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CORPORATE SOCIAL RESPONSIBILITY: ISSUES AND CHALLENGES IN INDIA

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ABSTRACT

Corporate Social Responsibility is defined as a concept whereby companies integrate Social and Environment concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Organizations have realized that government alone will not be able to succeed in its Endeavour to uplift the downtrodden society. Corporate Social Responsibility is one such niche area of corporate behaviour & governance that needs to get aggressively addressed & implemented tactfully in the organizations. Corporate Social Responsibility is one effective tool that synergizes the efforts of corporate & the social sector agencies towards sustainable growth & development of the societal objectives at large. In spite of having such good glorious examples; In India Corporate Social Responsibility is in a very much budding stage. Corporate Social Responsibility (CSR) is a highly misunderstood & misinterpreted term in India. Some Indian companies believe that merely complying with laws & regulations fulfills their need for social responsibility. A lack of understanding, inadequately trained personnel, coverage, policy etc. further adds to the reach and effectiveness of Corporate Social Responsibility programs. Large no. of companies are undertaking these activities superficially and promoting the activities in Media. With this background, an attempt is made in this paper to comprehend and to focus on the finding & reviewing of the issues and challenges faced by corporate social responsibility activities in India. A Descriptive research design has been chosen in order to develop a profound understanding of the Research topic and to obtain in-depth data about the Research Objectives.

KEYWORDS

corporate social responsibility, Indian organisations.

1. INTRODUCTION

Corporate Social Responsibility (CSR) is becoming an increasingly important activity to businesses nationally and internationally. As globalization accelerates and large corporations serve as global providers, these corporations have progressively recognized the benefits of providing CSR programs in their various locations. Corporate social responsibility (CSR), also known as corporate responsibility, corporate citizenship, responsible business, sustainable responsible business (SRB), or corporate social performance, is a form of corporate self - regulation integrated into a business model. As per United Nations and the European Commission, Corporate Social Responsibility (CSR) leads to triple bottom-line: profits, protection of environment and fight for social justice. It is expected that Civil society, activist groups, Government and corporate sectors should work together to create appropriate means and avenues for the marginalized and bring them to the mainstream. Corporate Social Responsibility (CSR) is viewed as a comprehensive set of policies, practices and programs that are integrated into business operations, supply chains, and decision-making processes throughout the organization -- wherever the organization does business -- and includes responsibility for current and past actions as well as future impacts. The success of CSR lies in practicing it as a core part of a company's development strategy. It is important for the corporate sector to identify, promote and implement successful policies and practices that achieve triple bottom-line results. But many companies think that corporate social responsibility is a peripheral issue for their business and customer satisfaction more important for them. They imagine that customer satisfaction is now only about price and service, but they fail to point out on important changes that are taking place worldwide that could blow the business out of the water. The change is named as social responsibility which is an opportunity for the business. The practical implementation of CSR is faced with a lot of issues and challenges.

2. REVIEW OF LITERATURE

Yoon et al (2006) found that, CSR activities improve a company's image when consumers attribute sincere motives, are ineffective when sincerity of motives is ambiguous, and hurt the company's image when motives are perceived as insincere.

Denis et al (2012) argues that, the factors, community, policy, mission and vision, workforce, and environment have critical role in making CSR a very successful execution. Among these factors, environment and mission and vision had the strongest predictive power in people's preference to stay, willingness to pay, perception of service quality, and brand image and **Waddock (1997)** found that, CSR results in an improvement in firm performance in all levels. According to **Francesco et al (2008)** the companies use different strategies as well as diverse management systems and tools to address Corporate Social Responsibility (CSR) issues along their supply chains (SCs).

According to **Kabir (2011)** the major reasons for involving CSR practices by companies are to create and maintain a favorable corporate image where companies should be viewed as social organizations and in terms of CSR practices, community involvement is higher than the other categories of CSR.

Brooks (2012) suggests that, corporate responsibility (CR) has to do with how a corporation respects the interests of its stakeholders and reflects those interests in its actions and accountability.

According to **Shrivastava (1995)** Industrial and environmental crises pose major threats to human survival. These crises are rooted in corporate activities, products, and production systems. For corporations to meaningfully respond to such crises, we need a more adequate conception of corporate social responsibility (CSR).

McWilliams (2002) supports that, CSR strategies, when supported by political strategies, can be used to create sustainable competitive advantage firm.

Aupperle et al (1985) found that there is a neutral relation between CSR and profitability and According to **Russo (1997)** there is a positive relation between environmental performance and financial performance.

According to **Baron (2001)** the use of CSR to attract socially responsible consumers is referred to as strategic CSR, in the sense that firms provide a public good in conjunction with their marketing/business strategy.

Friedman (1970) found that CSR is indicative of self-serving behaviour on the part of managers, and thus, reduces shareholder wealth.

According to **Carroll (1991)** "CSR encompasses the economic, legal, ethical and discretionary (philanthropic) expectations that society has of organizations at a given point in time."

Frederick (1960) stated 'Social responsibility means that businessmen should oversee the operation of an economic system that fulfills the expectations of the people.

Moir Lance (2001) reviewed definitions of corporate social responsibility from both practice and the literature and looks at theories to explain why such behaviour takes place. The literature has strong divides between normative or ethical actions and instrumental activities. The article concludes by posing the question of when instrumental activities become business activities rather than largely social responsibility.

Lantos Geoffrey P. (2001) reviewed the development of the corporate social responsibility (CSR) concept and its four components: economic, legal, ethical and altruistic duties. Discusses different perspectives on the proper role of business in society, from profit making to community service provider. Suggests that much of the confusion and controversy over CSR stem from a failure to distinguish among ethical, altruistic and strategic forms of CSR.

Simeon Scott (2007) examined five themes arising from definitions of corporate social responsibility (CSR): responsibility to the community and society; promoting democracy and citizenship; reducing poverty and the inequality between rich and poor; employee rights and working conditions; ethical behaviour.

3. MEANING AND DEFINITION OF CORPORATE SOCIAL RESPONSIBILITY

Corporate Social Responsibility (CSR) is a subject matter of great interest in the corporate world. CSR has grabbed the attention of many which includes business world, investors, consumers, and the media. CSR can be defined as a "set of management practices which ensures that the company take full advantage of the positive impacts of its operations on society in a way that meets and even exceeds the legal, ethical, commercial and public expectations that society has of business".

There have been many definitions of corporate social responsibility given by various authors; rather than describing them, listing the key elements found in various definitions may be more insightful.

Buchholz identified five key elements found in most, if not all,

- 1) Corporations have responsibilities that go beyond the production of goods and services at a profit.
- 2) These responsibilities involve helping to solve important social problems, especially those they have helped create.
- 3) Corporations have a broader constituency than stockholders alone.
- 4) Corporations have impacts that go beyond simple marketplace transactions.
- 5) Corporations serve a wider range of human values than can be captured by a sole focus on economic values.

The **World Business Council for Sustainable Development** in its publication "Making Good Business Sense" by **Lord Holme and Richard Watts**, used the following definition. "Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large"

According to Wood, the "basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities" and that expectations are placed on business due to its three roles: as an institution in society, as a particular corporation or organization in society, and as individual managers who are moral actors within the corporation. These roles result in three levels of analysis—institutional, organizational, and individual—and can be expressed in terms of three principles of corporate social responsibility: legitimacy, public responsibility, and managerial discretion.

According to **Philip Kotler**, "Corporate Social Responsibility: Doing the Most Good for your Company and Cause" does a terrific job of describing the range of corporate social initiatives and suggests best practices for choosing, implementing and evaluating them.

Corporate social responsibility (CSR) is the way a corporation achieves a balance among its economic, social, and environmental responsibilities in its operations so as to address shareholder and other stakeholder expectations. CSR is a general management concern; that is, it is important to all aspects of business, and it is integrated into a corporation's operations through its values, culture, decision making, strategy, and reporting mechanisms.

4. OBJECTIVE OF THE STUDY

The Present paper is basically concerned with the following objectives:

1. To understand the issues regarding corporate social responsibility in India
2. To understand the challenges in execution of Corporate Social Responsibility

5. RESEARCH METHODOLOGY

Research methodology is a way to systematically solve the research problem. It may be understood as a science of studying how research is done scientifically (Kothari1998). A researcher should think about the way in which he should proceed in attaining his objective in his research work. The researcher has to make a plan of action before starting the research. This plan of study of a researcher is called the research design. Looking into requirements of the objectives of the study the research design employed for the study is of descriptive type. Descriptive research design is used to those studies which are concerned with characteristics of a particular group Keeping in view of the set objectives, this research design was adopted to have greater accuracy and in depth analysis of the research study.

SOURCE OF DATA COLLECTION

Available secondary data was extensively used for the study. Different news articles, Books and Web were used which were enumerated and recorded.

6. ISSUES AND CHALLENGES

CSR in India has traditionally been seen as a philanthropic activity. And in keeping with the Indian tradition, it was an activity that was performed but not deliberated. As a result, there is limited documentation on specific activities related to this concept. However, what was clearly evident that much of this had a national character encapsulated within it, whether it was endowing institutions to actively participating in India's freedom movement, and embedded in the idea of trusteeship.

As some observers have pointed out, the practice of CSR in India still remains within the philanthropic space, but has moved from institutional building (educational, research and cultural) to community development through various projects. Also, with global influences and with communities becoming more active and demanding, there appears to be a discernible trend, that while CSR remains largely restricted to community development, it is getting more strategic in nature (that is, getting linked with business) than philanthropic, and a large number of companies are reporting the activities they are undertaking in this space in their official websites, annual reports, sustainability reports and even publishing CSR reports.

The Companies Act, 2013 has introduced the idea of CSR to the forefront and through its disclose-or-explain mandate, is promoting greater transparency and disclosure. Schedule VII of the Act, which lists out the CSR activities, suggests communities to be the focal point. On the other hand, by discussing a company's relationship to its stakeholders and integrating CSR into its core operations, the draft rules suggest that CSR needs to go beyond communities and beyond the concept of philanthropy.

The concept of CSR had different meanings depending on the stakeholder and that depending on the specific situation of the enterprises expectations can also vary. A CSR project can begin in response to a crisis or adverse publicity that a company may suffer. The motive for launching CSR can vary between philanthropy and notions of corporate citizenship. In India, over time, the expectations of the public has grown enormously with demands focusing on poverty alleviation, tackling unemployment, fighting inequality or forcing companies to take affirmative action. Some of the issues and challenges have been discussed below:

Firstly, in the past, governments have relied on legislation and regulation to deliver social and environmental objectives in the business sector. Shrinking government resources, coupled with a distrust of regulations, has led to the exploration of voluntary and non-regulatory initiatives instead.

Secondly, there is a lack of consensus amongst local agencies regarding CSR projects. This lack of consensus often results in duplication of activities by corporate houses in areas of their intervention. This results in a competitive spirit between local implementing agencies rather than building collaborative approaches on issues. This factor limits company's abilities to undertake impact assessment of their initiatives from time to time.

Thirdly, there is a lack of interest of the local community in participating and contributing to CSR activities of companies. This is largely attributable to the fact that there exists little or no knowledge about CSR within the local communities as no serious efforts have been made to spread awareness about CSR and instill confidence in the local communities about such initiatives. The situation is further aggravated by a lack of communication between the company and the community at the grassroots.

Fourthly, it is also reported that there is non-availability of well-organized non-governmental organizations in remote and rural areas that can assess and identify real needs of the community and work along with companies to ensure successful implementation of CSR activities. This also builds the case for investing in local communities by way of building their capacities to undertake development projects at local levels.

Fifthly, there are no clear cut statutory guidelines or policy directives to give a definitive direction to CSR initiatives of companies. It is found that the scale of CSR initiatives of companies should depend upon their business size and profile. In other words, the bigger the company, the bigger is its CSR program.

Sixthly, the role of media in highlighting good cases of successful CSR initiatives is welcomed as it spreads good stories and sensitizes the local population about various ongoing CSR initiatives of companies. This apparent influence of gaining visibility and branding exercise often leads many non-governmental organizations to involve themselves in event-based programs; in the process, they often miss out on meaningful grassroots interventions.

Seventhly, there is evidence that the ethical conduct of companies exerts a growing influence on the purchasing decisions of customers. In a recent survey by Environics International (Environics Research Group is a Canadian polling and market research firm based in Toronto), more than one in five consumers reported having either rewarded or punished companies based on their perceived social performance.

Eighthly, investors are changing the way they assess companies' performance, and are making decisions based on criteria that include ethical concerns. The Social Investment Forum reports that in the US in 1999, there was more than \$2 trillion worth of assets invested in portfolios that used screens linked to the environment and social responsibility. A separate survey by Environics International revealed that more than a quarter of share-owning Americans took into account ethical considerations when buying and selling stocks.

Ninthly, employees are increasingly looking beyond pay checks and benefits, and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees, companies are being forced to improve working conditions.

Tenthly, As stakeholders are becoming increasingly interested in business affairs, many companies are taking steps to ensure that their partners conduct themselves in a socially responsible manner. Some are introducing codes of conduct for their suppliers, to ensure that other companies' policies or practices do not tarnish their reputation.

Eleventhly, Lack of transparency is one of the key issues. There is an expression by the companies that there exists lack of transparency on the part of the local implementing agencies as they do not make adequate efforts to disclose information on their programs, audit issues, impact assessment and utilization of funds.

Lastly, Non-governmental organizations and Government agencies usually possess a narrow outlook towards the CSR initiatives of companies, often defining CSR initiatives more donor-driven than local in approach. As a result, they find it hard to decide whether they should participate in such activities at all in medium and long run.

7. FINDINGS & SUGGESTIONS

In order to overcome the issues and challenges of CSR, certain steps need to be taken.

Firstly, it is found that there is a need for creation of awareness about CSR amongst the general public to make CSR initiatives more effective. This awareness generation can be taken up by various stakeholders including the media to highlight the good work done by corporate houses in this area. This will bring about effective changes in the approach and attitude of the public towards CSR initiatives undertaken by corporate houses. This effort will also motivate other corporate houses to join the league and play an effective role in addressing issues such as access to education, health care and livelihood opportunities for a large number of people in India through their innovative CSR practices.

Secondly, it is noted that partnerships between all stakeholders including the private sector, employees, local communities, the Government and society in general are either not effective or not effectively operational at the grassroots level in the CSR domain. This scenario often creates barriers in implementing CSR initiatives. Appropriate steps should be undertaken to address the issue of building effective bridges amongst all important stakeholders for the successful implementation of CSR initiatives.

Thirdly, companies involved in CSR implement projects in the areas of health, education, environment, livelihood, disaster management and women empowerment, to mention a few. In many such contexts, it's noticed that companies end up duplicating each other's efforts on similar projects in the same geographical locations. This creates problems and induces a competitive spirit amongst companies. Considering the diverse issues and different contexts that exist currently in the CSR domain, the companies involved in CSR activities urgently consider pooling their efforts into building a national alliance for corporate social responsibility. This alliance, representing various industry interests, should take up broad development agenda and provide high value services to the poor and the underprivileged. Over the years, the alliance would grow into a special purpose vehicle (SPV) and work closely with stakeholders to raise the level and quality of CSR interventions.

Fourthly, corporate houses and non-governmental organizations should actively consider pooling their resources and building synergies to implement best CSR practices to scale up projects and innovate to reach out to more beneficiaries. This will increase the impact of their initiatives on the lives of the common people. After all, both corporate houses and non-governmental organizations stand to serve the people through their respective projects and initiatives.

Fifthly, many CSR initiatives and programs are taken up in urban areas and localities. As a result, the impact of such projects does not reach the needy and the poor in the rural areas. This does not mean that there are no poor and needy in urban India; they too equally suffer from want of basic facilities and services. While focusing on urban areas, the companies should also actively consider their interventions in rural areas on education, health, girl child and child labor as this will directly benefit rural people. After all, more than 70 per cent people still reside in rural India.

Sixthly, the Government should consider rewarding and recognizing corporate houses and their partner non-governmental organizations implementing projects that effectively cover the poor and the underprivileged.

Seventhly, CSR as a subject or discipline should be made compulsory at business schools and in colleges and universities to sensitize students about social and development issues and the role of CSR in helping corporate houses strike a judicious balance between their business and societal concerns. Such an approach will encourage and motivate young minds, prepare them face future development challenges and help them work towards finding more innovative solutions to the concerns of the needy and the poor. The involvement of professionals from the corporate sector, non-governmental organizations and business schools would be key in ensuring youth participation in civic issues.

Eighthly, many corporate houses in the country that are directly involved in various CSR initiatives. These companies continue to decide their own projects depending on a number of parameters. These efforts are driven purely by the company's operational perspectives and ease of implementation of their CSR projects. As there are a number of companies involved in CSR activities, an accreditation mechanism should be put in place for companies through an independent agency for mainstreaming and institutionalizing CSR in the main business framework of the companies.

Ninthly, the role and efforts of the private sector in taking development agenda forward with focus on education, health, environment, livelihood, women empowerment, disaster management to mention a few have been visible and effective. Some innovative models are also available of private sector interventions in these areas. In order to push the development agenda in a mission mode, the realistic and operational models of engagement between all three important stakeholders – the Government, the non-governmental organizations and the private sector – are jointly explored and addressed.

8. CONCLUSION

CSR today, is seen as something more far-reaching, engaging at a much wider level with business' operations and relations with communities. It embraces the 'triple bottom line' and requires attention to be paid not only to economic performance, but to environmental and social impacts as well. It is essentially about business' contribution to sustainable development and how best to maximize that contribution CSR is becoming a fast-developing and increasingly competitive field. The concept of corporate social responsibility is now firmly rooted on the global business agenda. The CSR activities in India focus on community participation and there is a strong culture of solidarity, consensus building and trust in Indian CSR programs. But in order to move from theory to concrete action, many obstacles need to be overcome. Corporate social responsibility in India is and has been primarily about performing activities that promote people, community and cultural values. However there are some roadblocks in implementing CSR in India. There is a lack of agreement among local agencies regarding CSR projects. The outcome of lack of agreement time and again results in replication of activities by business houses in areas of their involvement. As a result there is competition between local implementing agencies rather than building joint approaches on issues. This acts as a limiting factor for the company to make an assessment of the impact of their initiatives from time to time. No clear cut regulatory framework regarding also acts as a hindrance in implementing CSR. Another key challenge facing business is the need for more reliable indicators of progress in the field of CSR, along with the dissemination of CSR strategies.

Transparency and dialogue can help to make a business appear more trustworthy, and push up the standards of other organizations at the same time. The situation is multiplied by lack of communication between the organization and the community at the bottom level.

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