



CORPORATE SOCIAL REPORTING PRACTICES: A STUDY OF PROFESSIONALS OF PUNJAB AND HARYANA

***Suruchi Mittal, **Dr. Amandeep Singh**

*Research Scholar, ** Associate Professor and Head,

University School of Business Studies, Talwandi Sabo, Punjab

Email: suruchi.mittal12@gmail.com, * kichy551@yahoo.com**

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***First Author / Corresponding Author; Paper ID: C17101.**

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Abstract

Corporate social reporting is the concept which companies are using to a greater extent. Companies have become more sensitized of their roles and responsibilities towards society and society at large. This paper examined the views of professionals on corporate social reporting practices of Indian companies. Primary data in the form of structured questionnaire is prepared and filled from 100 chartered accountants and academicians belong to Punjab and Haryana. Descriptive statistics is used for the study. The study highlights that larger companies disclose more social information as compared to smaller companies. Further, it is also suggested that the benefits of providing social information to the public is more than the cost of providing such information.

Keywords: Corporate, Professionals, Punjab, Haryana.

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