

FUNDAMENTALS OF CSR, ROLE OF UNIVERSITIES, GLOBAL TRENDS, AND CASE INSIGHTS ON CSR PRACTICES IN INDIA

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Abstract

The research paper is descriptive in nature, revisiting the fundamentals of Corporate Social Responsibility (CSR) through literature reviews, definitions, and CSR models. Furthermore, the study attempts to assess the role of universities, global trends, and CSR success factors, as well as gain insights from case studies on CSR perspectives in India. The study focuses on clarifying the goals of CSR, its definitions, and conceptual foundations. Secondary data on CSR success factors and trends are gathered, analyzed, and summarized in order to identify thematic areas of CSR in today's context. The domain of CSR is still in its infancy in developing countries such as India, and the current study serves as a wake-up call in identifying major government policies and legislations pertaining to CSR in India, major areas of CSR focused in India, and other challenges & disparities in implementing CSR activities.

Keywords: CSR, Models, Legislation, CSR Spending

INTRODUCTION

The Carroll's framework of CSR was the first to provide a framework with numerous CSR components, and it may be used to outline the various CSR aspects of each nation. Every nation has its own laws, regulations, and requirements for the deployment of CSR for Corporates. Many macro and micro elements influence how profoundly CSR is valued in various countries. Political changes, culture, socioeconomic requirements, crisis response, and governance deficiencies were highlighted by Visser (2011) as the main CSR drivers and were categorized as "glocal" (global + local) drivers.

Crane, Matten, and Spence (2008) describe the many difficulties associated with CSR with reference to all sorts of economies and geographical areas of the world in a study of a similar nature.

Nguyen, Bensemman, and Kelly (2018) recognized political governance, tradition, and modernity as the three institutional contextual variables while creating a conceptual framework for the CSR study in Vietnam. We feel that the study by Nguyen et. al. is very helpful in understanding the economic implications of CSR and social contacts because India and Vietnam have identical demographics, particularly in terms of socialistic outlook and culture. Given the wide variety of CSR frameworks and definitions, the study aims to clarify the fundamental concepts surrounding CSR. Also, assessing current global trends and CSR success factors also makes it possible to tie them to the current state of CSR perspectives. To add empirical support from a qualitative standpoint, it specifically attempted to use CASE insights into CSR practices in India.

OBJECTIVES

- To revisit the fundamentals of Corporate Social Responsibility (CSR) from a qualitative standpoint.
- To evaluate the role of universities, global trends, and success factors of CSR, and specifically gain insights from the Case study on CSR perspectives in India.

METHODOLOGY

The study is descriptive and qualitative in nature in clarifying the definitions and conceptual foundations of CSR. Secondary data on CSR success factors and trends are gathered, analyzed, and summarized to identify the thematic areas of CSR in the current day context. To assess the CSR perspectives in India, the study reviews the various empirical studies pertaining to India, and drills down the data on Indian CSR spending and activity from Government reports, Bulletins, Official websites, and related journals.

RESULTS & DISCUSSION

DEFINITIONS OF CORPORATE SOCIAL RESPONSIBILITY (CSR)

A new definition of CSR was set forward by Smith (2001), in which it is indicated that CSR activities are obligations of the firms toward its stakeholders as they are the ones affected by corporate practices and policies. Along similar lines, Lantos (2001) included strategic considerations in the domain of CSR, which encompasses the 'social contract' (implicit) between society and business, such that the organizations are responsive to societal demands, enhancing positive effects on society and mitigating the undesirable effects of its activities towards society.

Werther and Chandler (2005), explored the dimension of CSR implementation from a strategic perspective in improving the corporate brand image, followed by Trapp (2012), which is outward looking highlighting the importance of private sectors responsibility towards society and recognized in the context of CSR as third generation CSR. The new responsibilities proposed by Trapp et.al, are rightly understood and recognized by the corporations of their role in society. (Marrewijk, 2003). The definition of Strategic CSR by Chandler and Werther (2013), focuses on gaining maximum social and economic value in the longer run by way of taking forward a holistic perspective of CSR into strategic planning.

Carroll (2015) confirmed through rigorous empirical evidence that the various components of CSR overlap in terms of ethics and stakeholder responsibility, shared value creation, corporate citizenship, and sustainability. In addition to social and economic perspectives of CSR UNIDO (2019), they advocated one more layer in the CSR pyramid namely environmental conservation.

THEORETICAL AND CONCEPTUAL FOUNDATIONS OF CSR

Carroll (2016) clarifies the alternative view of the CSR pyramid to be a wholesome outcome expectation as depicted in **Fig.1**. The decisions, actions, policies, and practices of the companies are intended to fulfill the four component parts categorized in Carroll's pyramid. The conceptual understanding of the pyramid proposed by Carroll is not interpreted sequentially rather it is wholesome and all the components of the pyramid act and fulfill simultaneously.

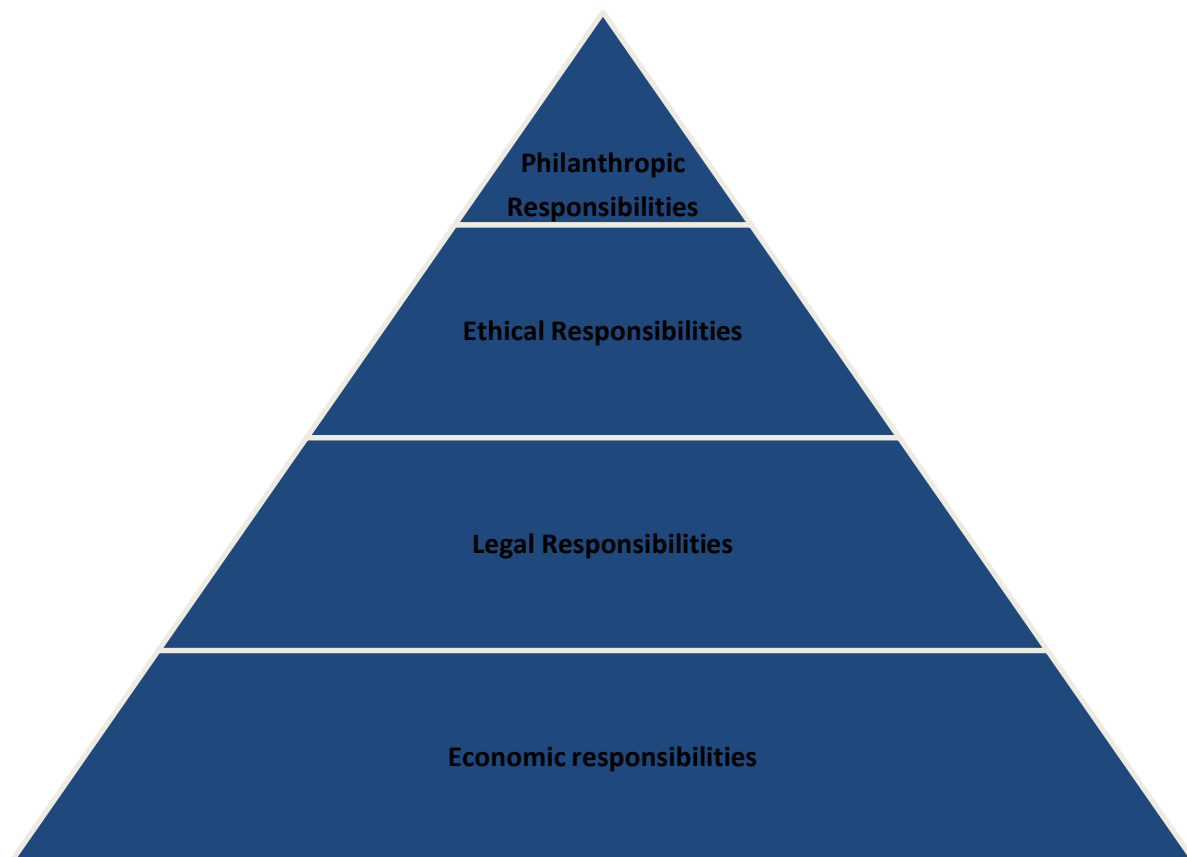


Fig.1 - Carroll's Pyramid of CSR Alternative View– (Source: Carroll, 2016)

CHANGING NEEDS OF SOCIETY AND STAKEHOLDERS AND ITS IMPACT ON CSR APPLICABILITY

The CSR Frameworks developed in the Western World are highly theoretical in nature and Global applicability of the same in other parts of the world shall end up in mismatch of societal needs and a total disaster. Most of the CSR related conceptual frameworks and propositions have evolved mostly from the developed countries, and there exists a gap in the direct application of similar frameworks to developing countries like India, rather an adapted version of such frameworks is most ideal. The current day dimensions of CSR are summarized in **table 1** based on review of various literature and thematic areas of CSR and serves as a theoretical insight for the study undertaken in the context of Indian CSR dimensions.

Table 1 – CSR Dimensions

Dimension	Definition Focus	Authors
Strategic CSR	Looks at competitive advantage of the organization by aligning CSR actions with values of stakeholder	Porter and Van der Linde (1995); Savitz and Weber(2007);
Ethics in CSR	Focuses on code of conduct and ethics in managing the corporate	Helin and Babri (2015); Christensen et al. (2007);
Social dimension of CSR	Focuses on employment, health, equity, ethical values, non-discrimination, community involvement.	Dyllick and Hockerts (2002);Slaper and Hall(2011);
Environmental dimension of CSR	Focused on environmental conservation and balancing of profitability and business competitiveness.	Bazerman and Hoffman (1999); Bansal and Roth (2000); Costantini and Mazzanti (2012)

ROLE OF UNIVERSITIES AND CSR

Husted, Jamali and Saffar (2016), in their research study, confirm that companies with their offices situated close to major financial hubs and urbanized cities, exhibited better engagement of CSR activities compared to the ones located in distant locations. Also, the knowledge related to CSR, its values and norms had a better reach in the society by way of labour unions, peer to peer interaction, Universities, Community organizations and educational institutes. Abdel-Hameid and Badri (2018), strongly advocate the role of universities, especially students and teachers in driving CSR initiatives around the nearby communities. Smith, Battalora and Teschner (2018), critically evaluate the lacunae of CSR related education in their study on Petroleum Engineering students, in which most of them learn about the need for giving back to society and CSR norms after starting to work; There is a strong need for imparting CSR education for upcoming professionals in the education system itself which shall mould them as responsible employees and responsible citizens. Tortora (2019) also agrees with the viewpoint of imparting CSR education in the University systems and engaging student community in sustainability initiatives in partnership with private sector shall lead to positive social and environmental impact.

Ruiz-Palomino, Martínez-Cañas, and Jiménez-Estévez (2019), in their empirical study on the effectiveness of CSR education among Spanish students, found that CSR education enhanced the student's ethical decision-making capacity and more strongly the female students exhibited more positive results due to the impact of CSR training. Rahman, Hossain, Alam, Jutidamrongphan, and Techato (2019) in their study at Prince of Songkla University (Thailand) found that most of the participants including students and faculty members lacked awareness of global challenges of addressing environmental issues and concrete actions involving community members and related stakeholders. The University education system can be a pivotal element in taking forward sustainability issues by integrating CSR activities in partnership with the local community and private firms. Heath and Waymer (2021) proposed the exclusive roles of CSR engagement involving Universities, namely increasing the moral standards of the University system, partnering with internal and external stakeholders of society to create a positive impact, nurturing teaching, research, and community service to stimulate social change and raise moral standards.

GLOBAL CSR TRENDS IN 2023

According to Forbes (2022), the five major trends of CSR are summarized and include the elements of Diversity, Equity, and Inclusion, Global Giving (corporate contributions to charities and community, employee

volunteering), Virtual Volunteering (examples include the case of firms like Strive, Catchafire, Taproot Foundation, etc.), Supporting Small Businesses, Priority on United Nations Sustainable Development Goals.

According to The CSR Universe (2022), the 8 big trends that would dominate CSR in 2023 are, Adoption of digital tools in CSR projects (education), Health issues, educational support, Livelihood support (To compensate for lost jobs due to lockdown and slowing economic activities), thrust on skill development and job-oriented training programs, Stronger collaboration with public authority; Cross-organizational planning with involvement of all stakeholders (NGOs, Civil society).

IOSCM (2022) highlights and recognizes the modern consumers concerned about the usage of natural resources and consequently, the corporates have been inclined to switch towards integrating new sustainable methods and adopting good socially responsible practices. In the view of IOSCM et.al, the top corporate social responsibility trends in 2022 are focused on the UN sustainable development goals which consist of essential priorities namely eradicating poverty and hunger, providing quality education, addressing gender inequalities; Supporting Small Businesses, Employee Volunteer Programs (to boost morale building and team cohesiveness), Social Innovation for The Future (Supporting community-based screening, building PPE kits, and helping vulnerable communities, collaborating, crowdsourcing, etc.), Increased Transparency; New Ways To Measure Efficiency Of CSR Initiatives; Adoption of Green Technology with focus on addressing climate change issues.

Halkos and Nomikos (2021) based on various literature reviews and analysis proposed a national index for CSR in which Europe, North America, and Oceanic countries are found to be in a well-developed mature stage in implementing CSR, followed by Latin America, the Caribbean, and African countries; In the context of Asia, it is found to be in a very nascent stage but slowly picking up pace. (Halkos and Nomikos et.al.)

CSR SUCCESS FACTORS FROM GLOBAL STUDIES

In the case of Australian companies, Kumar, Connell and Bhattacharyya (2021) confirmed that the crucial success factors of CSR are relationship, public policy, and governance related to co-opetition and interfirm collaboration that led to better sustainability in terms of social and environmental concerns. Similarly, in the case of Baltic states, Lu (2020) et. al., found that CSR implementations were more successful in cases where the political and regulatory framework aligned with sustainability dimensions of CSR with more inclination towards public policy advancement; CSR performance was assessed using indicators on Venture Capital, CSR policies, Private Equity Country Attractiveness Index, EU recommendations, etc.

Saha, Shahshi, Singh, and Dahiya (2020) in their research on leadership and CSR, found that the critical success factors of CSR included internal and external environment, personal values of the Leadership were found to have a significant impact on CSR and indirect effect on firm performance. Employee involvement in CSR programs was found to be the major success factor of CSR in practice.

EMPIRICAL STUDIES ON CSR AT THE INTERNATIONAL LEVEL

Valdez-Juárez, Gallardo-Vázquez, & Ramos-Escobar (2018), assessed the efficiency of supply chain in the context of CSR social practices and the key lessons from the survey study done in Mexico from a sample of 143 companies, covers adoption of stakeholder inclusive practices for Business Sustainability, Corporate image Building and closely interrelated approaches of Supply chain activities and CSR for long term benefits and increased profitability.

Cierniak-Emerych, & Zięba, (2014), cite the most important norms of working namely sustainable management of human resources (SAI SA8000:2008 standard), Occupational health and safety management systems and their direct mapping and incorporation into the existing CSR legislations and frameworks applied in private sector. But, the actual state of affairs tends to be loosely coupled with such mandatory obligations towards incorporation of Work related norms into CSR activities which have still issues in perception and practice due to lesser representation and involvement of inclusive CSR stakeholders.

The Researchers Burianova, & Paulik, (2014), attempted to assess CSR practices in Czech republic by utilizing a CSR index (Customized) comprising of eight main areas namely Community effects, CSR management, Social policy, Environmental policy, Employment and Consumer Protection; Indirect economic effects on the community; Humanrights; And the results of the study indicated that there is a high level of Non-Transparency and the Czech Banks scored very averagely on measurement of the CSR activities on all these dimensions. With such Westernized studied highlighting the way forward of Measuring CSR index on a Composite Score of all stakeholder dimensions, the case of Developing Countries like India also needs to be measured on similar lines.

Miras-Rodríguez, Martínez-Martínez & Escobar-Pérez (2018), in their study on CSR reporting practices on BRIC

countries confirmed that corporate governance policy significantly affects CSR practices and reporting. And especially where family based societies dominate the corporate environment the various levels of corporate governance mechanism strongly impact CSR reporting practices.

An attempted has been made to incorporate CSR in The Company Formalized Strategy; The current Company Mission / Vision and Values, were fitted with CSR, followed by co-integration of strategy along the lines of Balanced Scorecard Strategic Management Tool. (Refer Fig.2).

Strategic Perspectives

	Company Mission/vision/value		
Financial perspective	Increased company market value	Green business	Benefit from CSR
Stakeholders	Mobilize all value chains to share the same CSR ideas	Green procurement	Cause promotion philanthropy
Internal processes	Cleaner production	Product stewardship	Employee satisfaction
Learning and growth	Lifelong learning	Environmental awareness	volunteering
	Economic	Environmental	social
	Three pillars of sustainable development		

Figure 2 - CSR elements with Strategic mapping

CSR PRACTICES: CASE STUDY OF INDIA

GOVERNMENT POLICY AND LEGISLATION ON CSR IN INDIA - MANDATORY REQUIREMENTS OF THE COMPANIES ACT (2013) IN INDIA

According to the Companies Act (2013), it is indicated that there exists flexibility for the corporates in the choice of the sector to which they wish to contribute, and there is a compulsory disclosure norm and pressure on the private sector to involve in social-related projects. (India filings, 2019). The companies in the following brackets of income are mandated to form a CSR committee and CSR policies of India are applicable for such companies namely: Companies with a turnover of Rs. 1000 crores or greater, or Companies with a net worth of Rs. 500 crores or greater, or Companies with a net profit of Rs. 5 crores or greater. The following activities can be accomplished by a company to accomplish its CSR commitments namely empowering women, reducing child mortality, Education Promotion, Eradication of hunger and poverty, Promoting gender equality and, combating Malaria, AIDS and other diseases, Improving maternal health, Contribution to various socio-economic development projects of the Government, calamity relief and others.

CSR ACTIVITIES AND SPENDING IN INDIA

The Government of India's national CSR portal (National CSR Data, 2022), gives the details of CSR spending by the top companies in India. And the top company in the list is Reliance Industries limited with a maximum of 922 Crore Rupees, followed by TCS, ONGC, Tata Sons, HDFC Bank Ltd, and others. (Refer to Table 2 / Figure 3)

Table 2: CSR spending of top Indian Companies for the Year 2020-21 (Source: NationalCSR Data, 2021)

S.No	Company Name	Amount (INR Cr.)
1	RIL	922
2	TCS	674
3	TATA SONS PVT. LTD.	545.83
4	HDFC BANK LTD.	534.03
5	ONGC	531.45
6	INDIAN OIL CORPORATION LIMITED	445.09
7	NTPC	418.87
8	INFOSYS	361.82
9	ITC LIMITED	335.43
10	WIPRO LIMITED	246.99

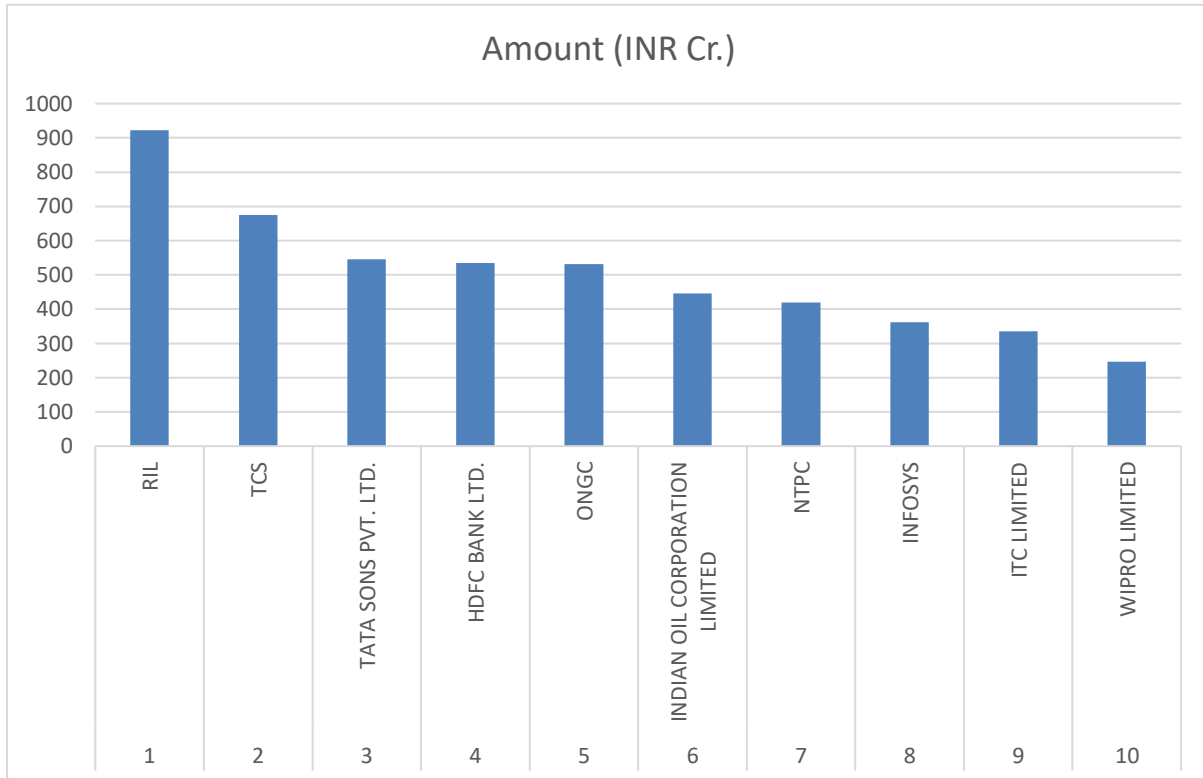


Figure 3: CSR spending of top Indian Companies for the Year 2020-21 (Source: NationalCSR Data, 2022)

Table 3: Sector-wise Total CSR spending from 2018-19 to 2020-21 (Source: National CSRData, 2022)

S.No	Development Sector	CSR Dimension mapping	Amount Spent FY2018-19 in Crores(INR)	Amount Spent FY2019-20 in Crores(INR)	Amount Spent FY2020-21 in Crores(INR)
1	Clean Ganga Fund	Environment	33.96	8.11	5.72
2	Education, Differently Aabled, Livelihood	Social /Economic	7,275.06	7,949.11	9,386.60
3	Encouraging Sports	Social	285.30	307.48	292.59
4	Conservation of Resources, Animal Welfare and Environment,	Environment / Economic	1,657.62	1,692.02	1,750.79
5	Old age home, Women empowerment, Gender Equality, Reducing Inequalities	Social / Economic	581.73	570.26	672.42
6	Eradicating Hunger, Health, Poverty and Malnutrition, Sanitation, Safe Drinking Water,	Social / Economic	4,261.98	5,514.27	6,435.10
7	Heritage Art and Culture	Social	395.21	223.40	915.22
8	Others (Benefits to Armed Forces, Technology Incubators)	Economic / Social	46.03	122.26	112.30
9	National Relief Fund of the Prime Minister	Social	200.42	320.34	713.10
10	Rural Development	Social / Economic	1,722.78	2,426.31	2,251.34
11	Slum Area Development	Social / Economic	39.16	51.05	42.08

12	Swachh Bharat Kosh (Sanitation)	Social	272.06	95.50	52.37
13	Any Other Fund	Economic / Social Environment	292.69	730.96	928.90
14	NEC/ Not Mentioned	Economic / Social Environment	15.19	87.60	504.15
	Grand Total in Crore (INR)		17079.25	20098.76	24062.75

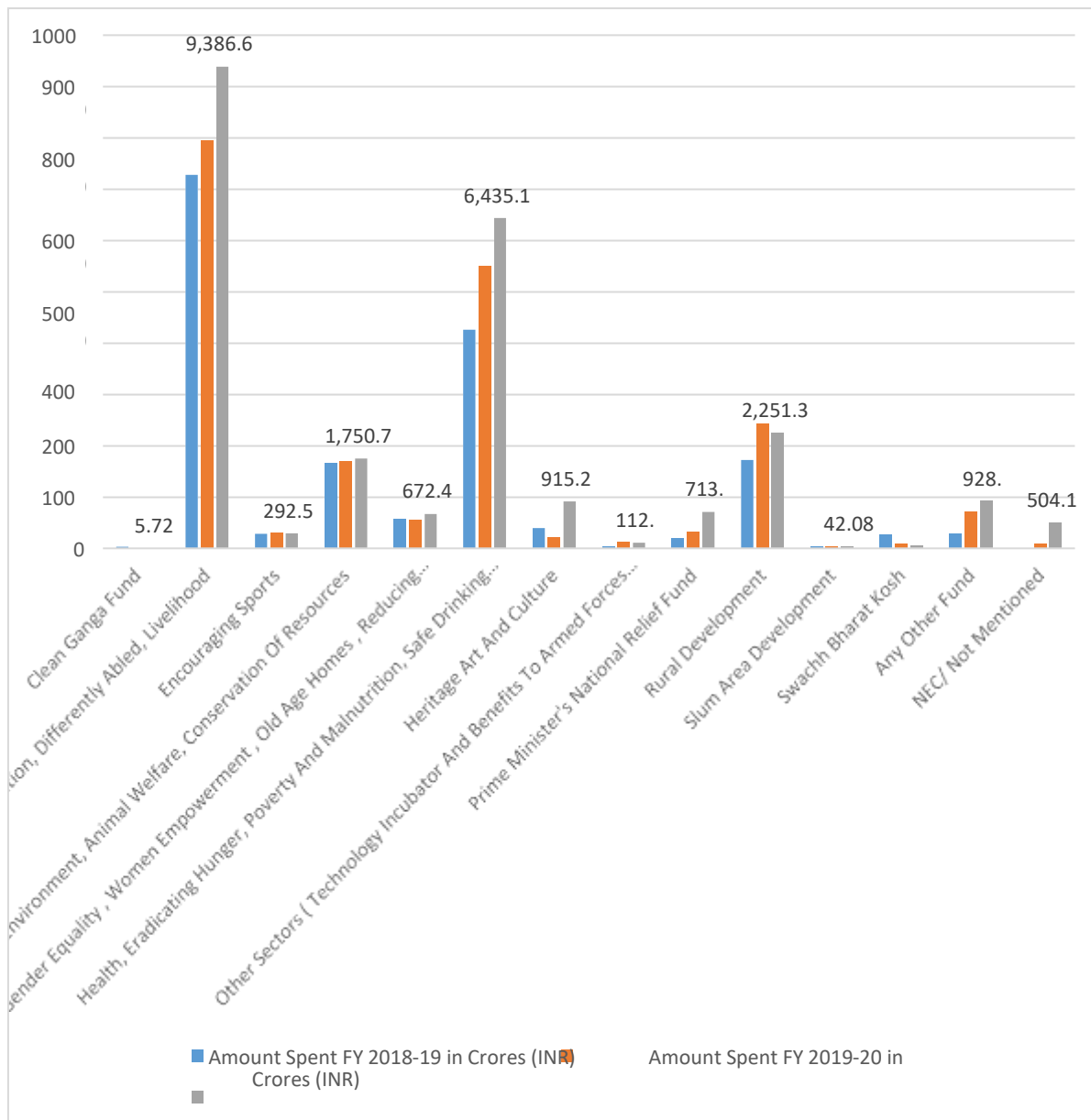


Figure 4: Sector-wise Total CSR spending from 2018-19 to 2020-21 (Source: National CSR Data, 2021)

The sector-wise spending of total CSR funds indicates (refer to table 3 / figure 4) that in India major portion of it is allocated to Education, Differently Abled, and Livelihood sectors (9386.60 Crore INR), followed by Safe drinking water, Poverty, and malnutrition, Eradicating Hunger, Health, and Sanitation agendas (6435.10 Crore INR). The research study attempts in mapping the CSR focus areas of India grounded on the dimensions of CSR proposed in this research paper. Accordingly, we find that major sector-wise spending and activity is revolving around Economic and Social dimensions followed by the Environmental dimension.

<https://www.gapbodhitaru.org/>

CSR AREAS OF CONCERN

Urban Planning and Rural Development

In the case of Indian Political and Administrative System, The Village Panchayats, City Corporation Boards, Administrative Heads of the State namely District Collectors, Tahsildars and VAOs are the real information and advisory councils who can significantly contribute towards the identification process of the real needs of the nearby society with respect to urban planning and rural development especially.

Experts like Shashank Tripathi of PwC, advocate Nagarik Approach i.e. Citizen Led Employment Generation that entails active involvement of citizens, society, and the private sector, where in the approach is more likely to promote more Entrepreneurs and Jobs and the economic value creation scope shall shift from urban regions to rural villages. (Livemint, 2018)

The unemployment crisis in India

The estimates according to ILO - International Labour Organization predicts that 35 million people will not have jobs in India by 2023. In the case of India, it is a do-or-die situation of slaying unemployment which is at a decade high of 7.45 % in Feb 2023 (CMIE, 2023) and one of the highest in recent times. Table 4 in the forthcoming section depicts the steady increase in the unemployment rate in 2022-2023

Table 4 - Unemployment Rate in India (Source: CMIE, 2023)

Month	Unemployment Rate (%)		
	India	Urban	Rural
JAN 2023	7.14	8.55	6.48
DEC 2022	7.17	8.53	6.53
NOV 2022	7.35	7.57	7.25
OCT 2022	6.65	7.72	6.15
SEPT 2022	7.20	7.69	6.97
AUG 2022	6.86	8.58	6.05
JULY 2022	7.02	7.48	6.80
JUNE 2022	6.65	7.33	6.32
MAY 2022	6.83	7.12	6.69
APR 2022	6.47	7.38	6.05
MAR 2022	6.27	6.72	6.06
FEB 2022	5.66	6.15	5.42

Labor Hours and Employment

According to Down to Earth (2019), it reports the uniqueness of India's employment situation is that the working class is toiling for 50 hours a week on average based on its Periodic Labour Force Survey (PLFS). Also, the current pandemic has worsened the situation of employment and income generation in all sectors of the economy. The survey, under the National Sample Survey Office (NSSO), discusses the data collected on all categories of workers namely, salaried, self-employed, and casual workers and it confirms that in urban areas the workers are putting in more working hours amounting to 56 hours a week on average. Despite the willingness and compulsion to work for long hours, there still exists a big gap between the availability of labor and job opportunities in India.

EMPIRICAL STUDIES ON CSR IN INDIA

According to Forbes (2017), due to the mandatory norms dictated by the Companies Act of India 2013 on CSR budgeting and disclosure, there is an increasing trend to dress up CSR as a business discipline. The real sense and spirit of doing good is lost and the tendency towards CSR looks adulterated as the corporates misinterpret and execute CSR activities with heavily cluttered jargon like reputation management, risk hedging, goodwill, and others that have an ROI perspective rather than a Society focused approach of CSR.

Fatma and Rahman (2014), confirm the dressing up approach in the CSR dimension of both public and private sector banks, rather than not being fully involved in delivering tangibles and connecting towards societal problem-solving. Similarly, Kansa et al., (2018) explored the CSR activities of central public sector companies and found that the principal CSR concerns are community development and environmental conservation.

Financial inclusion, education, community welfare, and rural upliftment predominated in the CSR activities of

both public sector and private sector banks in India (Kaur and Bhaskaran, 2015). Gon and Mititelu (2016), in their study of CSR activities in the Indian Banking sector report that banks introduced low-interest products and financial inclusion measures and indicate an increased commitment towards CSR. Even in this study when the philanthropic dimension and societal upliftment dimension lens are applied to assess the CSR activities of Indian Banks, there is still a long way to go in striving towards real commitment towards doing good and path-breaking CSR initiatives that can address the immediate social and economic problems.

Small and medium-sized firms focused more on environmental concerns of CSR which assured their compliance with Government norms (Dey et.al., 2018), whereas bigger firms took forward to implement CSR activities in areas of health, education as well as the environment (Sharma, & Ravi Kiran, 2012); IT and Auto industry are found to be more inclined towards adopting CSR initiatives while FMCG sector has still a long way to go forward. Manufacturing firms in India still lack a proper understanding of CSR dimensions and face funding issues. (Goyal and Kumar, 2017).

CONCLUSION

At the International Level, most of the CSR studies have focused on accommodating CSR perspectives into Strategy formulation, Integration with Supply Chain Activities, Corporate Governance Influence on CSR and henceforth suiting the regional and national issues and corporate climate. Major CSR-based studies have been conducted in the private sector especially Banks, IT Companies, Auto Industry, etc. Most of the studies have indicated a dressing-up approach to CSR activities, a cluttered understanding of CSR with an ROI mindset, rather than a philanthropic mindset.

There exists a lack of knowledge of CSR, the need to understand the immediate problems of society, and provide appropriate solutions under the CSR umbrella and is basically a prime responsibility of the private players and large corporates who can see the big picture of the future economy and environment and passive attitude of the consumer arises due to the fact that there is minimal influence/inclusivity over the CSR activities or planning process.

In the case of India, CSR practices indicate that the pressure on Corporates arises more due to the Institutional framework and regulatory norms and most of the trends in mandatory implementation and disclosures on Accounting Standards and CSR spending is not voluntary in nature but rather from a compliance perspective. Indian being a large country, control mechanism and commitment towards CSR needs to start from the institutional framework and all the regulatory norms. With developing countries like India in crisis to support and solve economic issues like unemployment, drinking water needs, health and hygiene Rural upliftment, etc. there needs to be a bridging mechanism to link up the supplyside and demand side. At the Institutional level / Regulatory level, by devising planning and implementation methods of CSR, Prioritizing and Scheduling areas of CSR Activity, and Apportioning of Activity-based CSR Budget, ensure fitting in of the private players under such mechanism, instead of granting flexibility to choose the area of CSR activity. In the case of India, the major lacunae are found in the implementation mechanism and involvement of stakeholders in CSR activity, window dressing, and others rather the societal needs are desperate in areas of employment generation, health, housing, social balance, rural bridging into the mainstream economy, etc.

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