

Why Corporate Social Responsibility? An Analysis of Drivers of CSR in India

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Abstract

This study aimed to generate a more nuanced and socioculturally grounded analysis of the key drivers of corporate social responsibility (CSR) in India than those provided by current debates. Results, based on 19 elite, in-depth conversations with business leaders and senior managers actively involved in shaping CSR in India revealed that participant understandings of the drivers of CSR in India simultaneously negotiated apparently contradictory notions of moral and economic imperatives. Building on earlier calls for culturally locating the study of CSR, the article further proposes that the ancient Indian concept of *dharma* might be a probable theoretical framework within which these key drivers of CSR in India could be further understood.

Keywords

corporate social responsibility, drivers of CSR, *dharma*, CSR in India

Why Corporate Social Responsibility? An Analysis of Drivers of CSR in India

Many communication scholars have explored why corporations engage in corporate social responsibility (CSR). However, most of this work has focused on either functionalist approaches that argue for strategic reasons for engaging in CSR (e.g., Chaudhri & Wang, 2007; Kim, Kim, & Cameron, 2009) or critical approaches that interrogate corporations' ulterior motives in engaging in CSR (e.g., Cloud, 2007). Although an interpretive approach is particularly important because the practice of CSR has been characterized by fiercely competing tensions and contradictions (May, Cheney, & Roper, 2007), there is a dearth of interpretive research to add fine-grained texture and depth to our understanding (May, 2011). This paper argues that an interpretive approach, with its ability to unearth nuances and finer layers of understanding by delving deeper into the norms and beliefs of organizational and social actors who communicatively construct and enact CSR, is better suited for examining the complex web of factors that drive CSR.

Further, the practice of CSR is embedded within specific socio-cultural contexts and needs to be studied in-situ (Mohan, 2001). For instance, an appreciation of the Japanese concept of *Kyosei* and the Chinese notion of *Confucianism* is critical in understanding the drivers of CSR in Japan and China, respectively (Whelan, 2007; Wokutch & Shepard, 1999). Yet, little is known about CSR in emerging economies, and even less about specific socio-cultural practices and traditions that could drive CSR. Building on earlier calls for culturally locating the study of CSR (Sriramesh, Ng, Soh, & Lou, 2007), this study was situated in India for a few important reasons.

First, India's unbroken commercial history has been characterized by deep traditions of social responsibility since the Vedic periods, circa 1500-600 BCE (Sundar, 2000). Further, Indian society has had an ethos of giving, instilled through cultural and religious traditions and practices, with concepts of *dharma* and sustainability ingrained in the collective psyche

of Indian commercial communities (Mitra, 2007). Further, Indian corporations have been making their mark on the global arena across industries, from steel to software and, Indian corporations such as the Tata group are well known for their social and philanthropic work in India and abroad. All these factors make it imperative to understand key drivers of CSR in India.

Understanding key drivers means finding answers to questions of intent. The study of CSR includes not only an examination of material aspects such as key practices and processes, but also discursive elements such as the communicative construction of CSR. How do key social and organizational actors articulate and discursively shape understandings of key norms and beliefs that drive corporations' engagement with their social responsibilities? While material aspects can be studied by examining the actions of companies, how does one study the symbolic aspects of communicatively constructing intent? An appropriate way would be to ask senior management about the drivers of CSR, especially since top managers often lead CSR (Lee, 2010). Accordingly, this paper aims to generate socio-culturally grounded layers of understanding of the key drivers of CSR in India, as articulated by senior managers. This study is significant for multiple reasons. First, adopting an interpretive, culturally grounded approach to examining drivers of CSR in India helps infuse multihued layers of understanding into otherwise polarized debates. It engages in an in-depth analysis of specific socio-cultural variables that might influence drivers of CSR. Finally, it helps enhance the polyvocality of global discourse on CSR by interjecting Indian corporate managers' voices into the global discursive space.

Drivers of Corporate Social Responsibility

Although scholars have proposed multiple drivers of CSR, two contrasting perspectives dominate the discussion: the moral and the strategic. The moral perspective suggests that businesses engage in socially responsible behaviors because it is "the right thing

to do” and that businesses are or ought to be motivated by intrinsic factors such as ethical values and moral leadership (Bansal, 2003; Heugens, Kaptein, & Van Oosterhout, 2008; L’Etang, 1994). In contrast, the strategic perspective suggests that businesses engage in CSR because of extrinsic motivators such as market and institutional pressures and because it generates benefits such as increased employee commitment and customer loyalty (McWilliams & Siegel, 2011). A third perspective asserts that businesses are motivated by a complex interplay of both intrinsic and extrinsic factors, a melding of moral and strategic perspectives (Child & Tsai, 2005). A thorough review of the literature on CSR in India revealed that the key drivers of CSR are in a state of transition from their moralistic, philanthropic roots during the early days of industrialization to increasingly strategic overtones.

Philanthropic Roots of CSR in India

Sundar (2000) identified four phases of business philanthropy in India. During the early years of industrialization (1850-1914), CSR in India was predominantly related to business philanthropy, as rich business families set up trusts and institutions such as schools, colleges, and hospitals. During the years of the Indian freedom struggle and independence (1914-1960), business philanthropy was characterized by a sense of enlightened self-interest when Indian businesses supported the freedom movement and various social and cultural causes associated with the nationalist movement, driven by the hostility with which the British regarded them. During the next phase (1960-1980) the general climate of mistrust toward corporations in socialist India corresponded with a decline in business philanthropy and an increase in state-led development. Finally, after economic liberalization in the 1990s, a combination of extreme social need, limited public finance, improved returns to industry, a pro-business environment, and the emergence of a strong civil society called for increased initiatives in social work by the business community (Mohan, 2001; Sundar, 2000).

Kumar, Murphy and Balsari (2001) synthesized these different CSR strands in India and proposed four models of CSR. These are: (1) the ethical model, based on Gandhi's trusteeship theory, calling for voluntary commitment to public welfare; (2) the statist model, based on state-driven policies, including state ownership and extensive corporate regulation; (3) the liberal model, based on Milton Friedman's conceptualization of CSR as primarily focused on owner objectives; and (4) the stakeholder model, based on Freeman's concept of stakeholder responsiveness. Although Kumar et al. (2001) proposed these models for the Indian context, each of the models — especially the ethical, liberal and stakeholder models — appear to reflect the quintessential characteristics of the theoretical approaches developed mostly in Euro-American contexts.

Current Research on Drivers of CSR in India

A review of the current literature reveals a mixed bag of findings. By and large studies subscribe to the strategic perspective of CSR, arguing that companies in India engage in CSR for its reputational, financial, and relational benefits (Mehra, 2006; Mitra, 2007; Sagar & Singla, 2004; Sharma, 2011; Sood & Arora, 2006). However, some studies have found that CSR in India is driven primarily by moral values and top management commitment (Arevalo & Aravind, 2011; Gopinath, 2005; Lee, 2010). Although Arora and Puranik (2004) and Gautam and Singh (2010) argued that CSR in India continues to be philanthropic in nature, a more recent study by Pricewaterhouse Coopers (2013) found that it is turning more strategic. In addition to these studies with strategic and ethical perspectives, an emerging stream of research has focused on concepts from social and cultural frameworks specific to India (Pio, 2005; Sharma & Talwar, 2005).

Socio-Cultural Concepts that could Influence Drivers of CSR in India

Pio (2005) applied the Eastern perspective to CSR in India, drawing insights from ancient texts such as the *Vedas*, *Upanishads*, *Puranas*, *Shastras*, *Bhagvadgita*, and the *Pali*

Tipitaka and identified nine core principles that could have driven CSR in India. These include *dharma*, or righteous duty; *karma*, or costs and benefits of actions; *rational compassion*, being rational yet compassionate; *reverence for life*; and *web of interdependence*, consciousness of one's larger responsibility to the universe. While Pio applied these principles to a case study in India and demonstrated their usefulness in examining CSR, this study focuses on the notion of *dharma*, as it has been most widely discussed in the context of CSR (e.g. Das, 2009; Sharma & Talwar, 2005). The word *dharma* has multiple meanings. Pio (2005) defined *dharma* thus:

Dharma or righteous duty (proper behavior, right conduct, right endeavor) is derived from the root *dhr*, which means to uphold, maintain, sustain and keep in balance. It is the right way to maintain order and balance in the universe. As long as every element in the cosmos, the sun, rain, animals, plants and humans act according to their *dharma*, the order and balance is maintained (p. 68).

Das (2009) explored the notion of *dharma* through an examination of the ancient Indian epic, the *Mahabharata*. In the context of corporations "being good," he noted that *dharma* has multiple meanings, such as equating it with law and with rituals. This study employed the notion of *dharma* as "righteous duty" (Pio, 2005, p.68) because such a definition is most compatible with the concept of CSR.

In summary, studies on drivers of CSR in India have yielded mixed findings, with some foregrounding the prevalence of the strategic perspective and others, the moral. Research based on traditional Indian concepts such as *dharma* and *karma* are underdeveloped but promising. Given this state of research, scholars such as Balasubramaniam, Kimber, and Siemensma (2005) have called for richer interpretive research that examines deeper themes and issues underlying CSR in India. Accordingly, the broad research question formulated to guide this study was: How do senior executives in India articulate the key norms and beliefs

that drive their engagement with CSR?

Method

This study employed a qualitative interview method and the purposive sample was drawn from the Standard & Poor India ESG Index, a list of 50 companies selected by total market capitalization from 500 Indian companies listed first on the National Stock Exchange of India Ltd., based on environmental, social, and governance (ESG) practices. The researcher approached companies on the list for interviews and stopped once data saturation was achieved.

Participants

The researcher completed 19 semi-structured interviews in 16 companies, more than double the number of interviews McCracken (1988) considered efficient for qualitative interviews. Interviews were evenly split between manufacturing and service-sector companies, with eight in each sector. The 16 companies represented diverse industries, including pharmaceuticals, steel, cement, power, banking, and telecommunications. Many were among the top three in their respective industries in terms of market capitalization. The participants included vice presidents, directors, chief executive officers, and managing directors. Most importantly, these participants were not only heads of companies and functions but were also leaders in national industry associations and chambers of commerce who actively shape corporate discourse on CSR in India.

Interview Guide

The semi-structured interviews ranged from 40 to over 90 minutes, with most conversations lasting about an hour. The researcher used an interview guide shaped by the research question and sensitizing concepts such as strategic CSR, ethical CSR, *dharma*, and *karma*. The main question was: “What are the key motivations for your company to engage in

CSR?” The follow-up questions included requests for examples, further elaboration, and filling gaps.

Data Analysis and Interpretation

To analyze the transcripts, which ran over 300 pages, the researcher used two kinds of coding strategies. One set of *a priori*, or etic, codes was drawn from the sensitizing concepts that guided this study. The other set of *in vivo*, or emic, codes was drawn from the data set. The transcripts were colour-coded to identify repetitions, similarities, and differences across units of data. After generating codes and memos from the transcripts, the researcher sorted and organized them based on similarities and differences within each transcript and across transcripts. Once the codes, memos, and field notes were sorted and organized, the researcher grouped several codes together and labeled them as abstract categories that encompassed multiple, related codes.

In addition to the data generated through interviews, the researcher also analyzed other material on CSR generated by the participants, such as speeches, books, and messages in annual reports, most of which dealt with the conceptualization of CSR in India rather than the drivers of CSR. Wherever the material dealt with drivers of CSR, very little dissonance was found between the publicly available material and the data generated through the interviews. Although this public material was not explicitly coded, the information added depth and richness to the analysis.

To ensure rigor in data analysis and meet evaluation criteria for qualitative research such as credibility and dependability, this study, accordingly employed measures such as member validation and audit trails (Lincoln & Guba, 1985). Since the participants were senior executives, member validation was done immediately because a second interview opportunity was unlikely. Detailed audit trails were conducted at every stage by two colleagues who are professors of communication and sociology respectively. The researcher

recorded her decisions regarding issues such as sampling and data analysis. These records, as well as analysis worksheets, memos, etc., were periodically shared with the two professors, who were satisfied that proper procedures had been followed throughout the process.

Findings

Most of the respondent companies were engaged in CSR activities, such as running schools and orphanages, tackling child-labour issues, engaging in last-mile connectivity issues in water and electricity, and creating livelihood programs. What drove the companies to engage in these activities? The viewpoints of interviewees from both service and manufacturing sectors converged on the co-existence of two main drivers of CSR in India: (1) the moral imperative and (2) the economic imperative.

Moral Imperative

A majority of interviewees (75-89%) from both sectors concurred that their corporations' predominant driver of CSR was a strong moralistic urge triggered by the founders' vision and the phenomenon of dualism—the chronic co-existence of pockets of wealth within broad areas of poverty. For instance, a head of CSR asked, “In a world where three-and-a-half billion people are poor ... can you sit around and say that I don't have a view? I will not do anything?” One participant said of the founder's role: “He clearly believed that he has got a lot. And he has to give back, and he has to do something tangible, something which is sustainable and which would really have a deep impact on the country.” Another participant said:

There is a DNA of sharing and giving which is a part of the family, and it began with [founder's name]. He believed whatever wealth we earn, part of it has always to go back to the underprivileged so that you have a more equitable society.

Participants, mostly from the manufacturing sector, discussed the undesirability of being *islands of prosperity* and expressed an urge to balance social disparities. This may have

come about because of manufacturing firms' larger impacts on immediate human and natural environments, compared to service-sector firms. "You cannot be living in some kind of island of prosperity," declared the CSR manager of a multinational manufacturing company. The head of CSR for one of the oldest and largest multinational manufacturing companies in India confirmed this view: "Because you cannot be islands of prosperity in a context where people around you are poor. So there has to be an intermingling of people. There has to be give-and-take in society."

The metaphor *island of prosperity* was a leitmotif in the participant narratives. One interviewee, a vice president of CSR for a large national bank, looked out his office window on the 30th floor at the blue tarpaulins drawn over the slums of Mumbai to underscore his point that corporations with their engines of wealth existed amidst large swathes of poverty. This perspective of corporations engaging in social responsibility because it is the "right thing to do" echoed with overtones of Kantian ethics that contends that actions are morally right only when they originate from a sense of duty (L'Etang, 1994).

Economic Imperative

In contrast, a second, but almost equally important motivation for corporations to engage in CSR was the economic imperative. The most notable benefits perceived by participants were corporate longevity, the creation of goodwill in society, and improved relationships with employees.

Participants from both sectors indicated they believed in being socially responsible because it contributes substantially to the long-term success and continuity of the corporation. The chief of CSR in one of the largest and oldest service-sector companies said, "When you do corporate social responsibility, you really do corporate sustainability. What you are really doing is ensuring that your innings are really long term for the organization." This was reiterated by the head of CSR for one of the largest steel plants in India: "My strong belief is

that if you are planning that your company be successful over long periods of time, the only way, I believe, is by making peace with society.” The idea of *making peace with society* could have stemmed from the risk of labour unrest in the manufacturing sector, with CSR seen as a means for harmonious societal relations.

The majority of the interviewees (75-89%) from the manufacturing sector expressed the belief that being socially responsible will help generate goodwill, particularly in local communities, which in turn will give the corporation a “license to operate” as well as aid the company in times of crises. The head of CSR for one of the older manufacturing-sector companies said, “So in the long run, it [CSR] turned out to be a completely, completely beneficial thing to the company, mitigates its risk,... a large part of its community risk.” Similarly, the head of CSR for a multinational manufacturing conglomerate explained, “They know that you are not a money-making machine ... if you are reaching out to the community. Then you build a bank of goodwill, and that bank of goodwill stands in good stead when you are in a crisis. Then you take the people along.”

The majority of interviewees (75-89%) from the service sector said key reasons to engage in socially responsible behavior included strengthening relationships with employees. A senior mentor of CSR said, “Employees want that. Employees love an organization that’s socially responsible.” The head of CSR in one of the leading information-technology companies stated, “By involving the staff, they feel they are giving back to society. They develop a bond for the organization, and I find that the attrition rates in organizations that do a lot of corporate sustainability ... are much lower.”

Other Findings

The question, whether there was a correlation between a perceived wave of CSR activity in India in recent years following economic liberalization and the influence of Western multinationals, often triggered a strong and almost indignant, nationalistic response

among the interviewees, who were quick to affirm that it was not so. They asserted that India has had a long record of socially responsible businesses, although the terms used may have been different. A majority of interviewees (75-89%) cited the example of Tatas, one of the oldest business groups in India, to illustrate India's long history and heritage of CSR. A CSR manager at a private-sector bank summarized: "Our age-old companies always believed that both charity and business model used to go [together].... It was always there in our society. Only thing is that the Westerners have now given a good name to it, corporate social responsibility."

The interviewees identified two reasons for the recent wave of CSR activity in India. First, most of the interviewees (60-74%) from the service sector attributed it to culture and a tradition of giving and sharing in India. One participant said, "To give India due credit, I must say there has been a culture of giving... You are taught to give." The CSR head at one of the older service-sector companies also stressed this ethos of giving: "Indians have a far greater sense of wanting to give.... Growing up in an Indian family [sic], it's easier to have an attitude for corporate sustainability.... There is a little more sense of belonging to the family, to the society."

Second, interviewees from both sectors reasoned that as a result of economic liberalization, social and economic disparities have become wider. These outcomes, in conjunction with an ethos of giving and sharing, led to increased CSR activity. A senior Indian manager in a foreign, multinational manufacturing company explained:

The way the economy has grown in the last 10 years, it has never grown like that. And then suddenly you have this section of society, which just weren't touched by all the gains that India made.... You just can't have one section of the society growing so fast and another section being just stagnant.

When probed about their response to the then impending Companies Act 2013¹ that proposed increased regulation for CSR, most participants said they were not in favor of increased state regulation, preferring to keep CSR voluntary. Although it was premature for the participants to judge whether the state would become a key driver of CSR, they said they did not consider the presence of state regulation or entry of foreign multinationals as key drivers.

Discussion

The findings of this study yielded two key insights into organizational actors' norms and beliefs that drive their engagement with CSR. First, the findings support the notion that both the moral and strategic imperatives coexist as drivers of CSR. Corporate accounts of the CSR drivers in India revealed two overlapping and intertwined motivations: a moral imperative based on an intrinsic sense of duty and an economic imperative based on extrinsic pressures. Although these two drivers are an apparent juxtaposition of a duty-based sense of Kantian ethics with a utilitarian philosophy focused on consequences, participant narratives did not construct them as mutually exclusive or in conflict. Instead, the participants appeared comfortable with the dynamic interplay of both motives. This key insight is consistent with an emerging body of research that suggests the coexistence of intrinsic and extrinsic drivers of CSR (Child & Tsai, 2005; Juholin, 2004; Muller & Kolk, 2010).

Second, and more importantly, although participant narratives included both moralistic and strategic perspectives, they mostly centred on the moralistic perspective. This finding resonates with Capelli, Singh, Singh, and Useem's (2010) argument that the duty-based driver of CSR in India takes precedence over the business case, unlike instrumental Western notions in which strategic CSR serves primarily to benefit the corporation. To explain this difference, it is useful to consider influences of larger socio-cultural contexts. This paper proposes that the participants' interplay between themes of moralistic and

economic imperatives as drivers of CSR could be explained with the ancient Indian concept of *dharma*.

According to Das (2009), the pluralistic concept of *dharma* spans both intentions and consequences and is therefore a fruitful concept to understand the co-existence of moralistic and economic imperatives as drivers of CSR in India. First, Das discussed the notion of *dharma* based on a sense of duty that resonates with Kantian deontological ethics in Western philosophy. In this perspective, *dharma* is instinctive and is embedded in an individual's character. "Being good" is not based on a hope for reward. It is not focused on consequences but on motives. As one of the characters in the *Mahabharata* said, "I do not act for the sake of the fruits of dharma. I act because I must" (*Mahabharata*, III.32.2-4, as cited in Das, 2009, p.65). This duty-based perspective resonates with L'Etang's (1994) argument that a Kantian sense of ethics must drive corporations' CSR. This perspective was expressed by the managing director in charge of CSR at a corporate group: "Why do we believe [that we need to help in social development]? We believe. I mean there's no [other reason].... You can't have reasons beyond that."

Second, Das explored the notion of *dharma* based on consequences of human action and drew parallels to utilitarianism in Western philosophy. In this view, the practice of *dharma* leads to good *karma* because good acts produce good consequences, and *dharma* yields good fruits for the individual as well as society. Das compared this perspective to indirect utilitarianism that judges an act by its consequences and the intentions behind the act. The conceptualization of *dharma* as benefiting both individuals and society appears compatible with the idea behind the second main driver of CSR in India, the economic imperative that focuses on mutual benefit for corporations and their publics.

Third, Das compared the notion that *dharma* disciplines the pursuit of desires and provides balance to human lives with the notion of virtue ethics, which connects virtue with

character and fulfilling the purpose of human life. He drew parallels between the idea that *dharma* can be grounded in self-interest without being amoral and the notion of reciprocal altruism, wherein good behavior is reciprocated. Das concluded that the concept of *dharma* is multifaceted, thus making greater demands on human reason because human objectives are often in conflict, and this conflict forces choice. He argued that *dharma* will help people and, by extension, corporations balance multiple objectives — desire, material wellbeing, and righteousness — when they are in conflict. Thus, the concept of *dharma* offers a framework within which the co-existence of moralistic and economic imperatives can be understood.

To summarize, the coexistence of moralistic and economic imperatives represents a web of complex drivers, the contours of which are actively shaped by and interlaced with the specific social, cultural, and economic contexts in which they are situated and interact. In addition to providing a culturally grounded analysis of the key drivers of CSR in India, the findings of this study also augment the global body of knowledge on drivers of CSR in one important way. The findings reveal that often organizations are not driven by either strategic or moral imperatives but rather by a complex web of factors than span both strategic and moral imperatives, also suggested by a growing body of research (e.g. Child & Tsai, 2005).

Limitations and Future Research

Although companies in the public sector have played an important role in meeting social objectives in India, this study was limited to one because very few public-sector companies were in the sampling frame. Therefore, future research could investigate the drivers of CSR in the public sector to identify similarities and differences between public and private sectors. Also, Companies Act 2013 could have an enormous impact on Indian organizations' conduct of CSR. Future research must examine the impact of CSR regulation and the probable re-emergence of the state as a key driver of CSR in India. Besides, research

could also compare and contrast the narratives used in external and internal communication regarding CSR and how stakeholders perceive these narratives.

Finally, current research has identified models of CSR generated primarily in Europe and North America. Emerging research has identified the influence of Confucianism on CSR in East Asia and *Kyosei* in Japan. This study builds on previous literature to identify *dharma* as a framework within which the moral and economic drivers of CSR in India can be understood. While results from this study cannot be generalized, research could explore whether *dharma* as a driver of CSR extends beyond India to other South Asian contexts or regions of Indochina that were subject to the cultural confluence of multiple Eastern philosophies, including Hinduism and Buddhism. Such culturally grounded research would help create a more complete picture of CSR worldwide. Despite these limitations, this study has contributed to a richer, culturally grounded understanding of the key drivers of CSR in India.

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Footnote

¹ The section of the Government of India's Companies Act 2013 that deals with CSR states that "Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director" (p. 80). It further goes onto state that the Board of every company that falls under the above definition shall "ensure that the company spends, in every financial year, at least two per cent of the average net profits of the company made during the three

immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy” (p. 80).

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