

## BCAS KNOWLEDGE RESOURCE UPDATE



<b>Title</b>	<b>Changing Paradigms of Corporate Social Responsibility in India</b>
<b>Features</b>	<p>The concept of Corporate Social Responsibility (CSR) has seen a gradual evolution with the mandatory requirement for prescribed Corporates under the Companies Act, 2013, to engage in CSR initiatives, to spend two percent of their net profits towards prescribed CSR activities. This in turn has led to a paradigm shift in the way various stakeholders would view CSR.</p> <p>The publication explains the origin of CSR and its impact on various stakeholders and the entire strata of the society. It also elucidates the Evolution of CSR, Concept of Personal and Professional Social Responsibility, Pillars of Social Responsibility, Ethical, Philosophical and Religious Perspectives, Facilitators of CSR, Diverse Constitutional Provisions under the Directive Principles of State</p>

	<p>Policy, Concept of Triple Bottom Line and the Four phases of CSR, Legislative and Regulatory Framework, Regulations and Pronouncements and Directive Principles of State Policy etc. The book also analyses the impact of certain themes/changing paradigms, Commercialisation, Professionalism, Transparency and Employee Benefits by specific reference to the legislative provisions.</p> <p>The publication would be a useful guide for CA fraternity and other Professionals, Corporates, NGOs, Regulators, Students, Academicians and the public at large, in discharging their responsibilities in the ever dynamic and changing environment.</p>
<p><b>Author</b></p>	<p><b>CA Zubin Billimoria</b></p>
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