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Gorporate Social Responsibility a thought Beyond Profitability

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ABSTRACT

In general terms we can say that s corporate social responsibility (CSR) means a see-through business practice which is based on ethical values and legal business requirement and which is done for the welfare of people, communities and society. Corporate Social Responsibility can be understood as a management concept and a process that integrates social and environmental concerns in business operations and a company's interactions with the full range of its stakeholders. CSR is not the obligation which need to fulfill but it is the own responsibility of the entity towards society which need to accomplished.

Keywords : Corporate social responsibility, economic development, global movement.

Introduction:

In general terms we can say that s corporate social responsibility (CSR) means a see-through business practice which is based on ethical values and legal business requirement and which is done for the welfare of people, communities and society. Now a day not only profit is the responsibility or aim of the company but companies are responsible for totality of their impact on people and the planet.[1] In the business language we can say that company should be a good neighbor with in its host community. Corporate Social Responsibility can be understood as a management concept and a process that integrates social and environmental concerns in business operations and a company's interactions with the full range of its stakeholders.

Objectives of corporate social responsibility:
- Treat employee fairly with respect
- Respect human rights
- Sustain the environment for future generation
- Do business with ethical manner
- Meet challenges of social problems by changing welfare environments

Why corporate social responsibility is important:
1. An easy path for the company to build its brand, reputation and public profile
2. Corporate Social Responsibility attracts and retains employee
3. Customers are attracted to socially responsible companies
4. Corporate Social Responsibility attracts investors
5. Corporate Social Responsibility encourages professional (and personal) growth
6. Corporate Social Responsibility helps to cut your business costs
7. Long term sustainability
8. Differentiate yourself from your competitors
9. Generate positive publicity and media opportunities due to media interest in ethical business activities

The Four Phases of CSR Development in India

In the first phase charity and philanthropy were the main drivers of CSR. Culture, religion, family values and tradition and industrialization had an influential effect on CSR. In the pre-industrialization period, which lasted till 1850, wealthy merchants shared a part of their wealth with the wider society by way of setting up temples for a religious cause[citation needed]. Moreover, these merchants helped the society in getting over phases of famine and epidemics by providing food from their godowns and money and thus securing an integral position in the society.[citation needed] With the arrival of colonial rule in India from 1850s onwards, the approach towards CSR changed. The industrial families of the 19th century such as Tata, Godrej, Bajaj, Modi, Birla, Singhania were strongly inclined towards economic as well as social considerations. However it has been observed that their efforts towards social as well as industrial development were not only driven by selfless and religious motives but also influenced by caste groups and political objectives.

In the second phase, during the independence movement, there was increased stress on Indian Industrialists to demonstrate their dedication towards the progress of the society. This was when Mahatma Gandhi introduced the notion of "trusteeship", according to which the industry leaders had to manage their wealth so as to benefit the common man. According to Gandhi, Indian companies were supposed to be the "temples of modern India". Under his influence businesses established trusts for schools and colleges and also helped in setting up training and scientific institutions. The operations of the trusts were largely in line with Gandhi's reforms which sought to abolish untouchability, encourage empowerment of women and rural development.

He third phase of CSR (1960–80) had its relation to the element of "mixed economy", emergence of Public Sector Undertakings (PSUs) and laws relating labour and environmental standards. During this period the private sector was forced to take a backseat.[citation needed] The public sector was seen as the prime mover of development.[citation needed] Because of the stringent legal rules and regulations surrounding the activities of the private sector, the period was described as an "era of command and control.

In the fourth phase (1980 until the present) Indian companies started abandoning their traditional engagement with CSR and integrated it into a sustainable business strategy. In 1990s the first initiation towards globalization and economic liberalization were undertaken. Controls and licensing system were partly done away with which gave a boost to the economy the signs of which are very evident today.

Why companies can no longer afford to close the eyes towards corporate social responsibility:

Ten years ago, for instance, only about a dozen Fortune 500 companies issued a CSR or sustainability report. Now

the majority does. More than 8,000 businesses around the world have signed the UN Global Compact pledging to show good global citizenship in the areas of human rights, labor standards and environmental protection. The next generation of business leaders is even more likely to prioritize CSR. According to data released this month by Net Impact, the nonprofit that aims to help businesses promote sustainability, 65% of MBAs surveyed say they want to make a social or environmental difference through their jobs.

CSR is also a way to attract and retain talent. In a global workforce study by Towers Perrin, the professional services firm, CSR is the third most important driver of employee engagement overall. For companies in the U.S., an organization's stature in the community is the second most important driver of employee engagement, and a company's reputation for social responsibility is also among the top 10. According to a Deloitte survey conducted last year, 70% of young Millennial, those ages 18 to 26, say a company's commitment to the community has an influence on their decision to work there.[2]

Corporate social responsibility in India:
The problem with corporate social responsibility (CSR) is that nobody is very clear about what exactly it encompasses. The Indian government has been trying to make it mandatory for companies to spend at least 2% of net profits on CSR. Facing strong criticism, it gave up the effort in mid-July and made the spending voluntary. But the debate continues. Today, CSR to some companies means providing lunch to employees. To others, it's about tackling global warming and environmental issues. Instead of defining CSR, the Indian government recast it as "responsible business" in a set of voluntary guidelines for firms released July 8 by then Union minister of corporate affairs Murli Deora.[3] The CSR measures are actually part of a new Companies Bill that has been in the works for several years. The Companies Act of 1956, which is currently the rule of law, has several clauses inappropriate to the current business and economic environment. A revision process was started in October 2003 and a Companies Bill 2008 was tabled in Parliament. That legislation lapsed with the dissolution of the Lok Sabha (the lower house of Parliament) in 2009. A new bill -- the Companies Bill 2009 -- has been tabled. It is wending its way slowly through various committees.

A more comprehensive method of development is adopted by some corporations such as Bharat Petroleum Corporation Limited, Maruti Suzuki India Limited, and Hindustan Unilever Limited. Provision of improved medical and sanitation facilities, building schools and houses, and empowering the villagers and in process making them more self-reliant by providing vocational training and a knowledge of business operations are the facilities that these corporations focus on.Many of the companies are helping other peoples by providing them good standard of living.

On the other hand, the CSR programs of corporations like GlaxoSmithKline Pharmaceuticals' focus on the health aspect of the community. They set up health camps in tribal villages which offer medical check-ups and treatment and undertake health awareness programs. Some of the non-profit organizations which carry out health and education programs in backward areas are to a certain extent funded by such corporations.

A lot of work is being undertaken to rebuild the lives of the tsunami affected victims. This is exclusively undertaken by SAP India in partnership with Hope Foundation, an NGO that focuses mainly on bringing about improvement in the lives of the poor and needy . The SAP Labs Center of HOPE in Bangalore was started by this venture which looks after the food, clothing, shelter and medical care of street children.

India may become the world's first country to make corporate social responsibility mandatory
Jul. 10 – Paths have been cleared for reintroduction of the Companies Bill, 2011, in the monsoon session. If the bill is passed after endorsing all the propositions made by the Parliamentary Standing Committee on Finance, corporate social responsibility (CSR) would become mandatory for the first time in the world in any country.

The statement advocates that those companies with net worth above Rs. 500 crore, or an annual turnover of over Rs. 1,000 crore, shall earmark 2 percent of average net profits of three years towards CSR. In the draft Companies Bill, 2009, the CSR clause was voluntary, though it was mandatory for companies to disclose their CSR spending to shareholders. It also suggested that company boards should have at least one female member.[4]

NEW DELHI: On 18 December, finally the Lok Sabha passed the Companies Act 2011, paving the way for a new modern company law. The new act will replace the existing Companies Act 1956, which was enacted 56 years ago. Besides making independent directors more accountable and improving the corporate governance practices, the Bill seeks to make corporate social responsibility mandatory for certain companies.[5]

Karmyog CSR rating:
The Karmayog (Karmayog CSR Ratings 2010 _ www.karmayog.org.mht) Corporate Social Responsibility (CSR) study and ratings present a snap-shot of the largest 500 companies in India, with specific focus on their CSR initiatives. The study enables an understanding of how different kinds of companies (government owned, private, multi-national) from different industry sectors are responding to global and local conditions that demand and need more responsible behavior by all stake-holders, especially corporates.

This marks the fourth year of the Karmayog CSR Ratings. Since the study was started in 2007, a lot has changed: there is greater awareness and hence practice of CSR in India, more companies are reporting on their CSR activities, and government has framed voluntary CSR recommendations for companies. Karmayog's objective of undertaking an annual CSR rating is to present a common person's view and understanding of companies and how they behave.**[6]**

A research carried out by a not-for-profit organisation to measure Corporate Social Responsibility (CSR) activities of 500 of India's largest companies since Independence, has found entrepreneurs seriously lacking in national spirit.

The study, conducted by Karmayog, gauged the response of 500 public, private and multi-national companies from different industry sectors, including consumer durables, automobiles, infrastructure and financial institutions, to global and local conditions.

According to the study, called Karmyog CSR Study and Ratings, not a single company achieved a grade five — the highest level that implies they not only put back 0.2 per cent of their net sales into CSR activities, but also displayed extraordinary commitment towards social causes.

The companies were also graded on the basis of the eco friendliness of their products and processing techniques, along with their relationships with the community residing close to their plants.Barely two per cent, or 10 companies, managed a grade four. Thirty per cent of the companies, or 150 companies received the lowest grade, implying that they had just initiated the process of CRS. Thirteen per cent achieved a grade three in the study, indicating that showed seriousness about CSR.

Vinay Somani, founder, Karmayog and an IIT, Bombay alumnus said that most change in the CSR scenario has only occurred in the past four years, after the Central Government framed voluntary CSR recommendations a few months ago. "Greater awareness has led to more companies report their social activities. But there is more to be achieved," said the Harvard Business School graduate, who set up Karmayog in 2004.

Based on the balance sheets of the companies studied, Karmayog recommends that each company spend a minimum of 0.2 per cent of its sales on CSR activities. In the last financial year, all the companies showed a total sale of Rs 37 lakh crore. The report suggests that Rs 7,400 crore be spent on CSR activities. According to the study, barely 10 per cent of that amount, or Rs 740 crore was used in CSR activities last year.

Companies with a Level 4 rating include Ballarpur Industries, HDFC, Infosys Technologies, Jubilant Organosys, Kansai Nerolac, Larsen and Toubro, Mahindra and Mahindra, Moser Baer, Tata Consultancy, Tata Steel, Titan Industries and Wipro[7]

Corporate social responsibility by Indian companies:
Tata GROUP:
Corporate Social Responsibility or CSR has been part of the Tata Group ever since the days of Jamshetji Tata. Even while he was busy setting up textile ventures, he always thought of his workers' welfare and requirements of the country. From granting scholarships for further studies abroad in 1892 to supporting Gandhiji's campaign for racial equality in South Africa to giving the country its first science centre, hospital and atomic research centre to providing relief and rehabilitation to natural disaster affected places - they have done it all.

Tata initiated various labour welfare laws, like the establishment of Welfare Department was introduced in 1917 and enforced by law in 1948 or Maternity Benefit was introduced in 1928 and enforced by law in 1946.

Tata Group in India has a range of CSR projects, most of which are community improvement programs. For example, it is a leading provider of maternal and child health services, family planning, and has provided 98 percent immunization in Jamshedpur. The company also endorses sports as a way of life. It has established a football academy, archery academy, and promotes sports among employees. It offers healthcare services all over the country with programs like rural health development. Tata Group also has an organized relief program in case of natural disasters, including long-term treatment and rebuilding efforts. It did laudable work during the Gujarat earthquakes and Orissa floods. It also supports education, with over 500 schools, and also is a benefactor of the arts and culture. It has done abundant work in improving the environment and local populations around its industries.

Over the years, the Tata philosophy to 'Give back what you get' has been followed by all their enterprises across India. Be it relief measures, rural development, health care, education and art and culture, they have been very forthcoming. As result every year, the Tata Group's contribution to society has been phenomenal. In the fiscal year 2004 Tata Steel alone spent Rs 45 crore on social services.

Different Tata companies have been actively involved in various social work. Like Tata Consultancy Services runs an adult literacy programme, Titan has employed 169 disabled people in blue collar workforce at Hosur, Telco is fighting against Leprosy at Jamshedpur, Tata Chemicals runs a rural development programme at Okhamandal and Babrala, Tata Tea's education programme and Tata Relief Committee (TRC) which works to provide relief at disaster affected areas.

The group's policy is to provide livelihood instead of giving money. "How long can you give rice and dal? What is required is the means to live. And that is what we do. During natural calamities there are two phases of assistance — relief measures and rehabilitation programme. After the Gujarat earthquake we built 200 schools in two years and we rendered help during the Orissa floods when people lost cattle. Even after the Tsunami disaster members of our TRC immediately reached the places and figured out what is required.

Tata Chemicals (TCL) received CNBC Asia's India Corporate Social Responsibility Award 2012. R Mukundan, managing director, Tata Chemicals, received this prestigious award at the India Business Leader Awards (IBLA) ceremony held at Jamshed Bhabha Theatre, NCPA, Mumbai.[8]

Self Help Groups (SHGs) formed by Tata Steel through its Corporate Social Responsibility arm Tata Steel Rural Development Society (TSRDS) has helped in providing sustainable livelihood opportunities to more than 3,000 rural households. More than 90 per cent of these SHGs are run exclusively by women, thereby providing a significant fillip to women's empowerment in the Kolkata state.[9]

Aptech
Aptech a leading education player with a global presence that has played a broad and continued role in encouraging and nurturing education throughout the country since its inception. As a global player with complete solutions-providing capabilities, Aptech has a long history of participating in community activities. An education & training company, Aptech relies on this core strength to educate those less privileged. Aptech has long been associated with 'Project Saraswati' for IT Literacy & 'Project Srishti' for Multimedia Training. Under these two projects, Aptech provides free-of-cost training to underprivileged children at various Aptech & Arena centres. Aptech's N-Power Hardware & Networking training brand, meanwhile, conducts training for deaf & dumb kids. Arena organizes Graphic Designing & Personality Development programs for underprivileged children.For these projects, Aptech has joined hands with NGOs & Project PartnersIt has, in association with leading NGOs, provided computers at schools, education to the deprived, and training and awareness-camps.[10]

Infosys
Infosys is aggressively involved in a variety of community growth programs. In 1996, the company created the Infosys Foundation as a not-for-profit trust to which it contributes up to 1 percent of profits after tax every year. Moreover, the Education and Research Department at Infosys also works with employee volunteers on community development projects. The management team at Infosys continues to set examples in the area of corporate citizenship and has involved itself vigorously in key national bodies. They have taken initiatives to work in the areas of research and education, community service, rural outreach programs, employment, healthcare for the poor, education, arts and culture, and welfare activities undertaken by the Infosys Foundation.

Infosys BPO Ltd., today announced that Project Genesis, its flagship Corporate Social Responsibility (CSR) initiative, has successfully trained more than 1,00,000 students across India to enhance their level of employability in the ITeS industry. Project Genesis is a unique industry-academia partnership initiative that was launched in Karnataka by Infosys BPO in 2005, with the objective of increasing employability of students across tier-I and tier-II towns in the country.[11]I

Infosys Foundation has worked to support the underprivileged in society and enrich their lives. Promoted by Infosys Technologies Limited, the Foundation began its work in Karnataka, India, gradually extending its activities to the states of Tamil Nadu, Andhra Pradesh, Maharashtra, Orissa and Punjab. Making high-quality healthcare the norm is an ongoing challenge. Since its inception, the Foundation has initiated several activities that benefit the rural and urban poor. Apart from constructing hospital wards, donating hi-tech equipment and organizing health camps, the Foundation also distributes medicines to economically-weaker sections in remote area. The Foundation has organized unique annual melas in different parts of the country, including Bangalore and Sedam in Karnataka, and Chennai in Tamil Nadu, to distribute sewing machines to destitute women and help them earn a livelihood. The Foundation also offers an edge to deprived and rural students, through its activities In what is one of the largest rural education programs in the country, the foundation has donated 10,200 sets of books in Karnataka alone, and in Andhra Pradesh, Karnataka, Orissa and Kerala, under its Library for Every Rural School project. Through this program,

the Foundation has set up more than 10,150 libraries in rural government schools. A minimum of 200 books, depending on the strength of the school, is provided.

The Foundation has helped revive the art of the weavers of Pochampalli village in Andhra PradeshIt helps organize cultural programs to promote artists in rural areas of Karnataka and Andhra PradeshIt traces and honors artistes from different parts of India. It organizes programs like puppet shows and other cultural events to encourage artistes and performers in rural areas of Karnataka and Andhra Pradesh, and offers them financial assistance to carry forward their art.

Wipro:
Wipro Cares engages with communities in our proximate locations. The primary objectives of Wipro Cares are to support the developmental needs of marginalized communities in cities and towns where Wipro has a large presence.They have four core areas of work - education, health care, environment and disaster rehabilitation. Wipro Cares is currently engaged in 12 projects across India. Through its five health care projects in three states of India Wipro Cares is providing more than 50000 people access to primary health care. More than 70000 children benefit from the six education projects in five Indian cities and one Indian village. Our project in social forestry has helped plant more than 50000 trees and has at the same time provided livelihood to around 40 farmers. Employee engagement is an integral part of Wipro Cares where they encourage employees to volunteer with their partners, acting thus as catalysts in bringing about positive change. Apart from these core areas, as part of the long term process that is typically involved in the rehabilitation of communities affected by natural calamities they offer Wipro employees the opportunity to engage meaningfully with the affected communities.

Earthian Sustainability Program for Schools and Colleges' is designed to act as a catalyst for fostering excellence in sustainability thinking and doing amongst young people. The annual awards program is a first step towards a deeper engagement with children and young adults in schools and colleges.[12]

Intel Technology India Pvt Ltd.
Launched in 2002, the Intel 'Involved in the Community' program started as a small-scale informal employee initiative, which focused on activities such as tree planting and blood donation drives. By 2004, Intel Involved was fully incorporated into the company's corporate culture through the development of team volunteering activities, with programs focusing in the areas of education, technology inclusion and health. Some of the key initiatives include: Centre for Economic Empowerment of Intellectually Challenged (CEEIC) - In conjunction with AMBA, a local NGO, Intel provides the intellectually-challenged community with training to learn computer skills. The Centre then helps procure employment from various companies for the participants, empowering them to earn a regular income. This initiative has now grown to 15 centres in 12 cities across the country.

HIV/AIDS Awareness Program - Intel has established a program for raising awareness levels on HIV/AIDS to high prevalence areas in the community. In partnership with NGOs, voluntary counseling and testing agencies, the HIV/AIDS peer education program has reached out to 15,000 adolescents in Bangalore. Also Intel believes that climate change is a serious economic, social and environmental challenge. Activities include celebrating Global Earth Day, World Environment Day and the Environment Research Contest. Over the last five years, Intel employees have planted and nurtured more than 6,000 trees in and around Bangalore while the "Intel for a Better Bannerghatta" project resulted in a plastic and litter-free biological park and also created a learning space for the local community with the setup of information kiosks. Meanwhile, a Solid Waste Management Program in partnership with TERI (The Energy Resources Institute) is currently underway in Annasandrapalya, Bangalore.[13]

Intel is also involved in 'Volunteer Matching Grants Program'. The program encourages Intel employees to invest time in identified K–12 schools and NGOs. With every 20 hours invested by Intel employees, the Intel Foundation donates US$80 to schools and NGOs. Currently more than 15 schools and NGOs are part of this program in Bangalore, Delhi and Mumbai. Employee participation has doubled over the last two years with 91 percent of employees volunteering more than 36,000 hours.

HDFC:
In keeping with the 'HDFC Life way' of giving back to the society, in the past few years, we have contributed our bit to the society. Major CSR Projects & Initiatives undertaken in the last two years.

HDFC Life has tied up with United Way of Mumbai & Aarambh to support 500 municipal school children at Turbhe, Maharashtra. The objective of the project is to support underprivileged children to continue formal education and aid their holistic development. The project was launched in January 2012 and provides remedial classes, Computer classes, Life skills (Personality development, vocational counseling) sessions to the children studying in Grade 5 to 10. HDFC Life was awarded with 'Yuva Unstoppable Corporate Icon Award' from Dr. APJ Kalam in Sept'2010 .HDFC Life was awarded the 'Yuva Hero Award' in July 2011 for contribution towards the upliftment of lesser privileged children

Under environmental CSR initiatives HDFC Life has taken the charity begins at home approach across all the offices; pan India. Some of steps undertaken since 2010 are:
- Internal campaign to save water, power and paper wastages on war footing level
- Setting usage hours of Air conditioners
- Complete prohibition of paper cups
- Printing of papers on both the sides as default setting
- Hibernation of Desktops post 15 minutes of non usage
- Encouraging employees to have environment friendly celebrations and festivities

Mahindra & Mahindra
At Mahindra & Mahindra, The K. C. Mahindra Education Trust was established in 1953 with the purpose of promoting education. Its vision is to renovate the lives of people in India through education and financial assistance across age groups and across income strata. The K. C. Mahindra Education Trust undertakes a number of education plans, which make a difference to the lives of worthy students. The Trust has provided more than Rs. 7.5 crore in the form of grants, scholarships and loans. It promotes education mostly by the way of scholarships. The Nanhi Kali (children) project has over 3,300 children under it and the company aims to increase the number to 10,000 in the next two years by reaching out to the underprivileged children, especially in rural areas.

The practice of CSR is subject to much debate and criticism. Proponents argue that there is a strong business case for CSR, in that corporations benefit in multiple ways by operating with a perspective broader and longer than their own immediate, short-term profits. Critics argue that CSR distracts from the fundamental economic role of businesses; others argue that it is nothing more than superficial window-dressing; still others argue that it is an attempt to preempt the role of governments as a watchdog over powerful multinational corporations.

Contribution of top companies:

Karmayog CSR Rating 2010	No. of cos.	%
Level 5 (highest)	0	0
Level 4	12	2
Level 3	66	13
Level 2	161	32
Level 1	148	30
Level 0 (lowest)	113	23
Total	500	100

The table below shows that no company has achieved Level 5 yet, 23% of companies are at Level 0 and only 12 (2%) are at Level 4.[1]

Company Name	Sales ('09-10) Rs. Crores	Profit before Tax (Rs. crores)	Year of Establishment	Industry Category	Regd Office Location	No. of employees
Ballarpur Industries	3,895	279	1945	Paper	District Chandrapur	N/Avail
HDFC	12,356	3,884	1977	Financial Services	Mumbai	1,505
Infosys	22,742	7,899	1981	IT, Software and ITES	Bangalore	113,800
Jubilant Life Sciences	3,639	518	1978	Chemicals	Gajraula	5,950
Kansai Nerolac Paints Ltd.	1,855	239	1920	Paints	Mumbai	2,148
Larsen & Toubro	46,565	7,345	1945	Engineering and Machinery	Mumbai	38,785
Mahindra & Mahindra	31,689	4,030	1945	Automobiles	Mumbai	14,355
Moser Baer (India)	2,823	0	1983	Engineering and Machinery	New Delhi	6,148
TCS	30,301	8,290	1968	IT, Software and ITES	Mumbai	160,429
Tata Steel	104,230	31	1908	Metals and Minerals	Mumbai	81,269
Titan Industries	4,690	322	1984	FMCG and Consumer Durables	Hosur	4,934
Wipro	27,651	5,510	1945	IT, Software and ITES	Bangalore	108,071

CONCLUSION

The concept of corporate social responsibility has gained prominence from all avenues. Organizations must realize that government alone will not be able to get success in its endeavor to uplift the downtrodden of society. The present societal marketing concept of companies is constantly evolving and has given rise to a new concept-Corporate Social Responsibility. Many of the leading corporations across the world had realized the importance of being associated with socially relevant causes as a means of promoting their brands. It stems from the desire to do good and get self satisfaction in return as well as societal obligation of business.

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