Anirudh Prasad and Sudeep Kumar, Beyond Business Mapping the CSR and Sustainable Development Initiatives of TATA Steel, Xavier Institute of Social Service, Ranchi, 2016, pp. 260, Price ₹ 650/-.

This book deals with corporate social responsibility of Tata Steel which is over one hundred years old. The company has been involved in social welfare activities almost from the beginning and, therefore, its study from this angle was long over-due.

The subject of corporate social responsibility is of topical interest and the authors have done well by devoting chapter 1 to its philosophical foundations. They correctly mention that philanthropy is an age-old tradition which has been continued till date in India by many business houses including the Tatas whose flagship company is Tata Steel. The Government of India is also aware of it and has issued guidelines for CSR initiatives of Indian companies. The authors list its six core elements. Their discussion of Gandhi's perspective of CSR is timely because of the frequent discussion about the relevance of Gandhian economic and social thoughts in today's India.

Ch. 2 deals with the contributions of Tata Steel towards CSR and sustainable development theory and practices. The authors talk about the 'Tata' ethos. As JRD Tata stated in one of his speeches, the group does not follow the principle of ceiling of sorts on the profit. Instead, it believes in ploughing back the profits for the betterment of the society as a whole. This naturally leads it to the policy of CSR and sustainable development. Once a certain level of development has been achieved, the group withdraws from one field in favour of another field where it has the potentiality of playing a more meaningful role. In this context, the authors remark, "True to the ideals of its founder, the house of the Tatas has always promoted this concept of trusteeship and today more than 85% of the profit go to trusts" (p. 14). They have not given the source for this piece of information and it is unlikely that even if the management sincerely desires to divert so large a portion of profit for CSR, whether the shareholders will acquiesce in it. However, this does not belittle the contribution of Tata group in general and Tata Steel in particular with respect to CSR. The authors' account of the genesis and growth of Tata Steel Rural Development Society (TSRDS) is in fitness of things. But they are quick to caution, "Tata Steel is spending a huge amount of money on sustainable development activities of TSRDS. Management should take care that it does not cripple people's initiatives, thereby making them dependent on the company" (p. 32).

Ch. 3 covers methodology and sample profile. With clear-cut objectives set before them, the field workers hold discussions with village level organizations and individual beneficiaries. The techniques employed are field observations, interviews, focus-group discussions and case studies.

Ch. 4 attempts mapping the initiatives of Tata Steel in five zones. They are different in each zone, keeping in mind the geographical variations and differences in the needs of beneficiaries. The authors have given profiles of

selected villages and selected men and women to explain their experiences. The reader feels that the write-up could have been cut down without loss of relevant information. This is especially true with respect to many of the tables. A glaring example is Table IV.30 on p. 92 which contains information regarding the distribution of paddy threshers in the service of villages in Seraikela-Kharsawan Zone. Individual names of 30 farmer groups are listed together with the quantity (number?), TSRDS' contribution and villagers' contribution. It is noteworthy that it was 21,00.00 in every case! (It has not been mentioned whether the figures are in rupees.) That being so, two or three sentences would have sufficed and the Table well be dropped without loss of worthwhile information. In many other pages of the book also editorial refinements are required.

Ch. 5 looks at sustainability and constitutes a revisit to Idalbera village. The authors have found, "There is no doubt that the infrastructural development (educational and industrial) of the surrounding area of Idalbera has brought about winds of change in the village studied. The village is leading towards modernization.... They (villagers) now consider education as a tool for changing the quality of life and level of living. There is a tendency among the youths towards joining technical education" (p. 213). The purpose of the revisit was to test sustainability and the authors found that most of the programmes initiated by TSRDS were not sustainable.

Ch. 6 has conclusions and findings. After discussing projects supported by Tata Steel in Jharkhand with respect to women's empowerment, agriculture, irrigation, education, infrastructure, environment, etc., related rural development activities earlier, the authors reiterate their impact which they find is positive. They conclude, "... Tata Steel through TSRDS has been playing a constructive role in adding to our national output by producing essential consumer goods; creating wage employment through skill development; and generating the additional income through SHGs" (pp. 234-35). Their approach is not eulogistic (which often happens in the case of such corporate studies) but objective. For instance, they point out, "... some administrative problems existed in the TSRDS set up. Some differences between management and workers exist in the set up. Many dedicated workers who served TSRDS have reluctantly left on realizing that the situation will not improve" (p. 224). Besides, the impact on the beneficiaries has left much to be desired. The authors state that what the villagers need are more of livelihood enhancing strategies for increasing their income. If the people become too dependent on the company, it will be against their longterm interests.

The book covers a relatively neglected field of the corporate studies. This makes it a pioneering study. It points out towards more such research endeavours.

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