

**CORPORATE SOCIAL RESPONSIBILITY OF BHEL WITH RESPECT TO TIRUCHIRAPPALLI**

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**Abstract**

*The term became popular in the 1960's and has remained a term used indiscriminately by many to cover legal and moral responsibility more narrowly construed. World business council for sustainable development regards Corporate Social Responsibility as engine for the social dimension which supports companies to fulfill their responsibilities as good citizens and defines Corporate Social Responsibility as business commitment to contribute to sustainable economic development, working with employees, their families, local community and society at large to improve their quality of life (WBCSD, 2006). This paper attempts to discuss the nature of Corporate Social Responsibility, profile of BHEL in whole as well as in particular of Tiruchirappalli unit, Turnover, Profit After Tax and amount sanctioned to Corporate Social Responsibility by BHEL during the study period.*

**Key words:** Corporate Social Responsibility, BHEL, turnover, PBT, PAT, Trend Analysis

**Introduction**

Corporate Social Responsibility means putting something back into the society or giving back to the society. Corporate Social Responsibility is the commitment of business to contribute to sustainable economic development working with employees, their families, local community, and the society to improve the quality of life in ways that are good for business and good for development. Corporate Social Responsibility covers the responsibilities of corporations or other profit organizations that contribute to the societies. It is basically a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. It is also represented by the contributions undertaken by companies to society through its business activities and its social investment.(Anil PrasandBandela2013)With this view, Corporate Social Responsibility becomes a popular and powerful instrument to nurture the social commitments as well as reputation of the companies. BHEL is one of the leading public sector undertakings, which concentrate more on Corporate Social Responsibility.

**Corporate Social Responsibility**

Business is always associated with the number of stakeholders in the society, such as employees, suppliers, customers, shareholders creditors and the general public. Therefore, there should be an expectation from the business with respect to socio-economic aspects. The voluntary compliance of social and ecological responsibility of companies and other profit organizations is called Corporate Social Responsibility. Corporate Social Responsibility is also referred to as:

- ❖ Corporate or Business Responsibility
- ❖ Corporate or Business Citizenship
- ❖ Community Relations
- ❖ Social Responsibility

Corporate Social Responsibility can cover any number of activities related to environment protection, labor security, human rights and community development, enterprise and economic development, promoting healthcare, education, leadership development, disaster relief etc. It is an efficient concept to solve community problems using company's expertise. (Archie B. Carroll, 1999) Thus, Corporate Social Responsibility is business responsibility and an organization's response on

environmental, ethical, social and economic issues. It is also concerned with treating the internal and external stakeholders ethically and in a socially responsible manner while preserving the profitability of the company.

**Review of literature:**

**Sobha rani. T (2013)** highlighted that corporate organizations enjoying the fruits of strengthening their brand position increased sales market share and so on. So they made a study to understand the status and progress and initiatives made by large firms of India in the context of policy framing and implementation. This study provided insights into an area of growing concern of firms towards society. The need of the hour is for the development of framework that has been imposed by the Government.

**TridivHazarika (2012)** has suggested that Corporate Social Responsibility has become an often used corporate jargon, which is still in the process of evolution in terms of its dynamic interpretation, eliciting disparate perspectives from diverse target audience. Corporate Social Responsibility continues to be more often associated with community development initiatives as reflected in the case of two oil and gas Public Sector Companies, where sustainability, corporate governance, human rights, Supply chain management etc., which are key elements of Corporate Social Responsibility are dealt with independent of Corporate Social Responsibility.

**Vishwanand.P and Jain. G.K (2011)** concluded that the Indian banking sector has not developed, as it is developed in other countries. The corporate sector will be able to obtain the loans at a low rate if efficiency in financial intermediation improved a lot. Financial intermediation is the ability to match the demand for loan-able funds with supply of such funds at a reasonable price. More efficient allocation of resources through greater competition and elimination of regulatory forbearance needs speedy progress in bank divestiture.

**RichaGautam and Anju Singh (2010)** have found that Corporate Social Responsibility is now presented as a comprehensive business strategy, arising mainly from performance considerations and stakeholder pressure. Today's economic framework gives little encouragement for companies to consider the long term essence of true sustainable development. There is a need to increase the understanding and active participation of business in equitable social development as an integral part of good business practice.

**NeetuKwatra(2012)** has examined the role of public sector in fulfilling social responsibly and where they should take care to remain themselves in the society. The paper opens with a discussion of the nature and role of Corporate for society. Indian Oil is the first Indian public sector company which has formally related its expenditure towards the social responsibilities with its profit. There is no separate organizational structure in Indian Oil for planning and implementation of the programmes related with the corporate social responsibility. This task has been assigned to the executives of Human Resource Department in addition to their own duties.

**NehaPuri and ShurtiAhok (2013)** has observed that the present societal marketing concept of companies is constantly evolving and has given rise to a new concept. They examined the concept of firms sacrificing profits in the social interest within the environmental realm. Although the analysis of goodwill and quality of different initiatives within the umbrella of Corporate Social Responsibility is challenging, an attempt can be made to fulfill the social responsibility.

**Bharath Heavy Electricals Limited**

Bharath Heavy Electricals Limited (BHEL) is one of the largest engineering and manufacturing enterprises in India. It was one of the leading international companies in the field of power equipment measures. The planning board felt the requirement for electrical machinery in India in the year 1947. The first plant of Bharat Heavy Electricals Limited (BHEL) was set up in Bhopal in 1956. In November 1964, three more Bharat Heavy Electrical Limited were established and plants at Haridwar, Hyderabad and Tiruchirappalli were set up.

BHEL manufactured over 180 products under thirty major groups. The quality and reliability of its products were due to the accent on designing, engineering and manufacturing according to international standards. This was best acquired by adopting some of the best technologies from

leading companies in the world together with technologies developed in its own R&D centers. The company primarily operated in India, where its headquarters was New Delhi. Now with a widespread network of 17 manufacturing units, 2 repair units, 4 regional offices, 8 service centres, 8 overseas offices, 15 regional centers and 7 joint ventures to execute more than 150 project sites across India & abroad, BHEL provided products, systems and services to customers efficiently at viable prices.

#### **BHEL, Tiruchirappalli**

There are a no. of public sector limited companies in Tiruchirappalli district. BHEL, OFT, HAPP, and railway workshop were the major industries, which focus on Corporate Social Responsibility. BHEL, Tiruchirappalli was the largest public sector engineering company it was established in 1964 and situated at Tiruchirappalli – Thanjavur highway road around 20 kms from Tiruchirappalli central bus stand. 12,000 employees are working in this organisation on permanent basis and around 4,000 employees are working on contract basis. It has an area of 2,50,000 sq. meters. The product profile includes,

- High Pressure Boiler Plant (HPBP)
- Seamless Steel Tube Plant (SSTP)
- Combined Cycle Demonstration Plant (CCDP)

Boiler Auxiliaries plant of Ranipet and piping centre of Madras (Chennai) and Goinwal come under the control of Tiruchirappalli unit.

#### **Corporate Social Responsibility activities in BHEL, Tiruchirappalli**

BHEL is one of the important corporate sectors in Tiruchirappalli which mainly focuses on Corporate Social Responsibility activities. Here are some of the Corporate Social Responsibility activities done in BHEL.

- Academy of Higher Education
- Training in Disaster Management
- Water Harvesting Plant, Installation of Water Purifier and Syntex water tank
- Biogas Project.
- Repair of Solar water heater.
- Installation of Solar Street Light, Solar Home Light for Village and Schools
- Central Oxygen Supply System in OT & wards.
- Computer Education and Computer Lab for Village and Schools
- Adoption of a remote and underdeveloped village
- Sponsoring feeding cost of animals at Govt. Zoo,
- Bore wells
- School uniforms and bags, library books to BPL students.
- Scholarship to students from BPL families
- Furniture, sports materials to schools and colleges
- Toilets for Village and Schools
- Financial assistance to differently abled children
- Training the Trainers
- Create employability for unemployed from BPL community
- Provide a paper cup making machine
- Compound wall
- Construct class rooms and other infrastructure
- Conduct medical camps in villages and schools
- Promotion of art and culture activities
- Promotion of national level or state level sports
- Construction of a bathing ghat on Cauvery River
- Land Scalping & Beautification of Campus, Beautification of roundtana at city
- Construct Primary Health Centre to village
- Community hall for village

- Provide vocational support to drown trodden women
- Donate transport facilities to schools
- Supporting to technical skill development and advanced technical education by covering ITI, Diploma, BE and B.Tech. Students from BPL family.

**Terms used for analysis**

The following are the major terms which are used to analyze the available data relating to Corporate Social Responsibility of BHEL on the whole and particular to Tiruchirappalli unit.

**Turnover**

Turnover is the amount of money taken by a business in a particular period. Turnover is the income that a company receives from its normal business activities, usually from the sale of goods and services to customers.

**Profit after tax (PAT)**

Profit after tax means the net profit earned by the company after deducting all expenses like interest, depreciation and tax.

**Profit before tax (PBT)**

PBT is a profitability measure that looks at a company's profits before the company has to pay corporate income tax.

**Trend percentage**

A trend percentage is a type of horizontal analysis that shows a change in a financial statement account over a period of time. The first, or earliest, year of the trend is the base year, with which you compare the amounts in each subsequent year.

**Sanctioned amount**

**TABLE:1**  
**Turnover, Profit After tax and amount sanctioned for Corporate Social Responsibility**

| S.No. | Year    | Gross Turnover (₹ In Crore) | Profit After Tax (₹ In Crore) | CSR Sanctioned Amount (₹ In Crore) | Trend Percentage |
|-------|---------|-----------------------------|-------------------------------|------------------------------------|------------------|
| 1     | 2006-07 | 18739                       | 2415                          | 0.37                               | 100.00           |
| 2     | 2007-08 | 21401                       | 2859                          | 6.32                               | 1708.11          |
| 3     | 2008-09 | 28033                       | 3138                          | 3.00                               | 810.81           |
| 4     | 2009-10 | 34154                       | 4311                          | 4.01                               | 1083.78          |
| 5     | 2010-11 | 43337                       | 6011                          | 21.55                              | 5824.32          |
| 6     | 2011-12 | 49510                       | 7040                          | 36.47                              | 9856.76          |
| 7     | 2012-13 | 50156                       | 6615                          | 37.96                              | 10259.46         |

**Source:** BHEL Annual Report 2006-07 - 2012-13

Table No. 1 reveals the turnover, profit after tax and amount sanctioned for Corporate Social Responsibility of the BHEL. In the year 2006-07 turnover amounted to Rs18739 crore, of which profit after tax was Rs. 2415 crore. In the year 2007-08 turnover amounted to Rs. 21401crore, of which profit after tax was Rs. 2859 crore. In the year 2008-09 turnover amounted to Rs. 28033 crore, of which profit after tax was Rs. 3138 crore. In the year 2009-10 turnover amounted to Rs. 34154 crore, of which profit after tax wasRs. 4311 crore. In the year 2010-11 turnover amounted to Rs. 43337 crore, of which profit after tax wasRs. 6011 crore. In the year 2011-12 turnover amounted to Rs. 49510 crore, of which profit after tax wasRs. 7040 crore. In the year 2012-13 turnover amounted to Rs. 50156 crore, of which profit after tax wasRs. 6615crore.

In the year 2006-07, BHEL, sanctioned amount for Corporate Social Responsibility wasRs. 37,00,000 which has been increased to Rs. 6,32,00,000 in the year 2007-08. Corporate Social

Responsibility sanctioned Rs. 3 Lakhs in the year 2008-09, Rs. 4.01 Crores in the year 2009-10, Rs. 21.55 Crores in the year 2010-11, Rs. 36.47 Crores in the year 2011-12, Rs. 37.96 Crores in the year 2012-13.

Trend percentage of the Corporate Social Responsibility for the sanctioned amount of BHEL for the year 2006-07 to 2012-13:-2006-07 taken as base year with 100 it has increased to 1708.11 in the year 2007-08,810.81 in the year 2008-09,1083.78 in the year 2009-10, 5824.32 in the year 2010-11, 9856.76 in the year 2011-12, 10259.46 in the year 2012-13.

Highest trend percentages (10259.46) were recorded in 2012-13 and a lowest trend percentage (810.81) was recorded in the year 2008-09.

**TABLE: 2**  
**Turnover, Profit After tax and amount sanctioned for Corporate Social Responsibility by BHEL, TiruchirappalliUnit**

| S.No | Year    | Turnover (₹ In Crore) | Profit Before Tax (₹ In Crore) | CSR Sanctioned Amount (₹) | Trend Percentage |
|------|---------|-----------------------|--------------------------------|---------------------------|------------------|
| 1    | 2006-07 | 4,575                 | 804                            | 5,00,000                  | 100              |
| 2    | 2007-08 | 5,554                 | 1,512                          | 9,00,000                  | 180              |
| 3    | 2008-09 | 7,413                 | 1,603                          | 17,00,000                 | 340              |
| 4    | 2009-10 | 10,009                | 2,510                          | 42,30,000                 | 846              |
| 5    | 2010-11 | 12,275                | 3,250                          | 1,03,00,000               | 2060             |
| 6    | 2011-12 | 16,000                | 3,172                          | 1,05,15,660               | 2103             |
| 7    | 2012-13 | 15,000                | 3,193                          | 1,54,58,000               | 3091             |

**Source:** www.financial report of Tiruchirappalli bhel.com

Table No. 2 reveals the turnover, profit before tax and amount sanctioned for Corporate Social Responsibility of the BHEL, Tiruchirappalli unit. In the year 2006-07 turnover amounted to Rs. 4575 crore, of which profit before tax wasRs. 804 crore. In the year 2007-08 turnover amounted to Rs.5,554crore, of which profit before tax wasRs. 1,512crore. In the year 2008-09 turnover amounted to Rs. 7,413 crore, of which profit before tax wasRs. 1,603 crore. In the year 2009-10 turnover amounted to Rs. 10,008 crore, of which profit before tax was Rs. 2,510 crore. In the year 2010-11 turnover amounted to Rs. 12,275 crore, of which profit before tax wasRs. 3,250 crore. In the year 2011-12 turnover amounted to Rs. 16,000crore, of which profit before tax wasRs. 3,172crore. In the year 2012-13 turnover amounted to Rs. 15,000crore, of which profit before tax wasRs. 3,193 crore.

In the year 2006-07, BHEL, Tiruchirappalli unit is sanctioned amount for Corporate Social Responsibility was Rs. 5,00,000 which was increased to Rs. 9,00,000 in the year 2007-08. Corporate Social Responsibility sanctioned Rs. 17,00,000 in the year 2008-09, Rs. 42,30,000 in the year 2009-10, Rs. 1.03 Crores in the year 2010-11, Rs. 1,05,15,660 in the year 2011-12, Rs. 1,54,58,000 in the year 2012-13.

Trend percentage of the Corporate Social Responsibility for the sanctioned amount of BHEL for the year 2006-07 to 2012-13:- 2006-07 taken as base year with 100 it has increased to 180 in the year 2007-08,340 in the year 2008-09,846 in the year 2009-10, 2060 in the year 2010-11, 2103 in the year 2011-12, 3091in the year 2012-13.

Highest trend percentages (3091) were recorded in the year 2012-13 and a lowest trend percentage (180) was recorded in the year 2007-08.

**TABLE: 3**  
**Sanctioned Amount for Corporate Social Responsibility by BHEL**

| S.No | Year    | CSR Sanctioned Amount (₹)   |              | %     |
|------|---------|-----------------------------|--------------|-------|
|      |         | BHEL (Tiruchirappalli Unit) | BHEL (Head)  |       |
| 1    | 2006-07 | 5,00,000                    | 37,00,000    | 13.51 |
| 2    | 2007-08 | 9,00,000                    | 6,32,00,000  | 1.42  |
| 3    | 2008-09 | 17,00,000                   | 3,00,00,000  | 5.67  |
| 4    | 2009-10 | 42,30,000                   | 4,01,00,000  | 10.55 |
| 5    | 2010-11 | 1,03,00,000                 | 21,55,00,000 | 4.78  |
| 6    | 2011-12 | 1,05,15,660                 | 36,47,00,000 | 2.88  |
| 7    | 2012-13 | 1,54,58,000                 | 37,96,00,000 | 4.07  |

**Source:** Corporate Social Responsibility activities of Tiruchirappalli BHEL, HRM Department, BHEL Annual Report 2006-07 - 2012-13

Table No.3 reveals the sanctioned amount for Corporate Social Responsibility by BHEL, Tiruchirappalli unit compared with overall performance of BHEL. In the year 2006-07, Rs. 37,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 5,00,000 was by BHEL, Tiruchirappalli unit. It shows 13.51 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2007-08, Rs. 6,32,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 9,00,000 was by BHEL, Tiruchirappalli unit. It shows 1.42 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2008-09, Rs. 3,00,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 17,00,000 was by BHEL, Tiruchirappalli unit. It shows 5.67 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2009-10, Rs. 4,01,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 42,30,000 was by BHEL, Tiruchirappalli unit. It shows 10.55 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2010-11, Rs. 21,55,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 1,03,00,000 was by BHEL, Tiruchirappalli unit. It shows 4.78 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2011-12, Rs. 36,47,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 1,05,15,660 was by BHEL, Tiruchirappalli unit. It shows 2.88 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL. In the year 2012-13, Rs. 37,96,00,000 was sanctioned for Corporate Social Responsibility of which Rs. 1,54,58,000 was by BHEL, Tiruchirappalli unit. It shows 4.07 percent of the total sanctioned amount to Corporate Social Responsibility was by BHEL.

The highest percentage (13.51%) of amount was sanctioned for Corporate Social Responsibility in 2006-07 and the lowest percentage (2.88%) in the 2011-12 as compared to total sanctioned amount of Corporate Social Responsibility by BHEL on the whole.



**TABLE: 4**  
**Amount spent for Corporate Social Responsibility by BHEL, Tiruchirappalli**

| S.No. | Activity wise       | Amount Spent (₹)   | % of Total |
|-------|---------------------|--------------------|------------|
| 1     | Education           | 2,58,46,000        | 59.28      |
| 2     | Health Care         | 19,40,000          | 4.45       |
| 3     | Women Empowerment   | 26,00,000          | 5.96       |
| 4     | Village Development | 60,00,000          | 13.76      |
| 5     | Animal Care         | 2,97,660           | 0.68       |
| 6     | Sports              | 26,80,000          | 6.15       |
| 7     | Cultural Activity   | 5,00,000           | 1.15       |
| 8     | Skill Development   | 31,30,000          | 7.18       |
| 9     | Others              | 6,10,000           | 1.40       |
|       | <b>Total</b>        | <b>4,36,03,660</b> | <b>100</b> |

**Source:** Corporate Social Responsibility activities of Tiruchirappalli BHEL, HRM Department

The above table indicates the amount spent for Corporate Social Responsibility activities by Tiruchirappalli unit during the study period 2006-07 to 2012-13. Rs. 2,58,46,000 were spent to education sector which constitutes 59.28 percent of the total sanctioned amount. Rs. 19,40,000 were spent to Health Care sector which constitutes 4.45 percent of the total sanctioned amount. Rs. 26,00,000 were spent to Women Empowerment sector which constitutes 5.96 percent of the total sanctioned amount. Rs. 60,00,000 were spent to Village Development sector which constitutes 13.76 percent of the total sanctioned amount. Rs. 2,97,660 were spent to Animal Care which constitutes 0.68 percent of the total sanctioned amount. Rs. 26,80,000 were spent to Sports sector which constitutes 6.15 percent of the total sanctioned amount. Rs. 5,00,000 were spent to Cultural Activity sector which constitutes 1.15 percent of the total sanctioned amount. Rs. 31,30,000 were spent to Skill Development sector which constitutes 7.18 percent of the total sanctioned amount. Rs. 6,10,000 were spent to others sector which constitutes 1.40 percent of the total sanctioned amount.

On the whole Rs. 4,36,03,660 were spent for Corporate Social Responsibility activities by BHEL during the study period 2006-07 to 2012-13. A maximum of amount was spent to education sector (59.28%) and a minimum of amount was spent to animal care (0.68%) from the sanctioned amount of Corporate Social Responsibility by BHEL.

#### **Findings & suggestions**

The following are the major findings and suggestions formulated based on the available information and its analysis with the statistical tools,

- ❖ Business is always associated with the number of stake holders in the society. Corporate Social Responsibility becomes a popular and powerful instrument to nurture the social commitments as well as reputation of the companies. Corporate Social Responsibility covers the responsibilities of corporations or other profit organizations that contribute to the societies. It is basically a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. Therefore the companies must consider and concentrate more on Corporate Social Responsibility activities as mandatory part of their regular work.
- ❖ Bharath Heavy Electricals Limited (BHEL) is one of the largest engineering and manufacturing enterprises in India. BHEL manufactured over 180 products under thirty major groups. The quality and reliability of its products are due to the accent on designing, engineering and manufacturing according to international standards. BHEL, Tiruchirappalli is the largest public sector engineering company. It was established in 1964. The product profile includes, High Pressure Boiler Plant (HPBP), Seamless Steel Tube Plant (SSTP), and Combined Cycle Demonstration Plant (CCDP). Though BHEL is one of the Navaratna Central

Public Sector Enterprises, it has been more social commitment because they take all resources from here itself.

- ❖ Highest trend percentages (10259.46) were recorded in 2012-13 and the lowest trend percentage (810.81) were recorded in the year 2008-09. BHELL Tiruchirappalli unit is one of the landmarks of the Tiruchirappalli which provides huge employment opportunities, assists ancillary industries and supports overall development of the particular region of the district. Therefore, Corporate Social Responsibility activities performed by the BHELL Tiruchirappalli should be popularized through viable media.
- ❖ As regards the amount sanctioned for Corporate Social Responsibility by BHEL, the highest trend percentages (3091) were recorded in the year 2012-13 and a lowest trend percentage (180) was recorded in the year 2007-08.
- ❖ As regards the amount sanctioned for Corporate Social Responsibility by BHEL, Tiruchirappalli Unit, the highest percentage (13.51%) of amount was sanctioned for Corporate Social Responsibility in 2006-07 and the lowest percentage (2.88%) in 2011-12 as compared to total sanctioned amount of Corporate Social Responsibility by BHEL on the whole.
- ❖ A maximum of amount was spent to education sector (59.28%) and a minimum of amount was spent to animal care (0.68%) from the sanctioned amount of Corporate Social Responsibility by BHEL. BHEL is one of the major Central public sector Enterprises which is committed to socio-economic development through its Corporate Social Responsibility activities.
- ❖ Therefore BHEL is contributing more to the sustainable development of the country through education.

### Conclusion

Corporate Social Responsibility is a part of the corporate sectors, which provides socio-economic contributions to their business location. It is not a duty of the companies because all the resources which have been used by the companies are taken from here itself. Though the corporate sectors are concentrating much on profit, there is a need to give back to the society in the form of Corporate Social Responsibility. If the entire corporate sector is really committed with their targeted amount of Corporate Social Responsibility, all kinds of socio-economic hindrances will be removed and there will be sustainable inclusive growth in the country. With this view, this paper concludes that Corporate Social Responsibility activities of the BHEL at Tiruchirappalli unit level have performed well committed to socio-economic development of their targeted area and people during the study period.

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