

# CSR Activities and Responsibilities by FMCG Companies of India: A Customer Perspective

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## ***Abstract***

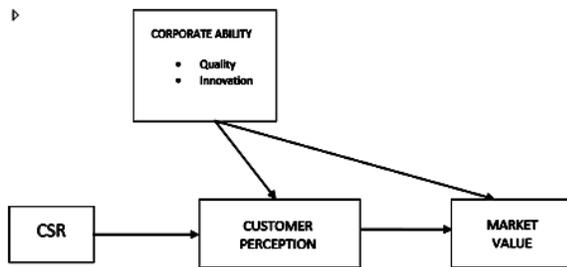
*Corporate Social Responsibility is a strategic weapon that is often used by the corporates as per the whims and fantasies of board and managers to project the image of being a 'Good Corporate citizen'. It can be used as a marketing tool, wherein the Corporates use CSR as the basis of Segmenting, Targeting and Positioning (STP) in order to decide their social initiatives. They Segment the CSR domain broadly in three Segments Planet, People, Profit and specifically in ten areas as per the basis of various areas/themes listed in schedule VII of the Company's Act 2013. Managers then carefully identify and target the areas, to show the concern towards Planet, People and Profit by way of meeting Triple Bottom Line (TBL). But, are the customers supportive of these CSR initiatives taken up the Corporates, while making purchases? Numerous researches have proved that focussed CSR initiatives improve the financial health of the companies but a very less number of significant studies have been done in Indian Context to check the end consumers' understanding and perception about CSR. The biggest challenge for the managers lies in the core of identifying a mechanism to explain "where to spend" and "how to communicate"?*

*This paper is a partial submission of the research work done under Ph.D. requirement in the specified topic. This research paper is a contributory part of the major study done under the Ph. D submission requirements of the author. In this paper, the author has tried to explain the CSR from the consumer's perception, what FMCG companies in India do in the name of such CSR practises, an attempt has been made to check whether the consumers are supportive of such CSR practises and finally to identify the gaps between what companies does and what the consumers expect.*

**Keywords:** *Corporate Social Responsibility, Strategic Weapon, Corporate Citizen, Corporate Conscience, Social Performance, Sustainability Strategy, CSR Practices, Segmenting, Targeting and Positioning, Company's Act 2013, Triple Bottom Line, Profitability, Consumer's Perception, FMCG, India.*

## INTRODUCTION

CSR in India is a relatively new term as compared with rest of the world. Globally, different authors have defined it in different ways. On the basis of the works done by different authors, CSR is effectively known as one of the following by the stakeholders of the business: corporate citizenship, corporate conscience, social performance, or sustainable responsible business, but what it actually means is a practice of corporate self-regulation integrated into its business model.



**Fig 1 : Customer Perception and CSR**

Source: Adapted from Luo & Bhattacharya, 2006

Looking at a larger picture of this, Corporate Social Responsibility is concerned with treating the stakeholders of a company or institution ethically or in a responsible manner (acceptable according to international norms) and the Stakeholders exist both within a firm or institution and outside. Corporate citizenship is all about the extent to which the businesses meet legal, ethical and economic responsibilities ranging from Elementary initiatives to Innovative Techniques and finally to Transforming strategies. Corporate Conscience simply states that the corporates though are artificial entities but should be morally responsible persons. The term Social performance is all inclusive of the firm's economic, financial and environmental responsibility. CSR is a process to achieve sustainable development in societies and thus the notion of Sustainable responsible business directs the firms to go green and meet the triple bottom line

(People, Planet, Profit).

"The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that a society has of organizations at a given point in time." -Carroll

### The Pyramid of Social Responsibility



Source: Carroll (1991)

**Fig: 2 Carroll's Pyramid**

The literature has identified five major dimensions of CSR: the consumers, the employees, the shareholders, the society and the environment, among others. However, promoting creativity, green production, optimum utilization of resources, finding value generating solution for the environmental and other societal problems is yet another way of contributing towards society, and has emerged as the contemporary CSR dimensions. The CSR initiatives taken up by firms are generally similar types of projects often regarded as the pet projects. The flaunted CSR initiatives by firms are generally short lived & ornamental as they usually offer minimal benefits to the business, society or nation at large. Hence, the biggest challenge for the corporates lies in identifying the areas of "where to spend" and methods for "how to communicate"?

Many FMCG companies like Dabur India, Emami, Marico, Tat Beverages etc. are known for their

projects dedicated to women and children sanitation and empowerment (mortality, education, health, malnutrition, protection, equality, fair wages etc.). Despite all this, there is a little impact on their brand image and sales, due to ill fit CSR initiatives chosen by the firms.

**Various initiatives by FMCG companies can be summarised as follows:**

**Nestle:** Creating shared value (environmental protection & community services). 'creating shared value' is a very different approach to CSR, because it is not focused on meeting a set of standard external criteria, or on philanthropy (by educating and imparting work skills to farmers, consuming lesser water and energy and producing fewer green house gases, providing high quality products with good services, adopting best business practises etc).

**Coca Cola:** Environment protection, food safety &

quality, reduced carbon footprints, rain water harvesting, reduced water wastages, etc).

**ITC:** Focuses on Triple Bottom Line contributing to the growth of economy, environment and social development, raising agricultural productivity, education, social & environmental initiatives, managing water soil level and forest resources, e-choupal etc.

**Britannia Industries Ltd:** Corporate Citizenship, social development, improving quality of work life of its people, health and family welfare programs, clean drinking water, free education to poor etc.

Let us now have a look at the CSR report card of the top Indian corporates (India's top companies are ranked 1-100 based on Net Sales for the Financial Year 2012) as per the same survey.

**Table 1**

SR NO.	COMPANY	REVENUE	AVG PAT	ACTUAL SPEND	2% OF PAT
1	INDIAN OIL CORPORATION	442,459	7,783	83	156
2	RELIANCE INDUSTRIES	368,571	21,138	288	423
3	BHARAT PETROLEUM CORPORATION	223,315	1,438	8	29
4	HINDUSTAN PETROLEUM CORPORATION	195,891	1,118	27	22
5	TATA MOTORS	170,678	8,437	15	169
6	OIL & NATURAL GAS CORPORATION	151,121	23,660	121	473
7	STATE BANK OF INDIA	147,197	13,056	71	261
8	TATA STEEL	135,976	3,895	146	78
9	PNB GILTS	104,628	29	NA	1

10	HINDALCO INDUSTRIES	82,549	3,597	28	72
11	COAL INDIA	78,410	11,759	119	235
12	BHARTI AIRTEL	71,506	6,511	33	130
13	MMTC	67,023	129	3	3
14	NTPC	66,366	9,334	49	187
15	LARSEN & TOUBRO	64,960	4,818	70	96
16	ESSAR OIL	63,428	-201	NA	N/A
17	MAHINDRA & MAHINDRA	63,030	2,948	22	59
18	MANGALORE REFINERY & PETROCHEMICALS	57,214	1,066	NA	21
19	TATA CONSULTANCY SERVICES	48,894	8,935	51	179
20	BHARAT HEAVY ELECTRICALS	50,654	5,823	37	116
21	STEEL AUTHORITY OF INDIA	51,428	5,153	61	103
22	GAIL (INDIA)	44,861	3,891	54	78
23	STERLITE INDUSTRIES (INDIA)	43,116	6,831	7	137
24	CHENNAI PETROLEUM CORPORATION	45,397	392	3	8
25	ADANI ENTERPRISES	39,416	1,940	14	39
26	ICICI BANK	37,995	6,366	24	127
27	PUNJAB NATIONAL BANK	37,447	4,460	NA	89
28	WIPRO	37,308	5,152	NA	103
29	MARUTI SUZUKI INDIA	40,050	2,162	12	43
30	JSW STEEL	36,964	1,569	32	31
31	INFOSYS	33,734	7,128	26	143
32	STATE TRADING CORPORATION OF INDIA	30,905	60	NA	1
33	CANARA BANK	30,816	3,313	NA	66
34	BANK OF BARODA	30,488	4,262	NA	85
35	RUCHI SOYA INDUSTRIES	30,332	167	0	3

source: <http://forbesindia.com/article/real-issue/csr-report-card-where-companies-stand/34893/1>

According to the CSR India Index 2012, the top 10 private sector companies put together made a total of INR 734 billion in profit-after-tax for the financial year 2011-12 and CSR spend was only INR 6.9 billion instead of INR 14.67 billion (less than half of what is mandated in the company law i.e. 2% of net-profit).

## LITERATURE REVIEW

Business philanthropy in India has developed in four phases. 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. Gandhi, Nehru, Friedman, and Freeman respectively were champions of these four models. In the ethical model the focus is on "voluntary commitment by companies to public welfare", in the Statist model, "state ownership and legal requirements determine corporate responsibilities", in the liberal model "corporate responsibilities are limited to private owners", and in the stakeholder model "companies respond to the needs of stakeholders - customers, employees, communities, etc." (Kumar et al., 2001, p. 2). By the late 1980s, CSR had attracted worldwide attention and several scholars had determined that socially responsible companies enjoy a number of benefits. These include profitability factors, such as achieving a competitive advantage (Smith 1994; Porter and Kramer 2002); generating a positive corporate image (Smith and Stodghill 1994); attracting and retaining the best employees (Turban and Greening 1997); and enhancing customers' loyalty by increasing their general estimation of the company (Brown and Dacin 1997). Since the liberalization of the Indian economy in 1991, western-style ethical stances are being promoted hence even though the ethical, statist, and stakeholder models may be "idealized", the liberal (Friedman) model may be more influential in India, according to some authors (Balasubramanian et al., 2005).

The practice of CSR has been dominated by

developments in Western developed countries, such as the United States of America (USA) and the United Kingdom (UK) (Chambers et al. 2003) and it is unclear whether it translates easily into developing and non-Western countries. There exist gaps between developed and developing countries when CSR is implemented (Chambers et al. 2003; Matten and Moon 2004; Chapple and Moon 2005; Visser 2007). Writers such as Edmondson and Carroll (1999), Burton et al. (2000) and Khan (2005), have suggested that different cultural models and traditional customs may mean that a great deal of what is currently understood about CSR may not be applicable in developing countries such as India or Sri Lanka.

For this reason, the theory and practice of CSR in developing countries such as needs to be discussed and debated at length and there is a need to examine whether prevailing Western notions of CSR can be implemented in developing countries (Jamali 2007), and whether CSR has positive business benefits (Dutta and Durgamohan 2008). Although various stakeholders have pushed companies to implement CSR in developing countries, it seems many firms do not have sufficient knowledge to actualize it (Fernando 2007). Moreover, there are no accepted rules in developing countries to enforce stakeholder demands (Chambers et al. 2003; Blowfield 2004; Chapple and Moon 2005; Thorpe and Prakash-Mani 2006; Visser 2008). Others suggest that manager's lack of understanding about the benefits of CSR inhibits its implementation (Fernando 2007; Agarwal 2008).

There has been a significant increase in interest in CSR in recent years. One study found that more than 80% of the Fortune 500 companies address CSR issues (Bhattacharya and Sen, 2004). According to **Assocham Eco Pulse (2010-11)**, the maximum CSR initiatives have been undertaken by almost 52 companies in FMCG and consumer durable contributing a share of 13.11 per cent. Despite all this **the** FMCG sector has yet not focused too much into the social responsibility domain.

Table 2: Dimensions of Corporate Social responsibility

S. No	Period of Study	Focus Area	Summary of Dimensions
1	1950's-1960's	Religious & Humane philosophies	Philanthropy
2		Community development	
3		Unregulated philanthropy	
4		Poverty alleviation	
5		Obligation to the society	
6	1970's-1980's	Extension of CSR commitments	Regulated CSR
7		CSR as symbol of Corporate citizenship	
8		Stakeholder relationship management	
9		Corporate reputation	
10		Socio-economic priorities	
11		Bridging governance gap	
12		Stakeholders rights	
13	Legal & Ethical responsibilities		
14	1990's – 21 <sup>st</sup> century	Competitive strategy	Instrumental/Strategic CSR
15		Environmental protection	
16		Sustainability	
17		Internationalization of CSR standards	
18		Transparency & accountability	

Source: Adapted from M Šontaitė- Petkevičienė, 2015

### CSR and Customer Orientation in the 21st century

The following statement of Horrigan (2007) best portrays the status of CSR at the end of 21st century's first decade: Both the developed and developing worlds are rapidly reaching the point where they must decide if today's global CSR movement is a passing social fad, a threat to economically efficient corporate capitalism, an intrinsic element of corporate responsibility, or even a key to humanity's long-term survival. CSR literacy is quickly becoming a primary imperative for a variety of actors in a multiplicity of roles across governmental, business,

and community sectors nationally and internationally.

Despite that our research target one specific stakeholder category (the customers) any CSR activity that increases some aspect of customer satisfaction also positively affect employees (and their families), the local community, and the society at large. Researches have confirmed the impact of the corporates' CSR activities on the consumer's attitude, behaviour and hence the purchase decisions.

## CSR Trends in India

FY 2015-16 witnessed a 28 percent growth in CSR spending in comparison to FY 2014-2015. Prime Minister's Relief Fund saw an increase of 418 percent from Rs 1.68 billion in 2014-15 to Rs 7.01 billion in 2015-16. The CSR spend of listed companies in India reached Rs 83.45 billion.

## Research Objective

**To study the Customer behaviour and Corporate Responsibility Activities for Indian Consumers (Carroll's Pyramid).** For Testing the above objective the following Hypothesis were made.

## Hypothesis

**H01:** There is no significant difference between customer behavior and economic Corporate Responsibility Activities for Indian Consumers.

**HA1:** There is significant difference between customer behavior and economic Corporate Responsibility Activities for Indian Consumers.

**H02:** There is no significant difference between customer behavior and legal Corporate Responsibility Activities for Indian Consumers.

**HA2:** There is significant difference between customer behavior and legal Corporate Responsibility Activities for Indian Consumers.

**H03:** There is no significant difference between customer behavior and ethical Corporate Responsibility Activities for Indian Consumers.

**HA3:** There is significant difference between customer behavior and ethical Corporate Responsibility Activities for Indian Consumers.

**H04:** There is no significant difference between customer behavior and philanthropic Corporate Responsibility Activities for Indian Consumers.

**HA4:** There is significant difference between customer behavior and philanthropic Corporate Responsibility Activities for Indian Consumers.

## Research Methodology

The study design is exploratory and descriptive in nature and is based on a field survey of FMCG consumers.

## Data Collection Method

Both primary and secondary data sources have been used to collect data & answer research questions. Primary data mainly is obtained through the administering of questionnaires while secondary sources like past studies and archives were accessed from various databases.

## Selection of Sample

The data was collected in the financial year 2015 - 2016. 800 questionnaires were distributed in the entire survey spread over 11 months from May 2015 - March 2016, out of which in all 564 were returned representing a response rate of 70.5%. Some questionnaires were incomplete and were not included in the final sample. The final sample consisted of 468 usable questionnaires.

## STATISTICAL TOOLS AND TESTS USED

- (a) Reliability Coefficient Cronbach's alpha
- (b) KMO and Barrlett's Test
- (c) Weighted mean
- (d) Coefficient of Correlation
- (e) Multiple Regression Analysis
- (f) Beta Coefficient of Regression equations
- (g) Factor Analysis
- (h) Kruskal - Wallis test, Chi - Square test and Mann - Whitney U test, Wilcoxon - W and Z - test for Hypothesis Testing.

## ANALYSIS AND INTERPRETATION

Table 3: Cronbach's  $\alpha$  for dimensions

Dimensions	Number of Items	Cronbach's alpha
Consumer Behaviour	2	0.734
Economic Corporate Responsibility	4	0.781
Legal Corporate Responsibility	4	0.881
Ethical Corporate Responsibility	4	0.924
Philanthropic Corporate Responsibility	4	0.886
Total	40	0.852

Table 4: Descriptive Statistics

Dimension	Mean	Standard Deviation	Conclusion
Consumer Behaviour (X1)	3.672	0.731	Agree
Economic Corporate Responsibility (Y1)	3.519	0.663	Agree
Legal Corporate Responsibility (Y2)	4.142	0.728	Agree
Ethical Corporate Responsibility (Y3)	3.776	0.621	Agree
Philanthropic Corporate Responsibility (Y4)	3.551	0.624	Agree

Table 5: Relationship between Consumer Behaviour and Economic Corporate Responsibility Activities

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	B		
(Constant)	1.772	0.000	0.804	13.442	0.000*
ECRA	0.852	1.1822		13.143	0.000*

Table 6: Relationship between Consumer Behaviour and Legal Corporate Responsibility Activities

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	B		
(Constant)	1.252	0.007	0.638	11.217	0.000*
LCRA	0.652	1.204		11.324	0.000*

**Table 7: Relationship between Consumer Behaviour and Ethical Corporate Responsibility Activities**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	β		
(Constant)	1.249	0.4471	0.942	14.724	0.000*
ETCRA	0.952	1.204		14.416	0.000*

**Table 8: Relationship between Consumer Behaviour and Philanthropic Corporate Responsibility Activities**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	β		
(Constant)	1.417	0.1841	0.942	11.414	0.000*
PCRA	0.984	1.415		14.416	0.000*

1. The null hypothesis was rejected as the study proved that there is significant relationship between customer behavior and Economic Corporate Responsibility Activities for Indian Consumers.
2. Alternative Hypothesis was accepted and a significant relationship between customer behaviour and Legal Corporate Responsibility Activities for Indian Consumers was found.
3. Thus, null hypothesis was rejected and alternative hypothesis was accepted. So, there is significant relationship between customer behavior and Ethical Corporate Responsibility Activities for Indian Consumers.
4. The study found that there is a significant relationship between customer behavior and Philanthropic Corporate Responsibility Activities for Indian Consumers.

## CONCLUSION

Customers are involved in rational purchase decisions, technology allows the common man to access information and interpret it wisely. Doing anything in the name of CSR is certainly not going to work for the organizations (Raheja Shivani, 2014). Corporates need to be carefully segmenting,

targeting and positioning themselves in the CSR domain to project the right social image and needs to be selective while going for social initiatives. The CSR must be viewed from the eyes of the consumers. Self-satisfying/superlative moves enacted under the pretext of CSR initiatives may prove detrimental for the growth and the reputation for the company. There is a need to understand what is required and is important from customer's point of view. The initiatives well associated and valued by customers enhances the brand image of the organization in the eyes of its customers and increases manifold the loyalty of the customers towards the firm (Raheja Shivani, 2017). Also, socially motivated proactive moves need to be rightly supplemented by a cautious effort of marketing and communicating the same to its customers. However, the bottom line is that the CSR initiatives in India are now seriously taken by many companies. Especially for the FMCG companies, where the major challenge is reduction of packaging materials, these companies are doing work in the field of Environment, Health care, Education, Community welfare, Women's empowerment and Girl Child care. Leading FMCG companies fail to leverage their web sites in terms of educating the consumers about their CSR intent and activities. Another interesting study highlighted that

the consumers expect firms to be involved in social initiatives and may reward them for their efforts through their positive purchase behaviour. Handpicked CSR projects will not just enhance the company's goodwill manifold but will certainly bring a positive shift in the sales and long term profitability/sustainability of the firm. The effect of CSR spending can be studied with other financial measures to judge its effect on overall profitability, share prices (Sapra Ritu, 2016) etc.

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