ANALYSIS OF MANAGERS' PERCEPTIONS OF CSR ACTIVITIES WITH REFERENCE TO SELECTED MULTINATIONAL COMPANIES

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1.   Introduction

Amidst all the transformations occurring in the business world since the 1990s, the emergence and expansion of the CSR agenda have perhaps been the most remarkable phenomenon. It is one of the most interesting and pressing issues in the modern corporate world. Conceptually, it involves companies voluntarily or otherwise, framing policies and implementing them to contribute to the society in which it operates and the environment which impacts that society and is, in turn, affected by their business activities. Business organisations invest a certain part of their profits in carrying out responsible activities in the interest of local communities, stakeholders, workers, and their rights, and certainly the environment; in the act of integrating these into their business operations, corporations can construct and present an image of themselves as much more than mere profit-making organisations. There has been apprehension that the pursuit of wealth is at the cost of ecological balance, environmental sustainability and underprivileged workforces. To dispel such fears, Multinational Corporations (MNCs) have become more socially responsible, taking concrete steps to formulate CSR policies with the help of their respective managers.

2.   Objective

In this paper, an attempt has been made to determine the perception of the manager with regard to social, environmental and ethical issues that will help the society move ahead in an environment-friendly manner. Further, efforts have been made to figure out the focus area for the manager while determining the CSR policy. Our objectives are to probe the following areas through the prepared

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questionnaires:

(a)   Formulation of Corporate Social and Environmental policy

(b)   Adoption of different guidelines for CSR

(c)   Measures taken with respect to the social parameters

(d)   Steps taken toward Environmental protection/ preservation

(e)   Awareness regarding community development

(f)   Action taken for product responsibility performance

(g)   Problems in the implementation of environmental and social policies

(h)   Future planning regarding CSR

3.   Methodology

The suggested research is exploratory and empirical in nature, with an analytical approach. The data for this study was gathered from primary and secondary sources such as websites, audited and published financial statements and sustainability reports of selected Indian multinational companies.

We had to go through the annual reports of selected 21 companies because we wanted to understand the type of CSR activities conducted by them. It actually helped us at the time of preparing the questionnaires which we did to assess the manager's insights for identifying the area of activities receiving the greatest focus for each of the selected MNCs at the time of formulating CSR policy.

We have taken careful consideration for the development, design and relevance of the questionnaires to ensure the reliability, validity and quality of data gathered therefrom. After that, a set of questionnaires have been prepared and sent to the head offices of the MNCs concerned (vide annexure-1) or the HR Department. The questionnaire (vide annexure-2) contains 12 questions through which we tried to acquire a conception of managers' perceptions of corporate social and environmental practices. Although, the instant method of sample selection has its limitations, given the time and resources available, we thought this

would be a reasonably fair method for the case study.

Against each question, either there are multiple answers or a 5-point-scaling technique is used to determine the level of importance. The respondents have been asked to answer the questions by giving a tick mark in the appropriate place. Space has also been provided for the respondent who has his /her own answer or gives suggestions/remarks. Using five-point scales (1="strongly disagree" to 5="strongly agree"), respondents indicated the extent to which their organisation had adopted specific corporate practices and how it dealt with social, environmental and ethical issues.

4. Literature Review

In the literature on management, there has been an increasing interest in examining senior management's attitudes toward CSR and the measures they might take in response to socially responsible challenges. Academicians from all over the world conducted opinion surveys to learn more about the perspectives of managers, executives, and other people involved in business management. The study results revealed that the persons surveyed had a range of viewpoints on the subject, ranging from successful corporate expansion to community and social development.

Keith Davis (1973) has created the foundation and set the benchmark for academicians to analyse managers' views regarding CSR.

Abdul and Ibrahim (2002) investigated the perceptions of Malaysian managers and executives toward social responsibility, as well as the scope of socially responsible actions, corporate disclosure, and the variables influencing these attitudes. The findings revealed that a company's involvement in enhancing the quality of life in its community improves long-term profitability and that there were substantial disparities in managers' views towards social responsibility in the areas of banking, telecommunications, manufacturing, and construction. The family upbringing was also found to be the most influential element in establishing one's attitude toward social responsibility. Traditional beliefs and rituals, as well as

industry-standard practices, were also key considerations.

Zu and Song (2009) explored how Chinese executives and managers perceive and understand corporate social responsibility, as well as the extent to which enterprises' productive qualities influence managers' attitudes regarding their CSR rating and if their pro-CSR values are related to a company's success. The personal traits of managers do not play a role in their decision to participate in CSR. Managerial CSR orientation is also favourably connected with business success, according to the findings.

Lindgreen and Swaen (2010) argue that Managers' involvement, developing bridges with stakeholders through official and informal discussion and engagement techniques are critical to CSR strategy's success.

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Oleg V. Petrenko, Federico Aime, Jason Ridge, and Aaron Hill (2016) look into whether the CEO's CSR-narcissism has a beneficial impact on the organisation. CSR could be a response to a leader's need for personal attention and image reinforcement. They also discovered that CSR in companies with more narcissistic CEOs is less strategic in terms of financial performance, owing to a lack of concentration in CSR configuration.

5. Analysis & Interpretation of Data

Managers and professionals are the 'operators' of businesses and their perspectives on what constitutes good ethical and CSR behaviour will influence how they manage and lead businesses in the future. After distributing the questionnaire among the 21 managers of the selected MNCs we received 11 responses from them which happen to be around 52%. Although the rate of responses apparently appears to be low, considering the general experience of data collection in India, this may be considered satisfactory. The analysis of each aspect of the questionnaire is discussed below:

5.1 CSR and Environmental Policy

21 respondent responses were received from 11 managers. All of them agreed to the adoption of *both CSR and environmental policies*. So, the consciousness with regard to social and environmental policies is indeed very genuine.

5.2 Significant Area of Social Responsibility

Table 5.2-1 Analysis of the level of importance for the significant area of social responsibility

Items	LOI 1	LOI 2	LOI3	LOI4	LOI5	Total
Governance and dialogue with the stakeholders	0	0	4	2	5	11
Policy towards employees	0	0	7	2	2	11
Relationship with clients and suppliers	0	6	2	3	0	11
Relationship with the community	0	0	0	1	10	11
Environment Protection	0	0	0	2	9	11
Total	0	6	13	10	26	

To interpret the results, the levels of importance (LOI) are weighted into a 5-point scale for converting them into scores. For conversion of LOI into scores, weights are assigned to each LOI in the descending order – with the first rank assigned 5 points, the second rank 4 points, the third 3 points, the fourth 2 points and the last 1 point. Needless to mention, the assignment of points for ranking depends on individual judgement and may vary according to the perception of individuals.

These scores are then multiplied by the number of persons giving a particular item, the same rank, and are added up to arrive at the cumulative scores. The ultimate ranking is done based on the cumulative scores.

Symbolically,

Cumulative scores = $f_i w_i$;

Where, f = frequency of ranks.

w = weighted scores.

i = items 1, 2, 3, 4 & 5.

Table 5.2.2 Ultimate ranking of items based on cumulative scores on the significant area of social responsibility

Items	Total respondents	
	Cumulative Scores.	Overall Ranking.
Governance and dialogue with the stakeholders	45*	3
Policy towards employees	39	4
Relationship with clients and suppliers	30	5
Relationship with the community	54	1
Environment Protection	53	2

The procedure of getting the cumulative scores, $(3 \times 4) + (2 \times 4) + (5 \times 5) = 45*$.

The above table reveals that rankings show consistent results. *Relationship with the community* occupies the first place followed by Environment Protection, Governance and Dialogue with the Stakeholders, Policy towards the employees, and Relationship with clients and suppliers.

5.3 Motivation for adopting CSR practices:

Table-5.3-1 Analysis of the level of importance of adopting CSR practices

Items	LOI1	LOI 2	LOI 3	LOI 4	LOI 5	Total
The ethical motivation of top management	0	0	0	5	6	11
Promote the corporate image	0	0	7	3	1	11
Increase of profitability	0	0	0	8	3	11
Greater employee satisfaction	0	0	2	5	4	11
Commercial advantages to new markets	0	0	6	3	2	11
Benefit in the relationship with the institution, finance and community	0	0	2	8	1	11
Public incentives	0	3	6	2	0	11
Pressure from consumer associations and media	7	4	0	0	0	11
Government rules and regulations	0	0	9	2	0	11
	7	7	30	34	17	

To interpret the results, the ranks are weighted into a 5-point scale for converting them into scores.

Table 5.3-2 Ultimate ranking of items based on cumulative scores for adopting CSR practices.

Items	Total respondents	
	Cumulative Scores.	Overall Ranking.
The ethical motivation of top management	50	1
Promote the corporate image	38	6
Increase of profitability	47	2
Greater employee satisfaction	46	3
Commercial advantages to new markets	40	5
Benefit in the relationship with the institution, finance and community	43	4
Public incentives	32	8
Pressure from consumer associations and media	15	9
Government rules and regulations	35	7

The above table reveals again that rankings show consistent results. *The ethical motivation of top management* occupies the first place followed by other parameters. Increasing profitability & employee satisfaction are also prioritised by

the MNCs.

5.4   Adoption of CSR guidelines

Out of 11 respondents, 9 companies use *GRI guidelines* for reporting their CSR activities, but 2 companies follow National Voluntary Guidelines (NVG). So, from our sample study, it is clear that 82% of the companies follow GRI and 18% follow NVG out of various guidelines. Now it can be concluded that GRI is the most popular of all existing guidelines.

5.5   Significant area of operations

Amongst all the significant areas of operations *partnership with community-related* issues received the highest response from the company managers. The next highest response came with socially responsible investing. Apart from that, other areas of operations do not receive such kind of attention. About 95% of the company managers are conscious of community development and 77% of the respondents are concerned with social investing.

5.6   Environmental impact

For reducing the environmental impact most of the respondents (about 89%) have emphasized the *use of renewable resources*. After that, energy conservation got the highest attention (about 76%) from the managers. Few of the respondents (40%) are also conscious of the use of environment-friendly products which is prominent in their responses.

5.7   Community Concentration

With regard to community action, companies have concentrated mainly on *employee volunteering* (about 95%). Apart from that, they are into in-kind as well as cash donations/ contributions for overall community development which is an important area for conducting their CSR activities.

5.8   Market Transparency

When we analysed the responses regarding the transparency of the market, we observed that *customer satisfaction* is one of the vital areas. About 89% of the

respondents had been thinking about customer satisfaction which is an essential requirement to operate in the market successfully. Apart from those, respondents are concerned with the selection and evaluation of suppliers and clear information about products and services.

5.9   Benefit of the adoption of social responsibility

Table 5.9-1 Analysis of the level of importance for the benefit of the adoption of social responsibility

Items	LOI 1	LOI 2	LOI 3	LOI 4	LOI 5	Total
Enhancing corporate reputation	0	0	0	4	7	11
Improving relations with suppliers, institutions, donors, the community	0	0	0	5	6	11
Strengthening employee participation	0	0	0	6	5	11
Increasing the profitability	0	0	1	8	2	11
Enhancing commercial benefits	0	0	2	4	5	11
Minimization of reputational risks	0	0	2	3	6	11
Better access to credit	0	0	1	5	5	11
Total	0	0	6	35	36	

Table 5.9-2 Ultimate ranking of items based on cumulative scores for benefit of the adoption of social responsibility

Items	Total respondents	
	Cumulative Scores.	Overall Ranking.
Enhancing corporate reputation	51	1
Improving relations with suppliers, institutions, donors, the community	50	2
Strengthening employee participation	49	3
Increasing the profitability	45	5
Enhancing commercial benefits	39	6
Minimization of reputational risks	48	4
Better access to credit	48	4

With respect to the different benefits of the adoption of social responsibility, there are variable responses from the managers. Although *enhancement of corporate reputation* gets the highest importance, the relationship with suppliers, community, etc. is also significant for determining the adoption of CSR measures. Next to these, strengthening employees' participation is important.

5.10   Incentives for encouraging CSR

The ethical motivation of top management is the main incentive for encouraging CSR practices. About 93% of the respondents have provided the same notion regarding CSR incentives. Government incentives and promotion of corporate image are also remarkable areas for encouraging CSR.

5.11   Problem encountered in the implementation of CSR initiatives

5.11-1 Analysis of the level of importance for the problem encountered in the implementation of CSR initiatives

Items	LOI1	LOI 2	LOI 3	LOI 4	LOI 5	Total
Inadequate knowledge and corporate skill-wise	7	4	0	0	0	11
Lack of institutional assistance	6	5	0	0	0	11
No concrete guidelines and legislation on CSR	5	6	0	0	0	11
Not expected to yield profit from CSR	0	8	0	3	0	11
Inadequate fund vis-a-vis implementation cost	4	0	7	0	0	11
Difficulties in convincing employees	5	0	6	0	0	11
Paucity of technology	5	0	4	2	0	11
Insufficient time	6	0	5	0	0	11
Others (please specify)	0	0	0	0	0	0
Total	47	25	22	5	0	

5.11-2 Ultimate ranking of items based on cumulative scores for the problem encountered in the implementation of CSR initiatives

Items	Total respondents	
	Cumulative Scores.	Overall Ranking.
Inadequate knowledge and corporate skill-wise	15	1
Lack of institutional assistance	16	2
No concrete guidelines and legislation on CSR	17	3

Not expected to yield profit from CSR	28	8
Inadequate fund vis-a-vis implementation cost	25	6
Difficulties in convincing employees	23	5
Paucity of technology	25	7
Insufficient time	21	4
Others (please specify)		

According to managers of MNCs, implementation of CSR initiatives is hampered mainly due to *inadequate knowledge and corporate skills.* Lack of institutional assistance is another area that managers throw light upon. They also think that specific rules and legislation should be there to conduct the CSR programme.

5.12　Future Plan

Regarding future plans taken by the company, most of them (85%) have agreed to *take a trainer/ consultant to help* their company strategically deal with CSR. Some of them (68%) have given their consent to participate in a CSR counselling programme to enrich their CSR activities.

6.　Findings

After analysing the responses of the respondents, it has been observed that CSR has become one of the important agenda for managers. Some of the results are interesting and undoubtedly speak in favour of CSR practices. The findings of the study are as follows:

(a)　　With respect to 5.1 *both CSR and environmental policy* are important for the company.

(b)　　With reference to 5.2 *relationships with the community* is a prioritised area for operating in a socially responsible way.

(c)　　With respect to 5.3 *ethical motivation of top management* is the main focus area for adopting CSR practices.

(d)　　In response to the managers with the help of 5.4, it can be concluded

that *GRI* is the most widely followed standard.

(e)   With the help of 5.5, it can be stated that *partnership with the community* was accorded the greatest emphasis in the area of CSR operations.

(f)   With reference to 5.6, the *use of renewable resources* got the highest response for reducing environmental impact.

(g)   With the help of 5.7, it can be concluded that *employee volunteering* is the main action of community concentration.

(h)   With regard to 5.8, it is observed that *customer satisfaction* is the main area for ensuring greater transparency in the market.

(i)   With reference to 5.9 it can be said that *enhancement of corporate reputation* provides the highest benefit for social responsibility.

(j)   With the help of 5.10, it can be stated that, over any other factor, the *ethical motivation of the top management* encourages companies to implement CSR practices.

(k)   According to the respondent with reference to 5.11, it can be said that problems encountered in the implementation of CSR initiatives are mainly due to *inadequate knowledge and corporate skills*.

(l)   With reference to 5.12, most of the companies have agreed to *take the trainer/ consultant to help* their company deal with CSR in a strategic way in the next years.

7   Limitations and Conclusion

This article is an exploratory study and it has some limitations:

A small selection of Indian Multinational Companies was taken for this study. More reliable results would be obtained from a much larger sample of organisations from different countries. We have selected managers and Human Resource professionals who may not be exposed to sensitive internal issues related to CSR.

Nevertheless, some useful results have come up from this survey. A group of 21 companies' managers was rated with regard to ethical and social issues related to CSR which will help considerably to assess and analyse the perceptions of the managers regarding social and environmental responsibility. After analysing the insights of the managers, it has been concluded that environmental policy, community development, employee volunteering, and customer satisfaction are the most prioritised areas for formulating CSR policies. How they treat the environment was the most important factor in determining whether a company is perceived to be socially responsible or not. Rising community expectations have contributed to the shift in focus towards CSR activities when organisations look to improve their brand image and corporate reputation. There is a tendency associated with social responsibility to judge the ethical standing taken for the sake of the employee. The types of products a company sells should be able to fulfil the customers' satisfaction – this is seen to be a more important factor in perceptions of managers and hence, treated as an crucial parameter for a socially responsible company. It can be finally concluded that companies have taken the right decision for society by incorporating proper CSR policy for staying afloat in the future competitive market and to earn goodwill as well.

Annexure–1

Name of the Selected MNCs

Sl. No.	Name of the MNCs	Head Office	Industry
1	Asian Paints Limited	Mumbai, Maharashtra, India.	Chemicals
2#	Bharat Forge Limited	Pune, India	Forging, Metal, Machinery, Engineering
3	Bharti Airtel Limited	New Delhi, India	Telecom
4	Cyient.	Hyderabad, India.	Software Engineering
5**	Dishman Pharmaceuticals and Chemicals	Ahmedabad, India	Pharmaceutical
6**	Dr. Reddy's Laboratories	Hyderabad, Telangana, India	Pharmaceutical

7	Essel Propack	Mumbai, India	Tube packaging(service)
8*	HCL Technologies Limited	Noida, Uttar Pradesh, India.	IT Service, IT Consulting
9#	Hindalco Industries Limited	Mumbai, India	Metal
10*	Infosys	Bengaluru, India	IT Service, IT Consulting
11*	KPIT Technologies	Pune, India	Information Service, IT Consulting,
12	Larsen & Toubro Limited	Mumbai, Maharashtra, India	Conglomerate
13	Mahindra and Mahindra	Mumbai, Maharashtra, India.	Automotive
14*	Mindtree Limited	Bangalore, India, and New Jersey, USA.	IT Consulting
15*	Nucleus Software Exports	Noida, Uttar Pradesh, India.	IT Service
16	Oil and Natural Gas Corporation	Dehradun, Uttarakhand, India	Oil and Gas
17**	Ranbaxy Laboratories Limited	Gurgaon, Haryana, India	Pharmaceutical
18	State Bank of India	Mumbai, Maharashtra.India	Banking
19^	Suzlon Energy Ltd	Pune, India	Renewable Energy
20^	Thermax Limited	Pune, India.	Energy and Environment Engineering
21	Welspun India	Mumbai, Maharashtra.India	Textile

Source-Wikipedia # Forging,* IT,** Pharmaceutical,^ Energy

Annexure 2: Survey Questionnaire

(Kindly tick your answer at the appropriate place)

1.   **Does your company have explicit CSR and Environmental policies?**

Yes, CSR policy

Yes, Environmental policy

No CSR and Environmental policy

Yes, both CSR and Environmental policy

2.   **Which is the area of social responsibility more significant for your company?**

[LEVEL OF IMPORTANCE]

Governance and dialogue with the stakeholders   1☐ 2☐ 3☐ 4☐ 5☐

Policy towards employees   1☐ 2☐ 3☐ 4☐ 5☐

Relationship with clients and suppliers   1☐ 2☐ 3☐ 4☐ 5☐

Relationship with the community   1☐ 2☐ 3☐ 4☐ 5☐

Environment protection   1☐ 2☐ 3☐ 4☐ 5☐

3.   **In your opinion what are the reasons that may move a company to adopt CSR practices?**

[LEVEL OF IMPORTANCE]

Ethical motivation of top management   1☐ 2☐ 3☐ 4☐ 5☐

Promote corporate image   1☐ 2☐ 3☐ 4☐ 5☐

Increase of the profitability   1☐ 2☐ 3☐ 4☐ 5☐

Greater employee satisfaction   1☐ 2☐ 3☐ 4☐ 5☐

Commercial advantages to new markets   1☐ 2☐ 3☐ 4☐ 5☐

Benefit in relationship with the institution, finance,

and community   1☐ 2☐ 3☐ 4☐ 5☐

Public incentives   1☐ 2☐ 3☐ 4☐ 5☐

Pressure from consumer association and media   1☐ 2☐ 3☐ 4☐ 5☐

Government rules and regulations   1☐ 2☐ 3☐ 4☐ 5☐

4.   Which of the following CSR guidelines and principles is/are adopted by your company?

United Nations Global Compact   ☐

Universal Declaration on Human Rights   ☐

United Nations Guiding Principles on Business and Human Rights   ☐

OECD Guidelines for Multinational Enterprises   ☐

ISO 26000 Guidance Standard of Social Responsibility   ☐

ILO Core Conventions and the Declaration on Fundamental Principles   ☐
and Rights at Work (Instruments of the ILO)

ILO Tripartite Declaration of Principles concerning Multinational   ☐
Enterprises on Social Policy (ILO MNE Declaration)

Global Reporting Initiative   ☐

National Voluntary Guidelines on Social, Environmental & Economic   ☐
Responsibilities of Business

Other please specify   ☐

5.   In which of the following areas your company has accorded the most emphasis?

System of government transparency and relationship   ☐
with investors and shareholders

Health and development of employees   ☐

Practices of responsible business   ☐

Climatic changes   ☐

Social responsible investing   ☐

Partnership with community   ☐

6.   Which of the following measures has your company adapted to reduce environmental impact?

Energy conservation   ☐

Waste recycling   ☐

Mobility management (car-pooling, car-sharing)   ☐

Sustainable packaging   ☐

Develop environmental friendly product   ☐

Life Cycle Assessment processes   ☐

Management of environmental system   ☐

Use of renewable resources   ☐

Water reduction/conservation   ☐

Others (please specify)

7.   Which are concrete actions towards the community in which your company operates?

Cash contributions (direct donations, social sponsorship,   ☐

matching employee donations)

Time (employee volunteering during paid working hours, etc)   ☐

In-kind (donations of products, contributions of used office equipment ☐

or furniture, use of company premises for community events,   ☐

or other services) Organise a conference on CSR   ☐

Management overheads (community affairs staff salaries,   ☐

running costs & overheads, communicating the community

programme to relevant audiences)

Other please specify

8.   For ensuring greater transparency in the market in which you operate, which of the following practices your company has set up?

Clear information about products or services ☐

Client's / customer satisfaction survey ☐

Selection and evaluation of suppliers ☐

Registration of customer complaints and resolutions taken ☐

Supply chain control ☐

Involvement and awareness of customers and suppliers on issues of CSR ☐

Code of conduct for supplier ☐

Other please specify

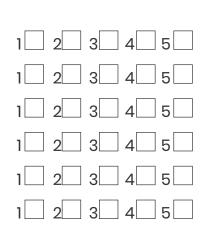**9.   What do you think could be the main benefit of the adoption of measures for social responsibility?**   LEVEL OF IMPORTANCE

Enhancing corporate reputation   1☐ 2☐ 3☐ 4☐ 5☐

Improving relations with suppliers, institutions,

donors, community   1☐ 2☐ 3☐ 4☐ 5☐

Strengthening employee participation   1☐ 2☐ 3☐ 4☐ 5☐

Increasing of the profitability   1☐ 2☐ 3☐ 4☐ 5☐

Enhancing commercial benefits   1☐ 2☐ 3☐ 4☐ 5☐

Minimization of reputational risks   1☐ 2☐ 3☐ 4☐ 5☐

Better access to credit   1☐ 2☐ 3☐ 4☐ 5☐

10.   What incentives would encourage your company to implement CSR practices?

Government incentives (e.g. financial)

Ethical motivation of top management

Promotion of the corporate image

Free/subsidized counseling/training on CSR practices

Pressure from consumer protection groups and media

Award schemes

11.　　**What are, in your opinion, the problems encountered in the implementation of initiatives in the field of social responsibility by your company?**　　　　　　　　　　　　[LEVEL OF IMPORTANCE]

Inadequate knowledge and corporate skill-wise　　1☐ 2☐ 3☐ 4☐ 5☐

Lack of institutional assistance　　1☐ 2☐ 3☐ 4☐ 5☐

No concrete guidelines and legislation on CSR　　1☐ 2☐ 3☐ 4☐ 5☐

Not expected to yield profit from CSR　　1☐ 2☐ 3☐ 4☐ 5☐

Inadequate funds vis-a-vis

implementation cost　　1☐ 2☐ 3☐ 4☐ 5☐

Little impact on social and

environmental business　　1☐ 2☐ 3☐ 4☐ 5☐

Difficulties in convincing employees'　　1☐ 2☐ 3☐ 4☐ 5☐

The paucity of technology　　1☐ 2☐ 3☐ 4☐ 5☐

Insufficient time　　1☐ 2☐ 3☐ 4☐ 5☐

Others (please specify)

12.　　**Which of the following activities do you want to realize in the next years?**

Hire a trainer/consultant to help your company deal

with CSR in a strategic way　　☐

Make CSR-related experience and skills a criterion

in selecting new employees'　　☐

Dedicate specific working hours of staff to CSR related activities　　☐

Participate in CSR counseling programmes　　☐

Other please specify

Date: Signature:

　　　　Name:

　　　　Institution:

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