



Csr Practices - A Mixed Methodological Approach

KEYWORDS

Corporate Social Responsibility - CSR, Employees, CSR Practices etc.,

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ABSTRACT

Corporate Social Responsibility has seen a drastic change with the advent of the Companies Bill 2013 which mandated organizations to contribute an overall 2% their net profit towards CSR. The present study was conducted in one of the top IT Sectors of Tamil Nadu with an aim to study the CSR Practices of the organization. The study also sought to distinguish between the high and low performance of employees and further investigate on the reasons contributing to the employees' negligible performance in CSR Activities. The census method was adopted and focused on all 137 employees who were involved in the CSR practices of the organization.

Mixed Methodology was adopted using the Sequential Explanatory Research Design. Quantitative analysis revealed that 46 percent of the employees had a low perception towards the CSR practices of the organization. To further understand the reasons for this phenomena, two case studies were carried out using the 'Explanatory Case Study Method' as stated by Robert Yin.K (2012).

The case studies revealed that there was increase in workload and personal attributes such as family, & marriage etc, were also factors influencing the employees participation in CSR Activities. Project Leaders should consider these factors and appropriate delegation of work should be given to employees facing such challenges whereby CSR Activities could be implemented at the optimum level and contribute to the betterment of the society.

Introduction

Corporate Social Responsibility has seen a drastic change with the advent of the Companies Bill which was passed by the Rajya Sabha on 8th August 2013. The bill that mandated organizations having a net worth of rupees five hundred crores or more, or a turnover of rupees one thousand crores or more during any financial year to spend 2% of their net profit towards CSR. This has changed the way how MNC's and Industries now view CSR. Corporate Social Responsibility was no more a mere philanthropic approach or an obligation now, which corporates used to practice as a system of goodwill to the society.

Definition on Corporate Social Responsibility

- Corporate Social Responsibility (CSR), refers to a business practice that involves organizations participating in initiatives that benefit the society (Nicole Fallon, 2014).
- Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders (United Nations Industrial Development Organization, 2013).

Review of Literature

Amit Kumar Srivastava (2012), in his article entitled "Corporate Social Responsibility: A Case Study of TATA Group", stated that employees are the most important part of an organization when carrying out the CSR Activities. Their contributions to a great extent affect the organizations brand image and the society. The study further revealed that Tata Sons Ltd. utilizes on average between 8 to 14 percent of its net profit every year for various social causes pertaining to the organizations outreach activity in promoting CSR.

Paramata Satyanarayana (2013), in her thesis on "Corporate Social Responsibility – A study on Selected Organizations", stated that, more than 81.88 percent of respondents actively involved themselves in CSR Activities. The main observation made from the study was that 80 percent of the respondents expressed a positive attitude towards the CSR Practices of the organization in all three companies taken for the study.

Significance of the Study

The key stakeholders for IT companies are its employees

Griffiths. J (2007) and therefore a strong focus of their attitude and involvement towards Corporate Social Responsibility initiatives, plays an important role in the outcome of the project reflecting the brand image of the organization and the development of the community. To what extent these services are perceived by the employees needs to be addressed and studied. If these attributes are understood corporates could ensure that their contributions towards CSR would be at an optimum level for the betterment of the society at large.

CSR Mixed Methodological Liner Model

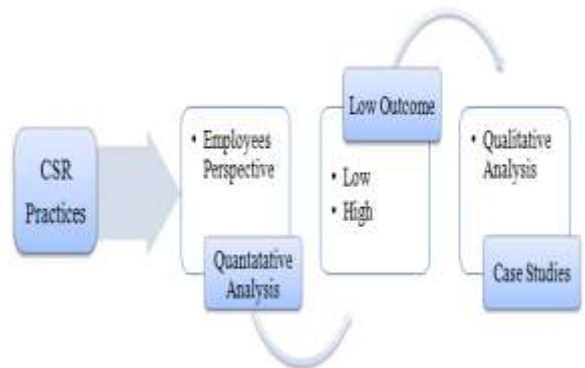


Figure 1: CSR Mixed Methodological Liner Model (Clayton & Umesh Samuel, 2014)

Aim

The study was conducted with an aim to identify the effectiveness of CSR Practices of the organization and to investigate the reasons behind the employees having a negligible performance.

Objectives

- To distinguish between the high and low performance of employees pertaining to the CSR Activities carried out by the organization.
- To use case study as a tool to understand the reasons behind employees having a negligible performance.

Universe and Sampling

The present study was conducted in one of the top IT Sectors of Tamil Nadu. The organization ranks 40th in the Elite List of Companies and is ranked 308th in the Fortunes Most Admired list of Companies, being enlisted 6 times in a row among the top Fortune 500 Companies.

The Census Method was adopted and all the 137 employees who were directly involved in the CSR practices of the organization were taken for the study.

Research Design

Mixed Methodology was adopted using the Sequential Explanatory Research Design. This design integrates (Quantitative + qualitative methods) in a way that qualitative research answers the questions that quantitative data needs further clarity on. Quantitative data is first collected and analyzed, followed by qualitative data (Hennie Boeije, 2010).

Phase I

The median value was computed using SPSS 21 to distinguish between the low and high scores of the respondents (Employees) pertaining to the CSR Practices of the organization.

Phase II

The respondents (Employees) who perceived low ratings in the CSR Practices of the organization were identified and qualitative techniques such as; Case Studies were used to explore the reasons pertaining to the same.

Tools of Data Collection

A standardized scaled developed by Paramata (2013) was used to measure the CSR practices of the organization. The instrument was modified to draw meaningful inferences and the reliability of the instrument was found to be .853 Cronbach's Alpha and data was collected from respondents using the questionnaire method.

Case Studies using structured open ended questions were used to understand and highlight the reasons for the negligible performance of employees in the CSR Practices. The content validity of these questions was established based on the opinions of experts in the field. Interview Schedule was the method adopted to understand the reasons for their negligible performance.

Findings: Quantitative Analysis

S.No	Variable	No of respondents (n:137)	Percentage
1	Overall CSR Practices		
	Low Level	63	46.0
	High Level	74	54.0

Table 1: Overall CSR Practices of the Organization as perceived by the Employees

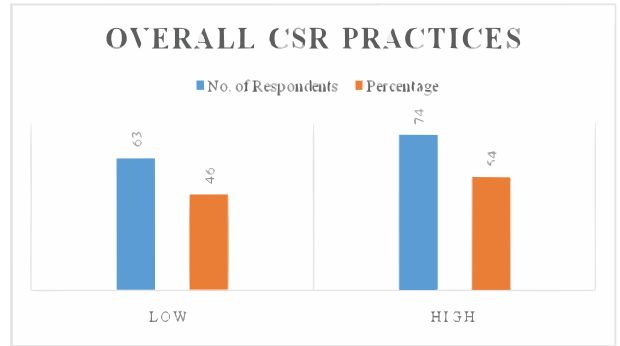


Figure 2: Overall CSR Practices of the Organization as perceived by the Employees

From the presented table and figure it is evident that more than half (54%) of the respondent have rated the CSR Activities of the organization as high, while 46 percentage of the employees have a negligible rating pertaining to the same. The above findings differ from the results of the study undertaken by Paramata Satyanarayana (2013), which revealed that a vast majority (80 %) of the respondents had a better outlook towards the CSR Practices of the organization in all three companies that were taken for the study and thus the Overall CSR Practices were found to be high according to her study.

Findings: Qualitative Analysis

Though the organization may contribute towards the betterment of the society, the implementation of these activities are in the hands of the employees. If the employees have a low rating pertaining to the CSR Practices of the organization then effective CSR Practices remains a question. The reasons for such cannot be answered using quantitative analysis, thus two case studies were undertaken by researcher to investigate the occurrence of these phenomena's.

Case Study Design

The 'Explanatory Case Study Method' was adopted. It is a method used to explore the causation pertaining to the phenomena. In this case, what made the respondents (Employees) have a low perspective pertaining to the Overall CSR Activities of the organization.

Case Study Methodology

To present the case studies a format described by Brian Budgell (2008) was used, which classified the scheme for the case study

presentation into four:-

- a) Introduction - Describes the context of the case.
- b) Case Presentation - Why the case study was undertaken and what were the research questions?
- c) Outcome - The reasons behind the occurrences of the phenomenon that was to be studied.
- d) Discussion - Summarization of the presented case study.

Case Study 1

Introduction

The present study revealed that Mr. Z was associated with the organizations CSR Activities for the past two years. He is a bachelor and his earning is the only source of income for his family. He has an unmarried sister too and stated that he had a lot of responsibility on his shoulders. Mr. Z is an Associate in the Department of Software Testing and receives an annual income of Rs. 5.2 lakhs per annum. He had recently received a promotion because of his excellent rating in the annual appraisal. The study further revealed that Mr. Z used to spend on average a minimum of 8 hours with the community but now was only able to spend 4 hours.

Case Presentation

There were many questions to be answered as to why Mr. Z had a negligible rating in the overall CSR practices of the organization, because the findings appeared contradictory as he appeared to be very meticulous and recently received a promotion for his excellent rating in the annual appraisal of the organization.

Outcome

The case study revealed that Mr. Z. felt that the programmes were effectively planned. The respondent said "I used to contribute more towards CSR activities. Last year, my team and I whitewashed the entire compound wall of the school, but now I am finding it very difficult because of two reasons, one my sisters marriage which is coming up very shortly and two the work load behind the desk has increased". He also firmly stated that bills and vouchers should be processed at the earliest. The respondent also stated that he sometimes he finds the beneficiaries not reciprocative, they often don't get involved in CSR Activities.

Discussions

The study clearly highlights that personal attributes such as family conditions & marriage were of a great extent influencing Mr. Z's active participation in CSR Activities. The marriage commitment of his sister and the increase in work load also contributed to his negligible performance. Though, Mr. Z did not care about recognition he felt that the bills and vouchers pertaining to the CSR Activities of the organization could be processed at a quicker rate. The study also highlighted that the beneficiaries were not to a great extent cooperative.

Case Study 2

Introduction

The case study with Ms. Y revealed is a spinster in a nuclear family setup, born and brought up in an urban background from an affluent family. She currently holds the designation of an Associate in the Mainframe Development Department and receives an annual income of Rs. 3.5 lakhs per annum. She has stated that she used spend an average of 5 hours per week with the community but started spending only 2 hours lately.

Case Presentation

The researcher sought to understand the factors that led to the respondents negligible performance. Why did this occur and was there excess workload on her, and to what extent was there cooperation with her team, organization and the beneficiaries?

Ms. Y felt that though there were appropriate programmes planned and conducted, the cooperation from the beneficiaries (community) was not of a great extent. She stated, "They feel that I was there to waste their time, while I left my work and time with my family for the sake of carrying out the CSR Activity". She stated that she did not feel like getting involved with them because they would avoid her because of her good command over the English language in which they felt very insecure. They often scrutinized her dressing too.

since she was diabetic. Her dad being a business man had no time for the family and often went abroad on business trips. The illness of her mother and less time spent with her family was also a factor that led to Ms. Y's low scoring in the overall CSR Activities. Ms. Y. did also imply that appropriate recognition should be given for CSR Activities and specific hours needed to be allotted whereby not disrupting her daily targets and workload.

Discussions

As stated by the respondent, the major influencing factor was the beneficiaries' lack of involvement. The pressure of her mothers illness and dads unavailability also influenced the respondents involvement in CSR Activities. Ms. Y, also firmly stated that there should proper recognition given to CSR Activities and a system check should be implemented in ensuring work load and work life balance.

Conclusion

From the presented quantitative analysis, it was revealed that 46 percentage of the employees had a negligible rating pertaining to CSR Practices of the organization. In an investigation to identify these reasons the researcher used qualitative techniques such as case studies to identify the factors affecting the contribution of employees in the organizations overall CSR practices. The case studies revealed that :-

- Personal Attributes such as family conditions and marriages were also affecting the employees contribution.
- The members of the community were not to a great extent cooperative.
- Increase in workload from the project leaders also affected their contributions.
- There was no worklife balance as stated by the respondents.
- Recognition was also not to a great extent.
- There was a lack of consideration pertaining to the employees contributions in CSR Activities as viewed by the project leaders.

Though the organization takes great heed in CSR Practices it is also important that they consider the above factors. Project Leaders/Team Leaders should consider these factors and appropriate delegation of work should be given to employees who face these challenges whereby CSR Activities could be implemented at the optimum level and contribute to the betterment of the society at large. It is not only that an organization spends 2% but how it spends it and how good are the employees in carrying out these programmes that finally reflect on the best Practices of CSR.

She stated that she wanted to spend more time with her mother

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