Corporate Social Responsibility in Developing Countries: A Perspective from Indian Managers

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The foundational rationale which narrates the existence of businesses has been to earn profit by steering it effectively, economically and efficiently. Today, it is drastically refurbishing to add values to all stakeholders. Also, to earn profits in sustained fashion businesses have to understand the value of responsible behavior towards the environment in which they operate. The last few decades of twentieth century have witnessed a growing awareness of not only the severity but also the diversity of the environmental problems. Today, businesses are initiating proactive steps towards environment protection and betterment. They willingly go for annual reporting for which various set of codes propounded by several multinational organizations is available. Although, this trend has gained momentum yet there is huge gap between developed and developing countries, while incorporating CSR right into the strategy formulation and implementation.

Gone are the days when the responsible behavior of businesses was mostly seen in the reactive steps taken by them, in response to the then immediate need of time. Environmental and social factors globally reshape supplier selection decisions of the buyers. The self- centric way of functioning is no more helping business to achieve desired goals rather it pushes the firms to get out of the race. Today world economies are well webbed. Firms are jostling to get ahead in their quest for success and competitive advantage, on the other hand pressure to act democratic, green & responsible is mounting on nation-states and so on the business organizations.

The role of management is a key factor in this regard. In business battle-field corporate warriors define new ways to act smart and add value to the business and society at large. This way, both behavior and success of any firm highly depend on the management attitude. This paper reports the systematic growth of the Corporate Social Responsibility (CSR) across the globe as a notion. Moving ahead based on survey of CSR completed by fifty five managers with not less then five years of experience on responsible ranks in corporations from the diverse industries were studied, as the mode of operation of these industries have a significant impact on the environment, authors attempt to peep in to the present and future of CSR scope in India.

The article reports on a survey of businesses and their stakeholders in India. In a sample of fifty five responses, eight focus areas of corporate social responsibility are traced and compared. The most important CSR issues, which catch attention of Indian managers, appear to be the human resources and company's image. All factors are considered important varying from environmental audit and investment in renewable energy resources. Views about priority areas are different however; a consensus has been traced among all. As three fourth of the business executives say that businesses should incorporate CSR, which means going beyond legal compliance, the paper traces perceptional focus about CSR in the minds of Indian managers.

Review of Literature
CSR: from its advent to Strategic CSR in 21st century

Before going in depth about the survey, it would be relevant to understand evolution of CSR as a concept, by tracking its history right from beginning. Formal writings on social responsibility are largely a product of 20th century, especially the past fifty years (Carroll, 1999). Since the seminal work "Social Responsibili-ties of the Businessman", there has been a shift in terminology from the social responsibility of business to CSR (H R Bowen, 1953). The modern

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era of social responsibility, may be marked by this contribution and H R Bowen shall be called 'the father of Corporate Social Responsibility' (Carroll, 1979).

"*The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.*" (Caroll, A. 1979)

Towards the end of the II world war people began to recognize that technology and economic growth did not always churn out positive results and that they could have tragic side-effects (pollution and a steady reduction of resources). World community started paying serious attention to the new way of development, popularly known as 'Sustainable Development'. Brundtland Commission, in its report 'Our Common Future (1987)' defines this,

"*Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.*"

The onset of sustainable development supported the CSR movement, with the common focus on sustainability. The confluence of all the three occupations (social, environmental and economic) is equally applicable to corporate social responsibility as it is to sustainable development.

Keith Devis, a successor of H R Bowen wrote extensively on CSR and suggested even though CSR is nebulous idea but it should be seen in a managerial context. It was the seventies which started a mainstream affirmation of the environmental issues early activists from the '60s, such as Rachel Carson and Murray Bookchin had warned of. In the decade of seventies outer boundaries of CSR were defined (Herald, M. 1970, Johnson H L 1971, Davis, Keith 1973). Moving on in the next decade attempts were made to find linkages between business's social and financial performance, thus, making CSR an interesting & relevant issue for practice in business organizations (Tuzzolino et al. 1981, Drucker 1984, Freeman R.E. 1984).

Explicit costs of corporate social responsibility are minimal and firms may actually benefit from socially responsible actions in terms of employee morale and productivity (Moskowitz. 1972; Parket & Eibert, 1975; Soloman & Hansen, 1985). Assuring achievement of financial goals (shareholder approach) is a prerequi-site for any 'for profit'

organization to be involved in socially responsible activities (stakeholder approach).

Also, approach to define CSR diversified and hence several related concepts and themes were developed such as; corporate social performance, stakeholder theory, responsiveness, public accountability etc. (Cochran et al 1984, Aupperle et al 1985, Epstein 1987, McGuire et al. 1988).

The decade of nineties was characterized by swift expansion of globalization. IT revolution increased economic productivity, while high levels of private investment in equity markets increased individual prosperity. Though seeds of 'Stakeholder theory' were sown in by Bearley- Dodd dispute long back, it was firmly propounded in this decade which is different from shareholder theory and stockholder dominance. The economic and social purpose of the corporation is to create and distribute increased wealth and value to all its primary stakeholder groups, without favoring one group at the expense of others (Clarkson, 1995).

The study process to give a concrete shape to CSR became much rigorous. Earlier attempts which had been initialized in the second half of eighties to find linkages between businesses financial and social performance were firmly continued in this decade (Griffin et al. 1997).

Barbara et al (1994) used three perspectives (institutional theory, economic theory and agency theory) to explain CSR. They stated, 'Industry norms, market share and indicators of management reputation predict variance in CSR. The combined perspectives improve understanding of both CSR and the CSR-profit relationship in two ways. First, CSR levels and their relationship with profit will vary by industry. Second, stock market measures and accounting measures will respond differently to CSR measures. Stock market measures leaded, while accounting measures lagged, CSR.'

In the same decade, there had been incessant attempts to provide empirical support to the theory of CSR and related theoretical concepts to make these more practicable and relevant for industry (Roberts, RW 1992, Barbara et al 1994, Stevens, B 1994, Wood, D.J. 1995). This year saw other significant environment consciousness generating events which occurred across the globe strengthening the CSR pathway such as; Protocol on Environmental

Protection to the Antarctic Treaty (1991), Global Environment Facility (GEF), the Earth Summit, Rio de Janeiro (1992), Ecological footprint (1992) and the Kyoto Protocol (1997). Major accounting and corporate governance scandals such as Enron and other, further pushed global community to act upon the issue, while going with CSR.

CSR: Different set of reporting parameters

The next decade (21st century) has been dominated by a number of wide-ranging issues, including international trade, global warming, I& T explosion, terrorism, warfare and an escalation of the social issues of the 1990s. Buoyant growth in international population raised questions of ecological sustainability and created many economic and political disruptions. In this scenario, the CSR movement contributed various set of CSR or sustainability guidelines for companies to follow and become socially, economically and environmentally responsible.

Global Reporting Initiative (GRI):

Global Reporting Initiative was formed by a US based non-profit Coalition for Environmentally Responsible Economies (CERES) and Tellus institute, with the support of the United Nations Environment Programme (UNEP) in 1997. The second version of GRI was released at the World Summit for Sustainable Development in Johannesburg 2002, where the organization and the guidelines were also referred to in the plan of implementation signed by all attending member states. Although the GRI is independent, it remains a collaborating centre of UNEP and works in cooperation with the United Nations Global Compact. World Business Council for Sustainable Development (WBCSD) has developed outlines of GRI Initiative. The latest version of GRI, G3 was launched in Amsterdam in 2006. The G3 guidelines build upon the tried and proven 2002 guidelines, which are in use by upwards of 1000 organizations, including Microsoft, ABN Amro, Anglo American, Nike, Gap, Petrobras and Novartis. The guidelines are widely recognized for bringing sustainability reporting into the business mainstream.

UN Global Compact:

The United Nations Global Compact is an initiative to encourage businesses across the world to adopt sustainable and socially responsible policies, and to report on them. Under the compact, companies are brought together with UN agencies, labour groups and civil society. It was officially launched at UN Headquarters in New York on July 26, 2000. The Global Compact Office is supported by six UN agencies: the United Nations High Commissioner for Human Rights; the United Nations Environment Programme; the International Labour Organization; the United Nations Development Programme; the United Nations Industrial Development Organization; and the United Nations Office on Drugs and Crime. Now, global compact includes participation of more than 3,000 companies from all regions of the world.

The Four areas and Ten Principles of Global Compact

1. Human Rights
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
Principle 2: make sure that they are not complicit in human rights abuses.

2. Labour Standards
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Principle 4: the elimination of all forms of forced and compulsory labour;
Principle 5: the effective abolition of child labour; and
Principle 6: the elimination of discrimination in respect of employment and occupation.

3. Environment
Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: undertake initiatives to promote greater environmental responsibility; and
Principle 9: encourage the development and diffusion of environmentally friendly technologies.

4. Anti-Corruption
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

Social Accountability International's SA8000 standard:

Alice Tepper Marlin and the Council of Economic Priorities (CEP) established SA89I in 1997. In 1998, SAI convened a multi-stakeholder Advisory Board to develop SA8000, a global standard for human rights at work. Today SAI contracts with Social Accountability Accreditation Services (SAAS) for licensing and oversight of auditing organisations to certify compliance with SA8000. SAI provides training for auditors and a professional series of courses for brands and for suppliers. As of June 2007, 680,000 workers in 65 countries and 70 industrial sectors were employed at 1,373 factories, stores and farms certified to SA8000. SAI has programs in Europe, China, Vietnam, Central America, Turkey, and others.

Along with above-mentioned, there are other various set of CSR standards provided by multilateral, voluntary and governmental organisations. These frameworks provide guidance to users on how to establish a systematic stakeholder engagement process that generates the indicators, targets, and reporting systems needed to ensure greater transparency, effective responsiveness to stakeholders and improved overall organisational performance. In present decade CSR has started fusion and merger with different domains of management in businesses and academics. The need to incorporate CSR right in to strategy of firms

was intensely felt. Boundaries of strategic CSR and its benefits for business and society were traced (Lantos Geoffrey, 2001). The CSR studies invented another focus to find out which the geographical limitations are, and how it changes concomitantly with changing territorial boundaries (Maignan et al. 2002).

Study in India: CSR reflectors

One size does not fit all, so the set of CSR parameters shall have an essential attribute of territorial adaptation. This research paper aims to identify and explore which dimensions of CSR are gaining attention of executives in developing countries such as India. The relationships between CSR and economic, political and social milieu of the country reflect the significance of the efforts businesses made to endorse and sustain CSR practices. In forth presented survey, there has been an overall consensus found among the executives that CSR is very important for the firms to adopt. These executives were from both public and private sector ranging from manufacturing firms, power utilities to services sector companies. They revealed CSR is not only giving but its investment for future. As when companies do it strategically, it pays high dividends.

McKinsey (2008) reveals in its global survey of more than thousand executives almost 70 percent of the executives agree that global trends have become
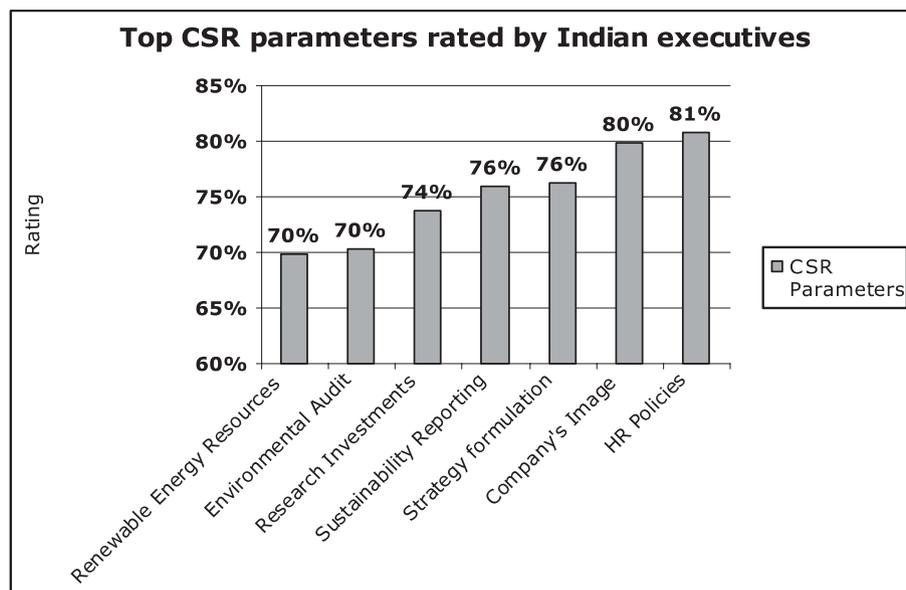

Fig. 1 Top rated CSR parameters: A survey of fifty five Indian executives
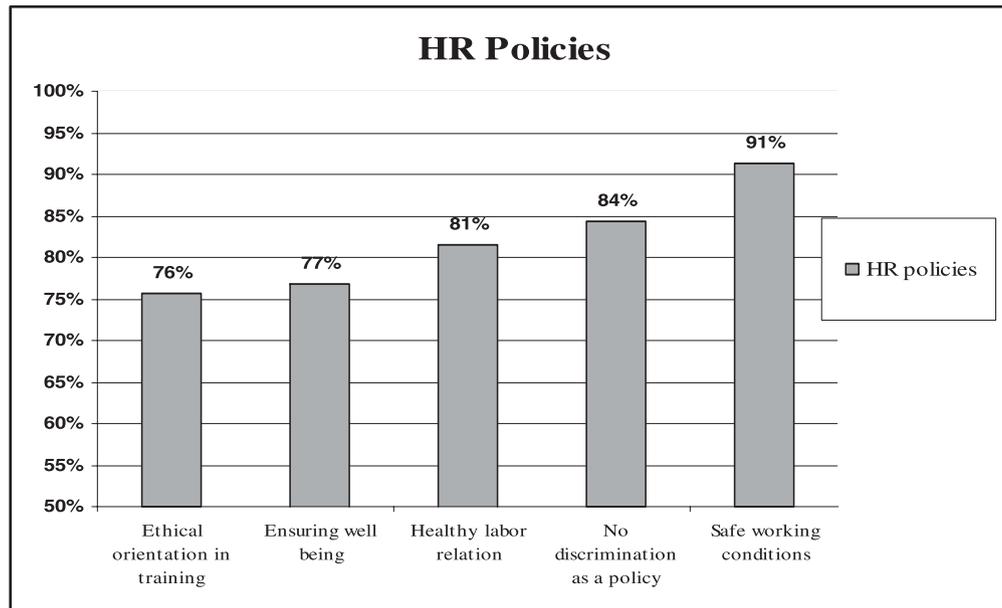
Fig. 2 Preference order of executives while engaging CSR into HR policies

HR Policies

Although each CSR surveyed parameter caught enthusiastic attention of all executives, yet, human resource policies and image of the company came up as the top rated ones, each receiving at least eighty percent of approval. Along with above two, there has been neck to neck competition between two successive parameters strategy formulation and sustainability reporting each receiving same priority over rest parameters. The research investment parameter which describes companies can integrate CSR and exhibit their CSR orientation through investment in research activities which can come up with more environment friendly processes, received following priority after company's image and sustainability reporting. However, usages of renewable energy resources and environmental audit got last priority, nonetheless both were rated high (seventy percent acceptance).

Eighty one per cent of the executives were of the opinion that HR policies best reflect and result while fitting in CSR into their agenda. Authors believe that major changes in the economic policies over the past seventeen years, boom in services sector, catching up trend in the number of women employees, opening up of corporate offices of several MNCs across India, and mounting pressure on top executives to retain best talent in their organization have been proved determinants for building up this opinion. Responses reveal that ensuring safe working conditions shall be given top most priority in the firms in order to be employee friendly and socially responsible. Following most important step to make adaptation in HR policies so as to inculcate CSR orientation has been 'no discrimination as a policy'. To curb the chances of rivalry, heartburn, rumors etc. among workforce which lead to increased attrition and inefficiency of the firm, well defined procedures shall be placed in mechanism with a specific attention on avoiding

Ensuring healthy labor relations emerged as the next main concern in responses both for greater employee satisfaction and thereby increased productivity. This also enables the firms to reach renowned win-win stage in employee management relations. Ensuring well being of the employees and placing ethical orientation in training were the other two probable HR initiatives which in the survey obtained very close rating with a difference of one percent.

Company's Image

The increasing concern for environment, both in public and industry, is compelling management to build synergy between their economic and environmental policies because sound environmental management provides the company a competitive

advantage in addition to fulfilling the corporate social responsibility and adding value to the business. Sahay claims that 'Agricultural exports from India got rejected in Europe, USA and Japan under sanitary and phytosanitary (SPS) provisions of WTO. Therefore, environmental actions relating to testing, certification and quality maintenance had to be taken on priority at the supply end' (Sahay 2005).

The very next CSR indicator which was rated neck to neck with abovementioned has been company's image, one of the top most concerns of top management of the firms. Company's image places CSR very near to the marketing discipline of management, giving it a cross disciplinary feature. Image is developed over time through advertising campaigns which transforms into representative embodiment of all the information connected to a business organization.

Image building exercise is reflected through overall impact of activities of a firm however, the responsibility for same remains with marketing wing. The value of a company's image can be negatively influenced. For example, Nike's brand value in 1999 was estimated at 8 billion US$.

However, over supply chain issues it faced negative campaigning by media and consumer boycotts. Nike's brand value declined by five hundred million US$, witch caught up again to the level of 9.26 billion US$ in 2004 after it addressed its supply chain issues.

In the present study executives believe that company's image is most influenced with following legitimate and socially acceptable norms. Creating value for all of the stakeholders holds parallel importance with abovementioned concern. The success of any business is in equal proportion with creating value for its stakeholders; customers, employees, and investors, as the interests of these three groups are inextricably linked. The same process when advanced converts into company's promises, a significant CSR reflector. Following activity which supports image building exercise is clear public communications and transparency in policies. Avoidance of hazardous raw material usages has become prime apprehension of businesses after facing public infamy coupled with stringent government and foreign agencies norms. Information explosion brought forth positive and
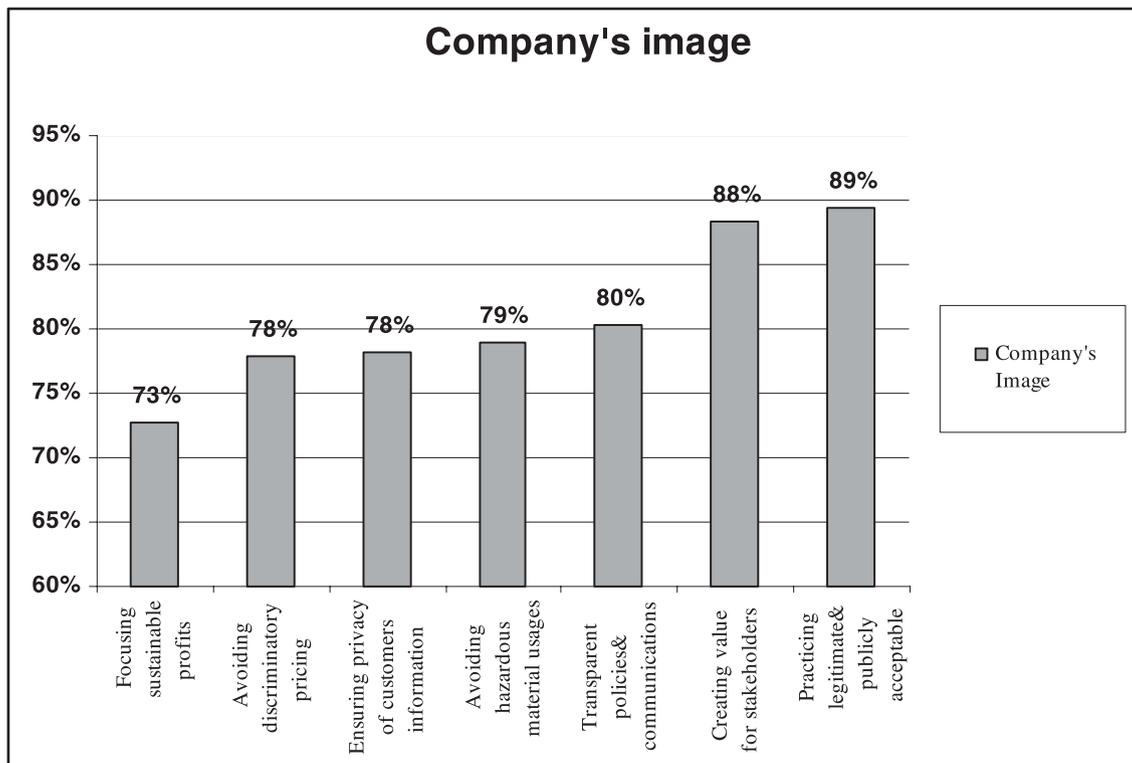

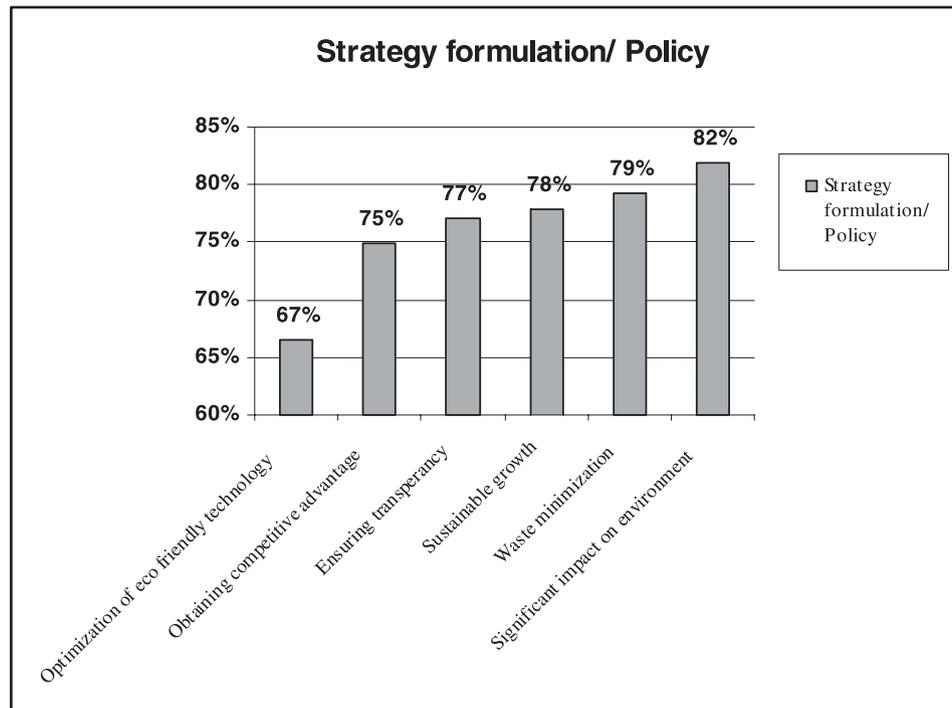**Fig. 3 Company's image a powerful indicator of firm's engagement into CSR**

Fig. 4 Advent of Strategic CSR

negative results.

On one hand it raises the level of awareness and on other it is threatening privacy of the people. Also, with growing purchasing power of consumers is giving corporations a much significant to play in their life, as they have access on personal information of customers. Maintaining confidentiality of the same has to be there in the top priorities list in order to strengthen their company's image. Avoidance of discriminatory pricing becomes successive concern of the respondents in their image maintaining list. Focusing sustainable profits got the last ranking in the same category as they pass through immense pressure to sustain in a ruthless competition by earning profits.

Strategic CSR

For the same reason the top management has to make CSR adaptation right from strategy formulation. CSR should make sense from the perspective of the overall competitive strategy of a firm (and the other way around), and should be treated as an integral part of it; not only because this further the long- term survival of a firm, but also because this way the moral claims of stakeholders have the best chance of becoming an accepted part of the firm's

decision- making structure and it's organization culture (Lee 2000).

It requires the development of new shared values, norms and attitudes, as well as a strategic embedding within the organization of the three pillars 'people', 'planet' and 'profit'. What once were separate sets of actions carried out at operational level now needed to be harmonized at all levels in the organization (Cramer, Jacqueline 2005).

Nowadays business is confronted with a dual challenge. On the one hand shareholders demand good financial results from industry. To meet these expectations industry tends to focus on short-term benefits in such a way as to secure value for shareholders. On the other hand, countervailing pressures also become more prominent. Various stakeholder put pressure on industry to take their values in to account as well (Cramer, Jacqueline et al 2004).

In this regard, pioneering value chain innovations and addressing social constraints to competitiveness are each powerful tools for creating economic and social value. Activities in the value chain can be performed in ways that reinforce improvements in the social dimensions of context. At the same

time, investments in competitive context have the potential to reduce constraints on a company's value chain activities (Porter et al 2006). Literature is filled with plenty of examples for successful implementation of above mentioned equations, such as: Microsoft (Education & Training), Volvo (Safety), Toyota (Environment), GE (Education), Urbi (Building houses for disadvantaged buyers), Nestle (Local infrastructure), Marriott (Education & Training) etc.

The organizations influence and get influenced by environment. In present study prime motivation among the executives for incorporating CSR in planning is because their belief that strategic decisions have significant impact on environment. Minimization of wastages becomes the next concern which directly impact profitability of a firm. Strategy provides long term growth plan for a business so focus shall be sustainable profits with current profits. Optimization of sustainable technology receives the last rating in the same category. The reason behind this may be indifference towards the performance of the same technology or not higher strategic significance of it. Ensuring transparency in decision making process for achieving consensus on broader goals ranks next to sustainable growth of the firm. Moving on the study reveals that although most of the (three fourth) executives believe that

CSR yields competitive advantage, yet it is lower order motivation as compared to above mentioned.

Reposting on sustainability parameters

The divergence between present and future requirements keep the management alarmed to be profitable as well as sustainable. Satisfying all the (external and internal) stakeholders becomes necessary in this regard. Media and civil society are the most powerful external stakeholders. Satisfying these stakeholders becomes their prime concern while, corporations report on sustainability parameters.

Environmental factors are reshaping supplier-buyer relations. They adversely affect businesses in developing countries because of negligence of sustainable development practices, environmental norms due to various dilemmas and misconceptions. There is a high need to follow these norms because of increased consciousness and demand of environment friendly products among consumers in their own and purchaser nations. The surge to adopt eco friendly procedures attained next priority in the survey by following sustainability reporting. They also look forward for making an environment conscious ambiance in their own set up so as to have a environmentally sensitized workforce. It
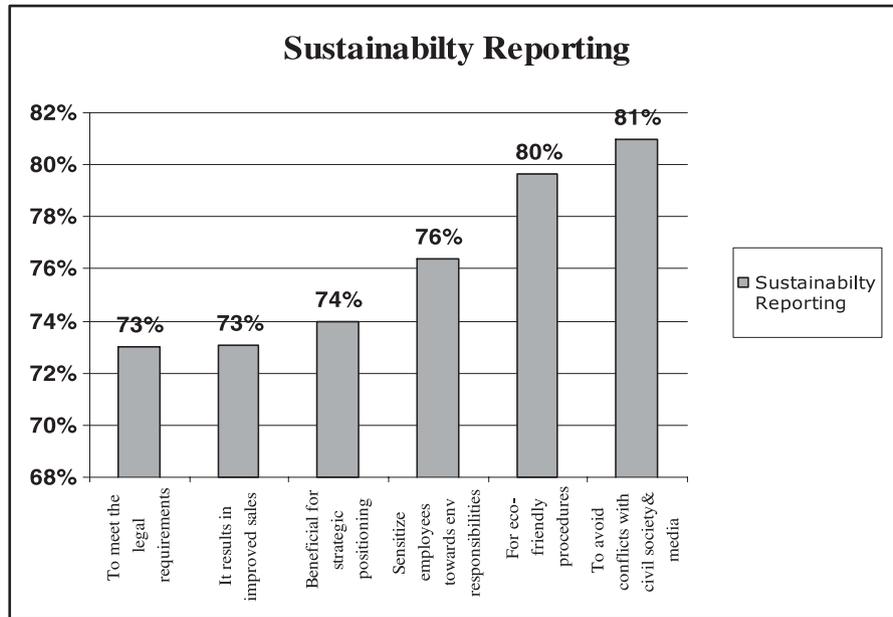

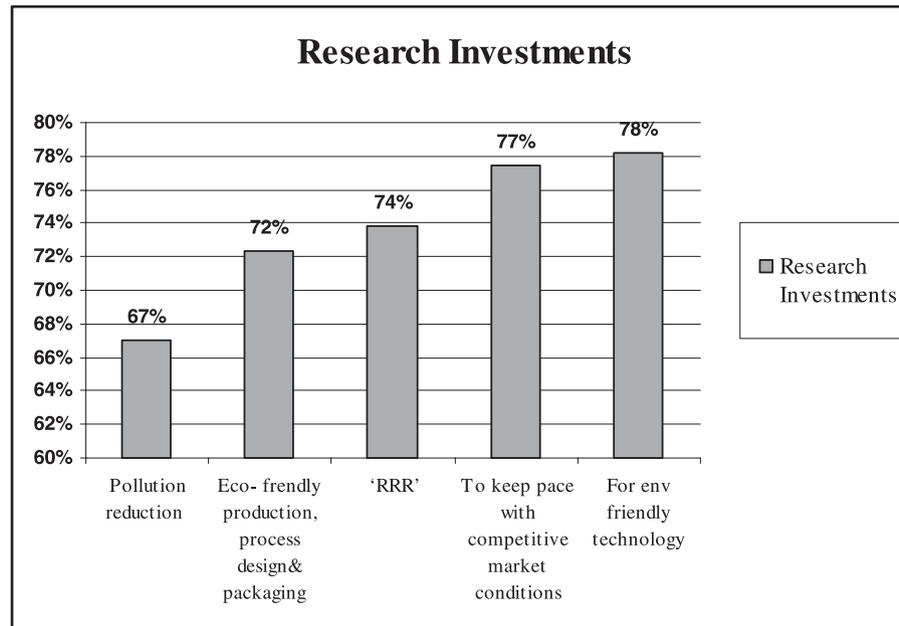**Fig. 5 Sustainability Reporting reflects firm's engagement into CSR**

Fig. 6 Research investments in order to be an environmental friendly business

they believe it can help in better strategic positioning of the firm in business environment. The most valuable output in this section of the survey is Indian executives have shown very futuristic vision while responding on sustainability reporting section. Increased sales and barely meeting legal requirements proved to be their last motivation while reporting on sustainability parameters.

Research Investments

Being an environmentally friendly business has become not only a fashion but also a prerequisite for staying firm on the related parameters set by international agencies. Businesses ensure it from the initializing stages of product design. They adhere to not to create, use or discharge environmental pollutants in manufacturing process. It is how obtaining environment friendly technology becomes their top priority while going for research investments. The following motivation becomes for catching up speed with highly volatile market conditions.

For the same reason cutting costs is an important activity that the firms assume, which has been rated next in the survey as Recycling, Reutilization & Reduction (RRR) for attaining economy in procedures. Whereas making the process of product and process- design, production and packaging environment friendly catches comparatively lower

attention and so the pollution reduction. It may also be because of that much environmental consciousness in the practitioners and because of fragmented sample size in the study.

Environmental Audit & Renewable Energy Resources

The need to adopt environmental audit came out as the following priority of the respondents for going CSR oriented. There has been traced various concerns rationalizing the above mentioned through out the survey. Their belief that, doing well to environment produces profit in future appeared as apex concern. As an obvious step in the above mentioned direction emerged, focusing of sustainable profit in place of only current or future profits by cost and benefit analysis exercise. As environmental performance affects present and future of the community it shall be independent and objective, being the next concern of the practitioners the survey discloses. This concern was found more related with holding the true spirit of environmental audit. Annual environmental protection assessment by the firms, well defined environmental cost review mechanism, and regular estimation of firm's performance on environmental parameters have the consecutive following criteria down the priority order in order to be environmentally responsible.
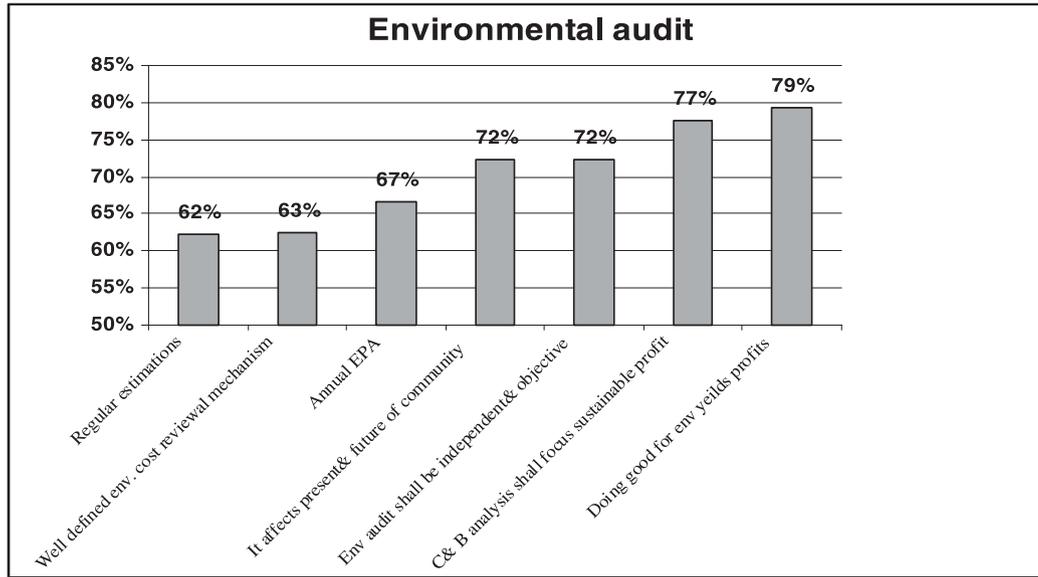
Fig. 7 Environmental audit as a tool to engage into CSR

The corporate activities conducted to protect and preserve the environment in a developing country setting are of much value as compared to developed countries because of lack of resources and pressure of growing population. Further, conventional products that are at risk of inconsistent with environmental conservation are swiftly replaced with eco-friendly products, as well.
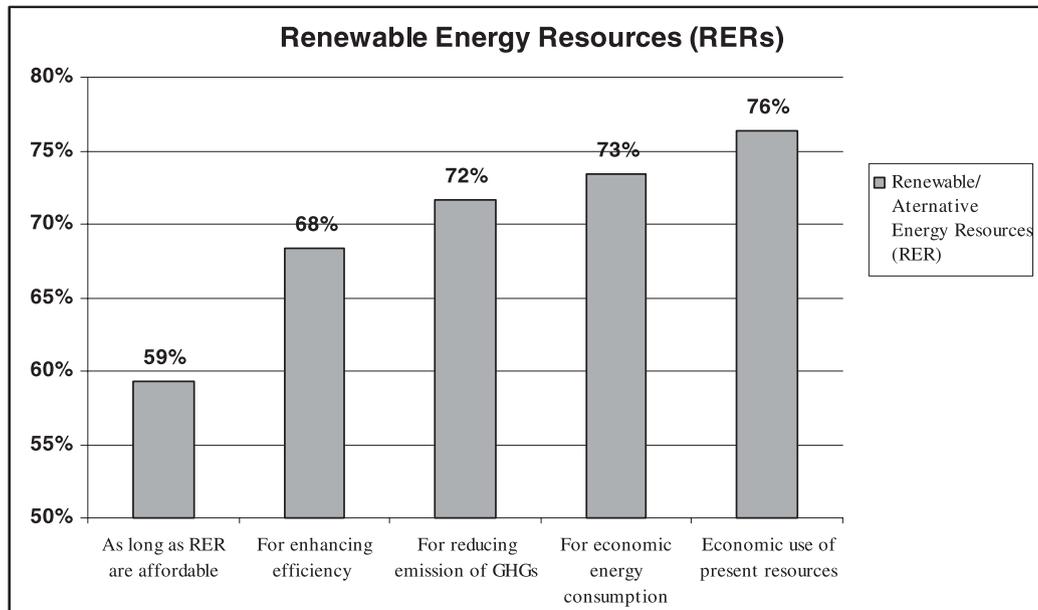

Fig. 8 Renewable Energy Resources: Step towards economic use of resources

Climate change is affecting the nations and is on their top agenda. Triumph of this need reflects in the consciousness and commitment coming from the world community. Last year (2007), the World Business Council for Sustainable Development (WBCSD) and the International Chamber of Commerce (ICC) jointly organized 'Global Business Day' during the 13th Conference of the Parties (COP) to the United Nations Framework Convention on Climate Change (UNFCCC) in Bali. The title of the event, 'Tri Hita Karana', is derived from the Balinese philosophy of life. It emphasizes that happiness can only be attained if the creator, people and nature live in harmony with each other. It reflects the objectives of responsible business, balancing people, the planet and profit as the basis for sustainable development. The day brought together around three hundred decision makers from companies, governments, inter-governmental and non-governmental organizations on a common platform.

Businesses want a successful completion of a new global climate change policy framework, valid beyond 2012 that promotes urgent and sustained mitigation and adaptation plans that include a clear and ambitious long-term strategy for reducing global carbon and greenhouse gas emissions. It also demonstrates the capacities and commitments of leading companies and business sectors to provide solutions to the climate challenge.

Multilateral agencies such as UN, WB and WTO etc are setting emission guidelines to be followed by the nations and in turn governments are regulating industry norms. Oil prices around the globe are at steep increase and pressure on corporations to go for eco friendly energy sources is mounting. Further, businesses have started realizing that going for renewable energy resources (RER) is not an undesirable cost but an intelligent investment which will pay high dividends in future. However, executives have given last priority to RER as a tool of CSR, they are of a common opinion that RER shall be adopted in firms because they gradually remove excessive burden on present resources and also amount of energy consumption can be reduced. Reducing emission of green house gases (GHG) comes up as their next motivation to install RER. However, less number of respondents was sure whether RER will contribute to greater efficiency.

This indicates the awareness gap which has to be gauged by joint initiatives by the governments and multilateral organizations. The positive indicator here has been the study shows the executives are ready to cover the extra miles for adopting RER and they do not over emphasize cost or affordability issues. It indicates long term goals are also on their priority list and its strategic importance.

Leading companies in the world who want to remain sustainable earmark certain percentage of profit to discharge social and environmental responsibility which in turn contributes to long term economic returns apart from making the company respectable in society. The experience of companies who have sewed CSR in their business strategies shows that the money in social and environmental care more than returns in economical terms through better acceptance of products and services, rebating taxes and lower consumption of input material and energy.

Although, there are no resources for CSR activities without profits, yet, this need neither stops nor restrains business from doing well for the society in which it operates. There are internationally established guideline (GRI, Global Compact, etc.) however, adaptations are required as per the territory in which these are implemented. The present study shows that executives in India sincerely feel the presence of CSR and they have positive attitude for the same. Because of the diversity of sample size their preferences and motivation varied, which clearly shows there is not only need of region specific but also industry specific CSR parameters. Efforts in industry and academics have been started to find out set of CSR tools for small and medium scale industry which echo the same requirement.

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