected public sector petroleum and oil companies. Out of 250 questionnaires distributed among the respondents, 200 questionnaires are found to be completed in all aspects. 50 questionnaires are found to be incomplete. Therefore, the exact sample for the study consists of 200 respondents. Random sample procedure has been used in the study to select the sample respondents. Analysis of variance (ANOVA) has been used to analyze the impact factors on CSR and suitable hypothesis are framed for this purpose.

LIMITATIONS OF THE STUDY

The study was confined to corporate social responsibility practices of select public sector petroleum and oil companies in Nagpur. Only the opinion of employees of the five companies are considered for the study. The perceptions of employees in the managerial cadre are not taken into consideration. The study results are purely based on the opinion of 200 employees selected.

ANALYSIS AND INTERPRETATION OF DATA

IMPACT FACTORS ON CSR

In the part, an effort has been taken to know the impact factors on Corporate Social Responsibility. For this purpose, the attributes such as learning and growth, functional style and employee satisfaction are the factors that are taken into consideration. Analysis of variance (ANOVA) has been used to analyze the impact factors on CSR and suitable hypothesis are framed for this purpose.

LEARNING AND GROWTH

To study the impact factors on Corporate Social Responsibility, the attribute of learning and growth comprises help in building overall competency among employees, improve knowledge sharing within and outside company, facilitate open and free communication among the staff and develop continuous review and improve management of risk effectively. Analysis of variance has been used to study the impact factors taking age as an independent variable.

H0: There is no significant association between age of the employees and learning and growth.

H1: There is significant association between age of the employees and learning and growth.

| AGE | NO. OF RESPONDENTS | PERCENT |
|----------------|--------------------|---------|
| Below 25 years | 10 | 5.0 |
| 25-35 years | 30 | 15.0 |
| 35-45 years | 90 | 45.0 |
| 45-55 years | 50 | 25.0 |
| Above 55 years | 20 | 10.0 |
| Total | 200 | 100.0 |

Source: Primary data

TABLE – 1 AGE

TABLE - 2
LEARNING AND GROWTH

| | | SUM OF SQUARES | DF | MEAN SQUARE | F | SIG. |
|--|----------------|----------------|-----|-------------|---------|------|
| Help in building overall competency among employees | Between Groups | 192.488 | 4 | 48.122 | 409.649 | .000 |
| | Within Groups | 22.907 | 195 | .117 | | |
| | Total | 215.395 | 199 | | | |
| Improve knowledge sharing within and outside company | Between Groups | 126.956 | 4 | 31.739 | 160.573 | .000 |
| | Within Groups | 38.544 | 195 | .198 | | |
| | Total | 165.500 | 199 | | | |
| Facilitate open and free communication among the staff | Between Groups | 162.733 | 4 | 40.683 | 247.551 | .000 |
| | Within Groups | 32.047 | 195 | .164 | | |
| | Total | 194.780 | 199 | | | |
| Develop continuous review and improve management of risk effectively | Between Groups | 146.175 | 4 | 36.544 | 155.506 | .000 |
| | Within Groups | 45.825 | 195 | .235 | | |
| | Total | 192.000 | 199 | | | |

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Source: Computed data

From the above table it is observed that the effects of p value ($0 > 0.5$) level shown are statistically significant. The results in learning and growth shows that the F-value in help in building overall competency among employees is 409.649, improve knowledge sharing within and outside company is 160.573, facilitate open and free communication among the staff is 247.551 and develop continuous review and improve management of risk effectively is 155.506. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age group of employees and learning and growth involved in Corporate Social Responsibility practices.

FUNCTIONAL STYLE

To study the impact factors on Corporate Social Responsibility, the attribute of functional style comprises develop an adequate performance measurement system, formulate healthy HR practices, maintain friendly work environment, improve feedback of performance of employees, clearly define scope and duties of separate jobs and streamline data storage and dissemination to facilitate planning control and decisions making. Analysis of variance has been used to study the impact factors taking age as an independent variable.

H0: There is no significant association between age of the employees and functional style.

H1: There is significant association between age of the employees and functional style.

From the above table it is observed that the effects of p value ($0 > 0.5$) level shown are statistically significant. The results in the functional style shows that the F-value in increase develop an adequate performance measurement system is 134.829, formulate healthy HR practices is 309.093, maintain friendly work environment is 375.116, improve feedback of performance of employees is 303.104, clearly define scope and duties of separate jobs is 297.821 and streamline data storage and dissemination to facilitate planning, control and decisions making is 271.775. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age group of employees and functional style involved in Corporate Social Responsibility practices.

TABLE – 3
FUNCTIONAL STYLE

| | | SUM OF SQUARES | DF | MEAN SQUARE | F | SIG. |
|---|-------------------|-------------------|-----|----------------|---------|------|
| Develop an adequate performance measurement system | Between Groups | 93.363 | 4 | 23.341 | 134.829 | .000 |
| | Within Groups | 33.757 | 195 | .173 | | |
| | Total | 127.120 | 199 | | | |
| Formulate healthy HR practices | Between Groups | 320.820 | 4 | 80.205 | 309.093 | .000 |
| | Within Groups | 50.600 | 195 | .259 | | |
| | Total | 371.420 | 199 | | | |
| Maintain friendly work environment | Between Groups | 134.801 | 4 | 33.700 | 375.116 | .000 |
| | Within Groups | 17.519 | 195 | .090 | | |
| | Total | 152.320 | 199 | | | |
| Improve feedback of performance of employees | Between Groups | 159.708 | 4 | 39.927 | 303.104 | .000 |
| | Within Groups | 25.687 | 195 | .132 | | |
| | Total | 185.395 | 199 | | | |
| Clearly define scope and duties of separate jobs | Between Groups | 328.455 | 4 | 82.114 | 297.821 | .000 |
| | Within Groups | 53.765 | 195 | .276 | | |
| | Total | 382.220 | 199 | | | |
| Streamline data storage and dissemination to facilitate planning ,control and decisions making | Between Groups | 318.389 | 4 | 79.597 | 271.775 | .000 |
| | Within Groups | 57.111 | 195 | .293 | | |
| | Total | 375.500 | 199 | | | |

Source: Computed Value

EMPLOYEE SATISFACTION

To study the impact factors on Corporate Social Responsibility, the attribute of employee satisfaction comprises skills training of employees and enable them to perform their job better, work life balance solutions, employee engagement support and humanitarian interaction to motivate employees, individualized support and humanitarian

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interaction to motivate employees, job security to all employees, recognition to employees for the work done so that they are empowered to handle challenges, a sense of committed belonging among the employees and adequate salary and promotions. Analysis of variance has been used to study the impact factors taking age as an independent variable.

H0: There is no significant association between age of the employees and employee satisfaction.

H1: There is significant association between age of the employees and employee satisfaction.

Source: Computed data

From the above table it is observed that the effects of p value ($0 > 0.5$) level shown are statistically significant. The results in the employee satisfaction shows that the F-value in comprises skills training of employees and enable them to perform their job better is 354.496, work life balance solutions is 250.870, employee engagement support and humanitarian interaction to motivate employees is 306.520, individualized support and humanitarian interaction to motivate employees is 303.236, job security to all employees is 237.741, recognition to employees for the work done so that they are empowered to handle challenges is 154.929, a sense of committed belonging among the employees is 239.784 and adequate salary and promotions is 137.860. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age of employees and employee satisfaction involved in Corporate Social Responsibility practices.

TABLE – 4
EMPLOYEE SATISFACTION

| | | SUM OF SQUARES | DF | MEAN SQUARE | F | SIG. |
|---|-------------------|-------------------|-----|----------------|---------|------|
| Skills training of employees and enable them to perform their job better | Between Groups | 212.634 | 4 | 53.158 | 354.496 | .000 |
| | Within Groups | 29.241 | 195 | .150 | | |
| | Total | 241.875 | 199 | | | |
| Work life balance solutions | Between Groups | 242.815 | 4 | 60.704 | 250.870 | .000 |
| | Within Groups | 47.185 | 195 | .242 | | |
| | Total | 290.000 | 199 | | | |
| Employee engagement support and humanitarian interaction to motivate employees | Between Groups | 322.572 | 4 | 80.643 | 306.520 | .000 |
| | Within Groups | 51.303 | 195 | .263 | | |
| | Total | 373.875 | 199 | | | |
| Individualized support and humanitarian interaction to motivate employees | Between Groups | 368.722 | 4 | 92.181 | 303.236 | .000 |
| | Within Groups | 59.278 | 195 | .304 | | |
| | Total | 428.000 | 199 | | | |
| Job security to all employees | Between Groups | 177.170 | 4 | 44.293 | 237.741 | .000 |
| | Within Groups | 36.330 | 195 | .186 | | |
| | Total | 213.500 | 199 | | | |
| Recognition to employees for the work done so that they are empowered to handle challenges | Between Groups | 69.661 | 4 | 17.415 | 154.929 | .000 |
| | Within Groups | 21.919 | 195 | .112 | | |
| | Total | 91.580 | 199 | | | |
| A sense of committed | Between Groups | 181.894 | 4 | 45.474 | 239.784 | .000 |



FINDINGS OF THE STUDY

The following are the findings of the study:

The findings in learning and growth shows that the F-value in help in building overall competency among employees is 409.649, improve knowledge sharing within and outside company is 160.573, facilitate open and free communication among the staff is 247.551 and develop continuous review and improve management of risk effectively is 155.506. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age group of employees and learning and growth involved in Corporate Social Responsibility practices.

The results in the functional style shows that the F-value in increase develop an adequate performance measurement system is 134.829, formulate healthy HR practices is 309.093, maintain friendly work environment is 375.116, improve feedback of performance of employees is 303.104, clearly define scope and duties of separate jobs is 297.821 and streamline data storage and dissemination to facilitate planning, control and decisions making is 271.775. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age group of employees and functional style involved in Corporate Social Responsibility practices.

The results in the employee satisfaction shows that the F-value in comprises skills training of employees and enable them to perform their job better is 354.496, work life balance solutions is 250.870, employee engagement support and humanitarian interaction to motivate employees is 306.520, individualized support and humanitarian interaction to motivate employees is 303.236, job security to all employees is 237.741, recognition to employees for the work done so that they are empowered to handle challenges is 154.929, a sense of committed belonging among the employees is 239.784 and adequate salary and promotions is 137.860. It shows the difference is statistically significant at 5% level of degree of freedom and the alternative hypothesis is accepted. Therefore, there is a significant association existing between age of employees and employee satisfaction involved in Corporate Social Responsibility practices.

CONCLUSION

In August 2019, the Government of India passed a legislation that requires large companies to spend at least 2 percent of their profits every year on Corporate Social Responsibility (CSR). The High Level Committee of Public Accountability attached to Public Sector Undertakings (PSUs) in India as a result of their public ownership makes socially responsible reporting by PSUs particularly important. In this respect, every Public Sector Undertaking has a moral responsibility to play an active role in discharging the social obligations evolved on a welfare state, subject to the financial health of the enterprise. Corporate Social Responsibility is about tradition and culture. Internal performance evaluation of employees could recognize community work. Community work can take many forms teaching in government schools, supporting NGOs financially, empowering women, cleaning parks, planting trees,



volunteering in orphanages, protecting the abused. Innovative partnerships between governments, corporate, businesses and civil societies hold the potential to touch the lives of millions, leading to enhanced quality of living through better access to essential services. The Corporate Social Responsibility (CSR) activities undertaken by Public Sector Undertakings include old age homes, computer training, access to library, AIDS prevention camps, leadership lectures, construction of sanitation block, solar energy based street lights, health centre for regular health care, free medical dispensary, cataract surgery, community centre, training on income generation vocations, go green policy and waste management. This study concentrates to study the opinion of employees' on impact factors of Corporate Social Responsibility (CSR) practices in select public sector Oil Companies to the city of Nagpur. The public sector Oil Companies taken into consideration for the study includes Oil and Natural Gas Corporation, Hindustan Petroleum Corporation Limited, Indian Oil Corporation Limited, Nagpur Petroleum Corporation Limited and Bharat Petroleum Corporation Limited. Random sampling procedure has been used in the study to select the sample respondents. Analysis of variance has been used to analyze the impact factors on CSR and suitable hypothesis are framed for this purpose. The information collected from the employees' formed the basis for analysis and interpretation of data, to derive the findings and to arrive at conclusion. The findings of the study reveals that there is a significant association existing between age group of employees and learning and growth involved in Corporate Social Responsibility practices comprising help in building overall competency among employees' improve knowledge sharing within and outside company, facilitate open and free communication among the staff and develop continuous review and improve management of risk effectively. There is a significant association existing between age group of employees and functional style involved in Corporate Social Responsibility practices comprising develop an adequate performance measurement system, formulate healthy HR practices, maintain friendly work environment, improve feedback of performance of employees, clearly define scope and duties of separate jobs and streamline data storage and dissemination to facilitate planning control and decisions making. There is a significant association existing between age of employees and employee satisfaction involved in Corporate Social Responsibility practices comprising skills training of employees and enable them to perform their job better, work life balance solutions, employee engagement support and humanitarian interaction to motivate employees, individualized support and humanitarian interaction to motivate employees, job security to all employees, recognition to employees for the work done so that they are empowered to handle challenges, a sense of committed belonging among the employees and adequate salary and promotions. Learning and growth such as building competency, improve knowledge, open and free communication among the staff and develop continuous review and improve management of risk effectively has to be improved for organizational performance. The functional style comprising performance measurement system and healthy human resource practices has to be enhanced. Skill training, work life balance, employee engagement support and humanitarian interaction to motivate employees, job security, recognition, adequate salary and promotions has to be highly encouraged for the welfare of employees. Employees are encouraged to participate in



local community activities. So that they can able to communicate the company's values to customers, business partners, suppliers and other interested parties. Through community development initiatives, Public Sector Undertakings can strive to evolve community hospitality in all spheres. Having contributed towards a society after assessing the needs, an undertaking can ensure a proper feedback system to realize the impact of its contribution. With globalization being the order of the day, it is that large transnational undertakings need to play the role of social transformation agents by creating a positive impact through business interventions.

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