



CORPORATE SOCIAL RESPONSIBILITY SCORE: AN EMPIRICAL STUDY OF EMPLOYEE CSR PERCEPTION WITH SPECIAL REFERENCE TO MANUFACTURING SECTOR.

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ABSTRACT

Corporate social responsibility has been the new buzz word going around the industry and the academicians alike. With the growing awareness among various stakeholders regarding the organisational responsibility it is essential to map the perception of CSR towards various stakeholders of the organisation. The research paper analyses the employees view towards CSR activities. For the purpose of the five manufacturing organisation of Madhya Pradesh are selected. The theorem of Thomas is followed which says that "whatever". The empirical study opens scope for future researchers in the field of CSR. Established scales are used and factor analysis is being used for data validity.

KEYWORDS : Corporate social responsibility, stakeholders, manufacturing sector, M.P

I. INTRODUCTION

CSR – "Corporate Social Responsibility (CSR)" in the simplest words can be understood as the responsibility of the organisations towards its stakeholders which is over and above its economic and legal responsibility. **The term generally applies to companies efforts that go beyond what may be required by regulators or environmental protection groups.** The word CSR came into common use in the late 1960s and early 1970s after many multinational corporations **formed the term stakeholder**, meaning those on whom an organization's activities have an impact. It was used to describe corporate owners beyond shareholders as a result of an influential book by R. Edward Freeman, "Strategic management: a stakeholder approach" in 1984, (Pitman 1984).

Concept of CSR is nipped from a book published in 1953 by Howard R. Bowen (Windell, 2006). By 1929, concepts of sustainable growth and CSR were introduced in business as "socially responsible" notion. In 1929 Dean of Harvard business school said that social responsibility was not a term already known but had been changing to a new one caring for society. In 1960, the focus of CSR shifted towards the relationship between society and corporation and in 1970 the researchers argued that CSR included well-being of all stakeholders. In the 90s new theories were added to CSR concept to include the consideration for stakeholders. The researchers of 21st century focused on the combination of both environmental and social concerns, development of economy, ethical and legal behavior, improving citizen's lifestyle, environment protection, human and labor rights, and reducing corruption (Rahman, 2011). By many authors the word CSR is understood as a gesture by the organisations that emerges as a sense of responsibility, which is included in its day to day fundamental activities and which have impact on society, business and environment (Ahmad et al, 2003; Andriof and Waddock, 2002). In this context corporations are using conception of CSR not only to build favorable relationships with government but also with all related stakeholders in order to ensure sustainable business performance.

Murthy and Shreekanth (2013) had referred CSR as a concept that prompts the organizations to regard the interests of society by taking accountability of the impact of organization's activities on its stakeholder's that is, customers, employees, shareholders, communities and the environment. Moreover in the view of Carroll (1991); Griffin & Mahon (1997) CSR should be included in all aspects of its operations as such it can be viewed as a multi dimensional measure. CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. 'Ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic responsibility. Stakeholders exist both within a firm and outside. The natural environment too is a stakeholder. **The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside the corporation.**

II. Research objectives

The objectives of the study are enumerated as follows:

1. To study the CSR landscape of the manufacturing sector of Bhopal, M.P.
2. To study CSR perception of employees towards various stakeholders.
3. To study the validity of the scale used.

III. Literature Review

By and large, scholars have not reached a unanimous conclusion on what it means for a corporation to be socially responsible (Carroll 2001). Such dilemma has prompted the term to be defined in numerous ways by scholars and business leaders. A standard definition of CSR seems hardly feasible as scholars continue to define CSR in many different ways. Philip Kotler (2005) defined CSR as mainly being an organisations voluntary responsibility towards the society. He further added that CSR is: 'a commitment to improve community well-being through discretionary business practices and contributions of corporate resources' (Kotler and Lee 2005). **Bowen (1953 in Windsor 2001) intentionally avoided giving a specific definition, preferring to leave the matter to managers in accordance with concrete conditions.** He advocated stakeholders' engagement as an effective means to identify the actual need of society when he stated that: **'My reluctance to attempt definitive formulation of the social responsibilities of businessmen has been based on a belief that the way to greater responsiveness of businessmen toward their social obligation lies in the processes of broadly based discussion and individual soul-searching on the part of actual participants – not in the spelling out of 'answers' by outside observers'**(Bowen 1953, cited in Windsor 2001). CSR Asia had defined CSR in simpler terms by stating that it refers to 'an organisations commitment to function in an economically, socially and environmentally sustainable way while taking care of the interest of its varied stakeholders' (CSR Asia, n.d.).

While there have been numerous studies in the west on the relationship between CSR, there have been **few studies in the Indian context.** The existing studies in India are mostly limited to self reported questionnaires on CSR, nature and characteristics of CSR and CSR policies of multi-nationals without any linkages with HR policies of the organization. Many studies have mainly relied on secondary data using content analysis. Most of the studies that have examined the relationship between CSR and financial performance have not considered the non-financial parameters which are also important for the growth of a company. Certain studies have examined the CSR and its effect on employees and performance using primary data, but the scope of the study has been limited. Moreover very few studies have undertaken CSR study of organisations taking into consideration the CSR Clause 135.

Moreover firms can't deny the vital importance of human resource in race of survival. Human asset of an organization is a bridge between society and organization. If employees are satisfied then they can perform well and will also be prosper in their personal lives.

CSR indirectly affects employee's behaviors and sense of being committed to their organization (Ali,et.al 2010). It was found in the study by O'Reilly & Chatman, (1986) that employees perceive that a firm with social responsibility is more committed to their care rather than a firm with no CSR (O'Reilly & Chatman, 1986).

Also, strategy is closely related to employees since organizational routines and CSR is often executed by the individuals themselves. They are every firm's core resource and no organization can perform or exist without them. Waddock (2008, p. 88) mentions that employees provide the company with time, skills and human capital commitments, while they expect in exchange fair income and adequate working conditions. However, both the size of their "stake" to the firm and the value loss is high (Hill & Jones, 1992). For example Employees with specific skills and knowledge to the needs of the enterprise cannot leave without bearing substantial exit costs. Alternatively, employees with general purpose skills can leave the firm and be replaced, without substantial productive loss to both parties (Hill & Jones, 1992).

IV. CSR Dimensions

CSR has internal and external dimensions. CSR is about managing change at company level in a socially responsible manner which can be viewed in two different dimensions:

a) Internal – as defined by Turker internal CSR activities include those socially responsible practices of the organisation that mainly deal with employees. Internal CSR practices refer to CSR practices which are directly related with the physical and psychological working environment of employees (Turker, 2009). It is expressed in concern for the health and well-being of employees (Wojtaszczyk, 2008), their training and participation in the business (Brammer et al., 2005), equality of opportunities (Newman and de Vries, 2011), work-family relationship (Marchese and Bassham, 2002).

b) External – external CSR activities are those CSR activities that are adopted by the organisations that go beyond the company and into the local community involving a wide range of stakeholders such as business partners, suppliers, customers, public authorities and NGOs that representing local communities as well as environment. As such it can state that external CSR refers to corporate socially responsible actions directed outside its boundaries, such as actions directed to local community, business partners and suppliers, customers, public authorities and NGOs (Al-bdour et al., 2010). Other researchers have used various dimensions of CSR as given in Table 6 below.

Theoretical approach	Dimensions	References
Carroll Framework (1979; 1991; 1999)	Economic Legal Ethical Philanthropic	Maignan et al., 1999; Wartick and Coarchan, 1985
Stakeholder Theory	Customers Employees Shareholders Environment Market Community others	Turker, 2009 and Mercer, 2003; Perez et al., 2013

But as Brickson, 2007 put in Current CSR measures are single or even uni-dimensional and incomplete, and these may not adequately and completely reflect CSR.

Thus, these measures are difficult to apply consistently across the range of industries and corporations to be studied. While CSR practices are becoming more universal with worldwide adoption, suggesting that a framework has broad applicability, discrepancies between definitions of CSR do occur between countries, and it is therefore important to address these concerns in developing countries as well. While a multidimensional construct offers the ability to increase granularity and features for dissimilar aspects of a

construct, the number of measures necessary increases, as does the complexity of analysis. Failing to grasp the normative models and mind sets of business practitioners as regards CSR will make it difficult to understand and predict how firms should respond to societal demands (Pedersen, 2010). **The study uses the dimensions as given by Turker (2009).**

Stakeholders

Stakeholders are defined as those who affect or are affected by the firm's objectives (Freeman 2010). A stakeholder can be any person, group, organization, environment or even a neighborhood can qualify for potential or actual stakeholders. The next question is: What is a stake? And it can be argued upon; several researchers have several different definitions. A stake could be defined as a legal, moral or presumed claim on the firm and could alternate the firm's behavior, direction, process or outcomes (Mitchell, 1997). We can conclude that stakeholders are those groups or persons with legitimate interests in procedural and/or substantive aspects of corporate activity (Donaldson & Preston, 1995). All forms of organizations have always had stakeholders of one kind or another such as investors, shareholders, employees, customers and local community or society that is mutually affected by and have influence on organization. Freeman (1984) defined stakeholder as any person or organization affected by or with the power to influence an organization's decision and actions. These stakeholders both affect and are affected by the actions of the firm and balancing the needs of the multiple stakeholders in the undertakings and outcomes of a firm is crucial.

The concept of stakeholders is central to CSR (Maon et al., 2009).

Davenport (2000), in her research to discover the meaning of CSR used the Delphi Method, in which expert opinions and judgments are elicited and pooled in multiple iterations to invent or discover a satisfactory course of action. Seeking the opinion of a varied group of stakeholders, Davenport (2000) found that CSR is defined by reference to key stakeholders; employees, customers, suppliers, investors, the wider community and the natural environment. Carroll (2000) also identifies these as the main stakeholder groups. Cooper et al (2001) found that a study of firms described as having a stakeholder approach reported that their main stakeholders were shareholders, customers, employees and the environment. The interviews highlighted that firms tended to define CSR by reference to stakeholder theory. In describing their CSR activities, interview respondents tended to focus around the main stakeholder groups; shareholders; customers, employees, community and environment.

Jones (1995) again highlighted the importance of stakeholders and stated that CSR increases the trustworthiness of a firm. Additionally, CSR results in a significant competitive advantage, strengthens the relationships with important stakeholders and leads to decreased transaction costs and operational risks. Meeting stakeholders' needs and expectations in order to be socially responsible has received heightened attention in literature (Freeman 1984; Clarkson 1995; Donaldson & Preston 1995; Phillips 2003). Branco & Rodrigues (2007) affirmed that the stakeholder perspective has become inevitable in CSR discourse or analyses.

Clarkson (1995) made a distinction between primary and secondary stakeholders. Primary stakeholders typically are shareholders and investors, employees, customers, and suppliers, together with the governments, communities and markets. There is a high level of interconnection between the corporation and its primary stakeholder groups. **'Failure to retain the participation of a primary stakeholder group will result in the failure of that corporate system'** (Clarkson, 1995). Secondary stakeholders are those who 'influence or are influenced by the corporation but they are not engaged in transactions with the corporation and are not essential for its survival' (Clarkson, 1995). The media and a wide range of special interest groups can mobilize public opinion in favor of or in opposition to a corporation. Moreover relationships with employees, customers, suppliers, rivals, and the government can prove to be the key for a company's prosperity (Hillman & Keim, 2001).

Researchers have generally accepted the notion that CSR is multidimensional (Carroll, 1991) but have combined the various dimensions used to measure the construct into one aggregate measure (Sharfman, 1996). This point is echoed by Johnson and Greening (1999) who argued that "combining all of the CSP dimensions into one construct is inappropriate". Johnson and Greening (1999) study found that financial performance was positively and significantly related to the people dimension of CSR but not to the product quality. Past researchers have focused on forced-choice and Likert scale survey instruments (Aupperle, 1991).

While CSR can be measured through different means (i.e. corporate reports, indices, etc.), for this study, measuring employee perceptions of CSR to different stakeholders - social and non-social stakeholders including society, natural environment, employees and customers - is considered the most adequate approach. Hansen et al. (2004) argued that "stakeholder perceptions about CSR may be more important than the CSR activities themselves since these perceptions are what constitute the reality upon which stakeholders base their decision, opinions, and attitudes". Employee perceptions of CSR can be influenced by external CSR (programs and actions that affect external stakeholders) as well as internal CSR (how the company treats its workforce).

V. RESEARCH METHODOLOGY

- i. **Research approach** used is Inductive in nature.
- ii. **Research Design** followed is Descriptive design.
- iii. **Research Timing** is Cross Sectional.
- iv. **Research Method** is Quantitative
- v. **Research Instrument** used is Questionnaire
- vi. **Sample Location** is Bhopal
- vii. **Sample Unit under** the study are 5
- viii. **Sample Elements** is HR Department
- ix. **Sample Size** is 451
- x. **Sample Method** adopted Non Probability
- xi. **Data Collection Method** is Judgment, Convenience sampling, Snowball Technique.
- xii. **Response rate** achieved is 51.67%

VI. Data Analysis

The data so collected was put to various analysis the description of which is given below.

SUB-CONSTRUCT	Indicators	Source
• Natural Environment & Future generations (posterities)	4	Adopted from Turker 2009
• Society	4	
• Customers	3	
• Shareholders	3	
• Employees	6	

This study uses an adaptation of Turker's (2009) CSR scale. Turker (2009) had used different stakeholders as a foundation for constructing the CSR scale from Wheeler and Sillanpaa's (1997) typology. In the adapted 19 item CSR scale two variables were removed namely government and natural environment. The questions related to the government were removed as CSR clause was applicable here whereas natural environment scored low on Reliability. It is important to note that Turker's (2009) CSR scale was developed from the organisational perspective and not the consumer. The CSR is measured in terms of organisational responsibility toward natural environment, society, customers, shareholders and employees. It is measured through employee perceptions of the respective organizational action on these five dimensions.

	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
TOTAL_SO	-.599	.115	1.447	.229
TOTAL_CUS	-1.079	.115	2.956	.229
TOTAL_SHA	-.031	.115	-.475	.229
TOTAL_EM	-1.172	.115	3.182	.229
TOTAL_CSR	-.673	.115	1.137	.229

Skewness and kurtosis were measured to ensure normality of data. The limit undertaken were as per the suggestion by Kline (2011), who took skewness values between -3 and +3 and kurtosis values between -8 and +8 as an acceptable range of normality. The above data depicts that the skewness and kurtosis values of all the dimensions are between the acceptable ranges, therefore satisfying the normality assumption for further analysis.

Variables	Mean	Std. Deviation
	Statistic	Statistic
SOCIETY	12.1951	1.69104
CUSTOMERS	12.4634	1.70369
SHAREHOLDERS	11.4634	1.86675
EMPLOYEES	24.5100	3.05458
TOTAL_CSR	60.6319	6.36394

The above descriptive statistics of mean and standard deviation shows the response trend amongst respondents.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.			.830
Bartlett's Test of Sphericity	Approx. Chi-Square	2946.294	
	Df	105	
	Sig.	.000	

Kaiser-Meyer-Olkin test was undertaken to check sampling adequacy. The result of which came as .830 depicting adequate sample size

	SO	CUS	SHA	EM
SO	1	.450**	.354**	.481**
CUS	.450**	1	.458**	.449**
SHA	.354**	.458**	1	.398**
EM	.481**	.449**	.398**	1
**. Correlation is significant at the 0.01 level (2-tailed).				
*. Correlation is significant at the 0.05 level (2-tailed).				

To find correlations among the variables Pearson's correlations test is employed for total 451 respondents. The variables are correlated with each other and the results are tabulated in Table above. It can be observed from the table that the correlation coefficients are significant at 0.01 levels indicating a positive relation SO, CUS, SHA and EM. The values of correlation coefficients are 0.481, 0.449 and 0.398 respectively.

	Sub-Constructs	Items	Cronbach's coefficient ALPHA	Construct	Items	ALPHA
1	Society	3	.782	CSR ACTIVITIES	15	.882
2	Customers	3	.792			
3	Shareholders	3	.818			
4	Employees	6	.834			

Factor analysis of CSR variables

A factor is understood as an underlying dimension that account for several observed variables. Factor analysis can be understood as a compilation of methods that are used to observe how underlying constructs influence the responses on a number of measured variables. It is a statistical approach that is used to analyze interrelationships among a large number of variables and to explain these variables in terms of a few dimensions (factors). It is also used to **reduce a large number of variables resulting in data complexity to a few manageable factors**. The statistical approach involves finding a way of condensing the information contained in a number

of original variables into a small set of dimensions (factors) with a minimum loss of information. Factor analysis identifies the smallest number of common factors that best explain or account for most of the correlation among the indicators.

Though the scales used in research were established scales used in other countries in order to reconfirm their deployability for this study in the Indian context more specifically Bhopal M.P, Principle Components Analysis (PCA) was performed. The PCA was applied to re-establish the validity of the constructs of HR Policies, CSR activities, and HR outcome. The principal component analysis is a method of factor extraction used by SPSS software. The principal component matrix indicates the component matrix which is rotated using the **Varimax rotation technique** which further provides the rotated component matrix. Rotation of factors helps in the better interpretation of factors. **Varimax rotation method was used to obtain the rotated component matrix.** This was used because it usually makes interpretation easier (De Ridder, 2012). Also Factor analysis helps in reducing a large number of variables resulting in data complexity to a few manageable factors.

Rotated Component Matrix is one of the most important steps in interpreting factors. Factor extraction done by principal component analysis as mentioned above is according to the variances extracted by factors. First factor accounts for maximum variance as each of its variable loading significantly as this factor accounts for highest amount of variation. Now this unrotated factor matrix is of little use as the information it has is not in most interpretable way. Factor rotation is done to redistribute the earlier factor variance to later ones in order to get more meaningful and interpretable factor structure. Basically there are two broad ways of rotating factors; orthogonal and oblique. There are different motivations behind choosing one or another method of rotation. Orthogonal method of rotation is chosen when the motive is data reduction while oblique is applied when one is interested in finding many several constructs. Under orthogonal method, varimax rotation method is used in study as focus is to reduce the large number of variables. **Items with primary factor loading of more than 0.4 were retained.** Items not meeting this criterion were deleted one by one and factor analysis was repeated until all remaining items met the aforementioned value of factor loading. **In sum 20 items got deleted in this process.**

TABLE-9 Total Variance Explained of CSR variables

Component	Initial Eigenvalues			Rotation Sum of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.626	37.508	37.508	2.737	18.246	18.246
2	1.672	11.148	48.656	2.614	17.429	35.675
3	1.401	9.340	57.996	2.344	15.626	51.302
4	1.225	8.166	66.162	2.229	14.861	66.162
5	.844	5.626	71.788			
6	.676	4.509	76.297			
7	.594	3.963	80.260			
8	.539	3.591	83.851			
9	.517	3.444	87.295			
10	.449	2.990	90.285			
11	.362	2.414	92.700			
12	.340	2.266	94.965			
13	.274	1.830	96.795			
14	.269	1.792	98.587			
15	.212	1.413	100.000			
Extraction Method: Principal Component Analysis.						

TABLE-10 Rotated Component Matrix of CSR variables

	Component			
	1	2	3	4
SO1		.701		
SO2		.818		

SO3		.820		
SO4		.524		
CUS1				.852
CUS2				.833
CUS3				.542
SHA1			.764	
SHA2			.837	
SHA3			.828	
EM2	.608			
EM3	.732			
EM4	.795			
EM5	.773			
EM6	.575			
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.				

VII. Discussion and Implication

Principal component analysis was employed for extracting factors through Varimax Rotation Method with Kaiser Normalisation for CSR variable. All factor loadings are greater than 0.30 are considered for further analysis. The Four factors together accounted to explain 66.162 % of the variance explained. Total Variance Explained shows all the factors extractable from the analysis along with their Eigen values, the percent of variance attributable to each factor, and the cumulative variance of the factor. Here first factor accounts for 18.246 % of the variance, the second 17.492 %, third 15.626 % and the fourth factor accounted for 14.861 % of variance. The component matrix table below shows the loadings of the 15 variables on the 4 factors extracted. The loadings in the component matrix help to understand the contribution of a particular factor that is the higher the absolute value of the loading in the component matrix, the more the factor contributes to the variable. Rotated component matrix shows further reduced number of variables. The table above shows factors along with percentage of variance and factor loading items.

The KMO test ensured the sampling adequacy of the data collected. The reliability analysis undertaken for the established CSR scale resulted in the reduction of natural environment factor, and the government dimension was removed due to the fact that CSR is mandatory for prescribed industries in India. The Cronchback alpha came as 0.882 indicating a high reliability level. The correlation analysis ensured that there is no multicollinearity found. The factor analysis further ensured that the scale is suitable for further study after the reduced questions. As such the present study becomes the basis for future researchers who which to undertake study in the CSR arena.

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