An Evaluation of Triple Bottom Line Reporting practices (with Special Reference to Selected Fast Moving Consumer Goods Companies in India)

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Abstract

The triple primary concern alludes to monetary, ecological, and social estimation of a venture and is identified with the idea of manageable turn of events. The triple main concern is progressively notable to financial advancement related orders, yet the subject includes got little consideration inside the field of monetary turn of events. This examination offers three meaningful reactions to that hole. To begin with, triple primary concern financial advancement is presented and characterized. Second, research with respect to whether and how experts organize and participate in triple primary concern monetary improvement is introduced. Third, ramifications for the field are thought of, including the centrality of the idea to financial turn of events and proposals to propel hypothesis and practice in such manner. The paper looks to set up the nexus between triple main concern bookkeeping and economical corporate execution the board. To accomplish the above target, research questions were raised, speculations were planned, and an audit of related writing was made. The illustrative review technique for research configuration was utilized to create the necessary information.

Keywords: Sustainability, Economic advancement hypothesis, Community improvement, State and nearby ED strategy, Sustainable monetary turn of events, Sustainable turn of events

Introduction

The term triple main concern (TBL) was instituted by John Elkington (1949–) and associates at Sustainability, a technique consultancy firm, in 1994. It is a piece of a chronicled movement that incorporated the improvement of the idea of economical advancement in the Brundtland Report, Our Common Future, which proposed the quest for monetary profits be obliged by the need to keep up social and normal frameworks at levels adequate for the requirements of people in the future.

TBL detailing is a viewpoint that distinguishes business execution as influencing three frameworks that are basic to long haul human endurance: monetary/money related, social/moral, and natural. The term communicates the widening of responsibility for business execution past the monetary primary concern revealed in conventional bookkeeping records. The term infers the obligation of organizations for social and ecological, just as money related, results that outcome from their activities.

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The TBL has become a structure for estimating and revealing business execution. TBL announcing has gotten formalized and systematized by the Global Reporting Initiative, which outlines measurements for estimation and revealing inside each of the natural, social, and monetary areas. TBL revealing is currently regular for enormous worldwide organizations and is frequently found on their Web destinations. Instances of organizations utilizing the TBL revealing measures incorporate Anheuser-Busch Companies, Dow Chemical Company, Microsoft Corporation, and Weyerhaeuser Company.

Different partners have an enthusiasm for triple main concern reports: investors with an enthusiasm for socially dependable contributing, representatives with a longing to work for an organization with praiseworthy execution in each of the three measurements, and clients who wish to buy from organizations they recognize as having a social and ecological heart. Common finances that screen for TBL execution are presently accessible. What's more, the Dow Jones Sustainability Indexes and the FTSE4Good Index rate corporate execution on the TBL and acknowledge to their rundowns just those organizations with extraordinary execution. These appraisals fill in as signs to those wishing to put resources into organizations fulfilling TBL standards.

Significance of the Study

The assessment proposes a BS structure and presumes that the estimation estimations of the BS system, which were made and endeavored, are legitimate and reliable. Suggestions for applications, explore blocks, and further exploration are given. The BS structure might be utilized by relationship to survey and screen their conceivable fundamental methodologies in the business network and society. The system gives administrative structure and direction to the degree the estimations to be considered furthermore the things for assessing the entirety of the pieces of the BS system in the market and society. The appraisal isn't without its detainments and further work is depended upon to insist the validness and suffering nature of the observational disclosures of the BS structure across settings and after some time. The situation, the evaluation gives an establishment to likewise look at, offering open portals for updates, adjustments, and refinements. Innovativeness/respect/obligation: A crucial obligation of this appraisal is the observationally progressed and endeavored BS structure. It depends upon the pieces of the TBL approach, containing estimations and estimation things. The BS structure and its dynamic layers give a sifted through obligation that surveys and screens the administrative execution of reasonable key strategies and sensible courses of action. Also, the fundamental properties of the BS structure, equivalent to noteworthy segments, give extra assessment chances to what in particular's to come.

Hypothesis of the Study

➢ There is no significant difference in the opinion of respondents from different activity areas for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

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➢ There is no significant difference in the opinion of respondents from various size of the Firm for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

➢ There is no significant difference in the opinion of respondents from various categories of the product for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

➢ There is no significant difference in the opinion of respondents from public and private business for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

What the 3Ps Really Mean

As Elkington clarifies, "the triple primary concern is a maintainability structure that looks at an organization's social, condition, and monetary effect." "The first thought was (...) urging organizations to follow and oversee financial (not simply money related), social, and natural worth included—or obliterated." This short clarification clarifies what the 3Ps rely on: social, ecological and monetary effect. In some more detail, they involve the accompanying:

➢ Individuals: the positive and negative effect an association has on its most significant partners. These incorporate workers, families, clients, providers, networks, and some other individual impacting or being influenced by the association.

➢ Planet: the positive and negative effect an association has on its indigenous habitat. This incorporates diminishing its carbon impression, use of regular assets, poisonous materials, etc, yet additionally the dynamic evacuation of waste, reforestation and rebuilding of normal damage done.

➢ Benefit: the positive and negative effect an association has on the neighborhood, national and worldwide economy. This incorporates making business, producing advancement, settling charges, riches creation and some other financial effect an association has.

Analysis of Triple Bottom Line practices in Indian Companies

The purpose of analysis is to build up a sort of empirical model where the relationship involved is carefully brought out so that some meaningful inferences can be drawn. Analysis of data is to be made with reference to the purpose and objective of the study and its possible bearing on the facts that are to be revealed. The present chapter analyses the descriptive and inferential statistical analysis of collected primary data. Following section deals with the Frequency Analysis of demographic factors followed by Hypotheses Testing.

The size of firms undertaken for the study by the author is 500. Out of the 500 respondents considered, 215 were small firms, 165 were medium sized firms and 120 were large firms. The table shows a large number (43%) of small firms considered for the study, 33% were medium sized which was comparatively low, while only 24% of the respondents was large firms.

The foundation years of the firms is taken into consideration. 69% of the total 500 firms have only existed for 10 or less years while the rest 31% of the firms have been in business for more than 10 i.e.

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11-20 years.

ANOVA							
		Sum of Squares	D.f	Mean Square	F	Sig.	Results of Hypothesis Testing
Opportunities to your Business-Financial Perspective	Between Groups	.014	2	.007	.038	.963	H0 Accepted
	Within Groups	93.957	497	.189			
	Total	93.971	499				
Opportunities to your Business-Critical Threat to the future of your business	Between Groups	4.806	2	2.403	7.978	.000	H0 Rejected
	Within Groups	149.712	497	.301			
	Total	154.518	499				
Competitive strength of your business -People (P's)	Between Groups	2.187	2	1.093	3.176	.043	H0 Rejected
	Within Groups	171.090	497	.344			
	Total	173.277	499				
Social & Financial Perspective (2P's)	Between Groups	3.054	2	1.527	4.670	.010	H0 Rejected
	Within Groups	162.502	497	.327			
	Total	165.556	499				
Replacement Policy	Between Groups	.877	2	.439	1.426	.241	H0 Accepted
	Within Groups	152.873	497	.308			
	Total	153.750	499				

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Bases for setting prices	Between Groups	3.748	2	1.874	4.441	.012	H0 Rejected
	Within Groups	209.739	497	.422			
	Total	213.488	499				
Price fixation method adopted by the firm	Between Groups	5.129	2	2.564	6.381	.002	H0 Rejected
	Within Groups	199.733	497	.402			
	Total	204.861	499				
Prices offered to customer segments	Between Groups	3.609	2	1.805	3.863	.022	H0 Rejected
	Within Groups	232.191	497	.467			
	Total	235.800	499				
Differentiation of prices area wise	Between Groups	4.685	2	2.343	9.488	.000	H0 Rejected
	Within Groups	122.709	497	.247			
	Total	127.394	499				
Promotional Strategy	Between Groups	1.034	2	.517	1.052	.350	H0 Accepted
	Within Groups	244.404	497	.492			
	Total	245.439	499				
Advertising & Promotional media adopted (% expenditure wise)	Between Groups	5.153	2	2.577	18.338	.000	H0 Rejected
	Within Groups	69.831	497	.141			
	Total	74.985	499				
Sales promotion method	Between Groups	1.003	2	.501	1.605	.202	H0 Accepted

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employed for consumers	Within Groups	155.195	497	.312			
	Total	156.198	499				
Trade promotions method employed for retailers.	Between Groups	3.080	2	1.540	9.103	.000	H0 Rejected
	Within Groups	84.079	497	.169			
	Total	87.159	499				
Distribution Channel Adopted	Between Groups	4.230	2	2.115	5.307	.005	H0 Rejected
	Within Groups	198.053	497	.398			
	Total	202.283	499				
Competitive Strategy followed by firm	Between Groups	3.054	2	1.527	4.670	.010	H0 Rejected
	Within Groups	162.502	497	.327			
	Total	165.556	499				
Performance of the firm in past three years	Between Groups	.877	2	.439	1.426	.241	H0 Accepted
	Within Groups	152.873	497	.308			
	Total	153.750	499				
Environmental Perspective (P's)	Between Groups	3.748	2	1.874	4.441	.012	H0 Rejected
	Within Groups	209.739	497	.422			
	Total	213.488	499				
Priorities for Developing Competencies	Between Groups	2.255	2	1.127	5.824	.003	H0 Rejected
	Within Groups	96.216	497	.194			

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	Total	98.471	499				
Investment Prostrates	Between Groups	7.247	2	3.624	8.909	.000	H0 Rejected
	Within Groups	202.151	497	.407			
	Total	209.398	499				

Inference: Since 'p' value for 'Opportunities to your Business-Critical Threat to the future of your business', 'Competitive strength of your business -People (P's)', 'Social & Financial Perspective (2P's)', 'Bases for setting prices', 'Price fixation method adopted by the firm', 'Prices offered to customer segments', 'Differentiation of prices area wise', 'Advertising & Promotional media adopted (% expenditure wise)', 'Trade promotions method employed for retailers', 'Distribution Channel Adopted', 'Competitive Strategy followed by firm', 'Environmental Perspective (P's)', 'Priorities for Developing Competencies' and 'Investment Prostrates' was found less than 0.05, therefore null hypothesis is rejected for these mentioned opinion statements. This may be inferred hence that there is significant difference in the opinion of respondents from various size of the Firm for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies for these opinion statements. On the other hand, 'p' value for 'Opportunities to your Business-Financial Perspective', 'Replacement Policy', 'Promotional Strategy', 'Sales promotion method employed for consumers' and 'Performance of the firm in past three years' was found more than 0.05, therefore null hypothesis is accepted for these mentioned opinion statements. This may be inferred hence that there is no significant difference in the opinion of respondents from various size of the Firm for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies for these opinion statements.

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	Within Groups	209.739	497	.422			
	Total	213.488	499				
Price fixation method adopted by the firm	Between Groups	5.129	2	2.564	6.381	.002	H0 Rejected
	Within Groups	199.733	497	.402			
	Total	204.861	499				
Prices offered to customer	Between Groups	3.609	2	1.805	3.863	.022	H0 Rejected

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segments	Within Groups	232.191	497	.467			
	Total	235.800	499				
Differentiation of prices area wise	Between Groups	4.685	2	2.343	9.488	.000	H0 Rejected
	Within Groups	122.709	497	.247			
	Total	127.394	499				
Promotional Strategy	Between Groups	1.034	2	.517	1.052	.350	H0 Accepted
	Within Groups	244.404	497	.492			
	Total	245.439	499				
Advertising & Promotional media adopted (% expenditure wise)	Between Groups	5.153	2	2.577	18.338	.000	H0 Rejected
	Within Groups	69.831	497	.141			
	Total	74.985	499				
Sales promotion method employed for consumers	Between Groups	1.003	2	.501	1.605	.202	H0 Accepted
	Within Groups	155.195	497	.312			
	Total	156.198	499				
Trade promotions method employed for retailers.	Between Groups	3.080	2	1.540	9.103	.000	H0 Rejected
	Within Groups	84.079	497	.169			
	Total	87.159	499				
Distribution Channel Adopted	Between Groups	4.230	2	2.115	5.307	.005	H0 Rejected
	Within Groups	198.053	497	.398			

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	Total	202.283	499				
Competitive Strategy followed by firm	Between Groups	3.054	2	1.527	4.670	.010	H0 Rejected
	Within Groups	162.502	497	.327			
	Total	165.556	499				
Performance of the firm in past three years	Between Groups	.877	2	.439	1.426	.241	H0 Accepted
	Within Groups	152.873	497	.308			
	Total	153.750	499				
Environmental Perspective (P's)	Between Groups	3.748	2	1.874	4.441	.012	H0 Rejected
	Within Groups	209.739	497	.422			
	Total	213.488	499				
Priorities for Developing Competencies	Between Groups	2.255	2	1.127	5.824	.003	H0 Rejected
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Inference: Since 'p' value for 'Opportunities to your Business-Critical Threat to the future of your business', 'Competitive strength of your business -People (P's)', 'Social & Financial Perspective (2P's)', 'Bases for setting prices', 'Price fixation method adopted by the firm', 'Prices offered to customer segments', 'Differentiation of prices area wise', 'Advertising & Promotional media adopted (% expenditure wise)', 'Trade promotions method employed for retailers', 'Distribution Channel Adopted', 'Competitive Strategy followed by firm', 'Environmental Perspective (P's)', 'Priorities for

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Developing Competencies' and 'Investment Prostrates' was found less than 0.05, therefore null hypothesis is rejected for these mentioned opinion statements. This may be inferred hence that there is significant difference in the opinion of respondents from various categories of the product for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

On the other hand, 'p' value for 'Performance of the firm in past three years', 'Sales promotion method employed for consumers', 'Promotional Strategy', 'Replacement Policy' and 'Opportunities to your Business-Financial Perspective' was found more than 0.05, therefore null hypothesis is accepted for these mentioned opinion statements. This may be inferred hence that there is no significant difference in the opinion of respondents from various categories of the product for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies for these opinion statements.

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	T	d.f	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Opportunities to your Business-Financial Perspective	Equal variances assumed	26.1	0.0	5.7	498.0	0.0	0.2	0.0	0.2	0.3
	Equal variances not assumed			6.5	382.5	0.0	0.2	0.0	0.2	0.3
Opportunities to your Business-Critical Threat to the future of your business	Equal variances assumed	1.5	0.2	-2.9	498.0	0.0	-0.2	0.1	-0.3	0.0
	Equal variances not assumed			-2.8	261.1	0.0	-0.2	0.1	-0.3	0.0

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Competitive strength of your business - People (P's)	Equal variances assumed	14.8	0.0	-3.3	498.0	0.0	-0.2	0.1	-0.3	-0.1
	Equal variances not assumed			-3.1	242.0	0.0	-0.2	0.1	-0.3	-0.1
Social & Financial Perspective (2P's)	Equal variances assumed	20.0	0.0	2.0	498.0	0.0	0.1	0.1	0.0	0.2
	Equal variances not assumed			1.8	233.1	0.1	0.1	0.1	0.0	0.2
Replacement Policy	Equal variances assumed	1.2	0.3	-1.8	498.0	0.1	-0.1	0.1	-0.2	0.0
	Equal variances not assumed			-1.7	268.9	0.1	-0.1	0.1	-0.2	0.0
Bases for setting prices	Equal variances assumed	2.7	0.1	0.3	498.0	0.8	0.0	0.1	-0.1	0.1
	Equal variances not assumed			0.3	248.9	0.8	0.0	0.1	-0.1	0.2
Price fixation method adopted by the firm	Equal variances assumed	6.8	0.0	1.7	498.0	0.1	0.1	0.1	0.0	0.2
	Equal variances not assumed			1.6	250.6	0.1	0.1	0.1	0.0	0.2
Prices offered to customer	Equal variances assumed	7.4	0.0	0.1	498.0	0.9	0.0	0.1	-0.1	0.1

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segments	Equal variances not assumed			0.1	242.7	0.9	0.0	0.1	-0.1	0.1
Differentiat ion of prices area wise	Equal variances assumed	0.2	0.7	-1.0	498.0	0.3	0.0	0.0	-0.1	0.0
	Equal variances not assumed			-1.0	278.3	0.3	0.0	0.0	-0.1	0.0
Promotiona l Strategy	Equal variances assumed	11.8	0.0	0.2	498.0	0.9	0.0	0.1	-0.1	0.1
	Equal variances not assumed			0.1	232.3	0.9	0.0	0.1	-0.1	0.2
Advertising & Promotiona l media adopted (% expenditur e wise)	Equal variances assumed	6.3	0.0	1.6	498.0	0.1	0.1	0.0	0.0	0.1
	Equal variances not assumed			1.5	229.3	0.1	0.1	0.0	0.0	0.1
Sales promotion method employed for consumers	Equal variances assumed	13.7	0.0	-0.1	498.0	0.9	0.0	0.1	-0.1	0.1
	Equal variances not assumed			-0.1	233.3	0.9	0.0	0.1	-0.1	0.1
Trade promotions method employed for retailers.	Equal variances assumed	8.3	0.0	0.9	498.0	0.4	0.0	0.0	0.0	0.1
	Equal variances not assumed			0.8	224.8	0.4	0.0	0.0	-0.1	0.1

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Distribution Channel Adopted	Equal variances assumed	31.3	0.0	-2.1	498.0	0.0	-0.1	0.1	-0.3	0.0
	Equal variances not assumed			-1.8	218.2	0.1	-0.1	0.1	-0.3	0.0
Competitive Strategy followed by firm	Equal variances assumed	20.0	0.0	2.0	498.0	0.0	0.1	0.1	0.0	0.2
	Equal variances not assumed			1.8	233.1	0.1	0.1	0.1	0.0	0.2
Performance of the firm in past three years	Equal variances assumed	1.2	0.3	-1.8	498.0	0.1	-0.1	0.1	-0.2	0.0
	Equal variances not assumed			-1.7	268.9	0.1	-0.1	0.1	-0.2	0.0
Environmental Perspective (P's)	Equal variances assumed	2.7	0.1	0.3	498.0	0.8	0.0	0.1	-0.1	0.1
	Equal variances not assumed			0.3	248.9	0.8	0.0	0.1	-0.1	0.2
Priorities for Developing Competencies	Equal variances assumed	22.9	0.0	0.7	498.0	0.5	0.0	0.0	-0.1	0.1
	Equal variances not assumed			0.6	222.5	0.5	0.0	0.0	-0.1	0.1
Investment Prostrates	Equal variances assumed	7.4	0.0	2.5	498.0	0.0	0.2	0.1	0.0	0.3

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	Equal variances not assumed			2.3	238.9	0.0	0.2	0.1	0.0	0.3

Inference: Since 'p' value for 'Opportunities to your Business-Financial Perspective', 'Opportunities to your Business-Critical Threat to the future of your business', 'Competitive strength of your business - People (P's)', 'Social & Financial Perspective (2P's)', 'Distribution Channel Adopted', 'Competitive Strategy followed by firm' and 'Investment Prostrates' was found less than 0.05, therefore null hypothesis is rejected for these mentioned opinion statements. This may be inferred hence that there is significant difference in the opinion of respondents from and private business for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

On the other hand, 'p' value for 'Replacement Policy', 'Bases for setting prices', 'Price fixation method adopted by the firm', 'Prices offered to customer segments', 'Differentiation of prices area wise', 'Promotional Strategy', 'Advertising & Promotional media adopted (% expenditure wise)', 'Sales promotion method employed for consumers', 'Trade promotions method employed for retailers', 'Performance of the firm in past three years', 'Environmental Perspective (P's)', 'Priorities for Developing Competencies' was found more than 0.05, therefore null hypothesis is accepted for these mentioned opinion statements. This may be inferred hence that there is no significant difference in the opinion of respondents from and private business for Triple Bottom Line reporting practices of selected Fast Moving Consumer Goods companies.

Conclusion

The Triple Bottom Line idea created by John Elkington has changed the way organizations, charities and governments' measure supportability and the exhibition of tasks or arrangements. Past the establishment of estimating manageability on three fronts—individuals, planet and benefits—the adaptability of the TBL permits associations to apply the idea in a way appropriate to their particular needs. There are difficulties to incorporating the TBL. These difficulties incorporate estimating every one of the three classifications, finding pertinent information and computing a venture or strategy's commitment to supportability. These difficulties aside, the TBL system permits associations to assess the repercussions of their choices from a genuinely since quite a while ago run point of view.

The organizations tend to an affiliation that is a strong player in progress framework the chairmen. As a general affiliation, they welcome the stuff to pass on food from home to fork successfully while as of recently making a sizable bit of leeway. They besides make sense of how to advance and impact corporate commitment in both their own activities and in their particular provider affiliations. While there is dependably improvement to be developed, they are a relationship with different positive credits to take a gander at and copy in the general business field. One could participate in huge exploration, as a gathering with business and industry, to discover creative approaches that address the reasonableness difficulties of economies like creation economies.

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