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## A Study on “New Dimension of CSR Post COVID”

**Samarth G Deshmukh**

Researcher,  
Enrollment No.: 2210262010006  
Parul Institute of Social Work,  
Parul University,  
Vadodara (Gujarat, India)

**Prof. Neha Dubey**

Research Guide & Assistant Professor,  
Parul Institute of Social Work,  
Parul University,  
Vadodara (Gujarat, India)

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### ABSTRACT:

*The present study investigates the evolution of Corporate Social Responsibility (CSR) in light of the COVID-19 pandemic. It examines the challenges corporations have in continuing their CSR initiatives in the face of disruptions, the fresh chances for innovative CSR initiatives, and the tactics they employ to adjust to this shifting environment. This study attempts to provide a thorough understanding of CSR's role in a post-COVID era, highlighting its significance in promoting sustainable company practices and societal welfare through an analysis of the literature, case studies, and expert viewpoints.*

**Keywords:** CSR, social responsibility, sustainability, COVID, post COVID, industries, employees

### INTRODUCTION:

The global COVID-19 pandemic, which erupted in late 2019, has had a significant effect on businesses, society, and economies. It is not only a health crisis; it has fundamentally altered the way we work, live, and interact. In light of this unusual calamity, businesses have been forced to reevaluate their strategy, operations, and societal responsibilities. The pandemic has brought attention to the vital role that businesses play in society, acting as both decent corporate citizens and engines of economic progress.

Corporate Social Responsibility (CSR) has long been regarded as a pillar of corporate ethics, with organizations promising to make positive contributions to society, the environment, and stakeholders in addition to maximizing profits. But the post-COVID-19 environment has ushered in a new age for CSR, forcing companies to modify and develop their strategies in response to the new

problems and opportunities. Corporate Social Responsibility (CSR) has become a key idea in modern business operations, drawing interest from academics, decision-makers, and corporations alike. CSR has developed into a crucial framework that directs businesses toward ethical and sustainable behaviour in a time of heightened environmental concerns, social injustice, and ethical considerations. This study aims to delve into the complex idea of CSR, analysing its significance, development, and effects on organizations and society at large. Fundamentally, CSR refers to an organization's voluntary decision to include moral, social, and environmental considerations into all aspects of its operations and dealings with stakeholders.

Additionally, CSR has an impact outside of the boardroom. Businesses that successfully implement CSR efforts can benefit society by lowering their environmental impact, boosting community development, and encouraging moral corporate practices. Additionally, CSR can improve a business's reputation, reduce risks, and draw in ethical customers and investors. However, it is crucial to evaluate these possible advantages critically while noting the difficulties and restrictions related to CSR, such as green washing and tokenistic initiatives. This study intends to shed light on the complex CSR landscape, including its historical development, current applicability, and possible effects on organizations and society. This study aims to provide a thorough knowledge of CSR and its role in influencing business in an increasingly interconnected and socially conscious world by examining the motives, strategies, and results of CSR activities.

### **Which companies are responsible for CSR? (Section-135 & Schedule-7 of Companies act, 2013:**

Since corporate social responsibility (CSR) became a global requirement, the role of businesses in society has been redefined. The Companies Act, 2013, which required some businesses to set aside a portion of their profits to fund CSR initiatives, marked a paradigm shift in India's CSR policies. The legal basis for CSR operations is established under Section 135 and Schedule 7 of the Corporations Act of 2013, which mandates CSR activities for eligible corporations. This groundbreaking legal mandate, which forces businesses to be more proactive in addressing social and environmental challenges, has ushered in a new era.

This study dives deep into the effects of Section 135 and Schedule 7, offering light on the businesses that have accepted CSR obligations under this law. With the passing of the Companies Act, 2013, corporate social responsibility—often seen as a voluntary and discretionary obligation by businesses—underwent a significant change in India. A framework was established under Section 135 of the Act, when read in conjunction with Schedule 7, that mandates that businesses fulfilling specific criteria devote a specified portion of their net earnings to CSR initiatives. These initiatives cover a wide range of topics, such as, but not limited to, fighting poverty, advancing gender equality, and improving healthcare, education, and the environment.

## Importance of CSR:

Corporate Social Responsibility (CSR) has developed into a key component of contemporary corporate thought and practice, beyond its initial role as a simply altruistic undertaking. In today's interconnected society, businesses are increasingly acknowledged not only for their economic performance but also for their social and environmental impact. CSR is the strategic choice made by an organization to integrate environmental, social, and moral issues into its main operations. The organization's growing recognition of its social responsibilities is reflected in this choice. Examining the various significance of corporate social responsibility (CSR) and its impact on businesses, communities, and the wider global environment is the aim of this study.

Corporate social responsibility (CSR) is the voluntary effort made by businesses to solve environmental and societal issues while balancing the interests of several stakeholders. Beyond increasing profit, the main objective of corporate social responsibility is to better society. It encompasses a broad range of activities, such as altruism, civic engagement, moral work ethics, sustainable environmental practices, and accountable governance. What distinguishes modern corporate social responsibility (CSR) from other approaches is its strategic nature, as firms increasingly view it as a means of gaining a competitive edge and fostering sustainable growth.

CSR has evolved into a catalyst for innovation and competitiveness in addition to offering benefits in terms of ethics, risk management, and stakeholder relations. Businesses that practise sustainability frequently come up with creative methods to cut costs, maximize resource consumption, and create new goods and services that are in line with shifting consumer tastes. Additionally, CSR can open doors to new collaborations and markets, broadening the business's horizons and presenting chances for expansion and diversification.

This study aims to present a thorough knowledge of the diverse significance of CSR. Through case studies, industry assessments, and empirical research, we will examine the ethical, strategic, and practical facets of CSR. We want to shed light on the ways that CSR is influencing business, society, and the global economy by analysing its many elements.

CSR in India has developed over the past several years as a result of variables like sustainability reporting, digitization, and alignment with international sustainability objectives like the Sustainable Development Goals (SDGs) of the United Nations. Indian firms have realized that CSR is more than just a legal responsibility; it also presents an opportunity to improve brand recognition, cultivate stakeholder trust, and make a significant societal effect.

The goal of this study is to offer a thorough historical perspective on the development of CSR in India. We want to clarify the variables that have influenced CSR practices in the Indian environment by examining the historical context, legislative developments, and significant milestones. Additionally, we will look at the current significance of CSR in tackling India's particular

social, economic, and environmental problems as well as its function in encouraging ethical business practices. In the end, this study advances knowledge of CSR's development in India and its significance to the nation's ongoing sustainability and development initiatives.

#### REVIEW OF LITERATURE:

**Shah, F. A., & Hassan, M. S. (2021). Corporate social responsibility (CSR) practices postCOVID-19 pandemic:**

An exploratory study of Pakistani organizations. *Social Responsibility Journal*, ahead-of-print (ahead-of-print) Taking a specific regional perspective, this study investigates how Pakistani organizations have adapted their CSR practices in the post-COVID-19 era. It provides insights into the new dimensions of CSR in areas like healthcare, employee support, and community engagement.

**Singh, R. K., Rauniyar, S., & Sharma, S. (2021). Reimagining CSR during the COVID19 pandemic:**

An empirical investigation. *International Journal of Productivity and Performance Management*, 70(5), 809-825. This empirical study explores how organizations have reimagined CSR initiatives during the pandemic. It delves into areas such as health-focused CSR, collaborations with NGOs, employee welfare programs, and environmental sustainability.

**Bhattacharya, C. B., Romaniuk, J., & Thomas, J. (2020). Leveraging brand commitment for greater community engagement and CSR efforts during COVID-19.**

*Journal of Business Research*, 116, 565-570. This study explores how organizations can leverage their brand commitment to drive community engagement and CSR efforts.

**Gond, J. P., et al. (2021). Corporate social responsibility in the aftermath of the COVID19 pandemic.**

*Journal of Management Studies*, 58(7), 1404-1428. This research article explores the long-term implications of the pandemic on CSR and offers recommendations for organizations. It emphasizes the need for integrating social responsibility into corporate strategies, adapting CSR practices to digital environments, and fostering resilience through CSR initiatives.

**Mishra, S., Suar, D., & Pattnaik, C. (2021). Corporate social responsibility during and after COVID-19:**

An analysis of emerging tendencies. *Management Decision*, 59(6), 1214-1234. This article analyzes the emerging tendencies of CSR during and after the pandemic. It discusses the increased focus on healthcare, employee well-being, responsible supply chain management, and digital innovations in CSR practices.

**Jain, T., & Shankar, R. (2021). COVID-19 and corporate social responsibility:**

Towards an adaptable framework. *Journal of Cleaner Production*, 291, 125984. Jain and Shankar

propose an adaptable framework for CSR in the post-pandemic era. They emphasize the importance of stakeholder engagement, community well-being, employee support, and digital transformation to enhance the effectiveness of CSR initiatives. The authors argue that organizations need to respond to the evolving needs of stakeholders and prioritize community welfare to maintain resilience and sustainability.

**Idowu, S. O., & Adan, L. C. (2021). The future of corporate social responsibility (CSR) post-COVID-19:**

Towards a sustainable model for global development. *Sustainable Development*, 29(2), 407- 416. Idowu and Adan discuss the future of CSR in the context of global development post- COVID-19. They suggest integrating CSR into business strategies, promoting ethical behavior, and addressing pressing social issues such as climate change, inequality, and healthcare. The authors emphasize the need for organizations to align their CSR efforts with the United Nations Sustainable Development Goals (SDGs) to contribute to sustainable development.

**Jensen, J.-E., & Singh, P. (2021). New directions for corporate social responsibility in the post-COVID-19 world.**

*Journal of Business Ethics*, 175(2), 297-313. Jensen and Singh investigate the new directions for CSR in the post-pandemic world, focusing on the role of organizations in addressing societal challenges. They argue for a shift in emphasis from shareholder value maximization to stakeholder value maximization, where organizations consider a broader range of stakeholders in their decision-making processes. The authors highlight the importance of ethical leadership, sustainability, and social innovation in shaping the new dimensions of CSR.

**Mohan, S. A., & Gopalakrishnan, P. (2021). Corporate social responsibility during COVID-19:**

An emerging perspective. *Journal of Management Research*, 21(2), 99-115. Mohan and Gopalakrishnan examine the emerging perspective of CSR during the COVID-19 pandemic. They discuss the need for organizations to demonstrate social responsibility by ensuring employee safety, supporting vulnerable communities, and contributing to healthcare infrastructure. The authors suggest that organizations need to adopt a proactive approach towards CSR, integrating it into their business models and corporate governance systems.

**Islam, M. A., et al. (2021). Corporate sustainability and CSR after COVID-19: The new norm for responsible business.**

*Business Strategy and the Environment*, 30(4), 2376-2392. Islam et al. discuss the new norm for responsible business in terms of corporate sustainability and CSR in the post-COVID-19 era. They emphasize the importance of resilience, digitalization, and innovation in CSR practices. The authors argue for the integration of sustainability into organizational strategies, addressing

environmental and social challenges, and fostering partnerships to achieve sustainable development goals.

### **Research Methodology:**

**Title of the Study:** A Study on “New Dimension Of CSR Post COVID”

### **Significance of the Study:**

- The study on the "New Dimension of CSR Post-COVID-19 in Vadodara City" carries immense significance for multiple compelling reasons. The first topic it covers is the local applicability of CSR in the wake of the epidemic. Due to COVID-19, Vadodara, like many other cities, has faced particular social, economic, and environmental difficulties. Understanding how CSR programmes have changed to address these regional issues is essential for firms to align with Vadodara's unique demands and make an effective contribution to the city's recovery and social welfare.
- Second, this study provides crucial policy insights. The findings might help local organizations and government make the required policy adjustments to encourage ethical corporate behaviour in Vadodara. This point is particularly important because it can foster an environment that promotes sustainable development and corporate social responsibility, which is advantageous to both enterprises and the community.
- Furthermore, the study's economic impact is also noteworthy. Effective CSR programmes may boost Vadodara's economy, create jobs, and raise the inhabitants' standards of living. Businesses can contribute to the prosperity of the city and the welfare of its residents by engaging in socially responsible practices that address postpandemic concerns.
- Another important factor in the importance of this study is collaboration. In order to ensure that activities are coordinated and productive, the research has the potential to promote increased collaboration between neighbourhood businesses, charitable organisations, and governmental bodies. CSR projects may become more effective and efficient as a result of this collaborative approach, which will increase the positive effects on the neighbourhood.
- The findings of the study also have an impact on Vadodara's quality of life. Businesses can improve the quality of life for the city's citizens and make Vadodara a more resilient and sustainable place to live and work by addressing regional issues and incorporating CSR practices to match the city's unique demands. In essence, this research is a priceless instrument for strengthening Vadodara's recovery, bringing about good changes in the post-COVID scene, and promoting social well-being.

### **Objectives of the study:**

- To study the perception of employees regarding CSR of their company
- To study the Post COVID-19 impact on Vadodara's CSR Initiatives

- To study the importance and involvement of stakeholders regarding CSR post Covid19
- To get the idea regarding the impact and achievement of companies in their CSR post Covid-19
- To identify the obstacles and challenges faced by Companies to execute successful CSR practices post Covid-19
- To get an idea regarding the future prospects of CSR

**Universe:**

The universe consists of all survey elements that qualify for inclusion in the research study. This may be individuals, groups of people, organizations, or even objects. "The universe of this study is Vadodara."

**Sampling Method:**

A convenience sampling method of Non-Probability Sampling Methods has been used as it's been difficult to get to mobilize the employees who are already busy in their daily job schedule.

**Sample Size:**

The sample size for this study are 15 employees from 15 industries.

**Method of data collection:**

The present study is based on the primary data collected from the employees presently working in various industries by sending the Google Forms. Secondary data consists of different literatures like various books, published articles, government websites, and the past researches of this field.

**Research Design:**

In the completion of the study descriptive research design is being used, as it will describe the new dimensions of Corporate Social Responsibilities of companies that they have to work on. Main study is done through following the quantitative research design by statistical analysis of data through SPSS and closed ended questionnaires.

**Data Processing and Analysis:**

Processing of the collected data would be done through SPSS (ver. 25) software.

**Tools for Data Collection:****Primary Source:**

Questionnaire i.e. Quantitative method of data collection consisting of open ended & closed ended questions and the questions were asked online by sending the Google forms.

**LIMITATIONS:**

- The scope of the study is limited to only 15 respondent's perspectives regarding the new dimensions of CSR in Vadodara. It is time constraint and took lot of efforts as it took 2 months to collect the data from respondents who are willing to respond.

**FINDINGS:**

- The highest frequency is in the Manufacturing industry (10), which accounts for 58.82% of the data.
- There are 12 large businesses, which accounts for 80.0% of the total.
- 8 companies were Highly Engaged in CSR efforts, which accounts for 53.3% of the total.
- 12 companies believed CSR efforts became more important after Covid-19, which accounts for 80.0% of the total.
- 8 companies reported a more focused approach to specific CSR aspects since the pandemic, which accounts for 53.3% of the total.
- 7 companies reported a significant shift in their prioritization of CSR initiatives since the Covid-19 pandemic, which accounts for 46.7% of the total.
- 6 companies listed Community relief efforts as a primary focus area after Covid19, accounting for 40.0% of the total.
- 6 companies listed Supporting healthcare facilities as a primary focus area after Covid-19, accounting for 40.0% of the total.
- 11 companies adopted More community focused projects after Covid-19, accounting for 73.3% of the total.
- 6 respondents Strongly Agree that changes have occurred in the importance and expectations for CSR among stakeholders after Covid-19.
- 6 respondents Agree that changes have occurred in the importance and expectations for CSR among stakeholders after Covid-19.
- 6 respondents Strongly Agree that stakeholders would be more willing to support businesses with strong CSR initiatives after Covid-19.
- 8 respondents believe that local government provides yes, minimal support for CSR incentives post Covid-19.
- 7 respondents reported more focused on specific aspects in their knowledge of CSR since the Covid-19 pandemic.
- 8 respondents assess their company's post Covid-19 CSR initiatives by impact on local communities.
- 7 respondents perceive slightly increased reporting and openness of their company's CSR efforts.
- Dominant View of Moderate Impact: An even larger group of respondents (8, representing 53.3%) perceives a moderate impact from Covid-19. This indicates that many expect some level of change but not a complete overhaul of CSR practices.



- The data suggests that employee engagement and resistance were the most significant obstacles faced by organizations in Vadodara when implementing successful CSR practices after Covid-19. This is reflected in the frequency of 8 (53.3%) for this category.
- Positive Outlook on CSR Participation: A majority of respondents (6, representing 40.0%) strongly agree that their industrial sector has a chance to participate in significant CSR projects after Covid-19. This indicates optimism about future CSR opportunities.
- Uncertainty or Lack of Strong Opinion: More respondents (7, representing 46.7%) were neutral. This could indicate uncertainty about the nature or extent of the impact, or a wait-and-see approach.
- Neutral Perspective: However, the highest frequency (6, representing 40.0%) is for neutral responses. This indicates uncertainty or a belief that the current level of support is insufficient.
- Openness to Collaboration: A combined 10 respondents (4 Strongly Agree + 6 Agree), representing 66.7%, agree to some extent that their companies collaborate with entities for CSR initiatives. This indicates a willingness to work with others on social responsibility efforts.
- Strong Emphasis on Local Impact: The most prominent perspective (8 respondents, representing 53.3%) anticipates a greater emphasis on local community impact. This suggests a focus on addressing local social issues as part of CSR efforts.
- Expectation of Change: A majority of respondents (8, representing 53.3%) anticipate a moderate impact, suggesting significant adjustments but not a complete overhaul.
- Limited Support Seen: An even larger group (7, representing 46.7%) perceives "Yes, minimal support," suggesting they acknowledge some government involvement but believe it's not substantial.
- Positive View on Impact: A combined group of respondents (4 Strongly Agree + 6 Somewhat Agree), totaling 10 (66.7%), agree to some extent that clearer government policies would encourage their companies to invest more in CSR postCovid. This indicates a belief that welldefined regulations could be a driver for increased CSR spending.
- Positive Impact on CSR: A majority of respondents (9, representing 60.0%) perceive the benefits of collaboration as moderate, indicating a sense of improvement in CSR efforts due to collaboration.
- Dominant View of Moderate Engagement: The most frequent response (8, representing 53.3%) indicates moderate employee engagement. This suggests that while employees might participate, their level of involvement could be increased.

- The data reveals a positive trend in CSR budget allocation post-Covid. With a significant portion of respondents (6, representing 40.0%) indicating a substantial increase, it suggests that many companies are prioritizing CSR activities and allocating more resources towards them.

## **SUGGESTIONS:**

### **Mental Health & Wellbeing:**

- Collaborate with local NGOs to develop mental health awareness programs in underprivileged communities. Train community leaders to recognize signs of mental distress and provide support mechanisms.
- Advocate for the creation of safe spaces for youth to discuss mental health issues and access professional counseling.
- Organize workshops on stress management techniques for frontline workers and caregivers.

### **Digital Literacy & Bridging the Divide:**

- Partner with educational institutions to launch digital literacy programs for low-income families and senior citizens. Offer training on using technology for communication, accessing government services, and online education.
- Donate or establish refurbished computer labs in community centers to provide underprivileged youth with access to technology and bridge the digital divide.
- Collaborate with local cable providers to offer educational and informative programming focused on digital literacy.

### **Support for Local Artisans and Craftsmen:**

- Create platforms or marketplaces to support local artisans and craftsmen in Vadodara, helping them showcase and sell their products to a wider audience. This could include organizing virtual exhibitions, providing marketing support, and facilitating access to e-commerce platforms.

### **Community-based Renewable Energy Projects:**

- Collaborate with local communities to develop renewable energy projects such as solar panel installations or biogas plants. These initiatives promote environmental sustainability and empower communities by providing access to clean energy and potential employment opportunities.

### **Environmental Sustainability:**

- Support local businesses involved in organic farming or sustainable production methods. Partner with NGOs to educate communities on urban gardening and composting techniques.
- Organize community clean-up drives and promote waste management initiatives in partnership with local authorities.

- Advocate for CSR initiatives focused on renewable energy adoption in low-income communities.

### **Skilling & Livelihood Generation:**

- Partner with vocational training centers to offer skill development programs focused on post-pandemic job demands. Provide scholarships or financial aid to underprivileged youth for such programs.
- Organize mentorship programs connecting corporate volunteers with aspiring entrepreneurs from low-income backgrounds. Offer microloans or seed funding to support small businesses started by these individuals.
- Partner with local NGOs to conduct workshops on financial literacy and budgeting for underprivileged communities.

### **Social Innovation & Entrepreneurship:**

- Organize competitions to support innovative ideas for solving social issues arising due to the pandemic. Provide mentorship and seed funding to turn these ideas into sustainable social enterprises.
- Partner with educational institutions to introduce social entrepreneurship courses or programs within the curriculum. This could encourage students to address social challenges through business solutions.
- Advocate for policy changes that promote and incentivize social impact businesses in Vadodara.

### **CONCLUSION:**

In Vadodara City, the COVID-19 pandemic has changed the face of corporate social responsibility (CSR), bringing with it new requirements and dimensions. Businesses' contributions to society went beyond just turning a profit as they faced previously unheard-of difficulties. The main conclusions from our investigation are as follows:

Companies in Vadodara proved incredibly adaptable amid the crisis. They adjusted their corporate social responsibility programs quickly to meet the pandemic's immediate requirements. Companies shifted to suit urgent needs, from supplying medical supplies to aiding vulnerable populations. For Medical Care and Wellness, the pandemic highlighted how important the healthcare system is. Companies in Vadodara increased their CSR initiatives to support the healthcare systems. Among the initiatives were frontline worker support, medical equipment procurement, and the establishment of COVID care centres. The pandemic demonstrated that everyone has a shared responsibility for maintaining good health. Companies in Vadodara saw the value of digital inclusion as the globe went online. CSR initiatives aimed to close the digital gap by providing chances for employment, healthcare, and education to even the most disadvantaged groups. Companies have

embraced technology for the benefit of society, from offering tablets for online education to enabling healthcare services. Following COVID-19, CSR went beyond providing short-term assistance. Companies investigated environmental stewardship, robust supply chains, and sustainable practices. Initiatives supporting conservation, trash reduction, and renewable energy were seen in Vadodara. The pandemic served as a catalyst for long-term business model redesign. The companies of Vadodara worked with government agencies, NGOs, and other interested parties. The impact of CSR activities was increased by collective action. Collaborations promoted creativity, sharing of resources, and involvement of the community.

During the epidemic, Vadodara's CSR scene changed, embracing purpose-driven activity, empathy, and inventiveness. Maintaining these beneficial developments and assimilating them into corporate citizenship's core principles will be our biggest task going forward. We learned during the epidemic that CSR is a chance to establish enduring social value rather than a duty. This study illustrates the forbearance and empathy exhibited by Vadodara's corporate sector during challenging times. These new CSR aspects will continue to sculpt a future that is more sustainable and inclusive as the city rebuilds.

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