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RESEARCH ARTICLE

CORPORATE SOCIAL RESPONSIBILITY PRACTICES AMONG BUSINESS ORGANISATIONS FOR CHILDREN WITH LEARNING DIFFICULTIES AND OTHER DISABILITIES

Tanvi Kashyap and Dr. Anuradha Sharma

Department of Community Education and Disability Studies, Panjab University, Chandigarh, India.

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Abstract

The concept of corporate social responsibility has been evolving over the years, as many business firms have started to understand its importance. To study the corporate social responsibility practices of business organisations for children with learning difficulties and other disabilities, we collected data from fourteen eminent business organisations and analysed their understanding and necessity of social responsibility practices by business organisations in the present times, with special emphasis on social responsibility practices for children with learning difficulties and other disabilities. Results showed that even though 83.3% of the business organisations have initiated corporate social responsibility practices in the field of education, only 7.14% of the total sample initiated corporate social responsibility practices for children with learning difficulties and other disabilities.

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Introduction:-

Since centuries, Corporations have recognized their responsibility towards the society. However, only in the past few decades, the role of executives and Corporations in specific social responsibilities have gained importance. (Agudelo, 2019)

The concept of Corporate Social Responsibility (CSR) has been evolving over the years, as many eminent business firms have started to understand its importance. Historically, the motto of every business was 'producer is the king', and then it became 'Consumer is the king', and now eventually companies have started realizing the value of fulfilling their responsibility towards the society. The concept of CSR was first introduced in the year 1953 by Howard R. Bowen in the publication 'Social Responsibilities of Businessman'. Bowen was of the view that, "Social responsibility of businessman refers to the obligations of businessmen to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society."

According to Saini (2017), the concept of Corporate Social Responsibility works on the concept of 'Triple Bottom Line', a term which was coined by John Elkington in the year 1994. Business organizations use the Triple bottom line framework to evaluate their performance from a broader perspective and to create greater business value. The triple bottom line concept explains that in order to survive in the long run, an organization should pay attention to the 3Ps: People, Planet and Profit.

Corresponding Author:- Tanvi Kashyap

Address:- Department of Community Education and Disability Studies, Panjab University, Chandigarh, India.

People: This aspect of Triple Bottom Line concept is related to the fair and beneficial business practices towards labour, community and region where the corporation conducts its business. Since a business organization is an integral part of the society, a corporation needs to have commitment in giving optimum benefit to the society.

Planet: This refers to the sustainable environmental practices that a corporation must follow as they are themselves a part of the environment. This can be practiced by producing environment- friendly products free from harmful and toxic chemicals, and practicing environment friendly production processes.

Profit: It is the economic value created by an organization after deducting all the costs. It is the main objective of every business. Profits can be increased through efficient utilization of resources.

Therefore, CSR is the continuing commitment by any business organization to behave ethically and contribute to the development of the economy, while improving the quality of life of the workforce and their families as well as of the local community and the society at large.

Learning Difficulties

The Merriam dictionary defines difficulties as “the quality of being hard to do, deal with, or understand.” Thus, learning difficulties would mean hardships during the process of learning or difficulties being faced while acquiring skills.

According to Wolfgang (2013), “Learning Difficulties is an umbrella term for academic problems of different origin. It comprises general learning deficits and low academic performance.”

According to Guerin and Male (2006) “Learning Difficulty can be defined as a student’s problem in achieving academic success on the basis of his or her ability to receive, process or act on information.”

Review Of Related Literature:-

Research is considered to be a systematic and objective analysis through scientific methods that may result in the development of generalisations, principles, or theories, resulting in predictions and finding solutions to problems. (Best and Kahn, 2016)

To design the present study in a scientific manner, the researcher surveyed a good amount of research work and literature carried out in the area of corporate social responsibility. These are some of the reviews of the studies which had been previously undertaken in the field of CSR.

Elalfy, Palaschuk and El- Bassiouny (2020) conducted a study to determine the extend to which United Nations Sustainable Development Goals (SDGs) have impacted CSR research. This research highlights the linkages and interdependencies between SDGs and the evolution of Corporate social responsibility practices after studying related research studies for a period of five years. The overall analysis made by the researchers provide a descriptive overview of how CSR research has approached the Sustainable Development Goals and which ones are being prioritized. The research further concluded that the SDGs provided a roadmap which helps businesses to align their CSR initiatives in accordance with the Sustainable Development Goals.

Agudelo, Johannsdottir and Davidsdottir (2019) conducted a literature review on the history and evolution of corporate social responsibility. According to their review, there is a dearth of historical review on the evolution of corporate social responsibility. The aim of this literature review was to provide a historical perspective on the evolution of corporate social responsibility including the most important factors that have shaped its understanding and definition. These essential factors include academic contributions, international policies and social and political events. The findings of the review indicated that the meaning of corporate responsibility has evolved over the years. Initially, corporate responsibility was limited only to the generation of profit. Eventually, a broader set of responsibilities was included in it and as it evolved more and more over the decades, the main responsibility of companies is their corporate social responsibility.

Gond, Akremi, Swaen and Babu (2017) conducted a study to consolidate the microfoundations of corporate social responsibility by evaluating a person centric systematic review on the recent studies on corporate social responsibility. Three different streams of micro-CSR studies were evaluated: individual drivers of CSR engagement,

individual processes of CSR evaluations, and individual reactions to CSR initiatives into a coherent behavioral framework. This research highlighted the methodological issues and significant gaps in the treatment of the above three components in previous research studies on microfoundations of corporate social responsibility. This research review also revealed the lack of connections within substreams of micro-CSR research.

Camilleri (2016) analysed the corporate social responsibility practices of some of the most popular global corporations. The researcher conducted a literature review of the socially responsible practices of these corporations which suggest that there is a rationale for these corporations to contribute in the fields of education and training by collaborating with national governments and other stakeholders. The study also presented qualitative case studies of some business corporations that have significantly contributed towards their human resources and prospective employees. The findings indicated that CSR initiatives by business firms can boost employee satisfaction and morale and lead to higher productivity.

Enock and Basavaraji (2014) conducted a comparative research study on Corporate Social Responsibility of Tata and ITC Company. This study compares the CSR activities of the two companies on different areas i.e. environmental friendliness, social accountability, employee's safety, human rights promotion and healthcare etc. The study also focuses on the reporting methods used by these companies. The study concluded that both the companies are directly engaged in social responsibility in various areas, from innovation in agriculture and education to saving the environment. Healthcare activities were also practiced by both the companies.

Sharma and Kiran (2012) conducted a study on Corporate Social Responsibility initiatives of major Companies of India with focus on health, education and environment. This study has made an attempt to understand the status, progress and initiatives made by large firms of India in context to CSR policy framing and implementation and it was mainly an exploratory study, leaving scope for further research. The study concluded that although India has entered or taken a transformational change by involving into new CSR initiatives, but still a lot has to be done in this area, especially in the efficient implementing of the CSR practices.

Bhupender and Joshiya (2012) conducted a research on the Issues and Challenges of Corporate Social Responsibility in India. Over the time, CSR expanded to include both economic and social interests. In this research paper CSR status, challenges of CSR, and the policies for CSR in India are studied. The concept of CSR is now firmly rooted on the global business agenda. The study concluded that in order to move from theory to concrete action, many obstacles need to be overcome. Many positive outcomes can arise when businesses adopt a policy of social responsibility.

Edmans (2012) studied the link between job satisfaction and firm value, with implications for corporate social responsibility and represented the findings in a research paper. This paper finds that how job satisfaction and firm value are linked. Companies listed in the "100 Best Companies to work for in America" generated 2.3% to 3.8% higher stock returns per year than their peers from 1984 through 2011. This research study, through its findings, further made three broad conclusions. Firstly, consistent with human resource management theories, job satisfaction is beneficial for firm value. Secondly, corporate social responsibility can improve stock returns. Thirdly, the stock market does not fully value intangible assets, and so it may be necessary to shield managers from short term stock prices to encourage long run growth.

S. Ghose (2012) presented a theoretical research paper on Globalization of Corporate Social Responsibility focusing on Indian markets. This paper has studied the theoretical aspect of CSR including the Global Reporting Initiative and CSR Legislation norms and globalization of CSR in India. A few specific cases of CSR activity and CSR violation in India have also been studied. CSR activities in Global business organization are incorporating social characteristics or features into products and manufacturing processes (aerosol products with no fluorocarbons, environment friendly technologies), adopting progressive human resource management practices (promoting employee empowerment), achieving higher levels of environmental performance through recycling and pollution abatement (reducing emissions), and helping many community organizations.

Babalola (2012) studied the impact of CSR on firm's profitability in Nigeria. This study examines the relationship between CSR & firms' profitability in Nigeria with the use of secondary data sourced from 10 randomly selected firms' annual report & financial summary between 1999 -2008. Findings from analysis show that the sample firms invested less than 10% of their annual profit to social responsibility. Though in Nigeria, social responsibility is

encouraged in achieving greater performance for the business organisations, but organisations in the country have not really engaged in CSR which have implications for the survival of these firms. This paper, therefore, offers policy suggestions on how firms can improve on their CSR to ensure better performance.

Significance of the Study

This research study is an empirical analysis which is significant for educationists, social activists and philanthropists as well as policy makers because Corporate Social Responsibility can prove to be a great medium to bring social change in a society. Business organizations have a tremendous reach towards the citizens of a nation through advertising and social media, thus, if the business organizations are socially responsible, especially when they are contributing towards education and needs of the disability community, this enhances the confidence of consumers in their services or products.

Objectives Of The Study:-

1. To study the Corporate Social Responsibility practices of various business organizations in the city of Chandigarh, India.
2. To study the areas in which Corporate Social Responsibility practices have been undertaken by these business organizations.
3. To study the innovative CSR practices undertaken by these business organizations for children with learning difficulties and other disabilities.
4. To study the specific initiatives being taken up by the various business organizations for catering to the needs of children with learning difficulties.

Sample of the Study

A sample of fourteen business organizations was selected using incidental sampling technique, functioning in the vicinity of the city Chandigarh.

Research Tools

Primary data was collected with the help of a questionnaire. A questionnaire on Corporate Social Responsibility practices was created by the researchers, help from industry experts was taken and necessary changes were made.

Secondary data was also taken from the official websites of the concerned business organizations for details on their CSR initiatives.

Findings of the Study

The present study was undertaken to empirically analyse the Corporate Social Responsibility Practices of fourteen eminent business organizations with special focus on initiatives related to education and needs of children with learning difficulties and other disabilities. Attempts were made to provide a detailed analysis of innovative initiatives in the field of education and disabilities undertaken by the selected businesses. For this purpose, data was selected and analysed statistically. The following conclusions were drawn from the analysis:

1. 57.1% of the selected business organizations conducted regular Corporate Social Responsibility practices and have a separate CSR department in their office. In 28.6% of the business organizations, social responsibility initiatives are taken up only occasionally. In other business organizations, social responsibility initiatives are rarely practiced.
2. Nearly 78.6% of these business organisations' leading officials feel that business has a social responsibility beyond making profits. The other 21.4% felt that these initiatives are good for reducing the gaps between the haves and the have nots.
3. Out of the total sample, 83.3% of the business organizations initiate Corporate Social Responsibility practices in the field of education. Whereas, only 14.28% of the business organizations initiate Corporate Social Responsibilities in the field of disabilities.
4. Only 7.14% of the total sample has taken up initiatives for children with learning difficulties.
5. Nearly 85% of the respondents felt that CSR initiatives provide a sense of purpose to the employees and enhances profitability.
6. The following detailed analysis can be made on the basis of the Corporate Social Responsibility practices of the business organisations studied in the present research:

Tata- Class Edge introduced a course on learning disabilities and difficulties with an aim to inculcate basic awareness among teachers and school leaders on the special needs of these children. The course provides practical

guidelines for identifying children with learning difficulties and suggests remedial measures to help meet those special needs of these children.

Edgeverve Limited has taken up various CSR initiatives like opening up of centres like 'Arpan' in Chandigarh which works towards the upliftment of the underprivileged by conducting sessions on health and hygiene and moral values apart from regular study classes based on age groups. About 550 volunteers are working and have changed the lives of more than five thousand children through their educational initiatives. They have also undertaken adult education initiatives in Shastri Nagar, a slum area in Sector 26, Chandigarh. A very innovative initiative named 'Unnati program' has been undertaken for recognizing talented children and grooming them to overcome stage fear and attain confidence.

NIIT Technologies is another business organization which has made a remarkable contribution towards the education sector through its Corporate Social Responsibility initiatives. NIIT has even funded a school for the education of disabled children. NIIT foundation in collaboration with corporate partners has been running the Digital Learning Programme for students with disability. Its aim is to help differently abled children with the help of technology. The core objective of this program is to help students with many types of impairments and provide accessible technology solutions that address them.

Affectors PR is an eminent organization which provides vocational training to those adults who are living in remote areas.

ITC Limited has made significant contributions in the field of education by ensuring maximization of school enrolment and minimization of school drop-outs by providing support to state run primary schools.

Flaming Overseas contributes to the field of education by sending volunteers to rural areas to create awareness about certain social issues and fundamental rights.

Indo Farm Group has been working towards providing support in training and education of youth.

Educational Implications

The present study provides an analysis of the CSR initiatives taken up by various business organizations for children learning difficulties and other disabilities and for the betterment of the disabled population. A detailed analysis can be very useful for other firms who can learn from the success of these business organizations, get inspired and replicate the same for the betterment of their business organizations as well. The findings are useful for schools and institution as well, as they can take help from those business organizations who are relentlessly working for these initiatives, as and when required.

Conclusion:-

Learning difficulties is often misunderstood by schools, parents and the society at large. After conducting this empirical analysis, it is evident that very few corporate social responsibility initiatives have been taken up in the selected area of study for children with learning difficulties. Thus, it is essential for business organisations to take up initiatives for these children, specially those belonging to weaker sections of the society. Further research is suggested for a larger sample area and a bigger sample size as that would provide a broader perspective on corporate social responsibility initiatives taken up by business organisations for children with learning difficulties and other disabilities.

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