CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: DOES THE SIZE MATTER? – SOME EMPIRICAL EVIDENCE

DR. HEENA SUNIL OZA*; MS. SWETA DEEPAK TANEJA**

*ASSOCIATE PROFESSOR.
S.P.B ENGLISH MEDIUM COLLEGE OF COMMERCE,
AFFILIATED TO VEER NARMAD SOUTH GUJARAT UNIVERSITY,
SURAT, GUJARAT (INDIA).

**ASSISTANT PROFESSOR,
D.R PATEL & R.B.PATEL COMMERCE COLLEGE,
AFFILIATED TO VEER NARMAD SOUTH GUJARAT UNIVERSITY,
SURAT, GUJARAT (INDIA).

ABSTRACT
The corporate social responsibility is the obligations of businessmen to follow those lines of action which are desirable in terms of the objectives and values of our society apart from running profitable business and can be measured in terms of triple bottom lines of profit, planet and people. This paper attempts to investigate corporate social responsibility disclosure practices of Blue Chip companies in India. It looks at disclosure practices in annual reports of the companies to determine the relationship between company size and CSR disclosure. Taking company size in terms sales and total assets as independent variable and CSR disclosure as dependent variable, this study explores causal relationship between these two variables. The findings show that size in terms of sales and total assets for manufacturing sector do have causal relationship. The findings are further discussed in terms of contribution of the study.

KEY WORDS: Annual Reports, Blue chip Companies, Corporate Social Responsibility Disclosure.