ABSTRACT

Corporate Social Responsibility is a management concept whereby companies integrate social, environmental and economic concerns into their business operations in a transparent & accountable manner and embrace responsibilities towards a broader group of stakeholders, apart from fulfilling customary financial obligations to shareholders.

This paper explored the differences in CSR practices in the USA and India by examining the sustainability performance of 16 companies across 3 industrial sectors under 3 categories of extra-financial factors. The current reporting trends in both the countries were looked into through the KPMG Survey (2013) and CSR ratings of individual companies were taken from CSR Hub. The projects and progress of companies was gauged through their sustainability reports and annual reports.

Across sectors, companies in both the countries were conscious of their environmental impact and took steps towards improving it further. They also undertook various projects targeting community welfare and made noteworthy contributions to many social causes. They also emphasised development of their employees and ensured their active participation in the CSR activities.

KEY WORDS: Community welfare, employee participation, recycling, resources, supplier management.
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