ABSTRACT
The paper examine attitude of managers, employees and local communities towards CSR practices of manufacturing firms. Today most companies consider corporate social responsibility (CSR) as their objective to ensure that their business action provides equal and sustainable benefits for diverse stakeholders and used as a competitive advantage for the firm. Thus, we used the four major stakeholders (community, customers, employees and environment) as a measure of CSR practices of the manufacturing firms and then link of the CSR to the financial performance of the firm. We used structured questionnaire to secure data from the three categories of respondents (managers, employees and local community). The data collected from the respondent via questionnaire were analyzed by using both descriptive and inferential statistics with the help of SPSS. To deal with descriptive data; we employed descriptive statistical tools such as percentage, mean, and standard deviations. Correlation and other statistical procedures such as t-test and ANOVA were used to examine the relationship and difference between the study variables. The results of the study found out that the firm did not play discretionary role to help the surrounding community and specifically from the local community viewpoint, social contribution of manufacturing firms limited. The result also found out that manufacturing firms surveyed have not properly carried out CSR activities especially in waste management. Furthermore, public owned manufacturing firms are found to be more responsive to communities CSR activities than foreign owned and private owned firms in the study area. Similarly, larger firms are more responsive to CSR than smaller ones and socially responsible firms are found to be financially successful than others.

KEY WORDS: Corporate Social Responsibility, Community, Customers, Employees, Environment, Financial Performance.

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