ISSN (Print Version) 0975-3931
ISSN (On Line Version) 2278-1277

Stakeholder Mapping and Corporate Social Responsibility

Ruchi Tyagi[1]

Abstract

The purpose of this paper is whom do Sports Goods Industry (SGI) consider as their stakeholder, which stakeholders they give priority over others and why. The present study is exploratory. A list of sports goods manufacturers in Meerut was procured from the Federation of sports goods manufacturers. The total number of manufacturers as per the list was 356.With the help of simple random sampling technique, 50 were selected for pilot study, and 100 for final study. Required information was obtain using structured interview schedule. There are nine interest groups identified by the SGI Meerut. These are - customers, suppliers, competitors, governments, partners, communities, owners, investors and labor. Out of the recognized interest groups in SGI Meerut, customers top the list of preference. There is a need of accommodating stakeholders concerns in business.

Introduction: The transition from the 'Agrarian' to 'Industrial' mode of production and consequent development of social structures and cultural institutions made human beings pay a heavy price in terms of emotional and value change (Tyagi 2012, a). It equally made them sensitive to adjust to the emerging situations in such a manner that the damage may be minimized [Tyagi…Stanislavovich, 2020; Tyagi 2010 (b)]. Thus, a social concern has been resulting from any technological change (Tyagi and Chawla, 2017) which man has to make consciously for his survival but it results in certain unwanted spill-overs (Sherlekar, 1998; ET, 2008). The history of industrial development is replete with these sensibilities and concerns for human survival and welfare collectively [Tyagi, 2012 (b)].

The social responsibility has grown to be a commonly debated issue that has attracted considerable media attention during the last decade (Zadek, 2001). The benefits and harms of products and services, their environmental impact, and the producers/providers relationship with the workforce and with local communities are open to scrutiny (Tyagi, 2010 (a); Mark and Schantz, 2007). The Indian sports goods industry is a labor-intensive industry, with many of the units falling under the purview of small-scale manufacturing units [SGEPC, 2006 Tyagi, 2012 (c)]. Indian sports goods are being exported to more than 100 countries. The major manufacturing centers of the

[1] Dr Ruchi Tyagi, Sr Associate Professor, Department of General Management, School of Business, UPES, Dehradun. Email: rtyagi@ddn.upes.ac.in

sports goods are in and around the following Indian cities; Jalandhar, Meerut, Delhi, Mumbai, Calcutta and Chennai (SGMF, 2004; Tyagi, 2012 (d)]. Jalandhar is the major centre of India's sports goods industry, Meerut in Uttar Pradesh is the second and Gurgaon in Haryana is the third (India Committee of Netherlands, 2000). The SGI in India is an important provider of employment and thus, significant foreign exchange earner. However, the widespread reports on sports goods industry in national and international media has brought attention of global audience to it. The first report appeared in newspapers about a large-scale use of child labor and exploitation of adults in the football industry of Sialkot, Pakistan in 1955. Similar issues in Indian sports industry were also reported (India Committee of Netherlands, 2002; Hussain-Khaliq, 2004). For example, the article entitled, 'By the Sweat and Toil of Children' highlighted the problems of working children in the sports goods industry. This article is followed by the report of Christian Aid Society (U.K based NGO) and South Asian Coalition against Child Servitude in 1977. The report underlined the situation of working children in Jalandhar and Meerut based sports goods industry in 1977. As a result, these reports evoked social concern and distress while the industry feared a setback in exports due to adverse publicity.

In recent years, corporations are facing increased CSR expectations from their societal environment; the consumers, investors, community members and potential employees seek and demand information on corporation's social performance on the global scale in a transparent way (Whitehouse, 2006). The electronic media has fostered web-based exchange through which companies make information available to the public (Tyagi….. Mohammed, 2020). CSR Communication is a way to create a bond between the company and its stakeholders through agencies like- corporate home page, the annual report, or sustainability report (Mark and Schantz, 2007). For example, the web page of Delhi based SGEPC states that, 'Issues of welfare and corporate social responsibility have been given prime importance by the sports goods industry of India' (http://www.sportsgoodsindia.in, 2017).

The business for profit only loses the confidence and trust of consumers, work force, state and the management (Saxena and Gupta, 2005). As per Trevino and Nelson (1999), there is inherent tendency for managers to mask business moral issues in the language, accounting for unattractiveness of true CSR as a business philosophy (Bird and Waters, 1989).

SMEs are the mainstay of developing economies, particularly in terms of employment and development impacts (MSME, 2008, b). The labor intensity in the SMEs is estimated to be almost four times higher than the large enterprises (MSME, 2008). The Observatory of European SMEs (2007), states that in most of the small companies implementation of CSR is done on an occasional basis, and not tied to business strategy. Costs and value are a major concern in asking small businesses to make a difference (TOI, 2008; M P, 2008). As per Fox (2005), for real progress towards sustainable development, there is a need to view SMEs as CSR actors themselves, with their own social and environmental impacts. CSR, as a part of the "Triple Bottom Line", is the balancing of the economic, social, and environmental roles that companies play while conducting business (Mark and Schantz, 2007). The balance between these three values is a voluntary initiative [Tyagi, 2012 (d)]. Thus, with the rapidly developing infrastructure in the billion-people economy of India, there is a need to ensure that they are being built bottom-up in the right way with the increase in adoption of responsibility by the small business force; passing the responsibility is no longer an option [Tyagi, 2010 (a)].

Keeping the above background in mind and present trends of CSR in SMEs into consideration, the researcher decided to do her study on stakeholder mapping in sports sector Corporate Social Responsibility.

Literature Review: Stakeholder Theory and Corporate Social Responsibility in SMEs

The phrase Corporate Social Responsibility has many dimensions to it. For this reason, several questions have been raised regarding social responsibility of corporates (Gupta and Saxena, 2006). For example, who are going to be the stakeholders? How conflicts shall be resolved (Wharton and Clifton, 2002)? The fundamental of CSR management is to understand the values and principles of those who have a stake in the business operations - the stakeholders (Post et al, 2002). The whole environment in which enterprise operates has changed, and the firm's relationships with various individuals and organisations (stakeholders) have shifted from essentially 'Transactional' to truly 'Relational' (Post et al, 2002; Buhr and Grafström, 2006). Accordingly, the concept of a stakeholder has emerged because of the shift in orientation from profit and responsibility exclusively to stockholders towards responsibility to all stakeholders. In other words, stakeholders now include not only subjects directly related to the company, but local community as well (Tyagi and Vasiljevien, 2013).

CSR literature is partly built on the stakeholder literature, and vice-versa. However, the concept of stakeholder did not develop consecutively with the concept of CSR. If CSR aims to define 'what' responsibilities business ought to fulfill, the stakeholder concept addresses the issue of 'whom' business is or should be accountable to; and both concepts are clearly inter-related (Kakabadse et al, 2005). Extremely diverse backgrounds of studies have participated in building a common ground for 'Stakeholder Theory' (Scholl, 2001; Jones et al., 2002). For example, stakeholders are likely to develop a different understanding of what CSR means and what they expect from the organization in relation to CSR (Wood 1991, p712). Therefore, companies need to successfully predict and convincingly respond to changing and sometimes volatile stakeholder views and expectations, while balancing their varying demands [Tyagi,2010 (a)]. To create a balanced outcome acceptable to the majority if not all of the stakeholders, notwithstanding the possible differences in the value systems and ideological positions of stakeholders, is a harsh but necessary task for managers (Wood, 1991). The stakeholder theory upholds that: "Profit maximization is constrained by justice". "Individual rights should be extended to all constituencies that have a stake in the affairs of a business, and that organisations are not simply or only 'economic' by nature but can and do act in socially responsible ways as members of communities" (Weiss, 2003, p.30). Like CSR, the researchers have not come to an agreement on the scope of the stakeholder theory (Harrison and Freeman, 1999). The stakeholder analysis tools such as - stakeholder mapping, power interest matrix and stakeholder moral responsibilities matrix help in identifying the key stakeholders. The managers can develop adequate strategies to achieve as much as possible a win-win outcome on the basis of a practical framework (Carroll, 1991; Vinten,2000; Kakabadse et al,2005).

The modern concept of CSR implies, that companies voluntarily incorporate and integrate social and environmental concerns with their operations and interaction with stakeholders (Branco and Rodrigues, 2007). However, the question arises, "do these companies actually integrates these concerns". In the classical view of free market economy, the owners and managers of industry should concentrate on free production and free trade without the intervention of the state. Market alone levels the mutually opposing needs and interests. But there are situations which emerged with mass production and consumption and use of Hi- tech development that are threatening the very existence of human beings vis-à-vis the natural resource crunch on the one hand and pollution of the environment on the other. This has created a crisis for the growth of the Industry as well as survival of the mankind (Tyagi, 2011). Secondly, globalization of business has made the state control malleable (Logsdon & Wood, 2002; Zumbansen, 2006). The environment has become a global heritage, and these concerns are a collective international responsibility (Tyagi et al 2021; Painuly et al 2020; Tyagi….Syan, 2020). The large- scale industries damage to the environment is conspicuous but the medium sized as well as small scales productive ventures are creating human problems no less inimical to the societal survival than the large scale ventures (Tyagi 2013). The SGI Meerut is in the latter category and thus chosen for the study.

The Meerut Region occupies first place in U.P in terms of growth and development of SSI, out of total 1, 67,087 SSIs in the state, 30266 units i.e. 18.11%, are in Meerut region (Tomar, 2004). Further SSIs of Meerut Region provide employment to about 15.75 lakh people. About four thousand crore rupees are invested in them (Agarwal, 2002). The SGI was established in Meerut in 1947-50 as a cottage industry (SGMF, 2004).

The Economic Significance: The total export of SGI in the year 2002-03 was of Rs.342.30 crores and the contribution of Meerut was of Rs.100 crore (Verma, 2005). The total export of Sports Goods Industry in the year 2006-07 was of Rs. 509.46 crore and the contribution of Meerut was of Rs.126.17 crore (SGEPC, 2007).

The Environmental Significance: According to MacGregor (2007), the notions of ecological responsibility and business responsibility are similar. Both reject waste and profligacy; both embrace the notion of responsible stewardship and investment of assets in order to reap greater returns in the long term (Tyagi ….Syan, 2020). The environmental elements in context to SGI can include developing alternative source for

ISSN (Print Version) 0975-3931
ISSN (On Line Version) 2278-1277

raw material (agro forestry), checking and minimizing emissions to air, water and nuisances caused by odors (polish etc.), noise (wood-cutter machine etc.), feathers and other effluents.

The Social Significance: The sports goods industry is a labor-intensive industry. Joshi (1991) in his study on 1000 units of SGI Meerut found 19000 workers employed in these units out of which 42% were skilled while 58% were unskilled workers. This shows that industry does not need highly skilled or literate work force thus making it more easily accessible to the local people as an employment source.

The above discussion on SGI Meerut suggests that the industry is using labor-intensive production processes, boosting employment and supporting economic growth through export. Further, the researcher found dearth of literature on SGI Meerut regarding corporate social responsibility and stakeholder identification. Most of the studies in the past were done on Jalandhar based football industry, mainly focused on child labor, while the studies done on Meerut based sports goods industry were mainly on the product line, problems and prospects of sports goods and their marketing. In view of above, the researcher, keeping the present trends of International trade and Corporate Social Responsibility in Small and Medium sized Enterprises in mind, decided to work on developing an understanding of whom does SGI Meerut identify as its stakeholder. The review of the above literature and underpinned theory following research problem emerges - “There is a need of stakeholder identification to understand the socially responsible concerns of the Meerut based sports goods industry of India.”

Research Questions:

RQ1. Whom does the SGI Meerut recognizes as its stakeholders?

RQ2. Which stakeholders are accorded priority over others, and why?

Research Objective: The researcher enquires whether the industry under study recognizes stakeholders and is it conscientious to find out their needs and incorporate them in the role of business accordingly.

Research Methodology:

The present study is exploratory and used quantitative methods. A list of sports goods manufacturers in Meerut was procured from the ‘Federation of Sports Goods Manufacturers’. The total number of manufacturers, as per the list, was 356.With the help of simple random sampling technique, 50 were selected for pilot study. The instrument validity {Content (face) validity,

Table 1: SAMPLE PROFILE OF THE RESPONDENTS

(N=100)

VARIABLE			
Item	Percentage	Item	Percentage

TYPE			
Executive/Director/Owner	80	Manager	03
Partner	12	No title provided	05
EXPERIENCE			
Units established up to 1987	50	Units established after 1987	50
OWNERSHIP			
Proprietorship	80	Partnership	20
EMPLOYEES			
Up to 10 employees	74	Above 10 employees	26
EMPLOYEES GENDER			
Male employees	265 8	Female employees	44
TURNOVER			
Up to 50 Lakh	68	Above 50 Lakh	32
CUSTOMERS			
Catering customers within India only	74	Catering customers within and outside India	26
PRIMARY REASONS FOR ESTABLISHING INDUSTRY IN MEERUT			
Labor efficiency	53	Partition	16
Transport	17	Parental business / localite	14
PRIMARY REASONS FOR CHOOSING SPORTS SECTOR			
Sports hub / Sport city	48	Less investment and availability of opportunities	13
Sportsman / Interest in sports	03	Parental business /inherited/localite	29
Partition			07

Construct Validity and Criterion Validity (Concurrent validity and Predictive validity)} is done. From the remaining 306, a sample of 100 manufacturers was drawn with the help of simple random sampling technique. These hundred were contacted for obtaining the required information with the help of a structured interview schedule - to get general information regarding the respondent's status for preparing the profile of the corporates;

to identify stakeholders and their ranking in terms of importance, the reasons for choosing these stakeholders. The data collected from the hundred industries are manually checked and the same is entered in the computer with the help of excel package. The required analysis is done by using the statistical software tool, SPSS (George and Paul, 2006) in order to solve the main purpose, the following statistical techniques are found appropriate and used for the required analysis-frequency, percentage, mean and standard deviation.

Respondent's Profile:

Table 1 indicates characteristics of the corporate respondents.

From the sample profile of the respondents, the ownership patterns show proprietorship in 80% of the cases, and partnership in 20% cases. It is also seen that half the industry, under sample, were established up to 1987 and the other half-after 1987. The 76% respondents are catering the domestic customers only 24% respondents cater the domestic and international customers. The industry under study had only 44 female employees in comparison to 2658 male employees. The primary reason for establishing industry in Meerut is availability of labor as suggested by 53% respondents, transport according to the 17% respondents and for 14% either it is a paternal business or they are inhabitants of Meerut city. 48% respondents choose Meerut because it is a famous sports hub. The results also suggest that, SGI Meerut is an outcome of post-independence/ partition of India.

Table 2: Stakeholders Recognized by the Respondents
(N=100)

S.No.	Interest Group
1	customers
2	suppliers
3	competitors
4	governments
5	partners
6	communities
7	owners
8	labor and/ employees
9	investors

Findings and Discussion: Firstly, respondent interest is collected to identify the stakeholder. Secondly, the respondent's interest in identified stakeholders is examine in respect to priority they give them. Further, It is also investigated what is the motivation to choose these stakeholders.

ISSN (Print Version) 0975-3931
ISSN (On Line Version) 2278-1277

The respondents recognized nine interest groups, which influence their decisions. These groups are: customers, suppliers, competitors, governments, partners, communities, owners, labor and investors.

Table 3: Respondents preference for each interest group or stakeholder (N=100)

S. No.	Interest group	Preference (%)
1	Labor	99
2	Customers	97
3	Suppliers	87
4	Owners	83
5	Governments	83
6	Competitors	81
7	Investors	76
8	Communities	63
9	Partners	32

Out of these preferred interest groups, labor employees is the most preferred interest group recognized by 99% of the respondents, while 97% of respondents recognize customers, followed by suppliers preferred by 87% of respondents, 83% respondents recognize owners and governments. 81% respondents recognize competitors and 76% respondents recognize investors, while 63% respondents recognize community and only 32% recognize partners.

The customers (first preference of 84 percent respondents), suppliers (preferred at second place by 58 percent respondents) and competitors (52 percent respondents prefer it at third place) hold first three ranks. The labor (fourth preference of 32 percent respondents), governments (preferred at fifth place by 18 percent respondents) and owners (26 percent respondents prefer it at sixth place) hold next three ranks. Communities (16 percent), investors (10 percent) and partners (2 percent) occupy the last three ranks. The customers are mainly ranked at the first place, suppliers at second and competitors at third place.

Table 4: Respondents Interest in Identified Stakeholders (N=100)

S.No.	Interest Group	Ranking of the stakeholders on the basis of preference over each other (%)

		1	2	3	4	5	6	7	8	9
1	customers	**84**	04	07	02	0	0	0	0	0
2	suppliers	01	**58**	09	12	07	0	0	0	0
3	competitors	01	09	**52**	10	06	02	01	00	00
4	labor and/ employees	02	15	13	**32**	15	15	07	00	00
5	governments	05	02	11	16	**18**	14	12	05	00
6	owners	04	02	00	08	21	**26**	17	03	02
7	communities	02	01	03	05	09	16	**16**	10	1
8	investors	01	02	05	12	15	16	14	**10**	01
9	partners	06	07	02	03	07	05	03	03	**02**

Table 5: Motivation for Choosing Interest Groups

S.No.	Reason	Respondents (%)
	Reasons provided by the respondents for choosing customers (N=97)	
1	Customers create demand for the product which creates market and thus business	29
2	Customers are the life blood /backbone of the business	26
3	Customer asks for better quality	15
4	They are the major component of industry as they give business	14
5	They are important factor of business	13
	Reasons provided by the respondents for choosing suppliers (N=87)	
1	They are important part of business as the timely supply of raw material is must for smooth running of a business	30

2	Provide credit support	22
3	Provide base for business by supplying required material	22
4	If they are good than turnover increase	13

Reasons provided by the respondents for choosing competitors
(N=81)

1	Healthy business environment through fair and equitable market condition	19
2	Market stability	14
3	Because they cause competition in the market	13
4	Protect the market	10
5	Help in maintaining the quality of product	10
6	Important because they are in same business	08
7	To check price and quality war	07

Reasons provided by the respondents for choosing labor
(N=99)

1	Labor is must for getting the work done	99

Reasons provided by the respondents for choosing governments
(N=83)

1	Tax related regulations	12
2	Frame rules related to sports industry, it can make as well as change policies for business	12
3	Regulation for keeping a check on different products of a company	12
4	Interfere with industry practices	10
5	Fair working environment and business practices, protect and maintain market	10
6	Check quality of product	10
7	Offering gifts and favors	09
8	Regulations create problems, it is non - supportive	08

ISSN (Print Version) 0975-3931
ISSN (On Line Version) 2278-1277

Reasons provided by the respondents for choosing owners
(N=83)

1	They(owners)invest in business and monitor it	41
2	They invest capital to generate long term profits	31
3	They put money and efforts into business	11

Reasons provided by the respondents for choosing communities
(N=63)

1	Provide raw material for the business	28
2	Work for welfare of business	18
3	help to promote business	17

Reasons provided by the respondents for choosing investors
(N=76)

1	Invest money into business and look forward	44
2	Not only invest but also help in promoting the business	32

Reasons provided by the respondents for choosing partners
(N=32)

1	They shoulder work responsibility, carry the duty of market research and sale	10
2	Minimize financial responsibility	09
3	For smooth running of business	08

4	They put in their physical as well as financial efforts	05

Table 6: The Mean and S.D. of Stakeholder items (N=100)

S. No	Stakeholder Items	Mean	S.D.
1	Transparency in reporting company finances accurately	4.7000	.7317
2	Contributing to Government revenues	4.4400	.6563
3	Compliance with statutory requirements	4.1700	.5136
4	Responding to enquiries	3.9200	.6917
5	Maximizing long run profits for owners /partners /investors	3.5700	.9129
6	Responding to community/interests groups regarding they care about	3.5400	.7967
7	Protecting consumers	3.5000	.9482
8	Providing employee benefits	3.0800	.9606
9	Operating with ethical business practices	3.0000	.7785
10	Supporting employee volunteerism	2.9300	.9873
11	Ensuring employee health and safety	2.8500	.9143
12	Fair and equitable market conditions	2.7200	.9220
13	Fair working condition and pay	2.5700	.8439
14	Working with suppliers and vendors to ensure they operate ethically	2.5400	.8217
15	Maintaining suppliers	2.1200	.6858
16	Checking and minimizing emissions to air and water are nuisances caused by odors (polish etc.)/noise (wood-cutter, machine etc.)/feathers and other effluents	2.1100	.9309
17	Improving conditions in your community	2.0800	.7478
18	Transparency in investment of company finances accurately	1.7100	.7561
19	Safety and efficacy of products	1.7100	.7561

The motivation for choosing customer as an interest group is that they create demand for the product and quality, thus creating business. The supplier is important for inventory considerations and credit support. The competitors are looked for- healthy business environment; fair and equitable market conditions; maintaining product quality and to check price war. The reasons for choosing government is mainly due to compliances like regulations related to: tax, industry protocols, product quality, non-supportive attitude of government (8%), gifts and favors (9%). This suggests that the respondents might have to choose this interest group out of fear. The physical efforts and financial support are main motivating factors to choose partners as one of the stakeholders. Raw material for business is the main motivation for choosing community besides business welfare and promotion. Capital investment is a common reason of endorsing owners and investors. However, long-term profit considerations (31%), money and efforts (11%) are also reason for enlisting owners. Labor is considered essential in all 99 cases for getting the task done.

The mean scores suggest that the respondents give higher importance to reporting company finances but scores low in maintaining transparency in investment of company finances accurately. Further, the industry scores higher in contributing to Government revenues, meeting statutory requirements and responding to enquiries followed by maximizing profit for owners and shareholders with fair working conditions and pay at next position. This shows that meeting legal and mandatory requirements are industry's priority. This is followed by concerns for community, customers and employees. On ethical business practices, the industry scores low. It also scores low on safety and efficacy of products as well as on supporting employee volunteerism.

Table 7: Mean and S.D of Stakeholder Items Group Wise
(N=100)

S. No	Stakeholders Items	Mean	S.D.
1	Governments	4.1767	0.4431
2	Partners, Owners, Investors	3.3267	0.4316
3	Competitors	2.8600	0.6399
4	Labor	2.8575	0.5765
5	Customers	2.6050	0.6167
6	Communities	2.5767	0.5915
7	Suppliers	2.3300	0.6122

The mean scores suggest that the respondents give high importance to government this is supported by the results of Table 6; showing that meeting legal requirements is industry's priority. The next in preferences are partners, owners and investors. Which again supports the results of Table 6; where, after legal requirements, the respondent's preference is to maximize long-term profits.

Conclusions and Implications: There are nine interest groups identified by the SGI Meerut. These identified stakeholders are customers, suppliers, competitors, governments, partners, communities, owners, investors, labor. There are common needs of all the groups. Out of the recognized interest groups in SGI Meerut, customers top the list of preference. Suppliers are identified as the other most important group; close to them are competitors. Labor, governments and owners are below them in the order of preference. The interest groups, communities, investors and partners make the lowest layer (Figure 2).

Respondents Interest	Identified Stakeholder	Finding
I, II, III.	Customers, Suppliers, Competitors.	Strong Interest
IV, V, VI.	Labor, Governments, Owners.	Medium Interest
VII, VIII, IX.	Communities, Investors, Partners.	Weak Interest

Figure 2: Respondents Interest in Stakeholders

There are two aspects of mutual need relationship; one is the compulsive economic cooperation required by the productive process and the other is mutual interaction taking place in cordial and congenial social environment. This aspect is not very sanguine and encouraging. It has implications both for healthy business growth as well as for contributing to discharging social responsibility towards the stakeholders. The business of the said sports goods industry affects all the stakeholders. For example, labor earn their livelihood from industry; while investors earn returns on their invested money. Thus, these groups have common and specific interests. They may also want themselves to be involved in decision-making process. Therefore, there is a need of accommodating their (stakeholders) concerns in business. Therefore, institutionalized mechanism of regular interaction, to comprehend stakeholders' difficulties and discussing way out to accommodate their problems would benefit the business in general.

References

Agarwal, S.K., (2002), 'District Industries Center's role and its appraisal in the Entrepreneurial Development of Small Scale Industries in Meerut District', Unpublished Ph.D. Thesis, Commerce, C.C.S. University,Meerut.

Bird, F. B., and Waters, J. A., (1989), 'The moral muteness of managers', California Management Review, Fall, pp. 73-88.

Branco, M.C. and Rodrigues, L. L., (2007), 'Positioning Stakeholder Theory within the Debate on Corporate Social Responsibility', Electronic Journal of Business Ethics and Organization Studies, Vol. 12 No. 1, pp.5-15,available at http://ejbo.jyu.fi/.

Buhr, H. and Grafström M., (2006), 'The Making of Meaning in the Media: The Case of Corporate Social Responsibility in the Financial Times, 1988-2003', available at www.fek.uu.se/gems/publications/Buhr_Grafstrom_CSR_2006.pdf., assessed on 5/1/2008.

Carroll, A.B., (1991), 'The pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders', Business Horizons, Vol.34 No.4, pp. 39-48.

ET The Economic Times, (2008), 'Dr. Kalam stressed the need to evolve CSR ethics', The Economic Times, New Delhi, 30/01/2008.

Fox T., (2005), 'Small and Medium-Sized Enterprises (SMEs) and Corporate Social Responsibility: A Discussion Paper',available at www.iied.org/SM/CR/documents/CSRandSMEs.pdf.,assessed on 10/02/2007.

George, Darren and Paul, M., (2006), 'SPSS for windows step by step: A simple guide and reference', 13.0 Update, 6th ed., Pearson Education, India.

Gupta, D. K. and Saxena K.,(2006), 'Corporate Social Responsibility in Indian Service organisations : An Empirical Study', available at www.nottingham.ac.uk /nubs/ICCSR/AsiaConf06/FullPapers/Kirti.pdf,assessed on 27/11/2007.

Garg A. and Gupta. S. (2020). High Speed Railway (HSR): India and the World Comparison of existing systems. *International Journal of Innovative Technology and Research*. Volume No.8, Issue No.4, 9516-9530.

Gupta, S. (2016). Factor Analysis in holistic approach for Project Performance framework of Oil and Gas projects in India, *International Research Journal of Social Science and Management*, India, vol. 2(1)

Gupta, S. , Pahwa, M. S. and Gupta A. (2013). Innovative Price Adjustments Technique for Thermal Coal: A Study of Operation Function under changing Techno Environment. *Global Journal of Management and Business Research*, Apr. 2013. ISSN 2249-4588.

Gupta, S. and Gupta,T. (2012). Enhancing Marginal Field Development Economics: Leasing Operated Production Facility Approach, *Journal of Global Economy*, Research Centre for Social Sciences, Mumbai, India, vol. 8(1), pages 63-71, March.

Gupta, S. and Sharma R.K. (2012). Pricing and Taxation in Oil and Gas Sector: A study with special reference to ONGC. *Journal of Global Economy*. Research Centre for Social Sciences, Mumbai, India, vol. 8(3), 233-260.

Gupta, S. and Verma, R. (2008, May), Changing Paradigm in Indian Banking. *Professional Banker*, 21-2.

Gupta S., Tyagi R., Sharma A., Singh H. (2021). Human Wealthsurance: Analytical Study on Financial Planning of Community Investors during COVID-19. International Journal of Management (IJM). 12 (1). pp 1453-1473. ISSN Print: 0976-6502 and ISSN Online: 0976-6510. DOI: 10.34218/IJM.12.1.2021.128 Available at: http://iaeme.com/MasterAdmin/Journal_uploads/IJM/VOLUME_12_ISSUE_1/IJM_12_01_128.pdf

Harrison, J.S. and Freeman, R.E., (1999), 'Stakeholders, social responsibility, and performance: empirical evidence and theoretical perspectives', Academy of Management Journal, Vol. 42 No. 5.

.India Committee of the Netherlands, (2000), 'Child and adult labor in India's football industry and the role of FIFA', available at http://www.indianet.nl/iv.html, assessed on August 2004.

India Committee of the Netherlands, (2002), 'Final Report, Labor Standards in the Sports Goods Industry in India - with special reference to Child Labor', available at http://www.indianet.nl/tatarep.html, assessed in August 2004.

Jones, T.M., Wicks, A.C. and Freeman, R.E., (2002), 'Stakeholder theory: the state of the art', *in* N.E. Bowie, (ed.), The Blackwell Guide to Business Ethics, Blackwell, Oxford.

Joshi, M., (1991), 'Sports Goods Industry in Meerut', Unpublished Ph.D. Thesis, Commerce, C.C.S. University, Meerut.

Kakabadse, N. K., Rozuel, C. and Lee-Davies L., (2005), 'Corporate social responsibility and stakeholder approach: a conceptual review', Int. J. Business Governance and Ethics, Vol. 1 No. 4, pp.277-302.

Logsdon, J. and Wood, D. J., (2002), 'Business citizenship: From domestic to global level of analysis', Business Ethics Quarterly, No. 12,pp. 155-188.

MacGregor, S., (2007), 'Corporate Social Responsibility: You must remember this', available at http://www.core77. com/ reactor /07.06_csr .asp, assessed on 26/12/2006.

Mark -Herbert, C. and Schantz, C., (2007), 'Communicating Corporate Social Responsibility – Brand management', Electronic Journal of Business Ethics and Organization Studies, Vol. 12 No. 2, pp. 4-11,available at http://ejbo.jyu.fi/.

M P Meerut Plus, (2008), 'Sports Goods: Not ready for a new ball-game', Meerut Plus, The Times of India, New Delhi, 13/03/2008.

Michael, B., (2003), 'Corporate social responsibility in international development: An overview and critique', Corporate Social Responsibility and Environmental Management, No.10, pp. 115-128.

MSME Ministry of Micro, Small And Medium Enterprises, (2008), 'Ministry of Micro, Small And Medium Enterprises', available at, http://msme.gov.in/msme_aboutus.htm, assessed on 10/03/2008.

b- 'Ministry of Small Scale Industries: Outcome budget 2007-2008', available at http://msme.gov.in/Outcome_Budget-2007-08-SSI.pdf, assessed on 10/03/2008.

Painuly P.K., Tyagi R., Vishwakarma S., Khare S.K., Haghighi M. (2020) Energy Supply Using Nexus Approach for Attaining Sustainable Development Goal 7. In: Leal Filho W., Azul A.M., Brandli L., Lange Salvia A., Wall T. (eds) Affordable and Clean Energy. Encyclopedia of the UN Sustainable Development Goals. Springer, Cham. https://doi.org/10.1007/978-3-319-71057-0_84-1

Post, J.E., Preston, L.E. and Sachs, S., (2002), 'Managing the extended enterprise: the new stakeholder view', California Management Review, Vol. 45 No. 1, pp.6-28.

Saxena K. and Gupta, D. K., (2005), 'Corporate Social Responsibility A Fad?', Effective Executive, ICFAI University Press, Hyderabad, India, pp.37-42.

Scholl, H.J., (2001), 'Applying Stakeholder Theory to E-Government: Benefits and Limits', available at http://www. ischool. washington.edu/ /jscholl/Papers/Scholl_IFIP_2001.pdf, assessed on 1/7/2004.

SGMF, (2004), Directory of All India sports Goods Manufacturers Federation, SGMF, Meerut, 2004.

SGEPC Sports Goods Export Promotion Council, (2006), 'Annual report', New Delhi, 2005-06.

SGEPC Sports Goods Export Promotion Council, (2007), 'Annual report', New Delhi, 2006-07.

Sherlekar, S. A., (1998), 'Ethics in Management', ed.1998, HPH, New Delhi

Simmons, J., (2004), 'Managing in the post-managerialist era: towards socially responsible corporate governance', Management Decision, Vol. 42 Nos. 3–4, pp.601–611.

Trevino, L. K. and Nelson, K. A., (1999), 'Managing Business Ethics: Straight Talk about How to do it Right', (2nd ed), John Wiley, NY.

TOI The Times of India, (2008), 'Don't forget growth while chasing profits', Times business, The Times of India, New Delhi, 06/02/2008.

The Observatory of European SMEs, (2007), 'Analysis of competitiveness', available at http://ec.europa.eu/enterprise/ enterprise _policy/analysis/observatory_en.htm., assessed in November 2007.

Tomar, G., (2004), 'Constraints and potentials of Small Scale Industries financed by U.P.F.C with special reference to Meerut region', Unpublished Ph.D. Thesis, Commerce, C.C.S.University.

Tyagi RK (2010) Dynamics of corporates and stakeholders perspective of corporate social responsibility: a case of sports goods industry Meerut. American Journal of Economics and Business Administration. 2(2) 169 Accessed at http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.663.3297&rep=rep1&type=pdf

Tyagi R. (2010) Corporate Social Responsibility Practices for Rural Development in the Globalisation Epoch. Globalisation and Economy. ed KD Gaur. 598-613. Sunrise Publications.

Tyagi, R. K. (2011) Indian Perspective on Ethical Implementation in Academic and Business Community: A Discourse through Case Study on Education and Industry. Paper Presented in absentia at International Conference. December 09-10, 2010 UNESCO Chair, Russian State Pedagogical University. Alexander Herzen, St. Petersburg.

[Publish in Humanities, Humanitarian Knowledge, Humanities, Humanitarian Knowledge, Humanitarian Education Problems and Perspectives Vol II, 117-126, Asterion Publication, Russia. ISBN 978-5-9856-809-6]

Tyagi R. (2012) Corporate social responsibility and SMEs: Exploratory study on dynamics of corporate and stakeholders perspective in Sports Goods Industry Meerut. Research in Business Management. 1(1): 1-7. Available online at http://www.resjournals.com/RBM

Tyagi Ruchi K (2012) Sustaining by working on the bottom of the pyramid: a case of Jaipur Rugs India on its socially responsible practices. International Journal of Business Performance Management. 13(1): 46-59. Inderscience Publishers Ltd.

Tyagi R. (2012) Meerut Embroidery Cluster: A Case Study. South Asian Journal of Business and Management Cases. 1 (2): 185-202. SAGE Publications Sage India: New Delhi, India. doi:10.1177/2277977912459445

Tyagi R. (2012) Sustaining by working at the bottom of the pyramid: a case of Indian rugs manufacturing company. Societal Studies.4 (2): 427–442. Mykolas Romeris University. Available online at https://www3.mruni.eu/ojs/societal-studies/article/view/730

Tyagi, Ruchi K and Vasiljeviene, Nijole (2013) The case of CSR and irresponsible management practices. Competitiveness Review. 23(4/5):372-383. https://doi.org/10.1108/CR-03-2013-0031. Available online at https://www.emerald.com/insight/content/doi/10.1108/CR-03-2013-0031/full/html.

Tyagi, Ruchi and Chawla G. (2017) Education through Information and Communication Technology: Student Perspective on the Blended Learning. International Journal of Social Science and Humanity. 7 (4): 212-216. DoI: 10.18178/ijssh.2017.7.4.822. Available at http://www.ijssh.org/vol7/822-NH3005.pdf

Tyagi Ruchi., Vishwakarma S., Yadav S.S., Stanislavovich T.A. (2020). Community Self-Help Projects. In: Leal Filho W., Azul A., Brandli L., Lange Salvia A., Özuyar P., Wall T. (eds) No Poverty. Encyclopedia of the UN Sustainable Development Goals. Springer, Cham. DOI https://doi.org/10.1007/978-3-319-69625-6.

Available at https://link.springer.com/referenceworkentry/10.1007/978-3-319-69625-6_28-1

Tyagi Ruchi., Vishwakarma S., Alexandrovich Z.S., Mohammmed S. (2020). ICT Skills for Sustainable Development Goal 4. In: Leal Filho W., Azul A.M., Brandli L., Özuyar P.G., Wall T. (eds) Quality Education. Encyclopedia of the UN Sustainable Development Goals. Springer, Cham. DOI https://doi.org/10.1007/978-3-319-95870-5_39

Available at https://link.springer.com/referenceworkentry/10.1007%2F978-3-319-95870-5_39

Tyagi R., Vishwakarma S., Singh K.K., Syan C. (2020) Low-Cost Energy Conservation Measures and Behavioral Change for Sustainable Energy Goal. In: Leal Filho W., Azul A.M., Brandli L., Lange Salvia A., Wall T. (eds) Affordable and Clean Energy. Encyclopedia of the UN Sustainable Development Goals. Springer, Cham. https://doi.org/10.1007/978-3-319-71057-0_155-1

Tyagi R., Vishwakarma S., Rishi M., Rajiah S. (2021) Reducing Inequalities Through Education and Skill Development Courses. In: Leal Filho W., Azul A.M., Brandli L., Lange Salvia A., Özuyar P.G., Wall T. (eds) Reduced Inequalities. Encyclopedia of the UN Sustainable Development Goals. Springer, Cham. https://doi.org/10.1007/978-3-319-71060-0_102-1

Verma, S., (2005), 'Jeetney ki zid', Dainik Jagran,National Daily Newspaper published in Hindi language from Meerut,01/04/2005.

Vinten, G., (2000), 'The stakeholder manager', Management Decision, Vol. 38 No. 6, pp.377–383.

Wharton, Jr., and Clifton R., (2002), 'Responsibility in a Common World', speech delivered by president of Michigan State University, on 4 April 2002 at the Fourth International Paolucci Symposium, *in* Gupta, D. K. and Saxena K., (2006), 'Corporate Social Responsibility in Indian Service organisations: An Empirical Study', available at www.nottingham.ac.uk/nubs/ICCS R/AsiaConf06/FullPapers/Kirti.pdf,assessed on 27/11/2007.

Weiss, J.W., (2003), 'Business Ethics: A Stakeholder and Issues Management Approach', Thomson Learning, South-Western Mason, OH.

Whitehouse, L., (2006), 'Corporate Social Responsibility – Views from the Frontline', Journal of Business Ethics, No.63, pp. 279-296.

Wood, D.J., (1991), 'Corporate social performance revisited', The Academy of Management Review, Vol. 16 No. 4, pp.691–718.

Zadek, Simon, (2001), 'The Civil Corporation: The New Economy of Corporate Citizenship', Earthscan Publications Ltd., London.

Zumbansen, P., (2006) 'The conundrum of corporate social responsibility: reflections on the changing nature of firms and states', in: R. Miller and R. Bratspies, 'Transboundary harm: lessons from the Trail Smelter Arbitration', (ed.), Cambridge University Press, Cambridge, England.