

UNVEILING CORPORATE SOCIAL RESPONSIBILITY CONSCIOUSNESS IN EAST SIKKIM: A COMPREHENSIVE ANALYSIS

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ABSTRACT

Sikkim, with its distinctive cultural and social environment, presents a context where CSR awareness and engagement may be influenced. The objectives and cultural aspects of the local community have a substantial impact on how corporations see and carry out corporate social responsibility initiatives. This study delves into the examination of Corporate Social Responsibility (CSR) awareness among local residents in the East District of Sikkim, recognizing them as key stakeholders within the framework of stakeholder theory, as they directly benefit from CSR initiatives. A survey was conducted among local residents in the East District of Sikkim, with 180 valid responses analyzed for this study. The research focuses on thematic areas included in Section 135 of the Companies Act, 2013's Schedule VII including education, health, eradicating hunger, heritage, sports encouragement, women empowerment, environment, and rural development, to achieve its objectives. The study finds that respondents' awareness of several CSR characteristics varied significantly. However, no statistically significant differences in awareness were observed based on respondents' gender. This research contributes to enhancing local residents' understanding of various CSR initiatives in the State of Sikkim. By assessing CSR awareness levels, the study also provides valuable insights for companies looking to participate in CSR initiatives within the State of Sikkim.

KEYWORDS: Corporate Social Responsibility (CSR), Residents, Thematic Areas, East District, Sikkim

1. AN INTRODUCTION

Corporate Social Responsibility (CSR) has become a critical component of organizational success and societal well-being in the dynamic commercial environment. CSR on a global scale is a dynamic and evolving concept that reflects the interconnectedness of businesses with societies and the environment worldwide. Companies with a global footprint navigate a complex landscape, making an effort to strike a balance between social and environmental obligations and business objectives. The cultural, legal, and economic settings of various nations lead to variations in CSR activities. In India, CSR is not only required by law but is also becoming more

and more viewed as a crucial component of business strategy and identity. Businesses recognize the importance of contributing positively to society, and the regulatory framework ensures a structured and accountable approach to CSR implementation. As companies increasingly recognize their role in the broader community, assessing CSR awareness becomes paramount, especially in diverse and unique regions. This research delves into the heart of East Sikkim, a region known for its rich cultural heritage and pristine landscapes, aiming to unravel the extent of awareness surrounding Corporate Social Responsibility among its residents.

Widely regarded as a moral and ethical imperative, CSR is eloquently defined by Carroll (1991) as "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time." This multidimensional construct encapsulates organizations' responsibilities towards stakeholders beyond mere profit maximization. The importance of such responsibilities has been emphasized by renowned management scholar Peter Drucker, who famously asserted, "The best way to predict the future is to create it." This resonates particularly well in the context of CSR, where businesses actively contribute to shaping a positive and sustainable future for society. One major development in India's legal landscape is the inclusion of Corporate Social Responsibility (CSR) in the Companies Act 2013, especially through Schedule VII. The Companies Act 2013, enacted to replace its predecessor and align with contemporary business practices, introduces a more structured and comprehensive approach to CSR. Schedule VII, a critical component of the Act, delineates the activities that companies can undertake as part of their CSR initiatives.

In Sikkim, a notable concentration of Corporate Social Responsibility (CSR) activities, primarily in the Health and Education sectors, marking a significant stride in the state's developmental landscape has been observed (Tamang, P., Johry, G. S., & Gangte, H., 2022). The initiatives, aligned with the Schedule VII framework, demonstrate a strong emphasis on rural development, signaling a transformative phase in the region. Implementation of CSR activities in Education, support for the Differently Aabled, Livelihood enhancement, and Sports promotion has positively impacted community development, enhancing employability. Additionally, the CSR initiatives show a praiseworthy dedication to the welfare of society, especially in areas like Gender Equality, Women Empowerment, Old Age Homes, and Reducing Inequalities. The awareness of CSR, however, is not uniformly distributed across different regions and communities. East Sikkim, nestled in the lap of the Himalayas, presents a unique socio-cultural setting that warrants a specific investigation into the comprehension and acknowledgment of CSR principles. The current study looks at the degree of CSR awareness and understanding in East Sikkim to bridge the gap in the literature. Also, exploring how residents perceive CSR practices taken up by the various corporate houses in the state.

2. OBJECTIVES

- a. To explore the level of CSR awareness among the local residents of East Sikkim.
- b. To identify the CSR thematic areas as per the Schedule VII of the Companies Act 2013 that measures the level of awareness.

3. IMPORTANCE OF THE STUDY

Drawing inspiration from the profound words of Mahatma Gandhi, who once stated, "The best way to find yourself is to lose yourself in the service of others," this research seeks to unravel the intricate interplay between CSR awareness and the fabric of community life in East Sikkim. By examining the prevailing level of CSR awareness in this region, we aim to contribute valuable insights that can inform strategies for fostering sustainable business practices and enhancing the overall well-being of East Sikkim's communities. By considering CSR activities within the framework of the Companies Act 2013 and Schedule VII, this study gains a solid foundation rooted in the legal and regulatory expectations for corporate responsibility. This framework not only mandates CSR spending but also provides a structured guide for companies to align their social initiatives with national development priorities. Analyzing the awareness, understanding, and implementation of CSR in East Sikkim in light of this legal framework adds depth and relevance to this study, providing insights that can be valuable for both academia and industry practitioners.

4. LITERATURE REVIEW

Definition and Approach

Corporate Social Responsibility (CSR) is a business strategy encompassing a company's commitment to ethical, social, and environmental considerations in its operations. One authoritative definition is provided by the World Business Council for Sustainable Development (WBCSD), which defines CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large." This encapsulates the core idea that CSR involves businesses going beyond mere profit maximization and adherence to the law to actively contribute to societal well-being. The approach to CSR, as noted by authors such as Archie Carroll, involves a multi-faceted framework incorporating economic, legal, ethical, and philanthropic responsibilities. This framework emphasizes a proactive stance, with companies aligning their business practices with principles of sustainability, fair labor, and community development. CSR, as a strategic initiative, aims to create a significant impact on diverse stakeholders, including employees, communities, and the environment, fostering a more responsible and sustainable business ecosystem (WBCSD, "Corporate Social Responsibility: Making Good Business Sense," 1999; Carroll, "The Pyramid of Corporate Social Responsibility," 1991)

CSR in Developed Nations

The expanding global integration of company Social Responsibility (CSR) into company strategy is highlighted by (Johnson and Zachary's, 2019). They contend that the promotion of corporate social responsibility (CSR) as an essential component of businesses operations is being greatly aided by groups like NGOs and intergovernmental efforts. This is accomplished by actively taking part in cooperative collaborations and voluntary rules of behaviour. Growing stakeholder expectations, global market rivalry, and societal requirements are driving corporations to embrace corporate social

responsibility (CSR) as a strategic policy on a domestic level. Multinational corporations, governments, trade unions, civil society organisations, and sophisticated market settings in developed economies—particularly in the north and west—have all embraced corporate social responsibility (CSR). The structure is strong, with logistical accessibility and efficient governance systems. Though the US has a conventional, self-regulated model, the UK, France, and Denmark use liberal, regulatory, and partnership-based paradigms for CSR practice and promotion.

CSR in Developing Nations

Although corporate social responsibility (CSR) is increasingly getting more and more significant in developing nations, it is frequently not given top attention because of a lack of laws requiring it and a company's dedication to values other than profit. Governments, businesses, and civil society groups must work together to create a climate that is supportive of corporate social responsibility. Michael Hopkins notes that there are two primary reasons for the slower adoption rate: businesses still place a higher priority on philanthropy and CSR hasn't been acknowledged as a development strategy in many nations. A lack of democracy, a censored press, and feeble institutional safeguards are other issues. Despite these obstacles, globalisation, mounting customer, foreign investor, and buyer demand, as well as market competition, are driving changes in CSR practices in local businesses. NGOs, multinational corporations, and multilateral organisations all have a big involvement in partnerships, advocacy campaigns, and monitoring. By creating institutional frameworks and public sector strategies, certain nations— South Africa, India, China, Argentina, Mexico, Poland, Slovenia, Hungary, and Argentina are moving forward.

CSR in India

India has a long history of corporations adopting social responsibility, which has resulted in a rich heritage of Corporate Social Responsibility (CSR). Indian corporate social responsibility is characterised by the Gandhian trusteeship concept and the charitable undertakings of wealthy business magnates. However, a change from a philanthropy-based approach to a multi-stakeholder viewpoint was brought about by the liberalisation, privatisation, and globalisation (LPG) strategy in the early 1990s (Satapathy, J., Paltasingh, T, 2019). CSR is increasingly understood to be essential to societal advancement. Although liberalisation and privatisation have yielded substantial advantages, the country's exceptional financial prosperity has not kept up with the shift from altruistic mindsets to full-fledged corporate social responsibility (CSR) (B. Arora; R. Puranik, 2004). Due to their exposure to the international market and the entrance of multinational organisations, Indian businesses now have a greater sense of accountability, dedication, and mutual progress (Deodhar, 2016). Acknowledging the rising importance of corporate social responsibility, the Indian government launched a policy initiative in 2013 with the Companies Act of 2013, intending to assure the country's holistic growth and solve broad socio-economic challenges.

CSR in North-East India

While the spending pattern of CSR throughout India is substantial, it is relatively low in the Northeast. Over a three-year period, the remaining seven states get minor amounts of CSR funds, with Assam being the only state receiving major funding. Increased CSR engagement is required for socio-economic development in the region due to its economic backwardness and reduced industry investment (Das BK, 2020). The government is creating a road plan to promote business spending on education and child welfare. A conference has been planned to create a forum for cooperation between state social programmes, businesses, and non-governmental organisations. Areas that need support from Corporate Houses' CSR programmes have been recognised by representatives from the eight northeastern states. Corporate entities have also communicated their areas of interest and needs for productive cooperation with governmental and non-governmental organisations.

CSR in Sikkim

In India's northeast is the border state of Sikkim. The state is well-liked for tourism because of its biodiversity and beautiful beauty. The state's eco-sensitivity frequently impedes its ability to establish new sectors. Because of this, the state is very worthy of CSR programmes that guarantee the inclusive growth of the nation. Therefore, Corporate Social Responsibility (CSR) programmes are essential to balancing economic growth with the protection of the region's distinctive natural and cultural assets.

Against the backdrop of Sikkim's commitment to being the first fully organic state in India, CSR efforts are poised to address local socio-economic challenges and align with the region's sustainable development goals. The National East Industrial and Investment Promotion (NEIIP) policy has contributed to an influx of companies in the region, necessitating a close examination of their CSR practices. This policy not only encourages industrial growth but also underscores the responsibility of businesses to actively engage with and contribute to the well-being of local communities. Understanding the impact of NEIIP on CSR practices in Sikkim is essential for evaluating the efficacy of corporate initiatives in addressing the state's unique socio-cultural and environmental dynamics. As companies navigate the delicate balance between economic interests and social responsibility in Sikkim, collaborative efforts with local stakeholders and a keen awareness of the region's needs are paramount for fostering sustainable development.

Corporate Social Responsibility and its Impact

The review of literature encompasses diverse perspectives on Corporate Social Responsibility (CSR) impact assessments, with a specific focus on company-specific measurement approaches. Manuela's (2008) theoretical paper emphasizes the development of a multi-step measurement model to evaluate the effects of CSR initiatives on business from a company's standpoint. Contrasting this, Sharon and Eleanor's (2016) study underscores the societal benefits of CSR, asserting that voluntary and strategic initiatives generate sustainable mutual benefits for both firms and society. Their ethnographic case studies highlight the importance of voluntary and strategic CSR for satisfying both shareholder and stakeholder demands. Bhattacharya and Sankar (2004) Examine the beneficial relationship between

CSR and customer support to persuade businesses to fund CSR programs. Kim, Song, and Lee's (2016) research explores the effects of adding CSR programs to internal marketing efforts, revealing improvements in employee work attitudes and a reduction in turnover intentions. Paulina and Piotr (2008) focus on the hotel industry, showcasing how CSR programs improve both the well-being of employees and the standard of living in nearby communities. Extending the scope to residents, Lee, Kim, and Kim's (2018) study in a gaming community demonstrates how the CSR of gaming firms improves the quality of life, perceived advantages, and support of locals. This research emphasizes the reciprocal relationship, indicating that residents support companies engaged in CSR when perceived benefits and quality of life are high, underlining the multifaceted impact of CSR on various stakeholders.

Corporate Social Responsibility and its level of Awareness

The literature presents a comprehensive exploration of Corporate Social Responsibility (CSR) across diverse sectors and contexts. Aggarwal and Dahiya's (2017) thorough study and review of CSR practices in India delves into the regulatory landscape, the role of stakeholders, and the impact on organizational outcomes, contributing valuable insights into CSR awareness and implementation within the Indian context. Carroll's seminal work in 1999 traces the historical evolution of the CSR construct, emphasizing ethical, philanthropic, legal, and economic responsibilities, thus providing a nuanced exploration of awareness (Carroll, 1999). Babatunde et al.'s (2020) study focusing on the banking sector investigates the relation between CSR initiatives and financial performance, crucial for assessing the business case and raising awareness among stakeholders. Khojastehpour and Anwar's (2021) research explores the moderating role of CSR-specific antecedents on the link between CSR and employee engagement, offering insights into employee perspectives and contributing to a holistic understanding of CSR awareness within organizations. Ahn, Kim, and Yang's (2018) configurational approach to CSR and customer loyalty highlights specific conditions under which CSR initiatives enhance customer loyalty, emphasizing the importance of understanding consumer perceptions for CSR awareness. Mishra and Sharma's (2018) examination of environmental CSR in Indian companies contributes to a comprehensive knowledge of corporate responsibility by investigating the adoption of environmental management practices. Segarra-Ciprés, Boronat-Moll, and Roca-Puig's (2021) development and testing of a CSR measurement scale tailored to the banking sector adds depth to the literature by assessing awareness and implementation in a sector-specific context. Moon and Chadee's (2020) literature review on CSR in the hospitality industry provides valuable insights into CSR practices, contributing to awareness among industry stakeholders (Aggarwal & Dahiya, 2017; Carroll, 1999; Babatunde et al., 2020; Khojastehpour & Anwar, 2021; Ahn et al., 2018; Mishra & Sharma, 2018; Segarra-Ciprés et al., 2021; Moon & Chadee, 2020).

5. HYPOTHESIS

In Sikkim, women's empowerment through greater access to higher education and increased participation in decision-making processes is recognized as crucial. Recent years have witnessed a significant rise in the literacy rate and access to higher education for women in the region. In research

and teaching professions, women have nearly reached parity with men. However, a stark disparity in the participation of women in bureaucratic roles, especially in higher bureaucratic positions, where their representation remains remarkably low. Dilu Sharma, in emphasizing the abundant opportunities for women in Sikkim, envisions a canvas where women can create wonders if provided the opportunity. Despite the existence of reservations for women in politics, the full utilization of these opportunities poses a challenge. Sharma highlights that the intended empowerment of women in politics, as facilitated by government reservations, often faces hurdles, with instances of male dominance persisting even when women hold positions of power. The title, 'Empowering Women in Sikkim: Breaking Barriers in Politics and Entrepreneurship,' encapsulates the essence of overcoming challenges and barriers that hinder the full realization of women's potential in both political and entrepreneurial spheres in the region.

Hypothesis: The CSR awareness of male local residents is higher than that of female local residents in East Sikkim

6. METHODOLOGY

The CSR framework provided in Section 135, Schedule VII of the Companies Act 2013, is adopted as the conceptual framework of this study which provided a solid foundation rooted in the legal and regulatory expectations for corporate responsibility. This framework not only mandates CSR spending but also provides a structured guide for companies operating in India to align their social initiatives with national development priorities. Analysing the awareness, understanding, and implementation of CSR in East Sikkim in light of this legal framework adds depth and relevance to this study, providing insights that can be valuable for both academia and industry practitioners. The questionnaire statements were created using this structure, comprising seven constituents, education, rural development, health and eradicating hunger, heritage, women empowerment, encouraging sports, and environment. Only seven thematic areas have been chosen out of the 12 thematic areas listed under section 135, schedule VII of the Companies Act, 2013. The selected seven thematic areas are actively implemented in the State of Sikkim as per the study made by Tamang, P., Johry, G. S., & Gangte, H. (2022) in their examination of the Sikkim state's implementation of the Corporate Social Responsibility Framework's theme area. The researcher measured the level of awareness of CSR for residents in the East district of Sikkim because the majority of the company's influx has been vested in East Sikkim. While, as per the stakeholders theory approach to corporate responsibility, organizations must consider the impact of their actions on local residents and actively engage with them to create positive and sustainable outcomes (R. Edward Freeman, 1984). Additionally, rather than relying just on the data disclosed by companies, CSR research has to acquire a stakeholder viewpoint (Ramasamy and Ting, 2004).

7. SAMPLING PROCEDURE

For the study, a sample of 185 local residents from East Sikkim was selected. The sampling procedure involved distributing questionnaires to various villages and towns in East Sikkim, taking into account the size of their populations. Key locations included Tadong, MG Road, Deorali, Ranipool, Pakyong,

Rongli, Rangpo, Majitar, Singtam, Arithang, Sitchey, Burtuk, and Bhojoghari, among others. A total of 220 questionnaires were distributed by the researcher, and 200 responses were collected. Following a meticulous editing process, 15 questionnaires were eliminated due to a variety of factors. 185 questionnaires were included for the final analysis, yielding a response rate of approximately 84.1% of the distributed questionnaires or around 98.9% of the total respondents. This sampling strategy aimed to capture a diverse and representative perspective from the local residents of East Sikkim. The respondents' personal traits are displayed in Table 1. 51 percent of responders were men and 49 percent were women, according to the statistics; moreover, approximately 44 percent were graduates, approximately 31 percent were matriculated, and approximately 24 percent were post-graduates. Additionally, the findings show that 33% of the respondents were in the age range of 26 to 35. Furthermore, 31 percent of the respondents were government-employed, and almost 27 percent were privately employed. Approximately 22 percent of the respondents were self-employed.

TABLE 1. Demographic Profile of the Respondents

Variable	Frequency	%
Gender		
Male	95	51.4
Female	90	48.6
Age		
18-25	51	27.6
26-35	61	33.0
36-40	41	22.2
40-above	32	17.3
Educational Qualification		
Doctorate	3	1.6
Graduate	81	43.8
Matriculate	57	30.8
Post Graduate	44	23.8
Employment Status		
Government Employee	58	31.4
Housewife	16	8.6
Private Employee	50	27.0
Self Employed	41	22.2
Student/Research Scholar	20	10.8

8. MEASUREMENT

A five-point Likert scale has been used as the basis for the scoring method; 1 represented strongly disagree and 5 indicated strongly agree. The questionnaire has been translated into Nepali from English under the direction of a qualified Nepali teacher from Government Senior Secondary School, Tadong. Five Research Scholars from SRM University, Sikkim were given 16 surveys in both English and Nepali to check the accuracy of the translation and that the items' meanings were constant. These students spoke both languages well. There are 17 qualities in all that are covered by the questionnaire, as shown in the below Table 2.

TABLE 2: Study Variables

CODE	STATEMENTS
EDUCATION	
EDU1	Facilitates quality education and training
EDU2	Sponsor meritorious students
EDU3	Enormously enhances life skills
HEALTH	
HEH1	Facilitated access to public health care
HEH2	Provide low-cost health insurance policy
HERITAGE	
HER1	Promotes art, culture, and heritage of various communities
HER2	Restored art, culture, and heritage sites of various communities
ENCOURAGING SPORTS	
ES1	Promoted and facilitated the development of sports
ES2	Facilitated with financial assistance
WOMEN EMPOWERMENT	
WE1	Encourage women to upskill themselves in financial literacy
WE2	Facilitated financial independence and sustained livelihood for many
ENVIRONMENT	
ENT1	Taken responsibility to protect and preserve natural beauty and habitation
ENT2	Promoted ecological balance through sensitizing
RURAL DEVELOPMENT	
RD1	Improvement of road and transport infrastructures
RD2	Financial Assistance in various community constructions
RD3	Improving quality of life
RD4	Holistic development undertaken is recognizable

9. RELIABILITY AND VALIDITY

The Cronbach's alpha coefficient was used to evaluate the data collecting instrument's dependability; the result was an overall reliability level of.809, indicating strong reliability. Table 3 displays the results of computing the Kaiser-Meyer-Olkin (KMO) measure of sample adequacy and Bartlett's test of sphericity. The possibility that a population of independent variables is where the correlation matrix originated is investigated using Bartlett's test of sphericity (Bartlett, 1950). The study's significance level of.000 indicates that the factors may not be completely uncorrelated. Furthermore, in order to evaluate the degree of correlations between variables and decide if factor analysis was adequate, a KMO measure of sampling adequacy (MSA) has been calculated. The MSA test result of.791 was obtained. A KMO score of.60 or above is generally regarded as appropriate to move forward with a factor analysis. As a result, the study's sample was judged sufficient for additional investigation.

TABLE 3: KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.791
Bartlett's Test of Sphericity	Approx. Chi-Square	626.102
	Df	120
	Sig.	.000

The construct validity of the instrument was assessed using a confirmatory factor analysis. Table 4 shows that 68.89 percent of the overall variance can be explained by the seven-factor solution, which is a considerable amount. The analysis indicates some overlap among items, with each factor (EDU, RD, HEH, HER, ES, WE, ENT) contributing to explaining a specific portion of the total variance in the original data. For instance, Factor EDU elucidates 12.041% of the total variance, RD explains 10.502%, and so forth. Collectively, all factors combined elucidate 68.89% of the total variance in the data. This total variance percentage (68.89%) denotes the extent to which the extracted factors capture variability in the original variables.

Table 4: Factor Analysis*

Item	EDU	RD	HER	HEH	ES	WE	ENT
EDU1	.591						
ENT2	.752						
ENT1	.668						
RD4	.500						
RD1		.759					
RD3		.609					
RD2		.538	.509				
EDU2			.797				
ES1			.516				
HEH2				.778			
HEH1				.681			
HER2					.820		
WE2					.687		
HER1						.772	
EDU3						.553	
WE1							.884
ES2							.717
Variance	12.041	10.502	10.137	9.973	9.771	8.334	8.131
Total Variance	68.89%						

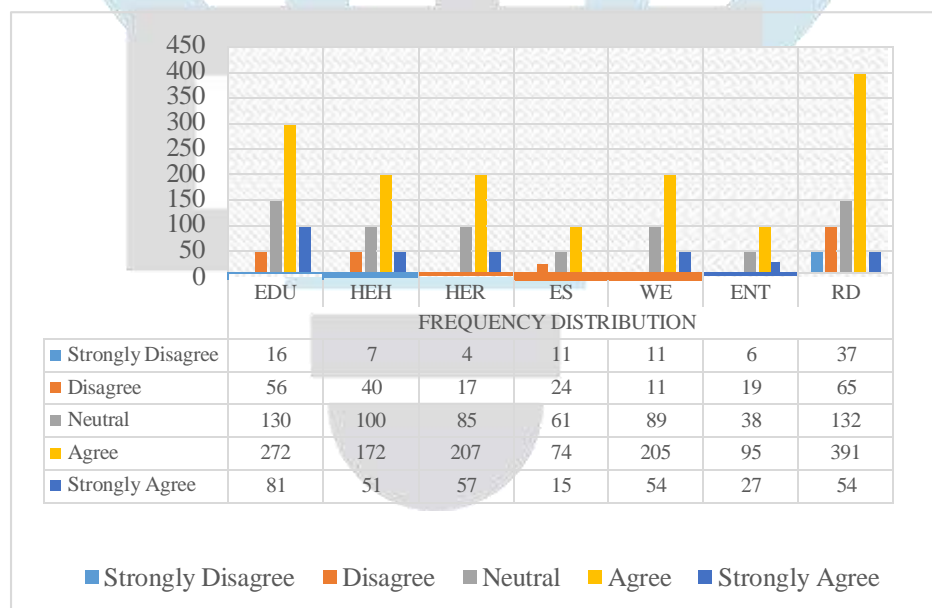
As we can see, most of the variables in the factor loading overlap. Only the factors related to health and hygiene, such as rural development, are correctly loaded. The factors chosen for the study are part of the CSR framework outlined in Schedule VII of the 2013 Companies Act. The seven thematic areas chosen to study as implemented in Sikkim (Tamang, P., Johry, G. S., & Gangte, H. (2022)) when mapped with the Carroll CSR pyramid, typically fall under the Philanthropic level of Responsibility

which is very natural for the respondents to have interpreted most of the statements as per their social desire. Respondents have a shared understanding of CSR concepts and principles, due to which they may similarly interpret survey items. Also the respondents are homogeneous in cultural or regional influences belonging to the East district of Sikkim which may have consistent exposure to the CSR implementation.

10. RESULTS AND DISCUSSION

According to stakeholder theory, the purpose of this study was to find out how much the people of East Sikkim knew about Corporate Social Responsibility (CSR), as they are the main people who will be implementing CSR. Figure 1 presents a comprehensive overview of the awareness levels among local residents regarding the implementation of Corporate Social Responsibility (CSR) thematic areas in East Sikkim. The findings reveal a notable awareness among residents across all seven thematic areas. Particularly, the implementation of rural development stands out prominently, followed closely by education, heritage, women empowerment, and health and eradicating hunger. However, the awareness level concerning the implementation of environmental initiatives and sports encouragement appears to be relatively minimal. This nuanced analysis provides valuable insights into the specific areas where CSR awareness is thriving and those that may require targeted efforts to enhance residents' understanding and engagement in East Sikkim.

Fig 1. LEVEL OF AWARENESS



A multivariate analysis of variance (MANOVA) was carried out in order to achieve the objective. We examined the differences in awareness in order to evaluate H1, which states that male local inhabitants had a higher level of CSR awareness than female local residents related to education, rural development, health, eradicating hunger, heritage, women empowerment, environment, and sports encouragement between males and females. Table 5 displays these distinctions as well as the MANOVA findings.

TABLE 5: MANOVA Test of Gender

Source	Dependent Variable	Mean		F	Sig.
		MALE	FEMALE		
Gender	Education	.083	-.088	1.357	.246
	Rural Development	-.049	.052	.468	.495
	Health and Eradicating Hunger	.006	-.006	.007	.932
	Heritage	-.104	.110	2.133	.006
	Encouraging sports	.110	-.116	2.392	.007
	Women empowerment	.007	-.007	.009	.925
	Environment	-.001	.106	.000	.994
F 1.039 df2 115980.394 Sig. .408					

The analysis indicate that there are variations in the means of different dependent variables across gender groups (Male and Female). The overall F-ratio of 1.039 with a significance level of 0.408 suggests that, when considering all dependent variables together, the differences between groups are not statistically significant at the chosen alpha level of 0.05. With the exception of differences related to heritage and the encouragement of sports, all other variances are statistically insignificant at the .05 alpha level. The analysis examines the influence of gender on the seven thematic areas of CSR framework, measured through mean scores for different variables. The results indicate that there is no statistically significant difference between males and females in their perceptions of education ($F = 1.357$, $p = .246$), rural development ($F = 0.468$, $p = .495$), health and eradicating hunger ($F = 0.007$, $p = .932$), women empowerment ($F = 0.009$, $p = .925$), and environmental concerns ($F = 0.000$, $p = .994$). However, significant differences emerge in the areas of heritage ($F = 2.133$, $p = .006$) and encouraging sports ($F = 2.392$, $p = .007$). These findings suggest that gender does not play a substantial role in shaping perceptions of the CSR dimensions, while variations are observed in domains such as heritage and sports encouragement. Further exploration and understanding of the nuanced gender dynamics within these specific CSR aspects could contribute to more targeted and effective initiatives. Therefore, the Alternative Hypothesis is rejected.

11. CONCLUSION

In conclusion, on the theoretical level, it was found that the Schedule VII CSR framework is significant in measuring the awareness level of CSR. This comprehensive exploration into the awareness and perception of Corporate Social Responsibility (CSR) in East Sikkim has shed light on crucial facets that shape the community's engagement with philanthropic responsibilities (Carroll, 1991). The study, encompassing a diverse range of variables adopted from Schedule VII thematic areas including education, rural development, health and eradicating hunger, heritage, encouraging sports, women empowerment, and environmental concerns, sought to understand the nuanced dynamics that influence CSR awareness in the East district of Sikkim. The research findings not only underscore the commendable emphasis on CSR activities in sectors like health and education but also reveal areas where there is room for heightened focus. The assessment of gender-based variations in CSR perceptions adds a layer of insight, indicating that while certain dimensions witness gender-neutral

perspectives, disparities surface in domains like heritage and sports encouragement. As the global discourse on corporate social responsibility evolves, these localized insights provide a valuable contribution, paving the way for more targeted and effective CSR initiatives that align with the specific needs and values of the East Sikkim community. This study not only serves as a snapshot of CSR awareness but also acts as a foundation for ongoing dialogues, strategic planning, and collaborative efforts aimed at fostering sustainable development and ethical corporate practices in the region. It highlighted how corporate leaders in Sikkim now have a greater need to organise and launch CSR awareness campaigns among their most important constituencies.

12. LIMITATIONS

The specific demographic characteristics of the sampled population limit the study's applicability beyond this region, emphasizing the need for future research to encompass diverse samples across various regions and demographics. The adoption of a cross-sectional design provides a singular snapshot of CSR awareness, necessitating future longitudinal research to measure the effects of treatments across time and capture the changing nature of perceptions. Due to the dependence on self-reported data, social desirability bias may occur, urging forthcoming research to integrate mixed-method approaches for a more robust triangulation of findings. While the study covers multiple CSR dimensions, the scope may be limited in exploring additional factors influencing awareness, such as cultural nuances, regional policies, or industry-specific dynamics. The predominance of quantitative methods underscores the potential for future research to employ qualitative methodologies like interviews or focus group discussions for a more nuanced exploration of contextual factors. Additionally, there is scope for regional comparisons, industry-specific analyses, intervention studies, exploration of cultural factors, in-depth gender analysis, comparative studies, and qualitative investigations to enhance the breadth and depth of CSR awareness research in East Sikkim, contributing to a more comprehensive understanding of sustainable and responsible business practices in the region.

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