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## RESEARCH ARTICLE

# COMMUNICATION OF CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES THROUGH CORPORATE WEBSITE: A COMPARATIVE STUDY OF INDIA'S PRIVATE AND PUBLIC SECTOR UNDERTAKINGS

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### ABSTRACT

The history of CSR in India is a pre-independence phenomenon and was largely influenced by the nation-building belief inspired by Gandhiji. Over the years the model of CSR practice in India has moved from Trusteeship to Stakeholder model but the focus has not shifted much. The original idea of helping to develop self-reliant countrymen has continued despite the emergence of idea that development has to be co-ordinated and linked. While CSR has become a part of the corporate communication strategy of most of the companies earning above a threshold limit, it in most cases has not been able to transcend the corporate strategy and serve as an integrated approach for development in India. The corporate houses are well aware of the legitimacy granted to their activities by a transparent communication pattern, yet they have not been able to give up their practices of shrouding their activities in corporate mystery. It has resulted not only in sullyng their intention of helping the stakeholders; it has also failed to develop a public discussion in deciding on the strategies of development. As a sum total, despite spending heavily on developing the human resources or building public resources, the big industries in India lack a cohesive pattern of development and most importantly it has remained immediate community specific in terms of stakeholders' development. The developmental scenario would have been fundamentally different if the companies had a larger picture in mind and took efforts in building stable public resources of development instead of helping out merely individuals only as individuals.

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## INTRODUCTION

Transparent and fair communication by a firm is central to the practice of corporate reporting which goes beyond the economic priorities to strengthen the relationships with stakeholders (Capriotti and Moreno, 2007; Chaudhri and Wang, 2007). Recent years have witnessed the growing prominence of ethical behaviour among firms (Verma and Singh, 2016) and today, firms across the globe are increasingly being pressurised by various societal groups to communicate their performance on triple bottom line – social, environmental, and economic fronts. Mandatory CSR reporting, or in the least, guidelines for reporting have been proposed by many countries: USA, UK, Germany, Australia, Malaysia, Indonesia, France, Denmark and Sweden. In India, the directive issued by Securities and Exchange Board of India (SEBI) for CSR evaluation in 2011 was the first step towards mandating CSR reporting (Biswas et al., 2016).

From stakeholder theory perspective, communicating CSR well is fundamental to organisational pursuits and for long-term community and economic accomplishments (Birth et al. 2008). Stakeholders expect from firms not only engagement in CSR initiatives but also in communication of CSR (Beckmann, 2007). Chaudhri and Wang (2007), in their study observe that transparent CSR communication can serve as a forum for constructive dialogue with the stakeholders resulting in development of mutual trust and long-term collaborations (Jha and Arora, 2013). Consequently, there has been significant increase in the number of companies reporting their social and environmental policies and performance (Deegan and Gordon, 1996; Gray et al., 1995; Hooghiemstra, 2000; Zadek et al., 1997). Corporate communication is "an instrument of management by means of which all consciously used forms of internal and external communication are harmonized as effectively and efficiently as possible so as to create a favourable basis for relationships with groups upon which the company is dependent" [Riel, (1995), p.44]. Corporate communication plays a significant role in labour negotiations, marketing, public relations, lobbying, image making, and issuing advocacy (Cheney, 1983).

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A significant part of corporate communication activities involves corporate social responsibility activities that help organizations to establish itself as socially sensible and conscious citizen of the country. The communication of CSR activities is even seen as a pre-requisite to achieve positive outcomes since stakeholders' identification with firm relies on its awareness about business' impacts on specific issues (Maignan and Ferrel 2004; Podnar 2008). Within this context, and given the growth of the World Wide Web in recent years, the corporate website has become a communication channel that companies employ to boost up their identity, to manage external perceptions of the firm and to legitimize corporate behaviours towards stakeholders through CSR reporting (Hooghiemstra 2000; Patten 2002; Pollach 2003). Corporate Social Responsibility practices are not new in India. India has a history of business houses engaging themselves in social causes. Since pre-independence time, India's big business enterprises have been showing their commitments towards social causes through trusteeship, though over the years the approaches to this practice have changed tremendously, in line with the changes in the business environment in the country. With globalization, liberalization and privatisation, the new demands are changing the dimensions of CSR, hence the companies are albeit changing their tactics to deal with CSR issues. CSR is no longer a philanthropic exercise that the companies indulge in doing whenever they deem important but rather a strategic tactic to gain confidence and enhance reputation which will lead to long term benefits.

In India, four models of CSR can be found in operation. These are (1) the ethical model, (2) the statist model, (3) the liberal model, and (4) the stakeholder model. The ethical model is based on the philanthropic efforts of rich business families in India and England, exhibited by trusteeship mentality, and was more prevalent during India's independence movement. A concept propounded by Gandhi, 'trusteeship' asserts that the wealthy are stewards of society's resources and gives the capitalists the right to accumulate and maintain wealth, using it to benefit society. Influenced by Gandhi, Indian companies played a crucial role in socio-economic development and nation building in the early part of the 20th century, and some even continue to do so through philanthropic initiatives. The second model, the statist model, took center stage during post-Independence era when India adopted a complex system of socialist economic controls that remained in place until the 1980s. During this insular phase, the state met social objectives through its public-sector organizations, many of which continue their social missions even today (Sundar, 2013). During this time, the focus of CSR was on enforcing legal aspects of community and worker relationships. The third model, the liberal model, reflects the economic fundamentalism perspective, or the shareholder value theory, wherein companies are obliged to meet only their economic and legal responsibilities.

Finally, the stakeholder model supports the perspective that a company is obliged to meet the needs and expectations of all its stakeholders and not just those of shareholders. Changes in India's political and economic landscape before and after economic liberalization could have influenced the transformation of CSR models from state-led, to corporation-led under the liberal and stakeholder models. However, more recently, the Government of India's Companies Act 2013 has made it mandatory for companies having a net worth of INR 500 crores or more, or turnover of INR 1000 crores or more, or

a net profit of INR 5 crores or more during any financial year to spend at least 2 percent of the average net profits the company made during the three immediately preceding financial years. This could see a resurgence of the influence of the state in encouraging companies to fulfil their social responsibilities. All these models can be found operating simultaneously in India and in other parts of the world (Kim et.al, 2010). With the arrival of World Wide Web and social media, companies are increasingly becoming aware of the potentialities of online medium and acknowledge it as a powerful tool for disseminating information among the key stakeholders. Online medium binds the companies with their various set of stakeholders and provides a platform for exchange of communication to and fro the companies and their stakeholders. Corporate websites are the face of the companies and through it the companies try to create identities and build image and reputation. Apart from the social media tools such as facebook, twitter, blogs and corporate websites are also a platform for communication and in the age of digital delivery of information, corporations make use of this platform to connect with the society, community and other key stakeholders. Transparent and fair communication by a firm is central to the practice of corporate reporting which goes beyond the economic priorities to strengthen the relationships with stakeholders (Cariotti and Moreno, 2007; Chaudhri and Wang, 2007). Recent years have witnessed the growing prominence of ethical behaviour among firms (Verma and Singh, 2016) and today, firms across the globe are increasingly being pressurised by various societal groups to communicate their performance on triple bottom line – social, environmental, and economic fronts. Mandatory CSR reporting, or in the least, guidelines for reporting have been proposed by many countries: USA, UK, Germany, Australia, Malaysia, Indonesia, France, Denmark and Sweden. In India, the directive issued by Securities and Exchange Board of India (SEBI) for CSR evaluation in 2011 was the first step towards mandating CSR reporting (Biswas et al., 2016). From stakeholder theory perspective, communicating CSR well is fundamental to organisational pursuits and for long-term community and economic accomplishments (Birth et al., 2008; Holme and Watts, 2000; Ihlen et al., 2011). Stakeholders expect from firms not only engagement in CSR initiatives but also in communication of CSR (Beckmann et al., 2006). Chaudhri and Wang (2007), in their study observe that transparent CSR communication can serve as a forum for constructive dialogue with the stakeholders resulting in development of mutual trust and long-term collaborations (Jha and Arora, 2013). Consequently, there has been significant increase in the number of companies reporting their social and environmental policies and performance (Brown and Deegan, 1998; Deegan and Gordon, 1996; Gray et al., 1996; Hooghiemstra, 2000; Zadek et al., 1997).

### **Objectives of the Study**

- To find out the pattern of communication of CSR reports in their websites in terms of relative grades of importance of select PSU's and leading private sector companies
- To explore the ethos of transparency in CSR reports in terms of nature of disclosure
- To find out which CSR models are employed more in the CSR practices of these companies
- To find out how these PSUs frame reports of CSR activities on the website of respective companies

## METHODS OF ANALYSIS

The present study is a qualitative research that involves content analysis a systematic and replicable (Berenson, 1952) techniques. The study focuses on analyzing the information related to CSR activities of an organization as disclosed in the corporate website of the organization. In this era of new media and its various tools, public relations practitioners have started making vehement use of new media tools to influence the minds and souls of various publics of an organization. Corporate website is one of the most popularly used platforms ushered in by new media along with facebook, twitter, blogs and podcast. Websites are important as it helps the organizations to disclose various types of information related to the organization for the benefit of its different set of internal and external publics. This has entailed the researcher to rely on secondary data. The population of the study consists of all the companies in India that have annual turnover of above 200 crores.

The sample consists of three private sector organizations and three public sector undertakings. The selection of the companies is done based on the list prepared by Forbes magazine in their Forbes Global 2000 list 2017 in which 58 Indian companies have been enlisted and ranked in the global platform. The list includes both private and public sector undertakings of India and the most reputed and trusted companies in the financial market. From the listed companies pertaining to Indian market, only the top three private and top three public sector undertakings have been considered for study. The data analyzed reflects data available in the websites from 2012-19. Since the data has been collected exclusively from the website and by technique a qualitative study, the corporate social activity reports as presented by the companies in their respective websites have been considered as the unit of analysis.

**Sources of Data:** The work involves secondary data as the data has been collected from websites of the select companies under discussion. The researcher tried to gather primary data by taking interviews on the basis of structured questionnaire to correlate the secondary data but the corporate communication professionals of especially private sector companies had not been forthcoming. Secondly since the method of analysis adopted for this current work is content analysis which is systematic and replicable, the need for collection of primary data is rejected. As the transparency has been one of the motivators for these companies for publication of CSR activities in the websites as well as reputation management and image building, it can be safely assumed that the data source would remain pollution free.

**Parameters of Analysis:** The content has been analysed by applying certain parameters. Since qualitative content analysis does not require inter-coder reliability, the idea of applying inter-coder reliability has been rejected. The existing models of corporate social responsibility have been applied to check if the CSR practices adopted by these companies (both public and private) follow the existing models. Transparency has been another parameter to find out if these companies are transparent enough in publishing their activities and more importantly their future plans. Transparency parameter has been applied to check also if these companies are forthcoming in mentioning their expenditure incurred in serving corporate social responsibility. Disclosure has been used as another parameter applied to the

content to find out the interest of the companies under discussion with regard to their corporate social responsibility policies. Disclosure as a parameter has also served the purpose to measure the willingness of the companies to communicate to external public their holistic approach.

## Findings and Analysis

The study essentially focussed on the relative grade of importance all the corporate houses attach to their respective websites. Since website is an engaging medium featuring the traits of both electronic and print media, it has become an important tool for the organizations to gain legitimacy. Internet would allow "Sets of contributors come together to create value for customers and wealth for their shareholders, inventing new value propositions, transforming the rules of competition, and mobilizing people and resources to unprecedented levels of performance" (Tapscott et al, 2000). Seeing is believing and anything that is printed carries a guarantee of truth are what has given an additional legitimacy to websites as a medium of communication itself. Following the rule of using a trusted communicator, the corporate houses have started to use the websites quite diligently. The websites of the corporate houses have lent them a chance to exhibit the photographs of the events organised and it further carries the touch of credibility.

Among the corporations under discussion, the Public Sector Undertakings like ONGC or NTPC are crystal clear in their understanding so far as the effective use of websites is concerned. Both the corporations have made it a point to upload every single issue relating to their CSR activities, and exhibit an example of finely tuned corporate communication, "an instrument of management by means of which all consciously used forms of internal and external communication are harmonized as effectively and efficiently as possible so as to create a favourable basis for relationships with groups upon which the company is dependent" [Riel, (1995), p.44]. Both the companies understand the importance of developing a long term relationship with the stakeholders and the importance of framing and priming the news about the company to gain legitimacy for their business.

As Suchuman contends "Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions"(1995:574). Websites also serve as a critical referral point for a two way symmetrical relationship as contended by Grunig (1992) for achieving excellence in business. ONGC has started using Twitter to a huge extent and it is one of the best expressions of two-way communication. In any case now most of the corporate houses and even government organizations in India have started the practice of counting the hits and it's a sure-fire way to tell them about the interest of the public in the organisation. Among the PSUs under consideration, Indian Oil Corporation Limited, appears to have a belief in the role of corporate communication as a modern day promotion and news spectacle based entrepreneurial model. One of the reasons can be attributed to their lackadaisical approach to websites in terms of easy access and comprehensibility is their huge marketing network. CSR is also a promotional activity, "CSR communication simply means transmitting CSR information using promotional techniques to support CSR-based brand identity and reputation"(Kumar, S. and Kidwai, A. ,2018).

Indian Oil Corporation appears to have taken their CSR practices as symbolic or maybe they are too sure of themselves and prefer to ignore the relevance of website as a communication tool for the hard work they execute on the ground. The Private Sector Corporations under discussion, namely Reliance Industries Limited, Tata Consultancy Services and Tata Motors are all giants in their respective fields and have tried to use their websites to fullest extent possible. These companies have all tried to conform to the business model of perception and optics and tried to flash their flagship programmes on their websites. For these companies, CSR is a part of corporate sustainability practice and their communication managers understand the utility of websites in modern business models. These companies have tried to integrate CSR with strategic management tools and website is a convenient medium for that. It has been argued by Patten and Crampton (2004) that websites usually reflect more positive aspects while annual reports convey to a certain extent negative aspects, if any. The websites of Private Sector Corporations under discussion reflect their claims of everything being hunky dory in the world as they have taken up CSR activities in an extremely earnest and innovative way.

With the governments across the globe especially in Western-styled democracies devolving their financial responsibilities for development in favour of large corporate houses, the narrative of the development has shifted in favour of the private players. It has also led to the formation of different global values and norms within which corporate house is expected to disclose their triple bottom line which means their economic, social and environmental activities. "This shift is further documented by the global dissemination of a multitude of new approaches such as the Global Reporting Initiative (GRI), the UN Global Compact, the global increase in the application of ISO14000, SA8000, AA1000, and other environmental and social management systems, as well as the plethora of corporate codes of conduct" (Barkmeyer, 2007, P-2). Since the corporate now have to work in an *instrumental normative* environment, the transparency of the CSR reports on the basis of the level of disclosure determines the kind of relationship the organization is looking forward to build with the stakeholders. Kumar and Kidwai (2018) argues, "in order to gain maximum returns from CSR spending, it is imperative that a firm should make periodic disclosures of its CSR policies and performance to all its stakeholder groups, in a manner which is fair, transparent, and easily accessible."

The transparency of the CSR reports helps in developing a long-term relation with the stakeholders, prompting the stakeholders to advocate the cause of the corporate and in addition improves the brand perception of the company. The level of disclosure as noticed in the websites of the Indian corporate houses including both private and public also conform to Global Reporting Initiative (GRI) in most cases. It is imperative for the corporate communication practitioners to understand the effects of transparent and fair communication on the long term perception of the stakeholders (Podnar 2008). While Indian companies are willing to disclose all relevant data, the organization of and presentation of data on the websites raises some serious questions. The data has to be searched out and any cumbersome process essentially dilutes the motivation of the interested person to find out the data. It looks like a bureaucratic communication instead of two way symmetrical communication (Grunig, 1992). Especially the Indian Public Sector Undertakings under discussion in certain

cases like Indian Oil Corporation Limited fails to understand transparent disclosure is extremely relevant in the context of gaining the legitimacy for the corporate. A transparent disclosure assuages the stakeholders' feeling in a way unachievable by any other means. The setting up of any company leads to displacement or loss of livelihood or at least a job shrinkage in case of a digital environment. A voluntary and vivid disclosure is the way to regain the confidence of the affected individual. It also assures the stakeholders that the company has embraced the culture of the community and conforms to the value structure. "Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (1995:574). Legitimacy can be substantive or substantial but it determines the moral and ethical standing of the corporate in the eyes of its immediate community. In India, four models of CSR can be found in operation (Kumar et al., 2001). These are (1) the Ethical model proposed by Mahatma Gandhi (2) the Statist model proposed by Jawaharlal Nehru, (3) the Liberal model by Milton Friedman, and (4) the Stakeholder model as proposed by R. Edward Freeman. Most of the companies under discussion seem to have followed the Stakeholder model. Certain companies under discussion have come up with Trusts which only re-emphasise their faith in Ethical or Trusteeship model as proposed by Mahatma Gandhi. So far as framing of the stories on the corporate websites is concerned, it has to be understood that disclosure and the pattern of disclosure helps the corporate to establish a particular pattern of it being interpreted not only by the external or internal stakeholders, but also the distant visitors and auditors like media. A website has a global reach unlike the hardcopy of the annual report, so the level of transparency also determines how the company positions itself beyond immediate environment.

The *frames* are important to lead to a particular interpretation, "some facets of events or issues, and making connections among them so as to promote a particular interpretation, evaluation, and/or solution" (Entman, 2003). Framing of the company in the outside world becomes even more important as CSR means many things to many people, "The term [social responsibility] is a brilliant one; it means something, but not always the same thing, to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behaviour in an ethical sense; to still others, the meaning transmitted is that of "responsible for," in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for "legitimacy," in the context of "belonging" or being proper or valid; a few see it as a sort of fiduciary duty imposing higher standards of behaviour on businessmen than on citizens at large" (Carroll, 1999).

**Concluding Note:** To describe the focus and priority area of all these companies in terms of their CSR activities leads to a fundamental question of a lack of long-term goal. Any developmental work should lead to asset creation and more importantly a sustained approach in terms of development. CSR activities are considered as an extra or allied force to bolster the pace as well as the shortfalls in development. Not only in developing countries, across the globe including the developed locations, it is argued that corporate world has a responsibility in looking after the three bottom lines of

economic, social and environmental. Since environment has become one of the most important yard sticks of quality of life in the West, companies have learnt to take care of their corporate image in terms of their contributions to the environment. In India the priorities ought to be different and quite predictably the companies engaged in CSR activities are more prone to focus on economic and social activities. The companies engaged in economic improvement of immediate community are utterly confused in terms of productive investment and providing a sustainable economic model. There is absolutely no doubt that investing in human resources and turning the community into an empowered one through training has been one of the pillars of Trusteeship or ethical model as espoused by Gandhi but by and large this model has failed globally including India in the face of the completion of Industrial juggernaut. Ethical, empowered self-sustained Individual as the focus of early twentieth century development in the line of ancient pre-modern and pre-industrialised nation-states is virtually helpless in the context of postmodern, post-industrialised society where individual has lost its identity even as an industrial worker and as part of industrial trade unions.

In a deeply embattled zone of fighting for survival even as a part of trade union, it is highly naïve for the big industries in India that an otherwise un-empowered and under privileged rural labourer living in the deep dark zones of the country would be able to compete with much more sophisticated and educated work force living in the urban centres solely on the basis of a vocational training of a few months. Vocational training imparted to an educated youth with a comparable access to job related information and understanding and the same training imparted to young under-privileged in the villages betrays a deep lack of understanding and knowledge of what ails Indian rural pockets. The lack of privileges and consequent deprivation over generations always leave a deep rooted scar and it cannot be cured only through an effort of cosmetic development which most of the Indian industrial giants try to achieve through CSR. Notwithstanding the business urge of private industrial giants in promoting their brand value through CSR, public sector giants in India have failed to develop a long-term goal in terms of CSR. A hospital is an achievement for any company but the hospital in a remote area needs to follow a self-sustainable objective of being serviced by the immediate community only. A remote locality would never be able to attract the best medical talents and the hospital would remain as always under-serviced and a model of ill-conceived notions of development. This is merely a lopsided model of development which believes in sporadic and exhibitionist form of serving the people whereas the money spent on a year-to-year basis fail to yield any substantial sustainable development for the generations to come.

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