Objectives of the Study:

The proposed research work intends to achieve the following objectives:

(1) To review the origin and development of social responsibility accounting in the world in general and in India in particular.

(2) To study the existing codes and laws in India related to social responsibility accounting.

(3) To gauge the extent to which Indian corporate house recognise and apply the concept of social responsibility accounting.

(4) To compare the social responsibility accounting pattern adopted by Indian entities with other developed nations.

(5) To examine the role of Government of India in popularizing the concept of social responsibility accounting.

(6) To seek views of various stakeholders on the present status of social responsibility accounting in India.

(7) To prepare a template or set of formalized system of disclosures on social contributions of the business units.

(8) To suggest and recommend measures to be adopted by the Government of India as well by the corporate firms themselves to make non-financial disclosures in their annual accounts.
Hypotheses of the Study:

H$_0$: Absence of formal legislations approved by the Government of India is one of the causes of weak implementation of social responsibility accounting among Indian firms.

H$_1$: There is poor awareness and application of social responsibility accounting among Indian firms.

H$_2$: Implementation of the concept of social responsibility accounting formally will benefit Indian corporate sector in long run.