

INTERNATIONAL JOURNAL OF RESEARCH IN COMPUTER APPLICATION & MANAGEMENT

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CSR AS A MEASURE FOR ENHANCED REPUTATION: A REVIEW OF WORLD RENOWNED SELECT COMPANIES

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ABSTRACT

In today's context, Corporate social responsibility (CSR) is no longer viewed as an obligation by the corporates, but has become focal point of their operations. The conceptual framework of CSR has evolved for well over 50 years where traditionally business houses have viewed CSR as just another pressure on their shoulders or a passing fad. But the increasing inclination and importance that the customers, employees and suppliers attach with company's social involvement, business leaders started to view it as an upcoming opportunity to strengthen the degree of confidence of various stakeholders to enhance their business value and global reputation. The research paper is an attempt to review Global Reporting Initiative (GRI) reports and annual reports of the corporate disclosed publicly on their websites under CSR LENS. The focus rests on whether CSR is looked upon strategically and how companies are rewarded from being socially responsible? The working paper also highlights key CSR initiatives of world's renowned companies across the globe

KEYWORDS

corporate citizenship, corporate reputation, social accountability, companies act 2013, triple bottom line.

INTRODUCTION



Goodness is the only investment that never fails.

Henry David Thoreau, American writer

Modern corporations cannot shirk from their social responsibility because their activities exert a tri-dimensional impact (economic, social and environmental) on society. With the changing times of globalisation, people's expectations of corporation's behaviour has changed. Conventionally, the role of corporation was viewed as largely economic i.e. corporations circulate goods and services in an economy and in doing so, accelerate wealth and employment. Increasingly now people believe that economic growth be linked to environmental and social well being. CSR is based on right-based perspective which stresses that every stakeholder-investors, regulators, employees, municipalities and non government organisations have a right to know about their businesses and what they are doing. It upholds assumption of social accountability and corporate citizenship as a pre requisite to sustain in market in long run. In this working paper, we have reviewed reports published by GRI (Global Reporting Initiative), which is an international non-profit organisation with a mission that all companies should adopt sustainability reporting as their standard business practice. So it developed a framework for the companies to understand and communicate their sustainability performance. The paper also highlights CSR initiatives of world's most reputed companies as ranked by Reputation Institute which is the world's leading advisory and research firm for reputation. Its objective is to help their clients to protect their reputation, analyse risk and build competitive advantage. Institute's RepTrak model collect database of 15 stakeholders in more than 25 industries and in more than 40 countries for around 7000 companies. It provides an appraisal mechanism which shows how the general public views the world's most reputed companies.

RESEARCH OBJECTIVES

1. To study the reasons for growing importance of realising social responsibility by companies
2. To study how CSR help to build and sustain reputation in long run
3. To analyse benefits that accrue to firm for discharging their social responsibility
4. To highlight key CSR initiatives taken up by world's most reputed companies

RESEARCH METHODOLOGY

This study uses qualitative data in order to prepare an explanatory theoretical paper to study why companies should make a strategic CSR policy as apart of their regular business practice. The paper reviews reports of GRI and Reputation Institute to find out benefits that a company could achieve by building upon a strong reputation in market by realising CSR. Secondary data from both print media (books, journals, periodicals, research reports, internal records of organisation, indexes, directories, newspapers and magazines) as well as electronic media (online databases, internet, videos and broadcasts) are gauged to arrive at most reputed global companies of 2015 and what all CSR initiatives they are carrying out to build sustainable reputation in market.

NEED

This study is worth examining for the reason that it provides important insights into the consumer's perceptions and why CSR is relevant for today's changing businesses norms and how can they adapt it to their strategic advantage.

CSR DEFINED

According to the World Business Council for Sustainable Development "CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of workforce and their families as well as of local community and society at large". CSR (also known as corporate conscience or corporate citizenship) represents social stewardship by businesses in recognition and understanding needs of society and commitment to contribute to its achievement. The perspective stresses on accountability, transparency and effects of company's actions on social and environmental well being. CSR is closely associated with the principle of "sustainable development" which is build on premise that process of economic growth and development should meet the need of present generations without compromising on ability of future generations to meet their needs. The application of principle of sustainable development through CSR approach is accompanied by what we call as TRIPLE BOTTOMLINE REPORTING (i.e. concern for people, profit, planet) which deals not only with the financial results but also the social and environmental impact of business activities.

FIG. 1



Source: <http://www.ridg.com/blog/2015/3/26/usfsp-innovation-overnight-design-thinking-and-triple-bottom-line>

WHY ARE TODAY'S CORPORATIONS BECOMING INCREASINGLY RESPONSIBLE?

Gone are those days when corporations are just busy in maximising profits to cover their underlying cost. They are now expected to discharge their societal obligations and fulfilling stakeholder aspirations along with their shareholder's wealth maximisation goal. This "holistic approach" regards businesses as equal partners with their society rather than seeing them merely as profit making units. Various forces compelling business units to recognise their social responsibility are summarised below:

COMPELLING FORCES	Today's enlightened consumers can make the government intervene if corporations are socially unresponsive in their operations. Government too is empowered to take over management and control of any enterprise in public interest. corporations no longer reap undue profits by marketing sub standard and adulterated commodities, creating supply shortages and charging high prices, hoarding, black marketing, exploiting consumers and workers as a consequence of fear of being punished for such acts. Section 135 of the Companies Act 2013 mandates that with effect from April 1, 2014 a company needs to spend atleast 2% of its average net profits for the immediately preceding three financial years on CSR activities which compels the firm to be socially responsible.
PERSUASIVE FORCES	Enlightened business activists have been persuading the corporations to conform to social norms. They had been giving adequate training to develop adequate skill set required to furnish social obligations. They particularly create awareness about csr initiatives of various corporations and how they have benefitted from them.
FAVOURABLE FORCES	With the separation of ownership and management, the managerial function is vested in the hands of today's generation educated and responsible managers who give equal weightage to social objectives as economic goals. This has created favourable conditions for recognition of social responsibility.
PUBLIC IMAGE	It is in the long term self interest of the business to assume social responsibility if it wants to sustain in the market. It could gain the credibility and loyalty with the customers only if it fulfil social obligations on continuous basis. Good relations with customers, suppliers and employees would ultimately lead to corporate success.
DYNAMIC BUSINESS ENVIRONMENT	Changes in political, social, economic, legal and technological conditions in business environment that thrust corporates to assume social responsibility include growth of consumerism, growth of labour movement, increase in literacy levels, legislations against exploitation of labour and rise in consumer organisations and non profit organisations.

LINKING CSR TO CORPORATE REPUTATION

WHY MEASURE REPUTATION?

Reputation means how well you position your company in the mind of your various stakeholders. It is an estimation of how an organisation is perceived by its internal and external stakeholders based on its past actions and probability of future behaviour. According to Reputation Institute, world's leading reputation based advisory firm, reputation is an emotional bond that ensures:

- Who uses your products
- Who recommends you
- Your investors support you
- Policy makers and regulators give you the benefit of doubt
- Your employees are aligned and deliver on your strategy

Reputed companies can mitigate the adverse impact of negative publicity by discharging their social responsibility toward society. Three factors that allow CSR to be leveraged as insurance for companies to not only protect but build reputation are persistent effort and commitment, modesty and humility in promoting CSR, and support for noble causes. These strategies help managers build and sustain firm's reputation, maintain sales, and gain customer loyalty and third party promotion.

Ordinarily, CSR is viewed as a response to social pressures or simply a cost of doing business, but few have examined how it can be utilised to provide benefits and mitigate harm. This research aims to bridge this gap by studying how CSR can act as insurance to protect company reputation.

- Firms with weak CSR suffered stock declines twice the magnitude of firms with strong CSR reputations following the riots in WTO meetings in Seattle
- Consumers' purchase intentions were twice as high for products of companies described as having a strong CSR reputation compared with those with a weak CSR reputation following a product recall
- If no negative publicity occurs, CSR still provides value to the firm as a buffer for future harm. Even if the relationship between CSR and financial performance is neutral, the insurance value can still justify CSR investment.

RETURNS ON REPUTATION

According to a report by Reputation Institute, corporate reputation is an additional source of competitive advantage. Companies that invest in strong intangible asset, reputation, realise various tangible returns on their investment which are summarised below:

- ✓ **Enhance Stock Price** -The companies having stronger reputation outperformed than the overall market since 2008 crises. they produced almost double returns by capitalising on their strong reputation.
- ✓ **Benefit of doubt** -good reputation supports an organisation in times of crisis and controversies and retain its market share
- ✓ **Charge premium prices** -a company having good reputation in the market can secure premium prices for its products

- ✓ **Product differentiation**-a reputed corporate entity can position its products with distinct identity even in highly competitive markets
- ✓ **Influence on policy making** -companies with better reputations are invited to provide input to policy makers when new regulations are formulated
- ✓ **Greater access**-with better reputations are approached more often, are more likely to get the deal closed and that too at a better price (Qualitative findings from RI CFO interviews)
- ✓ **More clients**-a company having a good corporate status can bring in more clients even without spending time and effort in convincing them because their current clients acts as unofficial spokesperson
- ✓ **Cost savings**-reputed corporates are not required to spend much on employing expertise of advertising agencies as they can retain existing customer base and attract further prospects through their established brand equity.
- ✓ **Attracting the best talent** -a good company reputation is a top driver for people when they consider which company they would like to work for. A higher reputation results in a significant pool of candidates who wish to get associated with company
- ✓ **Higher Employee Engagement and Alignment** -a good company reputation is a key driver for employee pride and engagement. A strong reputation is a leading indicator for employees willingness to deliver on the company strategy (RI findings from Employee Reputation and Alignment studies)

An annual study conducted by Reputation Institute, THE CSR GLOBAL REPTRACK®100, which forms the basis of the research, measure CSR reputation of the world's 100 most highly reputed global companies in 15 countries. In 2015, the institute conducted more than 150,000 interviews to arrive at the perceptions of consumers with respect to reputation of companies. The results enable us to find:

1. Which companies are best regarded by consumers
2. What drives trust and support of consumers
3. How companies are living to public expectations

The institute measures a company's ability to deliver on stakeholders expectations on 7 key dimensions which are the rational explanations of the emotional bond that the consumers have with the company and its products:

1. Financial performance-it is a high performance company and deliver good financial results
2. Products/quality of services-offer premium quality products and services
3. Innovation-makes or sells innovative products or innovates in the way it does its business
4. Leadership-company is lead by transformational leaders and is managed effectively
5. Governance-it runs ethically and is responsible and transparent in its operations
6. Citizenship-it supports good cause as a responsible entity and protect environment
7. Workplace-appealing place to work which treat its employees well

The last three key areas are considered in relation to CSR which reflect performance in terms of first, **good corporate citizenship** which means company support good social causes, have positive societal influence and is environmentally responsible. secondly, whether company addresses **good governance** norms i.e., it is open and transparent in its operations to its stakeholders, behaves ethically and is fair and just in corporate conduct. third dimension focus on **providing healthy work-platform** where employees are treated equally, are paid well and are given opportunities for growth contributing their personal well being.

TOP COMPANIES WITH THE BEST CSR REPUTATIONS 2015

RANK 1. GOOGLE

- **GOOGLE AD GRANTS**, an in-kind donation program empowering select non-profit organisations, through \$10,000 per month in in-kind AdWords advertising to promote their cause. The more frequently your ads appear next to Google search results it translates into more volunteers and donations which is the lifeblood of any NPO. Since its inception, it has been rendering support to charitable organisations in advocating their cause from animal rights and literacy to abandoned child and HIV education.

ROOM TO READ an NGO working for educating children in Vietnam, Nepal, India and Cambodia, attracted a sponsor who clicked on its AdWords ad who has donated funds to support the education of 25 girls for the next 10 years.

CoachArt, a trust aiding children with life-threatening illnesses through art and athletics programs, witnessed 60 to 70 percent increase in volunteers

Jet Li's One Foundation and his umbrella organizations have also started using Google Grants to promote the cause of corporate philanthropy.

- **"Google China Social Innovation Cup for College Students"** is a nationwide competition that aims to empower China's youth to become agents of social change. By funding viable proposals, it instills in China's future youth the values of social responsibility, the importance of community welfare, and the spirit of self-empowerment. Social issues addressed included education, poverty alleviation, disability aid, healthcare, women and children, arts and culture, and community development. Through project evaluation, mentorship and funding, it is driving true social innovation in China.
- **Energy conservation**: Google produce or procure 35% of renewable energy and the remaining 65% of non-renewable energy is neutralised by carbon offset projects. Google data centers consume 50% less energy compared to typical data center. Google's agreement to invest more than \$1.5 billion in large scale wind projects and solar panels is yet another major sustainability initiative
- **Carbon emissions**: Google's most of the operations are conducted in a carbon neutral environment friendly platform, **cloud**
- **LEED** has given green certification status to more than 4 million square feet of Google buildings

RANK 2. BMW

ENVIRONMENTAL CONSERVATION

- As an annual corporate partner with **The Nature Conservancy**, a leading environment conservation organisation, BMW plays a strategic role in preserving nature and human life on earth and retaining ecological balance on our planet.
- BMW sponsor various projects of South Carolina Wildlife Federation to help develop and preserve natural habitats throughout the state

GOING GREEN

They have an on-site butterfly garden to conserve and attract native butterfly species.

They built in a number of handmade birdhouses on their factory site that help sustain local bird population.

They have recommended a set of environmental guidelines to be followed by suppliers.

They have replaced the use of water based paints instead of high solvent paints to reduce air emissions.

They treat all the waste water before releasing it to local municipal water treatment plant.

ROAD SAFETY PROGRAMS

School route maps were given to the children of primary classes in Munich and Berlin to ensure that they can get safely to schools.

They have started Children's Traffic Safety Education Programme in China since 2005 to acquaint children with traffic safety norms.

Websites like "safe on street" provide information regarding traffic safety regulations of 7-11 old children for parents and primary school teachers and "coolwayz" which enables pupils to plan out the safest route to school by themselves.

HIV/AIDS PROGRAMME

BMW came up with HIV/AIDS workplace programme called "AID for AIDS" which provide extensive healthcare services like medication, psychological counselling, nutrition and lifestyle education to employees and their families. Over 87% of BMW employees in South Africa have been tested on HIV/AIDS voluntarily. They teamed up with LOVELIFE trust to set up HIV/AIDS prevention centre for the youth

RANK 3. WALT DISNEY

PROTECTING ECOSYSTEM

Disney has made an investment of worth \$48 billion in carbon offset projects involving conservation of forest, reforestation and forest management.

Disney had a long term objective of ZERO WASTE for which it follows recycling approach at its amusement parks

Disneyland resort was rewarded in 2009 for its water conservation initiatives with the California's highest and the most prestigious environmental honour
Disney's Animal Kingdom engaged a veterinarian who carry out routine checkups on sea turtle. people can watch animals getting health checkups and discuss with animal scientists about wildlife tracking.

Disneyland Resort runs trains on biodiesel made with cooking oil and thereby minimising air emissions and help sustain ecological balance

They have set 3 long term goals as a part of their citizenship policy:

1. They aimed to reach a ZERO STATE in the area of greenhouse gas emissions. They targeted to reduce net emissions by 50% by 2020 from 2012 emission levels
2. They planned to develop water conservation plans for new sites and maintain potable water consumption levels at existing levels by 2018.
3. Reduce wastage to zero levels and targeted to achieve 60% waste diverted by 2020 from landfills and incineration.

DISNEY CONSERVATION FUND

In 1995, Disney founded Disney Conservation Fund which is yet another critical effort to protect the planet and imbibe kids with the conservation values via connecting them to nature through exploration and discovery. The fund provides financial assistance for conservation of habitats, study of wildlife and development of educational programs in critical ecosystems. fund announced 2015 CONSERVATION HEROES for honouring individuals whose passion and dedication enables the success of conservation projects around the world. the fund also extends support to local and global non profit organisations that focus upon planet's most urgent environmental and conservation issues. In 2015, fund's grants surpassed \$30million setting a milestone for the rest.

CIVIC ENGAGEMENT

The civic engagement goals of Disney include:

1. To promote a culture of giving through a powerful tool of entertainment.
2. Interact with the stakeholders on regular basis.

Disney gives back to local communities around the world by dedicating funds and in-kind gifts to improve and enrich the lives of children and their families by focussing upon the 3 core areas:

Compassion: delivering joy, hope, positivity and laughter to those who need it the most

Conservation: tie a knot between kids and nature to blossom life long conservation values in them

Creativity: harnessing innovation and imagination among the kids

EMPLOYEE ENGAGEMENT

Over last three decades, Disney's employees and cast members have devoted more than 8 million hours in their volunteer program which works for filling hospital rooms with laughter and serving meals to those starving, building homes, cleaning beaches and so on.

Exceeding 150 executives serve as Green Team Leaders to raise awareness and educating people about organisation's environmental goals and standards.

They also act on many non profit boards of directors and lend their personal skill and expertise in raising capacity of npo's in strategy formulation, communicating business responsibly and raising funds.

RESPONSIBLE SUPPLY CHAIN

Disney's socially responsible goals for managing a responsible supply chain are:

International Labor Standards: International Labor Standards (ILS) is a citizenship Program that evaluates and helps improve working conditions in plant producing Disney-branded products.

Product Safety: The safety of products bearing Disney brands, logos and other trademark is utmost area of concern. Disney ensures that licensees and manufacturers comply with all legal and regulatory safety norms and conduct prior safety tests by independent-certified third-party testing laboratories.

Product Footprint: their long term object is to reduce the environmental footprint of their products. It focused on two areas in particular: the sourcing of raw material with special reference to sustainable paper use and secondly making manufacturers and suppliers socially responsible and ethically accountable to their actions. In year 2011, key suppliers of key Disney completed an Environmental Responsibility Index survey that will serve as a benchmark for measuring performance in future and accounting for any improvements.

RANK 4. MICROSOFT

EMPOWERING YOUTH

YouthSpark - Project Jyoti, a magnificent initiative of Microsoft is based on the concept of the Community Technology Learning Center wherein young adults in backward communities can learn about computers, use the internet, explore careers, participate in community activities, and develop technology skills, free of charge.

CALAMITY RELIEF

Microsoft came up with disaster Response Programme to reduce vulnerability and improve disaster responsiveness through training, technology and expertise for citizens and businesses. Over last few decades, Microsoft has also provided support for more than 300 natural disasters.

PARTNERS WITH NON PROFITS

Microsoft is associated with around 50000 non profit organisations around the globe either through software donations or technology collaborations to help them to act more innovatively and efficiently.

It has converted digital modules and curriculum into easily comprehensible local languages to help more and more local people acquaint with computer knowledge base

Microsoft in kind donations include software products of over 300 crore rupees.

RANK 5. DAIMLER

MANAGEMENT

Daimler is building a new testing and technology center in Immendingen which was once a military site and now being turned to a prospective business location. It provides a platform for research and development where future technologies, alternative drive systems and driver assistance systems are to be developed, tested and finally put on the road. A central goal is to continue to reduce vehicle emissions and protect the environment even better

ETHICS AND INTEGRITY

Daimler is the only automotive manufacturer that has reestablished a Board of Management division for "Integrity and Legal Affairs" in 2011. The various initiatives of the division help to firmly incorporate a culture of integrity in the company.

The Board of Management division includes legal operations, the compliance norms, Corporate data protection, integrity management and corporate responsibility management

PRODUCT

They incorporate environmentally compatible product development and innovative concepts like trailblazing vehicle and powertrain technologies, lightweight construction, the use of natural materials and remanufacturing of components to sophisticated assistance systems that can prevent accidents. Their environmentally compatible and energy-efficient product design take into account the entire product life cycle – spanning from production and product use to disposal and recycling.

CHARITY-"WINGS ON WHEELS"

Daimler Trucks provided support to aid convoy of the organization Aviation without Borders (AWB), which transported more than 300 tons of valuable aid to the Turkish region of Gaziantep.

EDUCATION

Studies indicate a declining interest in technical subjects among children and young people and forecast an increasing shortage of qualified STEM employees (STEM = science, technology, engineering and mathematics). To counteract this trend, Daimler's Genius, a knowledge community, is providing exciting ways for children to access STEM learning and is an investment in Germany's future as a leading center of technology.

CURRENT SCENARIO OF CSR IN INDIA

The advent of CSR law introduced by Companies Act 2013 have made radical changes in the CSR landscape. Eligible companies under section 135 have undertaken various CSR initiatives within the scope of schedule v11 of the Act. Among the Indian companies which take a lead adopting a multi stakeholder approach, Tata Steel Ltd tops the list followed by Tata Chemicals Ltd, Mahindra and Mahindra Ltd, Maruti Suzuki and Tata Motors Ltd. Recently Tata Steel has been awarded The Energy and Resources Institute (TERI) award for excellence in adopting sustainable business practices. It is also been honoured with Global Business Coalition Award for its active involvement in business practices for HIV/aids. Mahindra and Mahindra has set up an Education Trust to transform the lives of students through education. Its Nani Kali project covers around 3300 unprivileged children in rural areas. Dabur's SUNDESH (Sustainable Development Society) is a pioneer initiative in the field of CSR addressing various noble causes like improving healthcare, literacy, environmental sustainability, skill development etc. Its one paisa campaign is another revolutionary initiative in CSR domain which donate one paisa from every item sold under its notebook and stationery equipment brand, classmate, to NGOs feeding those who are below poverty line. Almost every corporation today is undertaking social responsibility to build trust and confidence among all its stakeholders. Thus we could say that there is an upswing in the growth of CSR contributions in every industry across the globe.

SUMMARISING VARIED INITIATIVES - 'ROADMAP FOR A STRONG CSR REPUTATION'

The most SUCCESSFUL AND REPUTED firms combine all 4 of these attributes:

ALIGNMENT

- CSR is part of their organizational DNA.
- CSR strategy is aligned and fully integrated into the business model.

LEADERSHIP

- Strong leadership support and buy-in for CSR.
- Leaders are actively leading by example and communicating on CSR.

SINCERITY

- Authentic and genuine programs that reflect corporate heritage and culture.
- Detailed and transparent documentation of CSR programs and performance.
- Focused on true societal impact

ENGAGEMENT

- Employees and other key stakeholders are aware of, engaged in, and share the strategy and goals of the CSR strategy.

INFERENCE

The in-depth analysis of reports released by leading reporting institutes shows that a corporation can do well only by doing good to others. Well reputed companies have proven that they could differentiate their brand, goods and services by working for the well being of the societies and the environment in which they operate. The mandatory 2% requirement brought in by Indian Companies Act 2013 also highlight the growing relevance attached to CSR in India. So it implies that any organisation today has to invest in CSR to build trust and to tap the opportunities for future growth. The study infers that more closely a company is aligned to the social involvement, the better corporate reputation it can achieve in long run.

CONCLUSION

It is evident that CSR has transformed the way the businesses are conducted. Corporate responsibility has assumed greater relevance as it is directed towards conservation of ecosystem and building social infrastructure such that the benefits trickle down at the grassroot level to enhance the lives of people in society. In an award function organised by Industry body ASSOCHAM, former President Dr APJ Abdul Kalam said that Corporate Social Responsibility (CSR) activities should be sustainable and help in building capacity. He further elaborated CSR if implemented with sustainability as a focus, then it enhances business sustainability, provides new opportunities, develops customer loyalty and improves stakeholder relationship. Therefore it is the right time for policy makers to act upon a strategic sustainable reporting that amalgamates interest of society, businesses and markets. To achieve sustainable presence in the market, CSR should be at core of corporate strategies, management practices and business operations.

LIMITATIONS AND FUTURE PROSPECTS

The working paper does not elaborate the circumstances when CSR fails to protect reputation. Also the disruptions that may arrive in the normal conduct of business operations as a result of pursuing CSR are not discussed. The Reputation Institute has given a ranking of global companies with the best CSR reputation. So a similar study can be done to report top well reputed Indian companies with excellent CSR track record.

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