

**MEAN, STANDARD DEVIATION AND STANDARD  
ERROR OF MEAN WISE DISTRIBUTION OF  
VARIABLES.**

**SUMMARY OF LEVENE'S TEST FOR EQUALITY OF  
VARIANCES AND INDEPENDENT SAMPLE T-TEST  
FOR EQUALITY OF MEANS.**

**1. Mean Standard Deviation and Standard Error of Mean wise distribution of that the CSR activities of the firm are conducted on a regular basis.**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
CSR activities regular basis	Private	50	4.5000	.61445	.08690
	Public	50	4.6400	.59796	.08456

From the table it was found that the Mean factors of **CSR activities of the firm are conducted on a regular basis** among private and public sector entities were 4.50 and 4.64 respectively. The Standard Deviation from the Means were found to be 0.61 and 0.59 respectively for private sector and public sector entities with Standard Error of Means of 0.086 and 0.084 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**1.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR activities conducted on a regular basis	Equal Variances Assumed	.658	.419	- 1.155	98	.251	-.14000	.12125	- .38062	.10062
	variances not Assumed			- 1.155	97.928	.251	-.14000	.12125	- .38062	.10062

Values of Independent Sample T-Test revealed the obtained t-value is 1.155 and significance is .251 i.e the CSR activities of the firm are conducted on a regular basis by public sector entities do not vary significantly from that of private sector entities.

**Mean, Standard Deviation and Standard Error of Mean wise distribution of CSR activities are closely related to the business strategy**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error
CSR Activity closely related To business strategy	Private	50	3.8200	1.32002	.18668
	Public	50	4.0800	1.19249	.16864

From the above table it was found that the Mean wise distribution of CSR activities closely related to business strategy among private and public sector entities were 3.82 and 4.08 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be 1.32 and 1.19 respectively for private sector and public sector entities with Standard Error of Means of 0.18 and 0.16 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**2.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Activity business Strategy	Equal variances assumed	2.511	.116	-1.033	98	.304	-.26000	.25157	-.75924	.23924
	Equal variances not assumed			-1.033	97.006	.304	-.26000	.25157	-.75931	.23931

Values of Independent Sample T-Test revealed the obtained t-value is -1033 and significance value .304i.e**CSR activities are closely related to the business strategy** by public sector entities do not vary significantly from that of private sector entities.

**3. Mean Standard Deviation and Standard Error of Mean wise distribution of regarding the focus of CSR function in their company.**

Group Statistics					
	Constitution	N	Mean	Std. Deviation	Std. Error Mean
CSR Function	Private	50	2.5400	.86213	.12192
	Public	50	2.7600	.59109	.08359

From the table it was found that the Mean factors regarding the focus of CSR function among private and public sector entities were 2.54 and 2.76 respectively. The Standard Deviation from the Means were found to be 0.86 and 0.59 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.08 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table , followed by analysis.

### 3.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

		Independent Samples Test								
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Function	Equal Variances Assumed	10.227	.002	-1.488	98	.140	-.22000	.14783	-.51336	.07336
	variances not Assumed			-1.488	86.730	.140	-.22000	.14783	-.51384	.07384

Values of Independent Sample T-Test revealed the obtained t-value is 1.488 and significance value is .140 i.e. **the focus of CSR functions in company of public sector entities do not vary significantly from that of private sector entities.**

**2.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Activity business Strategy	Equal variances assumed	2.511	.116	-1.033	98	.304	-.26000	.25157	-.75924	.23924
	Equal variances not assumed			-1.033	97.006	.304	-.26000	.25157	-.75931	.23931

Values of Independent Sample T-Test revealed the obtained t-value is -1.033 and significance value .304. i.e. **CSR activities are closely related to the business strategy** by public sector entities do not vary significantly from that of private sector entities.



**3. Mean Standard Deviation and Standard Error of Mean wise distribution of regarding the focus of CSR function in their company.**

Group Statistics					
	Constitution	N	Mean	Std. Deviation	Std. Error Mean
CSR Function	Private	50	2.5400	.86213	.12192
	Public	50	2.7600	.59109	.08359

From the table it was found that the Mean factors regarding the focus of CSR function among private and public sector entities were 2.54 and 2.76 respectively. The Standard Deviation from the Means were found to be 0.86 and 0.59 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.08 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis H01, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table , followed by analysis.

**3.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Function	Equal Variances Assumed	10.227	.002	-1.488	98	.140	-.22000	.14783	-.51336	.07336
	variances not Assumed			-1.488	86.730	.140	-.22000	.14783	-.51384	.07384

Values of Independent Sample T-Test revealed the obtained t-value is 1.488 and significance value is .140 i.e. **the focus of CSR functions in company of public sector entities do not vary significantly from that of private sector entities.**

**4. Mean Standard Deviation and Standard Error of Mean wise distribution of the level of involvement of senior management in the CSR activities of the firm of Public and Private Sector Entities.**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Level of Invlovement	Private	50	4.2200	.78999	.11172
	Public	50	4.3000	.73540	.10400

From the table it was found that the Mean wise distribution of the level of involvement of senior management in CSR activities among private and public sector entities were 4.22 and 4.30 respectively. The Standard Deviation from the Means for the level of involvement of senior management in the CSR activities of the firm were found to be 0.78 and 0.73 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.10 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was slightly higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

#### 4.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

**Independent Samples t-Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Level of Invlovement	Equal variances assumed	.344	.559	-.524	98	.601	-.08000	.15264	-.38290	.22290
	Equal variances not assumed			-.524	97.502	.601	-.08000	.15264	-.38292	.22292

Values of Independent Sample T-Test revealed the obtained t-value is -.524 and significance value .601 i.e the level of involvement of senior management in the CSR activities of the firm of public sector entities and private sector entities do not vary significantly from that of private sector entities.

**5. Mean Standard Deviation and Standard Error of Mean wise distribution of the company have adequate manpower to implement and oversee the CSR initiatives**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Manpower to Implement & Oversee	Private	50	4.4200	.78480	.11099
	Public	50	4.6400	.48487	.06857

From the table it was found that the Mean factors of the company having adequate manpower to implement and oversee the CSR initiatives among private and public sector entities were 4.42 and 4.64 respectively. The Standard Deviation from the Means were found to be 0.78 and 0.48 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.06 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance , Levene's Test for Equality of

Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

### 5.1. Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

#### Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Manpower to Implement & Oversee	Equal variances assumed	8.747	.004	-1.686	98	.095	-.22000	.13046	-.47890	.03890
	Equal variances not assumed			-1.686	81.650	.096	-.22000	.13046	-.47955	.03955

Values of Independent Sample T-Test revealed the obtained t-value is .788 and significance value is .095 i.e. **the company have adequate manpower to implement and oversee the CSR initiatives as regards to** public sector entities and private sector entities do not vary significantly from that of private sector entities

**6. Mean Standard Deviation and Standard Error of Mean wise distribution of adequately trained staff who takes care of the implementation of CSR activities**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Adequately trained Staff	Private	50	4.3400	.91718	.12971
	Public	50	4.2400	.77090	.10902

From the table it was found that as far as adequately trained staff who takes care of implementation of CSR activities among private and public sector entities were 4.34 and 4.24 respectively. The Standard Deviation from the Means were found to be 0.91 and 0.77 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.10 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

To find whether difference in the mean was significant or by chance , Levene's Test for Equality of

Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample Test is given in the following table, followed by analysis.

**Table6.1 Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Adequately trained Staff	Equal variances assumed	1.017	.316	.590	98	.556	.10000	.16944	-.23625	.43625
	Equal variances not assumed			.590	95.183	.556	.10000	.16944	-.23637	.43637

Values of Independent Sample T-Test revealed the obtained t-value is .590 and significance value is .556 i.e. **adequately trained staff who takes care of the implementation of CSR activities** regards to public sector entities and private sector entities do not vary significantly from that of private sector entities.



7. Mean Standard Deviation and Standard Error of Mean wise distribution as regards to **importance of senior management involvement in the CSR activities of the firm**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Imp of Sr. Management	Private	50	4.5400	.90824	.12844
	Public	50	4.4200	1.05153	.14871

From the table it was found that the Mean wise distribution regards to importance of senior management involvement in CSR activities among private and public sector entities were 4.54 and 4.42 respectively. The Standard Deviation from the Means **importance of senior management involvement in the CSR activities of the firm** were found to be 0.90 and 1.05 respectively for private sector and public sector entities with Standard Error of Means of 0.12 and 0.14 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

7.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Imp of Sr. Management	Equal variances assumed	.512	.476	.611	98	.543	.12000	.19650	-.26995	.50995
	Equal variances not assumed			.611	95.970	.543	.12000	.19650	-.27005	.51005

Values of Independent Sample T-Test revealed the obtained t-value is .611 and significance value is .543. Importance of senior management involvement in the CSR activities of the public sector entities and private sector entities do not vary significantly from that of private sector entities.

# **8. Mean Standard Deviation and Standard Error of Mean wise distribution whether enough resources and personnel to engage in CSR implementation in the long run**

## **Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Resources & Personnel	Private	50	1.2600	.44309	.06266
	Public	50	1.2800	.45356	.06414

From the table it was found that the Mean wise distribution regarding enough personnel to engage in CSR implementation among private and public sector entities were 1.26 and 1.28 respectively. The Standard Deviation from the Means for the whether enough resources and personnel to engage in CSR implementation in the long run were found to be 0.44 and 1.45 respectively for private sector and public sector entities with Standard Error of Means of 0.062 and 0.064 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis

### 8.1. Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

#### Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Resources & Personnel	Equal variances assumed	.199	.657	-.223	98	.824	-.02000	.08967	-.19795	.15795
	Equal variances not assumed			-.223	97.947	.824	-.02000	.08967	-.19795	.15795

Values of Independent Sample T-Test revealed the obtained t-value is -.223 and significance value is .824 i.e. whether **enough resources and personnel to engage in CSR implementation in the long run** as regards public sector entities and private sector entities vary significantly from that of private sector entities

**9. Mean Standard Deviation and Standard Error of Mean wise distribution of whether the policymakers have understanding of Reporting.**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Understanding Report	Private	50	1.3600	.48487	.06857
	Public	50	1.3600	.48487	.06857

From the table it was found that the Mean wise distribution of understanding of reporting among policymakers regarding CSR activities among private and public sector entities were 1.36 and 1.36 respectively. The Standard Deviation from the Means whether the policymakers have understanding of Reporting were found to be 0.48 and 0.48 respectively for private sector and public sector entities with Standard Error of Means of 0.68 and 0.68 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities were equal to that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

## 9.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

### Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.		df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Understanding Report	Equal variances assumed	.000	1.000	.000	98	1.000	.000000	.09697	-.19244	.19244
	Equal variances not assumed			.000	98.000	1.000	.000000	.09697	-.19244	.19244

Values of Independent Sample T-Test revealed the obtained t-value is .000 and significance value is 1.00i.e.whether the policymakers have understanding of Reporting among public sector entities and private sector entities do not vary significantly from that of private sector entities

**10. Mean Standard Deviation and Standard Error of Mean wise distribution regarding the communication of CSR activities by the entity.**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Company Communicate	Private	50	1.2400	.43142	.06101
	Public	50	1.1400	.35051	.04957

From the table it was found that the Mean were 1.24 and 1.14 respectively. The Standard Deviation from the Means for regarding the communication of CSR activities by the entity were found to be 0.43 and 0.35 respectively for private sector and public sector entities with Standard Error of Means of 0.61 and 0.04 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**Table10.1 Summary of Levene’s Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Company Communicate	Equal variances assumed	6.743	.011	1.272	98	.206	.10000	.07861	-.05600	.25600
	Equal variances not assumed			1.272	94.057	.206	.10000	.07861	-.05608	.25608

Values of Independent Sample T-Test revealed the obtained t-value is 1.272 and significance is .206. regarding the communication of CSR activities by the public sector entities and private sector entities do not vary significantly from that of private sector entities



### 11. Mean Standard Deviation and Standard Error of Mean wise distribution of the entity's reports assured by third party

#### Group Statistics

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Report Assured by Third Party	Private	50	1.5400	.50346	.07120
	Public	50	1.6200	.49031	.06934

From the table It was found that the Mean were 1.54 and 1.62 respectively. The Standard Deviation from the Means for the Report Assured by Third Party were found to be 0.50 and 0.49 respectively for private sector and public sector entities with Standard Error of Means of 0.07 and 0.06 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance , Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table , followed by analysis.

**Table11.1 Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Report Assured by Third Party	Equal variances assumed	2.118	.149	-.805	98	.423	-.08000	.09939	-.27723	.11723
	Equal variances not assumed			-.805	97.932	.423	-.08000	.09939	-.27723	.11723

Values of Independent Sample T-Test revealed the obtained t-value is -.805 at 0.05 Level of significance i.e Report Assured by Third Party by public sector entities and private sector entities do not vary significantly from that of private sector entities

**Table 12. Mean Standard Deviation and Standard Error of Mean wise distribution of the company produces CSR report apart from annual report**

Group Statistics					
	Constitution	N	Mean	Std. Deviation	Std. Error Mean
CSR Reports apart from Annual Report	Private	50	1.4200	.49857	.07051
	Public	50	1.4200	.49857	.07051

From the table it was found that the Mean were 1.42 and 1.42 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be 0.49 and 0.49 respectively for private sector and public sector entities with Standard Error of Means of 0.07 and 0.07 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was equal to that of public sector entities.

To find whether difference in the mean was significant or by chance , Levene's Test for Equality of

Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**Table 12.1 Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Reports apart from Annual Report	Equal variances assumed	.000	1.000	.000	98	1.000	.00000	.09971	-.19788	.19788
	Equal variances not assumed			.000	98.000	1.000	.00000	.09971	-.19788	.19788

Values of Independent Sample T-Test revealed the obtained t-value is .000 and significance value is .000 i.e. **the company produces CSR report apart from annual report** by public sector entities and private sector entities do not vary significantly from that of private sector entities.

**13. Mean Standard Deviation and Standard Error of Mean wise distribution of the company have third party verification related to CSR activities.**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Third Party Verification	Private	50	1.6000	.69985	.09897
	Public	50	1.4400	.50143	.07091

From the table it was found that the Mean factors which led to the investment into CSR activities among private and public sector entities were 1.60 and 1.44 respectively. The Standard Deviation from the Means for the company have third party verification related to CSR activities were found to be 0.69 and 0.50 respectively for private sector and public sector entities with Standard Error of Means of 0.09 and 0.07 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

### 13.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

#### Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.		df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Third Party Verification	Equal variances assumed	.960	.330	1.314	98	.192	.16000	.12176	-.08162	.40162
	Equal variances not assumed			1.314	88.815	.192	.16000	.12176	-.08193	.40193

Values of Independent Sample T-Test revealed the obtained t-value is 1.314 and significance value is .192. **the company have third party verification related to CSR activities by public sector entities and private sector entities do not vary significantly from that of private sector entities**

**14. Mean Standard Deviation and Standard Error of Mean wise distribution of the company have dissemination options to disclose CSR activities.**

**Group Statistics**

	Constitution	N	Mean	Std. Deviation	Std. Error Mean
Dissemination Options	Private	50	3.5200	1.48791	.21042
	Public	50	4.1400	1.84070	.26031

From the table it was found that the Mean were 3.52 and 4.14 respectively. The Standard Deviation from the Means for the **the company have dissemination options to disclose CSR activities** were found to be 1.48 and 1.84 respectively for private sector and public sector entities with Standard Error of Means of 0.21 and 0.26 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of

Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

#### 14.1 Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

##### Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Dissemination Options	Equal variances assumed	.698	.406	-1.852	98	.067	-.62000	.33472	-1.28425	.04425
	Equal variances not assumed			-1.852	93.875	.067	-.62000	.33472	-1.28462	.04462

Values of Independent Sample T-Test revealed the obtained t-value is -1.852 and significance is .067. **the company have dissemination options to disclose CSR activities** by public sector entities and private sector entities do not vary significantly from that of private sector entities



**15. Mean Standard Deviation and Standard Error of Mean wise distribution of number of persons implementing CSR activity among public and private sector entities.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Number of persons Implementing CSR activity	Private	50	1.6000	.80812	.11429
	Public	50	1.9600	.80711	.11414

From the table it was found that the Mean were 1.60 and 1.96 respectively. The Standard Deviation from the Means number of persons implementing CSR activity among public and private sector entities were found to be 0.80 and 0.80 respectively for private sector and public sector entities with Standard Error of Means of 0.11 and 0.11 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table 4.2, followed by analysis.

# Independent Samples Test

**Table 15.1**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Implementing CSR Activity	Equal variances assumed	.663	.418	-2.229	98	.028	-.36000	.16152	-.68054	-.03946
	Equal variances not assumed			-2.229	98.000	.028	-.36000	.16152	-.68054	-.03946

Values of Independent Sample T-Test revealed the obtained t-value is .660 and significance value is 0.028i.e number of persons implementing CSR activity among public and private sector entities vary significantly from that of private sector entities.

**16. Mean Standard Deviation and Standard Error of Mean wise distribution of following factors among Public and Private Sector Entities.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Projects Identified Under CSR through specialized trained professionals.	Private	50	1.3400	.47852	.06767
	Public	50	1.1000	.30305	.04286
Training & re-orientation	Private	50	1.5000	.50508	.07143
	Public	50	1.6600	.47852	.06767
Capacity Building Programmes	Private	50	1.4400	.50143	.07091
	Public	50	1.5600	.50143	.07091
Efforts made to verify clean track record.	Private	50	1.4000	.63888	.09035
	Public	50	1.1600	.42185	.05966

**Project activities identified under CSR through Specialized training professionals.**

From the above table it was found that the Mean factors regarding the projects identified under CSR through specialized training professionals among private and public sector entities were 1.34 and 1.10 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .40852 and .30305 respectively for private sector and public sector entities with Standard Error of Means of 0.67 and 0.42 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the projects identified under CSR through specialized training professionals among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

#### **Adequate training and re-orientation given to the implementers.**

From the above table it was found that the Mean factors regarding the Adequate training and re-orientation given to the implementers among private and public sector entities were 1.44 and 1.56 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .50 and .47 respectively for private sector and public sector entities with Standard Error of Means of 0.71 and 0.67 for the respective groups.

Comparing the Means it was found that Mean of public sector entities was higher than that of private sector entities. It shows that regarding adequate training and re-orientation given to the implementers among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

#### **Capacity building programmes organised to provide training to the Implementors**

From the above table it was found that the Mean factors regarding the Capacity building programmes organised to provide training to the implementors among private and public sector entities were 1.40 and 1.56 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .50 and .50 respectively for private sector and public sector entities with Standard Error of Means of 0.70 and 0.70 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Capacity building programmes organised to provide training to the implementors among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

**While assigning CSR projects to the agencies, effort made to verify the reliability and clean track record.**

From the above table it was found that the Mean factors regarding that the **effort made to verify the reliability and clean track record** among private and public sector entities were 1.40 and 1.16 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be .63 and .42 respectively for private sector and public sector entities with Standard Error of Means of 0.90 and 0.59 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the projects identified under CSR through specialized training professionals among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table , followed by analysis.**Table Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.

**Table 16.1 : Independent Samples t-Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Projects Identified Under CSR through specialized trained professionals.	Equal variances assumed	43.937	.000	2.996	98	.003	.24000	.08010	.08104	.39896
	Equal variances not assumed			2.996	82.858	.004	.24000	.08010	.08068	.39932
Training & re-orientation	Equal variances assumed	5.590	.020	-1.626	98	.107	-.16000	.09840	-.35526	.03526
	Equal variances not assumed			-1.626	97.715	.107	-.16000	.09840	-.35527	.03527
Capacity Bldg	Equal variances assumed	.000	1.000	-1.197	98	.234	-.12000	.10029	-.31901	.07901

Programmes    Efforts made to verify clean track record.	Equal variances not assumed			-1.197	98.000	.234	-.12000	.10029	-.31901	.07901
	Equal variances assumed	17.464	.000	2.217	98	.029	.24000	.10827	.02514	.45486
	Equal variances not assumed			2.217	84.903	.029	.24000	.10827	.02473	.45527

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .004 and that suggests that the means are significantly different. i.e projects Identified Under CSR by specialized training professionals by public sector entities vary significantly from that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is -1.626. The p-value of .107 and that suggests that the means are significantly different. i.e Adequate training and re-orientation given to the implementers for implementing CSR activity do not vary significantly between both the sectors..

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .234 and that suggests that the means are significantly different. i.e Capacity building programmes organised to provide training to the implementors do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is 2.996. The p-value of .029 and that suggests that the means are significantly different. i.e Efforts made to verify clean track record vary significantly between both the sectors.

**17. Mean Standard Deviation and Standard Error of Mean wise distribution of following factors among Public and Private Sector Entities.**

**The CSR implementation plan specified the following.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Relating to Baseline Survey	Private	50	1.2000	.40406	.05714
	Public	50	1.1000	.30305	.04286
Activities to be Undertaken	Private	50	1.2000	.40406	.05714
	Public	50	1.2000	.40406	.05714
Budgets Allocated	Private	50	1.3400	.47852	.06767
	Public	50	1.3200	.47121	.06664
Time-lines Prescribed	Private	50	1.4200	.49857	.07051
	Public	50	1.4000	.49487	.06999
Responsibilities & Authorities	Private	50	1.4200	.49857	.07051
	Public	50	1.4200	.49857	.07051
Major result Expected	Private	50	1.3600	.48487	.06857
	Public	50	1.3400	.47852	.06767

**The CSR implementation plan specified the following.**



### **Relating to Baseline Survey**

From the above table it was found that the Mean factors relating to Baseline Survey for CSR implementation process among private and public sector entities were 1.20 and 1.10 respectively. The Standard Deviation from the Means for CSR implementation process among private and public sector entities were found to be .40406 and .30305 respectively.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that factors relating to Baseline Survey for CSR implementation process among private and public sector entities were that it is significantly higher among private sector entities than that of public sector entities.

### **Activities to be undertaken**

From the above table it was found that the Mean factors regarding the Activities to be Undertaken among private and public sector entities were 1.20 and 1.20 respectively. The Standard Deviation from the Means for the Activities to be Undertaken were found to be .40 and .40 respectively.

Comparing the Means it was found that Mean of public sector entities was higher than that of private sector entities. It shows that Activities to be Undertaken the implementers among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

### **Budgets Allocated**

From the above table it was found that the Mean factors regarding the budgets allocated for activities mentioned in the implementation plan among private and public sector entities were 1.34 and 1.32 respectively. The Standard Deviation from the Means for the budgets

allocated for activities mentioned in the implementation plan among private and public sector entities were found to be .478 and .471 respectively.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that the budgets allocated for activities mentioned in the implementation plan among private and public sector entities, it is significantly higher among public sector entities than that of private sector entities.

#### **Time-lines Prescribed in the implementation plan**

From the above table it was found that the Mean factors regarding that Time-lines Prescribed in the implementation plan among private and public sector entities were 1.42 and 1.40 respectively. The Standard Deviation from the Means for Time-lines Prescribed in the implementation plan among private and public sector entities were found to be .498 and .494 respectively.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding Time-lines Prescribed in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

#### **Responsibilities & Authorities defined in the implementation plan**

From the above table it was found that the Mean factors regarding that Responsibilities & Authorities defined in the implementation plan among private and public sector entities were 1.42 and 1.42 respectively. The Standard Deviation from the Means for the factors regarding Responsibilities & Authorities defined in the implementation plan were found to be .498 and .498 respectively.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Responsibilities & Authorities defined in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

### **Major result Expected**

From the above table it was found that the Mean factors regarding that the major results expected were mentioned in the implementation plan among private and public sector entities were 1.36 and 1.34 respectively. The Standard Deviation from the Means for the major results expected were mentioned in the implementation plan among private and public sector entities were found to be .484 and .478 respectively.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that regarding the the major results expected were mentioned in the implementation plan among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**Table 17.1 Independent Samples Test**

Independent Samples Test.		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2- tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Relating to Baseline Survey	Equal variances assumed	8.337	.005	1.400	98	.165	.10000	.07143	-.04175	.24175
	Equal variances not assumed			1.400	90.875	.165	.10000	.07143	-.04189	.24189
Activities to be Undertaken	Equal variances assumed	.000	1.000	.000	98	1.000	.00000	.08081	-.16037	.16037
	Equal variances not assumed			.000	98.000	1.000	.00000	.08081	-.16037	.16037
Budgets Allocated	Equal variances assumed	.177	.675	.211	98	.834	.02000	.09498	-.16848	.20848
	Equal variances not assumed			.211	97.977	.834	.02000	.09498	-.16848	.20848
Time-lines	Equal variances assumed	.160	.690	.201	98	.841	.02000	.09934	-.17715	.21715

Prescribed	Equal variances not assumed			.201	97.995	.841	.02000	.09934	-.17715	.21715
Responsibilities & Authorities	Equal variances assumed	.000	1.000	.000	98	1.000	.00000	.09971	-.19788	.19788
	Equal variances not assumed			.000	98.000	1.000	.00000	.09971	-.19788	.19788
Major result	Equal variances assumed	.172	.679	.208	98	.836	.02000	.09634	-.17119	.21119
Expected	Equal variances not assumed			.208	97.983	.836	.02000	.09634	-.17119	.21119

The CSR implementation plan specified the following:

### **Information related to baseline survey.**

Values of Independent Sample T-Test revealed the obtained t-value is 1.4. The p-value of 0.16 and that suggests that the means are significantly different. i.e information related to baseline survey under CSR among both the sectors vary significantly from that of private sector entities.

**Activities to be undertaken.**

Values of Independent Sample T-Test revealed the obtained t-value is 0. The p-value of .10 and that suggests that the means are significantly different. i.e activities to be undertaken by implementers mentioned in the implementation plan do not vary significantly between both the sectors.

**Budgets Allocated mentioned in the implementation plan**

Values of Independent Sample T-Test revealed the obtained t-value is 0.21. The p-value of 0.83 and that suggests that the means are significantly different. i.e Budgets Allocated mentioned in the implementation plan do not vary significantly between both the sectors.

**Timelines Prescribed**

Values of Independent Sample T-Test revealed the obtained t-value is 0.20. The p-value of 0.84 and that suggests that the means are significantly different. i.e Timelines prescribed in the implementation plan do not vary significantly between both the sectors.

**Responsibilities and authorities responsible are mentioned in the implementation plan:** Values of Independent Sample T-Test revealed the obtained t-value is 0. The p-value of 0.10 and that suggests that the means are significantly different. i.e Responsibilities and authorities responsible are mentioned in the implementation plan vary significantly between both the sectors.

**Major Result expected:** Values of Independent Sample T-Test revealed the obtained t-value is 0.20. The p-value of 0.83 and that suggests that the means are significantly different. i.e Major results expected are mentioned in the implementation plan vary significantly between both the sectors.

**18. Mean Standard Deviation and Standard Error of Mean wise distribution of specialized agencies for implementation. among Public and Private Sector Entities.**

**Specialized agencies for implementation of CSR projects.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Community based org	Private	50	1.4600	.50346	.07120
	Public	50	1.3200	.47121	.06664
Elected local Bodies	Private	50	1.2600	.44309	.06266
	Public	50	1.3600	.48487	.06857
Voluntary Agencies	Private	50	1.3800	.49031	.06934
	Public	50	1.1000	.30305	.04286
Academic institutes	Private	50	1.5200	.50467	.07137
	Public	50	1.3400	.47852	.06767
Trusts, Mission etc	Private	50	1.5800	.49857	.07051
	Public	50	1.3200	.47121	.06664
Govt., Semi-Govt.& Autonomous	Private	50	1.5600	.50143	.07091
	Public	50	1.4800	.50467	.07137
SCOPE	Private	50	1.7200	.45356	.06414
	Public	50	1.6800	.47121	.06664
MahilaMandals, Samities	Private	50	1.2600	.44309	.06266
	Public	50	1.5200	.50467	.07137
Contracted Agencies	Private	50	1.7800	.41845	.05918
	Public	50	1.8600	.35051	.04957
Professional Consultancy	Private	50	1.8400	.61809	.08741
Org.	Public	50	1.9200	.56569	.08000

Specialized agencies for implementation.

**Community based organizations as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.46 and 1.10 respectively. The Standard Deviation from the Means was found to be .50346 and .47121 respectively for private sector and public sector.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Community based organizations as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Elected local bodies such as Panchayats as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.26 and 1.36 respectively. The Standard Deviation from the Means was found to be .44309 and .48487 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Elected local bodies such as Panchayats as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

**Voluntary agencies (NGO's)/ social workers as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.38 and 1.10 respectively. The Standard Deviation from the Means was found to be .49031 and .30305 respectively for private sector and public sector.



Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Voluntary agencies (NGO's)/ social workers as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Institutes: Academic Organizations as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.52 and 1.34 respectively. The Standard Deviation from the Means was found to be .50467 and .47852 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Institutes: Academic Organisations as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Trusts, Missions, etc. as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.58 and 1.32 respectively. The Standard Deviation from the Means was found to be .49857 and .47121 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Trusts, Missions, etc. as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Standing conference of public enterprises (SCOPE) as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.72 and 1.68 respectively. The Standard Deviation from the Means was found to be .45356 and .30305 respectively for private sector and public sector entities with Standard Error of Means of 0.67 and 0.42 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Standing conference of public enterprises (SCOPE) as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Mahila Mandals, samitis and the like as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.34 and 1.10 respectively. The Standard Deviation from the Means was found to be .40852 and .47121 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Mahila Mandals, samitis and the like as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Contracted agencies for civil works as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.78 and 1.86 respectively. The Standard Deviation from the Means was found to be .41845 and .35051 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Contracted agencies for civil works as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Professional consultancy organizations etc as specialized agency for implementation:**

From the above table it was found that the Mean factors were 1.84 and 1.92 respectively. The Standard Deviation from the Means was found to be .61809 and .59569 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Professional consultancy organizations etc as specialized agency for implementation among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis.

**Table 18.1 Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	T	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Formal or Informal	Equal variances assumed	6.241	.014	1.436	98	.154	.14000	.09752	-.05353	.33353
	Equal variances not assumed			1.436	97.574	.154	.14000	.09752	-.05354	.33354
Elected local Bodies	Equal variances assumed	4.536	.036	-1.077	98	.284	-.10000	.09289	-.28434	.08434
	Equal variances not assumed			-1.077	97.215	.284	-.10000	.09289	-.28436	.08436
Voluntary Agencies	Equal variances assumed	58.382	.000	3.435	98	.001	.28000	.08152	.11823	.44177
	Equal variances not assumed			3.435	81.669	.001	.28000	.08152	.11783	.44217
Institutes	Equal variances assumed	5.324	.023	1.830	98	.070	.18000	.09835	-.01518	.37518
	Equal variances not assumed			1.830	97.724	.070	.18000	.09835	-.01519	.37519
Trusts, Mission etc	Equal variances assumed	3.847	.053	2.680	98	.009	.26000	.09702	.06747	.45253
	Equal variances not assumed			2.680	97.690	.009	.26000	.09702	.06747	.45253
Govt., Semi-Govt.& Autonomous	Equal variances assumed	.508	.478	.795	98	.428	.08000	.10061	-.11966	.27966

SCOPE	Equal variances not assumed			.795	97.996	.428	.08000	.10061	-.11966	.27966
	Equal variances assumed	.746	.390	.432	98	.666	.04000	.09249	-.14355	.22355
	Equal variances not assumed			.432	97.857	.666	.04000	.09249	-.14355	.22355
Mahila Mandals, Samities	Equal variances assumed	14.337	.000	-2.738	98	.007	-.26000	.09498	-.44848	-.07152
	Equal variances not assumed			-2.738	96.386	.007	-.26000	.09498	-.44852	-.07148
Contracted Agencies	Equal variances assumed	4.421	.038	-1.036	98	.303	-.08000	.07720	-.23319	.07319
	Equal variances not assumed			-1.036	95.077	.303	-.08000	.07720	-.23325	.07325
Professional Consultancy Org.	Equal variances assumed	.596	.442	-.675	98	.501	-.08000	.11849	-.31515	.15515
	Equal variances not assumed			-.675	97.241	.501	-.08000	.11849	-.31517	.15517

### **Community based organisations as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 1.4. The p-value of .15. i.e Community based organisations as specialized agency for implementation of both the sectors vary significantly from that of private sector entities.

### **Elected local bodies such as Panchayats as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is -1.0. The p-value of .24. i.e Elected local bodies such as Panchayats as specialized agency for implementation of both the sectors do not vary significantly between both the sectors..

### **Voluntary agencies (NGO's)/ social workers as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 3.43. The p-value of .001 and that suggests that the means are significantly different. i.e Voluntary agencies (NGO's)/ social workers as specialized agency for implementation vary significantly between both the sectors.

### **Institutes: Academic Organisations as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 1.83. The p-value of .07 and that suggests that the means are significantly different. i.e Institutes: Academic Organisations as specialized agency for implementation vary significantly between both the sectors.

### **Trusts, Missions, etc. as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 2.68. The p-value of .009 and that suggests that the means are significantly different. i.e Trusts, Missions, etc. as specialized agency for implementation vary significantly between both the sectors.

### **Standing conference of public enterprises (SCOPE) as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 0.432. The p-value of .666 and that suggests that the means are significantly different. i.e Standing conference of public enterprises (SCOPE) as specialized agency for implementation do not vary significantly between both the sectors.

### **Mahila Mandals, samitis and the like as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is 0.273. The p-value of .007 and that suggests that the means are significantly different. i.e Mahila Mandals, samitis and the like as specialized agency for implementation vary significantly between both the sectors.

### **Contracted agencies for civil works as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is -1.03. The p-value of .003 and that suggests that the means are significantly different. i.e Contracted agencies for civil works as specialized agency for implementation vary significantly between both the sectors.

### **Professional consultancy organizations etc as specialized agency for implementation**

Values of Independent Sample T-Test revealed the obtained t-value is -.675. The p-value of .501 and that suggests that the means are significantly different. i.e Professional consultancy organizations etc as specialized agency for implementation do not vary significantly between both the sectors.

**19. Mean Standard Deviation and Standard Error of Mean wise distribution regarding extent the following processes are being used during implementation of CSR activities among Public and Private Sector Entities.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Profiling & Scoping	Private	50	3.5400	1.28110	.18118
	Public	50	3.8600	1.04998	.14849
Stakeholder Need Ananlysis	Private	50	3.9000	.93131	.13171
	Public	50	3.8400	.91160	.12892
Stakeholder Involvement	Private	50	3.7400	1.17473	.16613
	Public	50	3.8200	1.10083	.15568
Information Dissemination	Private	50	3.3200	1.28476	.18169
	Public	50	3.6800	1.16829	.16522
Policy Communication	Private	50	3.2000	1.19523	.16903
	Public	50	4.0200	2.82474	.39948
Community Interaction	Private	50	4.0400	1.15987	.16403
	Public	50	4.2400	1.06061	.14999
Community Response & Feedback	Private	50	3.8200	1.15511	.16336
	Public	50	4.1600	1.18425	.16748
Meet for Mobilization	Private	50	2.9000	1.14731	.16225
	Public	50	2.4200	1.16216	.16435
Transparency & Clarity	Private	50	3.2200	1.21706	.17212
	Public	50	2.7200	1.24605	.17622
Acceptance of Intervention Plan	Private	50	3.3800	1.08590	.15357
	Public	50	3.4800	1.18218	.16719
Close Participation of People	Private	50	3.5200	1.23288	.17436
	Public	50	3.5800	1.10823	.15673



Involvement & Onus	Private	50	3.1800	1.36561	.19313
	Public	50	3.5800	1.27919	.18090
Policy Implementation	Private	50	3.4600	1.40277	.19838
	Public	50	4.3800	3.20643	.45346
Faith & Positive Attitude	Private	50	4.0600	1.39108	.19673
	Public	50	4.1200	1.00285	.14182

Processes used during implementation of CSR activities.

#### **Profiling and scoping of community needs and issues as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.54 and 3.86 respectively. The Standard Deviation from the Means were found to be 1.28 and 1.04 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Profiling and scoping of community needs and issues as **processes being used during implementation of CSR activities** among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

#### **Stakeholder Need Analysis as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.90 and 3.84 respectively. The Standard Deviation from the Means were found to be .93 and .91 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of public sector entities. It shows that Stakeholder Need Analysis as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Stakeholder involvement as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.74 and 3.82 respectively. The Standard Deviation from the Means were found to be 1.17 and 1.10 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Stakeholder involvement as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

**Information dissemination as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.32 and 3.68 respectively. The Standard Deviation from the Means were found to be 1.18 and 1.26 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Information dissemination as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

**Policy communication as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.20 and 4.02 respectively. The Standard Deviation from the Means were found to be 1.19 and 2.82 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows Policy communication as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Community interaction as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 4.04 and 4.24 respectively. The Standard Deviation from the Means were found to be 1.15 and 1.06 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Community interaction as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Revision of plans based on community response and feedback as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.82 and 4.16 respectively. The Standard Deviation from the Means were found to be 1.15 and 1.18 respectively for public sector and private sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Revision of plans based on community response and feedback as processes being used during implementation of CSR activities among private and public sector entities is concerned; it is significantly higher among public sector entities than that of private sector entities.

**Consultative meets for mobilization of people's support as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 2.90 and 2.42 respectively. The Standard Deviation from the Means were found to be 1.14 and 1.16 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Consultative meets for mobilization of people's support as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Acceptance of intervention plans as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.38 and 3.48 respectively. The Standard Deviation from the Means were found to be 1.08 and 1.18 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Acceptance of intervention plans as processes being used during implementation of CSR activities among private and public sector entities is concerned; it is significantly higher among public sector entities than that of private sector entities.

**Close participation of People as processes being used during implementation of CSR activities:** From the above table it was found that the Mean factors were 3.52 and 3.58 respectively. The Standard Deviation from the Means were found to be 1.23 and 1.10 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Close participation of People as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

**Involvement and onus of the project by people as processes being used during implementation of CSR activities.:** From the above table it was found that the Mean factors were 3.18 and 3.58 respectively. The Standard Deviation from the Means were found to be 1.36 and 1.27 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that **Involvement and onus of the project by people as processes being used during implementation of CSR activities** among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Policy implementation with people's initiative & management as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 3.46 and 4.38 respectively. The Standard Deviation from the Means were found to be 1.40 and 3.20 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Policy implementation with people's initiative & management as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**Development of faith and positive attitude in people for program interventions as processes being used during implementation of CSR activities.**

From the above table it was found that the Mean factors were 4.06 and 4.12 respectively. The Standard Deviation from the Means were found to be 1.39 and 1.00 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Development of faith and positive attitude in people for program interventions as processes being used during implementation of CSR activities among private and public sector entities is concerned; it is significantly higher among public sector entities than that of private sector entities.

**To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis.**

**Table 19.1**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Profiling & Scoping	Equal variances assumed	7.339	.008	-1.366	98	.175	-.32000	.23425	-.78486	.14486
	Equal variances not assumed			-1.366	94.361	.175	-.32000	.23425	-.78509	.14509
Stakeholder Need Ananlysis	Equal variances assumed	.017	.895	.326	98	.745	.06000	.18430	-.30574	.42574
	Equal variances not assumed			.326	97.955	.745	.06000	.18430	-.30574	.42574
Stakeholder Involvement	Equal variances assumed	.543	.463	-.351	98	.726	-.08000	.22768	-.53182	.37182
	Equal variances not assumed			-.351	97.589	.726	-.08000	.22768	-.53184	.37184
Information Dissemination	Equal variances assumed	2.293	.133	-1.466	98	.146	-.36000	.24558	-.84735	.12735

	Equal variances not assumed			-1.466	97.128	.146	-.36000	.24558	-.84740	.12740
Policy	Equal variances assumed	.102	.750	-1.890	98	.062	-.82000	.43377	-1.68080	.04080
Communication	Equal variances not assumed			-1.890	66.001	.063	-.82000	.43377	-1.68605	.04605
Community	Equal variances assumed	.002	.964	-.900	98	.370	-.20000	.22227	-.64109	.24109
Interaction	Equal variances not assumed			-.900	97.226	.370	-.20000	.22227	-.64113	.24113
Community	Equal variances assumed	.086	.770	-1.453	98	.149	-.34000	.23395	-.80428	.12428
Response & Feedback	Equal variances not assumed			-1.453	97.939	.149	-.34000	.23395	-.80428	.12428
Meet for Mobilization	Equal variances assumed	1.048	.308	2.078	98	.040	.48000	.23095	.02168	.93832
	Equal variances not assumed			2.078	97.984	.040	.48000	.23095	.02168	.93832
Transparency & Clarity	Equal variances assumed	.061	.805	2.030	98	.045	.50000	.24633	.01117	.98883
	Equal variances not assumed			2.030	97.946	.045	.50000	.24633	.01117	.98883
Acceptance of Intervention Plan	Equal variances assumed	.454	.502	-.441	98	.661	-.10000	.22701	-.55050	.35050
	Equal variances not assumed			-.441	97.301	.661	-.10000	.22701	-.55054	.35054
Close Participation of People	Equal variances assumed	1.204	.275	-.256	98	.799	-.06000	.23444	-.52524	.40524



Involvement & Onus	Equal variances not assumed			-.256	96.907	.799	-.06000	.23444	-.52531	.40531
	Equal variances assumed	1.325	.252	-1.512	98	.134	-.40000	.26462	-.92513	.12513
	Equal variances not assumed			-1.512	97.584	.134	-.40000	.26462	-.92516	.12516
	Equal variances assumed	.015	.904	-1.859	98	.066	-.92000	.49495	-1.90222	.06222
Policy Implementation	Equal variances not assumed			-1.859	67.094	.067	-.92000	.49495	-1.90791	.06791
Faith & Positive Attitude	Equal variances assumed	6.066	.016	-.247	98	.805	-.06000	.24252	-.54127	.42127
	Equal variances not assumed			-.247	89.101	.805	-.06000	.24252	-.54188	.42188

Values of Independent Sample T-Test revealed the obtained t-value is -1.36. The p-value of .175 and that suggests that the means are significantly different. i.e **Profiling and scoping of community needs and issues as processes being used during implementation of CSR activities of** both the sectors vary significantly from that of private sector entities.

Values of Independent Sample T-Test revealed the obtained t-value is 0.326. The p-value of 0.745 and that suggests that the means are significantly different. i.e **Stakeholder Need Analysis as processes being used during implementation of CSR activities of** both the sectors do not vary significantly between both the sectors..

Values of Independent Sample T-Test revealed the obtained t-value is -.351. The p-value of .726 and that suggests that the means are significantly different. i.e **Stakeholder involvement as processes being used during implementation of CSR activities** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.46. The p-value of .146 and that suggests that the means are significantly different. i.e **Information dissemination as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.89. The p-value of .062 and that suggests that the means are significantly different. i.e **Policy communication as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.900. The p-value of .370 and that suggests that the means are significantly different. i.e **Community interaction as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.45. The p-value of .149 and that suggests that the means are significantly different. i.e **Revision of plans based on community response and feedback as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is 2.078. The p-value of .040 and that suggests that the means are significantly different. i.e **Consultative meets for mobilization of people's support as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.441. The p-value of .661 and that suggests that the means are significantly different. i.e **Acceptance of intervention plan s as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.256. The p-value of .799 and that suggests that the means are significantly different. i.e **Close participation of People as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.51. The p-value of .134 and that suggests that the means are significantly different. i.e **Involvement and onus of the project by people as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -1.85. The p-value of .066 and that suggests that the means are significantly different. i.e **Policy implementation with people's initiative & management as processes being used during implementation of CSR activities** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.247. The p-value of .805 and that suggests that the means are significantly different. i.e **Development of faith and positive attitude in people for program interventions as processes being used during implementation of CSR activities** vary significantly between both the sectors.

**Table 20. Mean Standard Deviation and Standard Error of Mean wise distribution regarding CSR stages major difficulties were faced during implementation of CSR activities among Public and Private Sector Entities.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
CSR Planning	Private	50	2.0800	.72393	.10238
	Public	50	2.2600	.82833	.11714
CSR Communication	Private	50	2.3200	1.15069	.16273
	Public	50	2.3800	.96658	.13670
CSR Implementation	Private	50	3.4600	1.01439	.14346
	Public	50	3.5800	4.27183	.60413
CSR Monitoring	Private	50	2.5200	1.21622	.17200
	Public	50	2.5400	1.14660	.16215
CSR Evaluation	Private	50	2.4600	1.05386	.14904
	Public	50	2.3600	1.19112	.16845
CSR Reporting	Private	50	2.7000	1.26572	.17900
	Public	50	2.4200	1.17959	.16682
Benchmarking of CSR Practices	Private	50	2.7000	1.28174	.18127
	Public	50	2.4400	1.03332	.14613

### **CSR Planning as the CSR stage when the major difficulties were faced**

From the above table it was found that the Mean factors were 2.08 and 2.26 respectively. The Standard Deviation from the Means were found to be .72393 and .82833 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that CSR Planning as the CSR stages when the major difficulties were faced among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

### **CSR communication as the CSR stages when the major difficulties were faced**

From the above table it was found that the Mean factors were 2.32 and 2.38 respectively. The Standard Deviation from the Means were found to be 1.15069 and 0.96658 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that CSR communication as the CSR stages when the major difficulties were faced among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

### **CSR Implementation as the CSR stages when the major difficulties were faced**

From the above table it was found that the Mean factors were 3.46 and 3.58 respectively. The Standard Deviation from the Means were found to be 1.01439 and 4.27183 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that CSR Implementation as the CSR stages when the major difficulties were faced among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

#### **CSR Monitoring as the CSR stages when the major difficulties were faced**

From the above table it was found that the Mean factors were 2.52 and 2.54 respectively. The Standard Deviation from the Means were found to be 1.21622 and 1.14660 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows CSR Monitoring as the CSR stages when the major difficulties were faced among private and public sector entities is concerned; it is significantly higher among public sector entities than that of private sector entities.

#### **CSR Evaluation as the CSR stages when the major difficulties were faced**

From the above table it was found that the Mean factors were 2.46 and 2.36 respectively. The Standard Deviation from the Means were found to be 1.05386 and 1.19112 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that CSR Evaluation as the CSR stages when the major difficulties were faced among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

#### **CSR Reporting as the CSR stages when the major difficulties were faced**

From the above table it was found that the Mean factors were 2.70 and 2.42 respectively. The Standard Deviation from the Means were found to be 1.26 and 1.27 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Community interaction as processes being used during implementation of CSR activities among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis**

**Table 20.1 .Independent samples test.**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
CSR Planning	Equal variances Assumed	.833	.364	-1.157	98	.250	-.18000	.15558	-.48874	.12874
	Equal variances not Assumed			-1.157	96.274	.250	-.18000	.15558	-.48881	.12881
CSR Communication	Equal variances Assumed	4.714	.032	-.282	98	.778	-.06000	.21253	-.48175	.36175
	Equal variances not Assumed			-.282	95.165	.778	-.06000	.21253	-.48191	.36191
CSR Implementation	Equal variances Assumed	2.208	.141	-.193	98	.847	-.12000	.62093	-1.35221	1.11221
	Equal variances not Assumed			-.193	54.508	.847	-.12000	.62093	-1.36462	1.12462
CSR Monitoring	Equal variances Assumed	.111	.740	-.085	98	.933	-.02000	.23638	-.48910	.44910
	Equal variances not Assumed									



CSR Evaluation	Equal variances not									
	Assumed			-.085	97.661	.933	-.02000	.23638	-.48912	.44912
	Equal variances	1.469	.228	.445	98	.658	.10000	.22492	-.34634	.54634
	Assumed									
CSR Reporting	Equal variances not									
	Assumed			.445	96.567	.658	.10000	.22492	-.34642	.54642
	Equal variances	1.396	.240	1.144	98	.255	.28000	.24468	-.20556	.76556
	Assumed									
Benchmarking of CSR Practices	Equal variances not									
	Assumed			1.144	97.517	.255	.28000	.24468	-.20559	.76559
	Equal variances	4.716	.032	1.117	98	.267	.26000	.23284	-.20205	.72205
	Assumed									
Any Other	Equal variances not									
	Assumed			1.117	93.779	.267	.26000	.23284	-.20231	.72231
	Equal variances	2.068	.154	-.330	98	.742	-.04000	.12115	-.28042	.20042
	Assumed									
Any Other	Equal variances not									
	Assumed			-.330	85.101	.742	-.04000	.12115	-.28088	.20088

Values of Independent Sample T-Test revealed the obtained t-value is -1.15. The p-value of .250 and that suggests that the means are significantly different. i.e CSR Planning **as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.282. The p-value of .778 and that suggests that the means are significantly different. i.e CSR communication **as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.193. The p-value of .847 and that suggests that the means are significantly different. i.e CSR Implementation **as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is -.085. The p-value of .933 and that suggests that the means are significantly different. i.e CSR Monitoring **as the CSR stages when the major difficulties were faced** do not vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is .445. The p-value of .658 and that suggests that the means are significantly different. i.e CSR Evaluation **as the CSR stages when the major difficulties were faced do not** vary significantly between both the sectors.

Values of Independent Sample T-Test revealed the obtained t-value is 1.144. The p-value of .225 and that suggests that the means are significantly different. i.e CSR Reporting **as the CSR stages when the major difficulties were faced do not** vary significantly between both the sectors.

**Table 21. Mean Standard Deviation and Standard Error of Mean wise distribution regarding Timings of Evaluation During implementation of CSR activities among Public and Private Sector Entities.**

Group Statistics					
	Nature_of_Company	N	Mean	Std. Deviation	Std. Error Mean
Introductory Stage	Private	50	2.7200	1.12558	.15918
	Public	50	3.3200	.97813	.13833
Growth Stage	Private	50	3.0400	.98892	.13985
	Public	50	3.6000	4.37992	.61941
Maturity Stage	Private	50	2.0000	.94761	.13401
	Public	50	2.1000	1.03510	.14639
Saturation Stage	Private	50	3.0200	1.16916	.16534
	Public	50	2.8000	1.26168	.17843
Decline Stage	Private	50	3.4800	.97395	.13774
	Public	50	3.2400	1.06061	.14999

### **Evaluation at Introductory stage**

From the above table it was found that the Mean factors were 2.72 and 3.32 respectively. The Standard Deviation from the Means were found to be 1.125 and 0.978 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows Evaluation at Introductory stage among private and public sector entities is concerned; it is significantly higher among private sector entities than that of public sector entities.

### **Evaluation at Growth stage**

From the above table it was found that the Mean factors were 3.04 and 3.60 respectively. The Standard Deviation from the Means were found to be 0.988 and 4.379 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Evaluation at Growth stage among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

### **Evaluation at Maturity stage**

From the above table it was found that the Mean factors were 2.00 and 2.10 respectively. The Standard Deviation from the Means were found to be -947 and 1.03 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that Evaluation at Maturity stage among private and public sector entities is concerned, it is significantly higher among public sector entities than that of private sector entities.

### **Evaluation at Saturation stage**

From the above table it was found that the Mean factors were 3.02 and 2.80 respectively. The Standard Deviation from the Means were found to be 1.16 and 1.26 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Evaluation at Saturation stage among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

### **Evaluation at Decline stage**

From the above table it was found that the Mean factors were 3.48 and 3.24 respectively. The Standard Deviation from the Means were found to be .973 and 1.06 respectively for private sector and public sector entities.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that Evaluation at Decline stage among private and public sector entities is concerned, it is significantly higher among private sector entities than that of public sector entities.

**To find whether difference in the mean was significant or by chance, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used. The summary of the Independent sample T-Test is given in the following table, followed by analysis.**

**Table 21.1 Independent samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Introductory Stage	Equal variances Assumed	.178	.674	-2.845	98	.005	-.60000	.21089	-1.01850	-.18150
	Equal variances not Assumed			-2.845	96.129	.005	-.60000	.21089	-1.01860	-.18140
Growth Stage	Equal variances Assumed	2.208	.141	-.882	98	.380	-.56000	.63501	-1.82015	.70015
	Equal variances not Assumed			-.882	53.983	.382	-.56000	.63501	-1.83312	.71312
Maturity Stage	Equal variances Assumed	1.954	.165	-.504	98	.615	-.10000	.19846	-.49384	.29384
	Equal variances not Assumed			-.504	97.246	.615	-.10000	.19846	-.49388	.29388
Saturation Stage	Equal variances Assumed	1.778	.185	.904	98	.368	.22000	.24326	-.26274	.70274
	Equal variances not Assumed			.904	97.437	.368	.22000	.24326	-.26278	.70278
Decline Stage	Equal variances Assumed	.000	.989	1.179	98	.241	.24000	.20364	-.16412	.64412
	Equal variances not Assumed			1.179	97.296	.241	.24000	.20364	-.16415	.64415

### **Evaluation at Introductory stage**

Values of Independent Sample T-Test revealed the obtained t-value is -2.845. The p-value of .005 and that suggests that the means are significantly different. i.e Evaluation at Introductory stage do not vary significantly between both the sectors.

### **Evaluation at growth stage**

Values of Independent Sample T-Test revealed the obtained t-value is -882 The p-value of .380 and that suggests that the means are significantly different. i.e Evaluation at growth stage vary significantly between both the sectors.

### **CSR Monitoring Evaluation at Maturity stage**

Values of Independent Sample T-Test revealed the obtained t-value is -504. The p-value of .61 and that suggests that the means are significantly different. i.e CSR Monitoring Evaluation at Maturity stage vary significantly between both the sectors.

### **CSR Evaluation Evaluation at saturation stage**

Values of Independent Sample T-Test revealed the obtained t-value is .904. The p-value of .36 and that suggests that the means are significantly different. i.e CSR Evaluation at saturation stage vary significantly between both the sectors.

### **Evaluation at Decline stage**

Values of Independent Sample T-Test revealed the obtained t-value is 98. The p-value of .241 and that suggests that the means are significantly different. i.e Evaluation at Decline stage vary significantly between both the sectors.

## Chi-Sq Test.

### 22. Nature\_of\_Company \* Implementing CSR Activity Crosstabulation

Count

		Implementing CSR Activity			Total
		Full Time	Part Ttime	Volunteers	
Nature_of_Company	Private	30	10	10	50
	Public	17	18	15	50
Total		47	28	25	100

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	6.881 <sup>a</sup>	2	.032
Likelihood Ratio	6.968	2	.031
Linear-by-Linear Association	4.776	1	.029
N of Valid Cases	100		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 12.50.

These results indicate that there is no statistically significant relationship between the type of entity and type of person employed for implementation of CSR

programmes (chi-square with two degree of freedom = 6.881, p = 0.032)



**Table 23. Constitution\*Level of Involvement Crosstabulation**

**Count**

	Level of Involvement			Total
	Neutral	Moderate Deal	Great Deal	
Private	11	17	22	50
Constitution				
Public	8	19	23	50
Total	19	36	45	100

Chi-Sq Test

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	.607 <sup>a</sup>	2	.738
Likelihood Ratio	.609	2	.737
Linear-by-Linear Association	.277	1	.599
N of Valid Cases	100		

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 9.50.

These results indicate that there is no statistically significant relationship between the type of entity and Level of involvement of senior management in CSR

Programmes of the firm (chi-square with two degree of freedom = .607, p = .738)

**Table 24. Constitution \* Manpower to Implement & Oversee Crosstabulation**

Count

	Manpower to Implement & Oversee				Total
	Some Deal	Neutral	Moderate Deal	Great Deal	
Private	2	3	17	28	50
Constitution	0	0	18	32	50
Public					
Total	2	3	35	60	100

**Chi-Square Tests**

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	5.295 <sup>a</sup>	3	.151
Likelihood Ratio	7.227	3	.065
Linear-by-Linear Association	2.792	1	.095
N of Valid Cases	100		

a. 4 cells (50.0%) have expected count less than 5. The minimum expected count is 1.00

These results indicate that there is no statistically significant relationship between the type of entity and Level of involvement of senior management in CSR Programmes of the firm (chi-square with two degree of freedom = .607, p = .151)

**Table 25. Constitution \* Adequately trained Staff Crosstabulation**

count

	Adequately trained Staff					Total
	Not At ALL	Some Deal	Neutral	Moderate Deal	Great Deal	
Private	1	2	3	17	27	50
Constitution	0	2	4	24	20	50
Public						
Total	1	4	7	41	47	100

**Chi-Square Tests**

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	3.381 <sup>a</sup>	4	.496
Likelihood Ratio	3.777	4	.437
Linear-by-Linear Association	.351	1	.554
N of Valid Cases	100		

a. 6 cells (60.0%) have expected count less than 5. The minimum expected count is .50.

These results indicate that there is no statistically significant relationship between the type of entity and adequately trained staff in CSR

Programmes of the firm (chi-square with two degree of freedom = 3.381, p = .496)

## 26. Constitution \* Understanding of ReportingCrosstabulation

Count

	Understanding Report		Total
	Yes	No	
Private	32	18	50
Constitution	32	18	50
Public			
Total	64	36	100

### Chi-Square Tests

	Value	Df	Asymp. Sig. (2-sided)	Exact Sig. (2-sided)	Exact Sig. (1-sided)
Pearson Chi-Square	.000 <sup>a</sup>	1	1.000	1.000	.582
Continuity Correction <sup>b</sup>	.000	1	1.000		
Likelihood Ratio	.000	1	1.000		
Fisher's Exact Test					
Linear-by-Linear Association	.000	1	1.000		
N of Valid Cases	100				

a. 0 cells (0.0%) have expected count less than 5. The minimum expected count is 18.00.

b. Computed only for a 2x2 table

These results indicate that there is no statistically significant relationship between the type of entity and understanding reporting related to CSR

Programmes of the firm (chi-square with two degree of freedom = 0.000, p = 1.000)

**Table no. 27 Constitution \* Dissemination Options Crosstabulation**

Count	Dissemination Options							Total
	Websites	Video Films	CD's	Annual Reports	Chairmen Statement At the AGM	Booklets	Other Publicity Material	
Private	9	4	4	20	11	2	0	50
Constitution	9	0	4	16	9	7	5	50
Public								
Total	18	4	8	36	20	9	5	100

**Chi-Square  
Tests**

	Value	df	Asymp. Sig. (2- sided)
Pearson Chi-Square	12.422 <sup>a</sup>	6	.053
Likelihood Ratio	16.064	6	.013
Linear-by-Linear Association	3.349	1	.067
N of Valid Cases	100		

a. 8 cells (57.1%) have expected count less than 5. The minimum expected count is 2.00

These results indicate that there is no statistically significant relationship between the type of entity and dissemination options available related to CSR Programmes of the firm (chi-square with two degree of freedom = 0.000, p = 1.000)

## **DATA ANALYSIS AND INTERPRETATION**

### **PART-III TESTING OF HYPOTHESIS**

#### **HYPOTHESIS TESTING**

##### **4.1 INTRODUCTION**

The present study was a comparative study, which happened to compare the variables such as CSR activities, CSR implementation, and corporate social disclosure practices of selected public and private sector entities. The data were collected by administering tools on the sample and analysed by employing quantitative data analysis techniques – Mean, Standard Deviation (S.D), Standard Error of Mean (SEM) and Independent Sample T-Test.

#### **PART-IV INDEPENDENT SAMPLE T- TEST HYPOTHESIS-I**

„There is no significant difference between the factors which led to the investment into CSR of the Public and private sector entities“

#### **HYPOTHESIS-II**

„There is no significant difference between the CSR initiatives of the Public and private sector entities“,

#### **HYPOTHESIS-III**

„There is no significant difference between the implementation strategies/ methods of the sample entities (Public and Private Sector Entities).

## 4.2 CSR ACTIVITIES OF PUBLIC AND PRIVATE SECTOR ENTITIES

To test null hypothesis (Ho1) of the present study i.e „There is no significant difference between the Factors which led to the investment into CSR activities of respective public and private sector entities“, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in the following tables.

**Table 1: Mean Standard Deviation and Standard Error of Mean wise distribution of Factors which led to the investment of CSR activities of Public and Private Sector Entities.**

Group Statistics					
Factors which led to the investment of CSR activities(ALL)	Constitution	N	Mean	Std. Deviation	Std. Error Mean
	Private	50	28.3400	3.94663	.55814
	Public	50	27.7800	4.52336	.63970

From the above table it was found that the Mean factors which led to the investment into CSR activities among private and public sector entities were 28.34 and 27.78 respectively. The Standard Deviation from the Means for the factors responsible for investment into CSR activities were found to be 3.94 and 4.52 respectively for private sector and public sector entities with Standard Error of Means of 0.56 and 0.64 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that the factors which led to the investment into CSR activities of private sector companies is significantly higher in private sector industries than that of public sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis Ho1, Levene's Test for Equality of Variances and Independent

Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table 4.2, followed by analysis.

**Table 2: Summary of Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means.**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Factors which led to the investment of CSR activities	Equal variances Assumed	.234	.630	.660	98	.511
	Equal variances not assumed			.660	96.232	.511

Values of Independent Sample T-Test revealed the obtained t-value is .660 and significance is .511. i.e. the factors which lead to the need for investing into CSR activities by public sector entities do not vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e. "There is no significant difference between the Factors which led to the investment into CSR activities of respective public and private sector entities" is not rejected and it can be said that Public sector and private sector entities do not differ stochastically\* in terms of the factors which led them to invest into CSR Activities.

*\*(arising from chance, involving probability, random, designating a process in which a sequence of values is drawn from a corresponding sequence of jointly distributed random variables)*



## Table

### **ENVIRONMENT RELATED CSR ACTIVITIES AMONG THE PUBLIC AND PRIVATE SECTOR ENTITIES.**

To achieve objective 1 of the present study i.e. „to have a comparative study of the CSR activities of some selected corporate entities“ and to test the null hypothesis 2 of the present study i.e. „There is no significant difference between the CSR initiatives of the Public and private limited companies“, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in following table.

**Table 3 : Mean, Standard Deviation and Standard Error of Mean wise distribution of Environment related CSR activities of Public and Private Sector Entities**

Group Statistics					
Constitution		N	Mean	Std. Deviation	Std. Error Mean
CSR Activity: Environment ALL	Private	50	32.6800	8.25472	1.16739
	Public	50	31.4200	7.72774	1.09287

From the above table it was found that the Mean of Environment related CSR activities of Private and Public Sector Entities were 32.68 and 31.42 respectively. The Standard Deviation from the Means for Environment related CSR activities were found to be 8.25 and 7.72 respectively for private sector and public sector entities with Standard Error of Means of 1.16 and 1.09 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that the Environment related CSR activities of private sector companies are significantly higher than that of public sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis  $H_0$ , Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table followed by analysis.

**Table 4 :**

**Independent Samples Test**

	Levene's Test for Equality of Variances		t-test for Equality of Means		
	F	Sig.	t	df	Sig. (2-tailed)
Equal variances assumed	.007	.934	.788	98	.433
Q_28ALL Equal variances not assumed			.788	97.577	.433

Values of Independent Sample T-Test revealed the obtained t-value is .788 and significance is .433. the activities related to environment carried out by public sector entities and private sector entities do not vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e “There is no significant difference between the Environment related CSR activities of respective public and private sector entities” is not rejected and it can be said that Public sector and private sector entities do not differ stochastically. in terms of the environment related CSR Activities.

## **EDUCATION RELATED CSR ACTIVITIES AMONG THE PUBLIC AND PRIVATE SECTOR ENTITIES.**

To achieve objective 1 of the present study i.e. „to have a comparative study of the CSR activities of some selected corporate entities“ and to test the null hypothesis 2 of the present study i.e. „There is no significant difference between the Education related CSR ACTIVITIES of the Public and private limited companies“, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in the following table.

**Table 5 : Mean, Standard Deviation and Standard Error of Mean wise distribution of Education related CSR activities of Public and Private Sector Entities**

<b>Group Statistics</b>					
Constitution		N	Mean	Std. Deviation	Std. Error Mean
CSR Activities: Education (ALL)	Private	50	27.3400	3.79909	.53727
	Public	50	26.9200	4.31343	.61001

From the table it was found that the Mean of Education related CSR activities of Private and Public Sector Entities were 27.34 and 26.92 respectively. The Standard Deviation from the Means for Education related CSR activities were found to be 3.79 and 4.31 respectively for private sector and public sector entities with Standard Error of Means of 0.53 and 0.61 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that the Education related CSR activities of private sector companies are significantly higher than that of public sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis H<sub>02</sub>, Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table followed by analysis.

**Table 6**

<b>Independent Samples Test</b>						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
CSR Activity: Education (ALL)	Equal variances assumed	1.319	.254	.517	98	.607
	Equal variances not assumed			.517	96.461	.607

Values of Independent Sample T-Test revealed the obtained t-value is .517 and significance is .607. The activities related to education carried out by public sector entities and private sector entities do not vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e. “There is no significant difference between the Education related CSR activities of respective public and private sector entities” is rejected and it can be said that Public sector and private sector entities do not differ stochastically in terms of the education related CSR Activities.

**Table HEALTH RELATED CSR ACTIVITIES AMONG THE PUBLIC AND PRIVATE SECTOR ENTITIES.**

To achieve objective 1 of the present study i.e. „to have a comparative study of the CSR activities of some selected corporate entities” and to test the null hypothesis 2 of the present study i.e. „There is no significant difference between the CSR ACTIVITIES of the Public and private limited companies”, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in the following table.

**Table 7: Mean, Standard Deviation and Standard Error of Mean wise distribution of Health related CSR activities of Public and Private Sector Entities**

Group Statistics					
	Constitution	N	Mean	Std. Deviation	Std. Error Mean
CSR Activities: Health	Private	50	18.4200	4.82379	.68219
	Public	50	19.6600	6.64742	.94009

From the above table it was found that the Mean of Health related CSR activities of Private and Public Sector Entities were 18.42 and 19.66 respectively. The Standard Deviation from the Means for Health related CSR activities were found to be 4.82 and 6.64 respectively for private sector and public sector entities with Standard Error of Means of 0.68 and 0.94 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was higher than that of private sector entities. It shows that the Health related CSR activities of public sector companies are significantly higher than that of private sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis  $H_0$ , Levene's Test for Equality of Variances and Independent Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table followed by analysis.

**Table 8 :**

Independent Samples Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
CSR ActivitieHealth(ALL)	Equal variances assumed	7.217	.008	-1.068	98	.288
	Equal variances not assumed			-1.068	89.402	.289

Values of Independent Sample T-Test revealed the obtained t-value is -1.068 and significance is .288 Level of i.e the activities related to health carried out by public sector entities and private sector entities do not vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e “There is no significant difference between the Health related CSR activities of respective public and private sector entities” is rejected and it can be said that Public sector and private sector entities do not differ stochastically in terms of the health related CSR Activities.

### **COMMUNITY INVOLVEMENT RELATED CSR ACTIVITIES AMONG THE PUBLIC AND PRIVATE SECTOR ENTITIES.**

To achieve objective 1 of the present study i.e. „to have a comparative study of the CSR activities of some selected corporate entities” and to test the null hypothesis 2 of the present study i.e „There is no significant difference between the CSR ACTIVITIES of the Public and private limited companies”, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in the following table.

**Table 9 : Mean, Standard Deviation and Standard Error of Mean wise distribution of Community Involvement related CSR activities of Public and Private Sector Entities**

Group Statistics					
Constitution		N	Mean	Std. Deviation	Std. Error Mean
CSR Activity: Community(ALL)	Private	50	30.5400	5.55569	.78569
	Public	50	30.8400	5.53785	.78317

From the above table it was found that the Mean of community involvement related CSR activities of Private and Public Sector Entities were 30.54 and 30.84 respectively. The Standard Deviation from the Means for community involvement related CSR activities were found to be 5.55 and 5.53 respectively for private sector and public sector entities with Standard Error of Means of 0.79 and 0.78 for the respective groups.

Comparing the Means it was found that the Mean of public sector entities was slightly higher than that of private sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis H<sub>02</sub>, Levene's Test for Equality of Variances and Independent

Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table followed by analysis.

**Table 10 :**

**Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
CSR Activity: Community (ALL)	Equal variances assumed	.117	.733	-.270	98	.787
	Equal variances not assumed			-.270	97.999	.787

Values of Independent Sample T-Test revealed the obtained t-value is -.270 and significance is .787. The activities related to community carried out by public sector entities and private sector entities do not vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e. "There is no significant difference between the Community related CSR activities of respective public and private sector entities" is rejected and it can be said that Public sector and private sector entities do not differ stochastically in terms of the community related CSR Activities.

Objective 2: To study the implementation models/strategies/approaches adopted by the sample entities

Hypothesis 3: There is no significant difference between the implementation strategies/methods of the sample entities (Public and Private Sector Entities).

To achieve objective 2 of the present study i.e to compare the CSR activities of Public and Private sector entities and to test the null hypothesis 3 of the present study i.e „There is no significant difference between the implementation strategies/methods of the sample entities (Public and Private Sector Entities).“, data were analysed using Mean, Standard Deviation and Independent Sample T-test which is given and discussed in the following tables.

**Table 11 : Mean Standard Deviation and Standard Error of Mean wise distribution of Methodology used for implementing CSR activities of Public and Private Sector Entities.**

Group Statistics					
Constitution		N	Mean	Std. Deviation	Std. Error Mean
Implementation models/strategies/approaches (ALL)	Private	50	11.3400	2.88281	.40769
	Public	50	10.0600	3.45472	.48857

From the above table it was found that the Mean Methodology used for implementing CSR activities of Private and Public Sector Entities were 11.34 and 10.06 respectively. The Standard Deviation from the Means for the methodologies used for implementation of CSR activities were found to be 2.88 and 3.45 respectively for private sector and public sector entities with Standard Error of Means of 0.41 and 0.49 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows that the implementation methods of CSR activities of public sector companies are significantly higher than that of private sector entities.

To find whether difference in the mean was significant or by chance and to test the Null hypothesis  $H_0$ , Levene's Test for Equality of Variances and Independent

Sample T-test for Equality of Means was used as the sample was taken purposively. The summary of the Independent sample T-Test is given in the following table , followed by analysis.



**Table 12 :****Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Implementation models/strategies/approaches. (ALL)	Equal variances assumed	.075	.785	2.012	98	.047
	Equal variances not assumed			2.012	94.957	.047

Values of Independent Sample T-Test revealed the obtained t-value is 2.012 at significance being .047 i.e. the **methodologies adopted** by public sector entities and private sector entities for implementation vary significantly from that of private sector entities.

Hence the Null Hypothesis i.e. “There is no significant difference between the implementation models/strategies/approaches related to CSR activities of respective public and private sector entities” is accepted and it can be said that Public sector and private sector entities differ stochastically in terms of the implementation methods.

Objective 3: To study major issues and challenges associated with the implementation of CSR policies of public and private sector undertakings.

To achieve objective 3 of the present study i.e. to compare the CSR activities of Public and Private sector entities, data were analysed using Mean, Standard Deviation which is given and discussed in the following table.

**Table 13 : Mean Standard Deviation and Standard Error of Mean wise distribution of challenges faced while implementing CSR activities of Public and Private Sector Entities.**

Group Statistics					
Constitution		N	Mean	Std. Deviation	Std. Error Mean
Challenges During implementation (ALL)	Private	50	13.6200	3.96870	.56126
	Public	50	12.0200	4.04308	.57178

From the above table it was found that the Mean challenges faced during implementation of CSR activities of Private and Public Sector Entities were 13.62 and 12.02 respectively. The Standard Deviation from the Means of the challenges faced during implementation of CSR activities were found to be 3.96 and 4.04 respectively for private sector and public sector entities with Standard Error of Means of 0.56 and 0.57 for the respective groups.

Comparing the Means it was found that the Mean of private sector entities was higher than that of public sector entities. It shows challenges related to implementation of CSR activities of public sector companies are significantly higher than that of private sector entities.

**Table 14 :****Independent Samples Test**

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
Challenges associated with The implementation	Equal variances assumed	.053	.818	1.997	98	.049
	Equal variances not assumed			1.997	97.966	.049

Values of Independent Sample T-Test revealed the obtained t-value is 1.997 and significance being 0.049. i.e. the challenges faced during implementation by public sector entities and private sector entities vary significantly from that of private sector entities.

Hence the statement i.e. “There is no significant difference between the implementation models/strategies/approaches related to CSR activities of respective public and private sector entities” is rejected and it can be said that Public sector and private sector entities differ significantly in terms of the challenges faced during implementation.