CSR And Reporting By Selected Indian Companies : An Exploration

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ABSTRACT

CSR has become popular all over the globe. In the developing countries like India, there are various formal and informal ways in which a business can make a contribution towards CSR practices. CSR can be regarded as a way by which the companies are integrating their social, environmental and economic concerns into their values, culture, strategy, decision making and operations to improve the society and the society's wealth. With deliberate and sincere efforts of the companies, they are attaining success in achieving their corporate goals in terms of social development, and are also able to enhance their corporate reputation. The ethical aspects related to CSR have become more apparent due to globalization and laws relating to social responsibilities and developments. For the present paper, the literature was examined on CSR and Corporate Sustainability. Nowadays, innumerous companies have been adopting CSR practices in order to attain corporate sustainability. The present research paper is confined to study various dimensions, features and the impact of CSR on the Indian corporate sector, i.e. Tata Consultancy Services (TCS), Coca - Cola India, BHEL and Wipro. The outcomes of the study show that the companies under study are following the CSR practices in many fields like education; community development; environmental protection; energy conservation; waste material management; health management ; water management, etc. and are trying to encourage CSR awareness among different parts of the society.

Keywords: Corporate Social Responsibility, Corporate Reputation, Globalization, Indian Corporate Sector

JEL Classification : M14, M12, F60, N25

INTRODUCTION AND MEANING

Nowadays, Corporate Social Responsibility (CSR) is becoming an important concept and challenge for all the national and international companies. CSR has become popular all over the globe (ASOCIO Policy Paper, 2004). In the developing countries like India, there are various formal and informal ways in which a business can make a contribution to the CSR practices (Visser, 2008). There are different opinions of different companies on how to explain or define CSR. CSR has also several other names like Corporate Citizenship, Corporate Ethics, Social Performance, Responsible Business, Sustainable Responsible Business, Corporate Stewardship, Triple Line Bottom, etc. (Meehan, Meehan et al. , 2006).

According to ISO 26000 Working group on Social Responsibility, "Social responsibility (is the) responsibility of an organization for the impacts of its decisions and activities on society and environment through transparent and ethical behavior that is consistent with sustainable development and the welfare of the society; takes into account the expectations of the stakeholders; is in compliance with applicable law and is consistent with international norms of behavior; and is integrated throughout the organization" (Hohnen, 2007).   CSR can be regarded as a way by which the companies are integrating their social, environmental and economic concerns into their values, culture, strategy, decision making and operations in an accountable and transparent manner and by taking such steps, are contributing to improve the society and society's wealth (Bron, Vrioni, 2001). With the help of CSR, the companies incorporate social and environmental issues into their business operations and in interaction with their stakeholders (employees, customers, investors, shareholders, local communities, government) on a deliberate basis. The growing importance of CSR has made all companies sincere towards fulfilling their obligations in the field of CSR. With deliberate and sincere efforts of the companies, they are attaining success in achieving their corporate goals in terms of social development and are also able to achieve sustainability. The ethical aspects related with CSR have become more apparent due to globalization and laws relating to social responsibilities and developments.

WHY CORPORATE SOCIAL RESPONSIBILITY?

Society and Company are complementary to each other. CSR is important because businesses are based upon trust and their fair dealings with the society. All the companies rely upon the society for the resources required to run their

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businesses like human resources and also to sell their products and services, the companies are totally dependant upon the customers, who are in turn an important part of the society. Organizations, being a part of society, have moral duties to serve the society and to contribute to their welfare (Social Responsibility, Vinsign). "Looking after people and environment goes hand in hand with good financial results" (Cramer, 2003). In today's world, the actions of each and every enterprise do not only depend upon the stakeholders' will and governing laws of the nations, but also have an impact of the large number of objectives that are defined in the term CSR. The need of such social driven objectives arises due to the strong dependence of the corporate sector on the society. Nowadays, customers prefer only such company's products and services that are socially and ethically responsible (Research Capsule, 2005). Confederation of Indian Industry (CII) has started a national movement for creating awareness regarding CSR and to make it an actionable business agenda. For this, CII also arranged an annual CSR Summit to facilitate the stakeholders to assess and strengthen the CSR Movement. The CII Development Initiatives ensures the permanence of these activities, chiefly with respect to women empowerment, industry-NGO partnership, and persons with disabilities (CSR and Community Development, CII). In India, most of the companies have started CSR activities due to the dissatisfaction prevailing in the social order and with an urge to improve it (Lee, 2010). Nowadays, many corporations are voluntarily involved in the CSR activities because they believe that fear of public shaming will continue to work as an operative means of moving more companies to follow voluntary CSR practices (Winston, 2002). Globalization is also a determinant of CSR. Due to foreign trade, global supply chains, multinational enterprises, Corporate Social Responsibility practices have become common. Mandatory reporting of CSR practices is also a factor that puts pressure on the corporate sector to follow CSR activities (A White Paper-KPMG in India, ASSOCHAM, 2008). The reason to follow CSR practices by the corporations in India can be described as :

❖ To improve financial performance.

❖ To lower down operating costs.

❖ To enhance the company's reputation in the market.

❖ To attain customer loyalty and also to augment sale revenue.

❖ To maximize employees' job satisfaction.

❖ To improve workforce diversity.

❖ To involve in charitable contributions through involvement in community education; women empowerment, education development etc.

❖ To make possible, greater use of renewable resources.

❖ To integrate management tools into business plans (Berad, 2011).
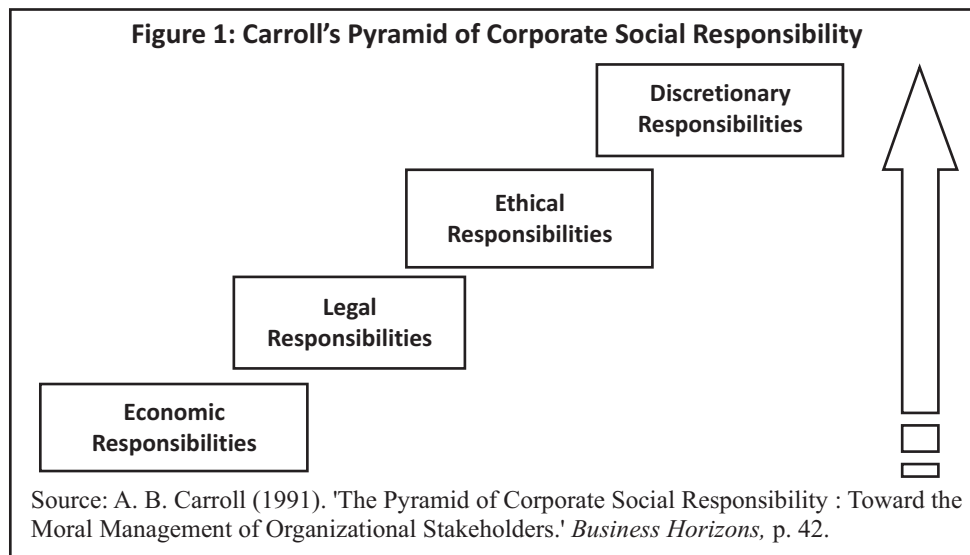
ASPECTS OF CSR

A focus on CSR and steps to improve the CSR practices on an efficient and effective basis is a hallmark of a corporations' efforts in Sustainability Development. An increasing awareness of issues like ecological, economic and social sustainability has made it compulsory for the corporations to adapt themselves to a substantive role in creating and enabling such development which does not impair the future (Srivastava and Giridharan, 2008). To create a cohesive map for the present and the future, the corporations need to focus on key aspects of CSR. These key aspects are :

(a) Economic Or Operational Aspect : Operational aspects include the principles like development of CSR policy, supply chain responsibility, stakeholder involvement, transparency and reporting, and independent verification which a company needs to follow to fulfill its social obligations (CREM Report, 2004).

(b) Social Aspects : Social aspect of CSR include : **(1)** Human rights **(2)** Labour **(3)** Consumer Protection **(4)** Respect for national sovereignty and local communities **(5)** Responsibility to business partners and investors (Uddain, Hass & et al. , 2008).
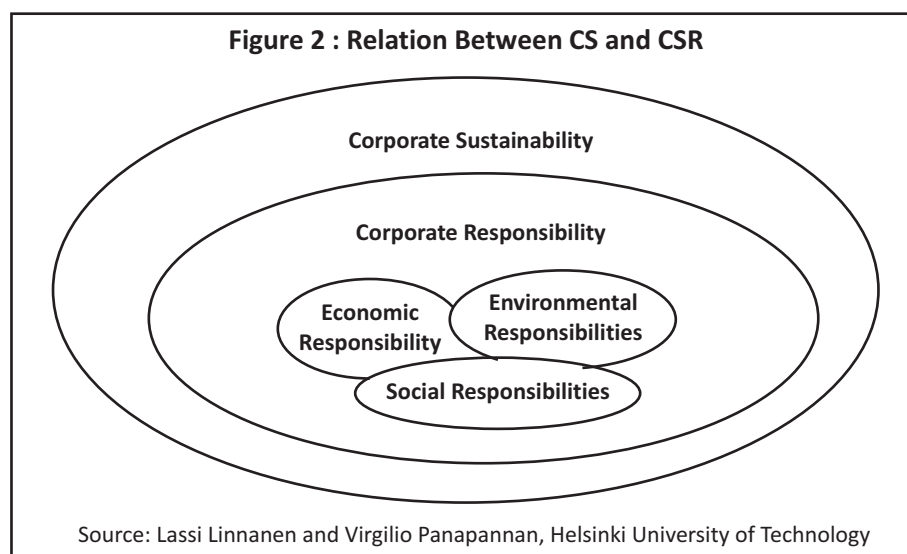
(c) Environmental And Ecological Aspects: Environmental Aspect of CSR is categorized as : **(1)** General environmental principles **(2)** Ecological balance **(3)** Eco - friendly technologies **(4)** Bio **-** diversity **(5)** Energy management **(6)** Solid waste management **(7)** Water management **(8)** Natural resources management **(9)** Material

Figure 1: Carroll's Pyramid of Corporate Social Responsibility

Discretionary Responsibilities
Ethical Responsibilities
Legal Responsibilities
Economic Responsibilities

Source: A. B. Carroll (1991). 'The Pyramid of Corporate Social Responsibility : Toward the Moral Management of Organizational Stakeholders.' *Business Horizons,* p. 42.

Management (Burritt, Schaltegger & et al. , 2011) **(10)** Protection of the world cultural and natural heritage (Corporate Social Responsibility in a Global Economy, Report No.10, 2009). Carroll added one more responsibility in the above mentioned responsibilities - named as discretionary responsibilities. This distinction is referred to as pyramid of 'Corporate Social Responsibility' (Werther and Chandler, 2011). The pyramid representing the CSR model by Carroll is presented in the Figure 1.

CSR AND CORPORATE SUSTAINABILITY

Sustainability has become an important element in today's corporate world. The most common use of the term sustainability is in relation to Sustainable Development. While defining the term, the World Commission on Environment and Development, 1987 asserts that "Sustainable Development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Crane and Matten, 2007).

Figure 2 : Relation Between CS and CSR

Corporate Sustainability

Corporate Responsibility

Economic Responsibility

Environmental Responsibilities

Social Responsibilities

Source: Lassi Linnanen and Virgilio Panapannan, Helsinki University of Technology

The main objective of corporate finance to maximize shareholder value is not consistent with sustainable development because it ignores the wide range of stakeholders who may have other genuine claims (Welford, 2003).

"In general, Corporate Sustainability and Corporate Responsibility refer to company activities - voluntary by definition - demonstrating the inclusion of social and environmental concerns in business operations and in interactions with the stakeholders" (Marrewijk, 2003). Corporate Sustainability (CS) and Social Responsibility are defined differently by different researchers. However, they both share the same vision, i.e. to maintain a balance of economic responsibilities with social and environmental ones. Historically, CSR involves social issues, and environmental management involves environmental issues. However, corporate sustainability involves both social and environmental issues (Montiel, 2008).

OBJECTIVES OF THE STUDY

The objectives of the present study are as follows :

a) To provide a better understanding of what CSR is and why it is important for each organization to follow CSR practices.

b) To study the practices followed by TCS, BHEL, Coca - Cola India, and Wipro in the field of CSR for attaining sustainability.

SCOPE OF THE STUDY

The scope of the study is limited to study the concept of CSR and mostly focuses on different CSR activities carried out by Indian corporates.

RESEARCH METHODOLOGY

The study was conducted by consulting both primary as well secondary sources of existing literature through historical, analytical and empirical approaches. The time period the researcher devoted to the research was from 2009 - 2012. Historical-analytical methods were taken into consideration while observing the annual and other reports of the companies and while examining the other literature relevant to the study. The case study method - an empirical technique was applied to study the various dimensions and impact of CSR practices of these companies. Data analysis technique was taken into consideration to examine analytically, the annual reports along with other routine reports of all aforesaid companies concerned with CSR. To select adequate literature for the paper, three methods were followed i.e. :

(a) Systematic search of academic and business literature on CSR and sustainability.

(b) Random search of business articles, research papers, white papers and books on CSR and sustainability.

(c) Detailed search of the annual and sustainability reports of TCS, BHEL, Coca - Cola India, and Wipro.

CURRENT STATUS OF CSR IN THE INDIAN CORPORATE SECTOR

CSR has variously been described as a 'Motherhood Issue', 'the hot business issue of the noughties' and 'the talk of the town in corporate circles these days' (Thomas and Nowak, 2005). The Indian corporate sector presents a mixed picture with regards to CSR. In India, J. R. D. Tata was the first person who conducted social audit in India, and

Table 1: CSR Initiatives of TCS			
Themes→ Mode↓	Education	Health	Environment
Core Competencies Leveraged and Deployed In CSR	❖ Adult literacy. ❖ National and State level IT awareness quizzes. ❖ IT and business skills programs for the youth.	Deployment of Hospital Management System.	Solutions to address Climate changes.
Volunteering	Working with less privileged schools.	Fund raising events for cancer and other health causes.	Volunteering support to environmental causes.
Source: TCS Annual Report, 2010-11			

perhaps in the world (Cherunilam, 2006). Nowadays, in India, mostly all corporations (small, medium or large) are involved in CSR activities as much as they can. The corporations today have become CSR followers due to three reasons :

(a) Mandatory national laws relating to environmental and CSR issues.

(b) To attain corporate sustainability.

(c) To contribute to social development and enhance their goodwill. The CSR practices of different Indian corporations are as follows:

(1) Tata Consultancy Services : In Tata culture, Corporate Sustainability (CS) is like a tradition. Its principle of CS programs is named as 'Impact through Empowerment'. The focus of TCS is on empowering the community which covers youth, children and women. The core themes for TCS's CS are education, health and environment. Over 6600 volunteers of TCS provided education and skill development to 10,225 children. Over 4000 villages across Delhi, Orissa, Maharashtra and Tamil Nadu were provided with rural development initiatives. To capture sizeable market opportunities, TCS set up a separate Eco- Sustainability service with the following offerings :

❖ **Enterprise Level:** Green IT, Eco- foot printing, Sustainability Performance Management, Eco- awareness and education, Compliance management.

❖ **Business Process Level:** Sustainable supply chain, Green logistics, Green product engineering.

❖ **Consumption Level:** Demand side energy management, Life cycle assessment for the environment (TCS Annual Report, 2011).

In the financial year 2010-11, USD 6.6 million were spent by the company on CSR initiatives. Furthermore, TCS associates and family volunteered over 55,068 hours on CSR initiatives. In this FY, the company arranged for the following occupational health and safety campaigns :

❖ Nutrition Week (September 1- 7, 2010) to provide tips to promote a healthy lifestyle.

❖ Road Safety Week (January 1- 7, 2011) to create awareness about safety and road rules and regulations for pedestrians and drivers and also to focus on safety while travelling in company buses and incident reporting.

❖ Safety Week (March 1- 7, 2011) to promote that 'Safety is the responsibility of everyone'. During this safety week, 50 situations were reported from various TCS centres.

Community development initiatives of TCS have focused on promoting the social well-being as well as the personal life of the community and the people. 'mKRISHI' programme was started by the company for providing assistance to farmers in India. For this purpose, a mobile based crop advisory service was developed by the company to provide help to the Indian farmers to have access to information relating to agriculture via a cell phone application. Expert knowledge was disseminated to the farmers in their local language, which provides a great help especially to the illiterate farmers who can register a query using voice-specific functions. In 2010-2011, farmers from various states like Andhra Pradesh, Rajasthan, Tamil Nadu, Punjab and Uttar Pradesh benefited by the services provided by mKRISHI. TCS also structured a School Health Education Programme to educate students on important topics such as health, hygiene and personal care. Health Camps and Awareness programmes like eye and dental camps, camps on women's health awareness, etc. were also organized in FY 2011. TCS systematized fund-raising by means of walks and other events in support of health-related causes such as Cancer, etc. In FY 2011, TCS scheduled 24 Blood Donation drives. A total of 3,498 associates played a part in these camps (TCS Corporate Sustainability Report, 2010-11).

(2) Bharat Heavy Electricals Limited (BHEL) : BHEL is following the CSR practices in an efficient manner. BHEL is following the CSR policy (from 2010-11) issued by the Department of Public Enterprises. The mission statement of BHEL on CSR is "Be a Committed Corporate Citizen, alive towards its Corporate Social Responsibility." BHEL is taking various steps in order to participate in the welfare of the communities. Various socio-economic and community development programs have been undertaken to promote education, to improve the living conditions and hygiene in villages and communities located around its manufacturing plants, and sites spread across the country. The focus areas of CSR are :

(a) Self-employment generation

(b) Environmental protection

(c) Community development

(d) Education

(e) Health management and medical aid

(f) Orphanages and Old age homes

(g) Infrastructure development

(h) Disaster/ Calamity management

BHEL is also providing financial assistance to various NGOs /Trusts/ Social Welfare Societies that are involved in CSR activities. For environmental development, BHEL has been adding to national efforts for developing and promoting renewable energy based products on a sustained basis. BHEL is playing an important role in Global Corporate Citizenship by becoming a part of the United Nations Global Compact Program and is promoting the core values of labour standards, human rights, environment and anti-corruption and also attempts to advance these principles forming part of its strategy and culture (BHEL Annual Report, 2011). BHEL is devoted to being an environment-friendly company in all its activities, products, and services and aims to provide a safe and healthy working environment for all employees as a vital part of business performance through :

❖ Compliance with applicable legislation and regulations.

❖ Continual improvement in the occupational health, safety and Environmental Management Systems (EMS) performance.

❖ Promotion of activities for conservation of resources by environmental management.

❖ Enhancement of environmental, safety and occupational health awareness amongst employees, customers and suppliers by proactive communication and training.

❖ Periodical review of occupational health, safety and Environmental Management Systems to ensure their continuing suitability, adequacy and effectiveness.

❖ Communication of this HSE Policy to all employees and interested parties.

❖ Coordination with concerned Government agencies/ regulatory bodies engaged in occupational health, safety & environmental activities (Health, Safety and Environment Policy, BHEL).

(3) Coca - **Cola India :** Coca - Cola is a company that is initiating to think more strategically about its CSR programs (Brien, 2011). Corporate Sustainability and Corporate Responsibility prevails in the culture of Coca - Cola India. The company is making sincere efforts towards the preservation and protection of environment, conservation of natural resources and community development. The company has embedded its commitment to sustainability into a framework named - 'Live Positively'. It includes seven core elements: Active lifestyle; Beverage Benefits; Climate Protection; Community; Sustainable Packaging; Water Stewardship and Workplace. For the community development, the company is providing safe and clean drinking water facilities in primary schools. In the field of education, the company is contributing towards schools' infrastructure, construction and repair of classrooms, internet stations, computers, stationery etc. The company has also conducted 'Limca Book of Records Quiz' for the students. For raising awareness on water conservation, water usage, hygiene and sanitation and environmental protection, the company regularly participates and organizes panel discussions, workshops, seminars, etc. in participation with trade associations, NGOs and government organizations. Quizzes, street plays, distribution of leaflets and brochures, screening of films, distribution of audio visual material are also other tools for CSR. A film titled 'Our Environment- Let's protect It' has been produced by the company in association with an NGO, BAIF and has been distributed in a number of schools (Coca -Cola India Sustainability Review Report, 2009).

Coca -Cola India also believes that product quality is also the corner stone of its success. This belief is inherent from the company's gold standard: 'Perfect Product, Trusted Everywhere'. To manage the safety and quality of beverages produced by Coca -Cola India, the company implemented in January 2010, governance and management system through KORE. KORE sets high standards for the management of beverage quality and safety, environment performance and occupational health and safety. Coca- Cola India is also promoting sports with the help of All India

Football Federation (AIFF). These two organizations arranged the national grassroots football tournaments in 2009. Thousands of children participated in these tournaments at an early stage. These tournaments were also helpful in finding the best talent in the country and offered them a chance to play in the National under-16 football team.

For the promotion of drip irrigation, in 2008, the company launched a partnership with farmers and Krishi Vigyan Kendra (KVC), Chomu, Rajasthan and its bottling partners. This drip irrigation project has helped conserve millions of litres of water while improving agriculture output of the farmers. The company has won various awards in the field of corporate social responsibly as the company has played an active role in this field. The company completed a hat-trick by bagging the coveted Golden Peacock Global CSR Award third year in a row. This award is an evidence of the organization's efforts in the area of economic development as well as improving the quality of life of the workforce, their families and the local community and society at large (Coca Cola India Sustainability Review Report, 2010).

(4) Wipro : CSR and Sustainable Development are an integral part of the company's ambiguous targets. The company believes that corporations are socio- economic citizens, and their objectives have to be congruent with the goals of the society. As a responsible organization, Wipro believes that the education system in India must improve to deliver high quality equitable education to all. 'Wipro Applying Thought in Schools' is one of the initiatives for systematic reforms in school education. It has worked over with 700 plus schools.

Wipro Cares, an initiative aimed at community development, made operational three healthcare projects that together support health clinics in 25 plus villages. The energy efficiency of Wipro operations has shown a cumulative improvement of 20% over a six-year period from 2004 to 2010 (Wipro Annual Report, 2011). The company is actively promoting sensitivity to environment and enlightened human voices in our society. SANJEEVANI, a healthcare project of the company, has been started to cover the following objectives:

❖ To provide good primary health facilities to the under served areas.

❖ Monitoring and providing a healthy environment.

❖ To establish a sustainable Rural Health Model by providing training to local resources in community health issues.

❖ Developing an AROGYA BANK by providing health insurance concept (Wipro Sustainability Report, 2010).

Water conservation is a great challenge in today's social and business environment. In India, water and its availability for drinking, cooking, sanitation, farming and industrial purposes is a challenge that is much more immediate than climate change and is one that requires an engagement with a different vision and approach from the government, business and civil society from the myopic outlook that has been hitherto the norm. At Wipro, the company views water from the three inter-related lenses of Conservation, Responsibility and Security. The goals of the company to conserve water can be expressed with the help of the Figure 3.

Figure 3: Goals of Wipro For Water Conservation

Source : Author's Research
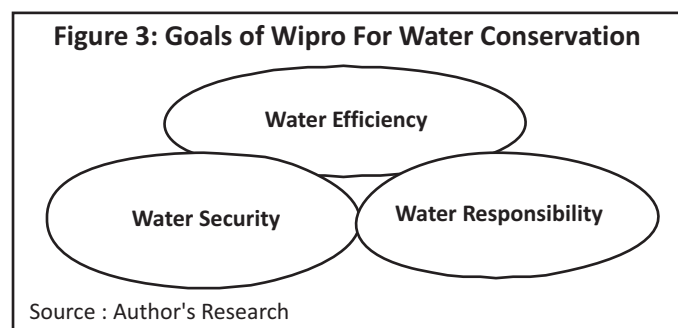
The highlights of CSR activities of Wipro can be explained as follows:

❖ For energy conservation, the company used virtual computing, travel substitution technologies, transport and logistics optimization.

❖ Wipro recognizes waste material as a valuable resource; this value has been best realized by adopting stringent targets, periodic monitoring, life cycle thinking, sustainable consumption, in-house recycling units and vendor evaluations. With a focused program over the years at each of our locations, Wipro now recycles 83% of its waste disposed. The remainder of approximately 17% is mainly disposed to landfills. The company has a target to reduce

this to 5% by 2013.

❖ Wipro has started a unique program of converting some of its facilities to bio - diversity campuses, starting with its campus at Electronic City in Bangalore. In addition, all of the company's new campuses will be designed on the principles of bio - diversity.

❖ Wipro has been supporting Earth Hour for the last three years. In the year 2011, the company went one step ahead by celebrating Earth Hour on a working day in order to create a meaningful impact. On Friday, March 25, 2011, Wipro facilities across the globe shut off comfort cooling between 8.30 AM and 9.30 AM local time. Employees were also encouraged to celebrate Earth Hour in their individual capacity on March 26, 2011 at 8.30 PM by switching off lights at their homes and in spreading the word among their friends and families (Wipro Sustainability Report, 2011).

❖ For the promotion of education in India, the proposed Azim Premji University is supposed to be focused on teaching, training, R & D in various fields of education like elementary and secondary education, education management and education policy (Shah, 2011).

CONCLUSION

CSR is becoming a fast, developing and competitive field in the business world. The corporations covered under the study felt that making contribution to the CSR activities has proven beneficial in increasing their business profile and reputation at the local, national and as well as at the international level. These businesses are following the CSR practices in the field of education; community development; environment protection; energy conservation; waste material management; health management; water management; disaster management; self-employment generation; infrastructure development and in many more fields as they can. These businesses are trying to encourage CSR awareness among the parts of society. For such a noble cause, the employees, stakeholders, etc. are also playing a great role. The people - centric approach in CSR makes the activities of the Indian corporate sector distinctive. In India, the concept of CSR is most commonly linked with charity because the Indian corporate sector is making regular investments in the field of health, education, community development and environmental protection. So, at the end, it is clear from this paper that CSR in the Indian corporate sector is a rich and captivating area of research, which can add significant literature in the theory and practice of CSR in the future.

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