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A Sense of Spirituality in Delivering CSR: A Case Study of Corporate Response in India

Steevan D Souza N[1], Venkatesha Nayak[2]
[1]*Research Scholar, College of Management Studies and Commerce, Srinivas University, Mangalore, Karnataka, India*
[2]*Assistant Professor, Department of PG Studies in Commerce, Sacred Heart College, Madanthyar (Affiliated to Mangalore University)*

Abstract: ***CSR in India has a long history and India became the first country in the world to legally mandate to follow by the corporates. Ever since 2014 CSR has been a driving force to the corporates. Covid-19 pandemic, has set the stage for major shifts in the way companies view CSR and work with the social sector. Indian Corporates, when formulate their CSR budgets this year, are having tough time to strike a balance between taking stock of appearing health care prerequisite and their traditional social focus areas. CSR is playing a crucial role in the age of this pandemic Covid-19, where business is trying their best to cope of this tremendous challenging time. As a part of commitment on this occasion and importantly the sense of spirituality among Indian Philanthropists, Entrepreneurs and Businessmen's have contributed very generously. These bighearted personalities are supporting those impacted by the Covid-19 pandemic – daily wagers, people living in urban slums and rural areas. At the same time, they have aided in a bigger way in support of Doctors, Nurses, Police Officers and all those who are working relentlessly to fight this pandemic to ensure our people make it through this crisis. Apart from those, they have also contributed well towards the health system, educational needs, healthcare services, water, setting up infrastructural facilities and so on. This study aims at bringing out some of the great personalities' contribution at this crucial time. The sense of spirituality is found in delivering various aid and taking utmost care of the society's needs.***
Keywords: Corporate Social Responsibility, Spirituality, Philanthropists, Covid-19, Pandemic

- *Kautilya ON CSR:* Kautilya emphasized ethical practices and principles while conducting business.
- *CSR & Hinduism:* Merchants who belongs to the Hindu religion gave alms, got temples and night shelters made for poor. Hindus followed Dharmada where the manufacturer or seller charged a specific amount from the purchaser which was used for help.
- *CSR & Islam:* Islam had a law called Zakaat which ruled that a portion of one's earning must be shared with the poor in the form of donation.
- *CSR & Sikhism:* Similar to Islam's zakat, Sikhs followed what they called daashaant.

I. INTRODUCTION

CSR (Corporate Social Responsibility) is a popular term in the contemporary management literature, understood largely as a typically western concept based on western values.

But it is neither a western concept nor a product of western values. Yes, the acronym CSR is a coinage of the western management thinkers. The practice of helping is essentially rooted in the Indian value system and references to it can be found in Vedic literature. The only difference being that in the *vedas*, it is linked to *dharma* and encompasses the social responsibility of both individuals as well as the businesses under its fold.

Several Indian writers and experts on these subjects who told the view that the foundations of ethical business and CSR were laid ages ago in the Indian sub-continent.[1]Thus, CSR is nothing but an effort by corporate to support the path of *dharma*. Ancient Hindu philosophy has given the concept of the four *Purusharthas*, the basic objectives of human life — *dharma, artha, kama* and*moksha.* CSR is a manifestation of *dharma*, the duty of human beings towards society.

The Vedanta philosophy also recognises the concept of *trivarga*, the triple set, which always have to go together to ensure the happiness of all. The objectives of *dharma*, *artha* and *kama* are to lead society to material progress, cultural development and general welfare of its diverse population.

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A. CSR Phases

The first phase of CSR is known for its assistance and humanitarian nature. CSR was influenced by family ideals, values, practises, traditions, culture and religion, as also industrialisation. The capital of capitalists was disbursed on the wellbeing of society, by setting up temples and religious institutions. In times of scarcity and famine these capitalists opened up their granaries for the poor and hungry. The second phase was during the Independence movement. Mahatma Gandhi urged rich industrialists to share their wealth and benefit the poor and marginalised in society. His concept of trusteeship helped socio-economic growth. As per Gandhi, businesses and industries were the 'temples of modern India. In this latter phase CSR converted as a sustainable business strategy. The wave of liberalisation, privatisation and globalisation (LPG), together with a moderately relaxed licensing system, led to a boom in the country's economic development. This further led to an amplified momentum in industrial development, making it likely for companies to donate more towards social responsibility.[2].

II. LITERATURE REVIEW

Muniapan, B., & Satpathy, B. (2013) in their research work mentioned that Bhagavat Gita particularly the notion of 'dharma' (duty) and 'karma' (action) in the framework of CSR. In a summary, the Bhagavat Gitadelivers an inside-out method to CSR, which is the development of individual leader's self-conscience of his dharma (duty) and karma (action). Based on the Bhagavat Gitavisions, CSR should preferably begin with ISR (Individual Social Responsibility includes Personal Social Responsibility) and to go outside CSR with GSR (Global Social Responsibility). These three social responsibilities are the crucial dharma and karma of corporate leaders. The leaders and the part they play in companies are crucial in safeguarding transparency, good behavior and governance towards the final aim of achieving CSR[3].

Sarah Javed & Mohammad Suhaib(2016) mentioned in their article that Spiritual values have positive effect in monitoring the peril and the fact that spiritually concerned with people act in Godly ways, Spirituality as a control degree for unethical behavior and business have not been adequatelydiscovered[4].Spirituality spreads beyond ethics to deliver a framework for human development. Spirituality conventionallycomprises, but is not limited to, religious beliefs and performs[5]Rozuel C. (2013).

Ghosh, S., Mukherjee, S(2020)Corporate Social Responsibility (CSR) and Ethics are obviouslyallotted low priority in the rush for money, career, fame, power and position both at the individual and administrative levels[6].Bera, S. (2014) mentioned that It can be said that CSR is an extension or greatermeasurement of the responsible, moral and ethical nature of a citizen which in some or the other way aids and gives back to the society. Dana, as a concept, figures in Hinduism, Buddhism and Jainism and infers 'unconditional' big-heartedness. In that sense it indicates a state of mind where one's ego is channelled and one does not have any hopes during or after the act of giving[7].

A. Objectives of Study

1) To analyse perception of corporate while delivering CSR Activities
2) To understand the response of corporate to pandemic situation through CSR in India
3) To study sense of spirituality in delivering CSR during pandemic in India

III. METHODOLOGY

To understand the involvement of different CSR activities of corporate, secondary data such as published articles in newspaper, magazines and bulletins were referred at the same time to analyse the applicability of activities during pandemic time were more in focus as reference as concerned. The paper is purely analytical in nature different cases and activities are analysed based on the existing information.

IV. ANALYSIS

The following Corporate houses are not only partnering with the government, NGOs and civil society organisations but also with each other for a higher purpose that goes beyond market competition.

A. Wipro

Azim Premji the chairman of Wipro has been most generous personality who have a set example through his values and practices across the world. The chairman has donated Rs 22 Crore per day to tackle Covid Pandemic and his total contribution during this pandemic counts of Rs 7,904 crore. It can be truly said that he has the role model of Indian philanthropy. They also opened public cafeterias in Bangalore to serve the meals to 40000 migrant workers immediately after the lockdown. These expenditures are in addition to the yearly CSR activities of Wipro, and the usual philanthropic spends of the Azim Premji Foundation. Moreover, Foundation has COVID-19 relief dedicated complex that also includes 24 rooms to accommodate doctors and medical staff.[8]

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B. Infosys

Infosys foundation has always supported in all the challenging situations in India. The great personality like Mr Narayana Murty and Mrs Sudha Murty has always set a example in their philanthropic attitude towards the society. Especially at this unprecedented times the Infosys foundation has continued to support the government in providing healthcare facilities, relief materials, and has helped people who have impacted by this pandemic. The foundation had announces committing INR 100 crore to support in fighting the COVID-19 in India and also contributed towards the PM Care Fund of INR 50 crore. These funds will be utilized towards the COVID 19 patients and also towards weaker sections of the society in India.[9]

C. Tata Group

Rata Tata is another popular name in India whose name can be found in setting examples in Management and commerce books of ethical practices and also bring many solutions to the ordinary people of the society. Ratan Tata is the chairmen of Tata Trusts and Emeritus Tata Sons has pledged to support Rs 1500 crore to empower and protect who have affected communities. The amount has supported in providing PPT kits, treatment facilities, infected patients and providing knowledge management and training to general public and health workers in India. Tata Group has aided many people who have impacted severely due to lockdown or pandemic. It helped in providing education as well as employment.[10]

D. Reliance Foundation

Reliance Foundation had been responding very well to address the growing needs of the society. Majorly, it has set up Intensive Care Unit(ICU) beds. The reliance Foundation which is managing about 875 beds which included 145 ICU beds. And, they also provide 700 MT of Oxygen daily to Gujarat, Maharashtra, Delhi, Madhya Pradesh, Rajasthan, Uttar Pradesh, Daman, Die and Nagar Haveli. It also announced a donation of Rs. 500 crore to PM CARES Fund in 2020. This was in addition to the monetary contribution of Rs. 5 crore each to the governments of Maharashtra and Gujarat to support their work against Covid-19. It is been helping nearly 1 lakh critically ill patients.[11]

E. ITC (India Tobacco Company Limited)

ITC is one of the largest companies in India. It has set up a contingency Fund of Rs 150 Crore to address and manage the challenges in COVID-19. This fund is being utilized for the relief of vulnerable and most needy sections of the society. The fund also will be utilized in collaboration programme with district authorities to reach weaker sections of the society. The company also provides essential food and hygiene products for the needy.[12]

F. ONGC (Oil and Natural Gas Corporation)

ONGC is the public sector company of India and it has contributed largest contributor among the oil companies that is Rs 300 Crore. This amount is from the Corporate Social Responsibility and also the employees of ONGC has contributed two days salary and that has totalled 16 Crore to the fund. In some of the place the company employees has contributed ration kits to the daily wagers.[13]

G. Mahindra Group

Anand Mahindra has been well known name in India of his kind gesture to support many budding entrepreneurs and who is always active in social media in giving support of creative ideas and also who are seeking support. The pandemic though has impacted its business but it never remain behind in helping the needy. It also been kind to the employees of around 80,000 in providing medical insurance of Rs 1 lakh for treatment and also announced in case of the demise of employee due to the pandemic, a sum of Rs 5 lakh will be provided to the family and also its dealer will be contributing of an equal sum of Rs 2.5 lakh each. [14]

H. HUL (Hindustan Unilever Ltd)

Hindustan Unilever Limited (HUL) set aside Rs. 100 crores in March 2020 towards helping India through the pandemic. Tthe company has contributed in partnership with UNICEF over 1 crore soaps and sanitizers to helpless communities during the eruption. This involvement has been made in 18 states, including tribal areas, flood-hit regions, COVID hit villages and slums, remote tea estates amongst others. Keeping the objective of Swachhata for all in mind, HUL and UNICEF have reached out to remote areas to help fight the pandemic.[15]

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I. Mankind Pharma

Mankind Pharma Company is an Indian pharmaceutical company and the founders are R C Juneja and Rajeev Juneja. During this pandemic the company will donate Rs 5 crore to the families of policemen who lost in battling with COVID-19. And as a responsible organization in 2020, Mankind Pharma contributed around 130 crore to the PM CARES Fund, CM Care Fund, and to martyred healthcare workers and police staffs. The business has contributed ventilators, Personal Protective Equipment kits (PPE) and medicines. It has now promised to contribute a sum of Rs. 100 crores for the families of departed doctors, police officers, pharmacists, and other healthcare workers.[16]

J. State Bank of India

State Bank of India is well known bank in India and it is the largest public sector bank in India. During this COVID-19 it has allocated Rs 71 Crore for the various initiatives. And it has also set up 1000 beds makeshift hospitals for COVID-19 patients in the worst affected states by spending Rs 30 Crore.[17]

K. Adani Group

Gautam Adani is another popular name is the richest billionaire in India. Company announced of Rs 100 Crore towards the PM Fund to fight this pandemic. The company also put a great effort in providing medical oxygen requirements of patients across the country. It also donated generously towards central and state governments of India. [18]

V. DISCUSSION BASED ON ANALYSIS

CSR today is a legal term but for most of the Indians this act of giving back has been deep rooted in their spirituality. Irrespective of religion Indian people has shown kindness, charity, good deeds to the one who in need from very ancient time. By seeing the various contribution by these corporates or philanthropies it is noted that the spirituality in helping has been forefront in India. One side we can see business is growing and other side there are social issues arising. To combat this issue spirituality with ethical values, play significant role in helping in need irrespective of caste, creed, religion, colour or gender.

Setting examples by their noble deeds by the founders or the chairperson of the organization it has directly or indirectly influenced in a larger way. The study also found that many employees within the organization started donating their salaries or kits in those who are in need. This nature of spirituality or practice of values within and in the organization the society has significant impact and indeed, people start inculcating in their lives by doing their responsibility in their surroundings.

VI. CONCLUSION

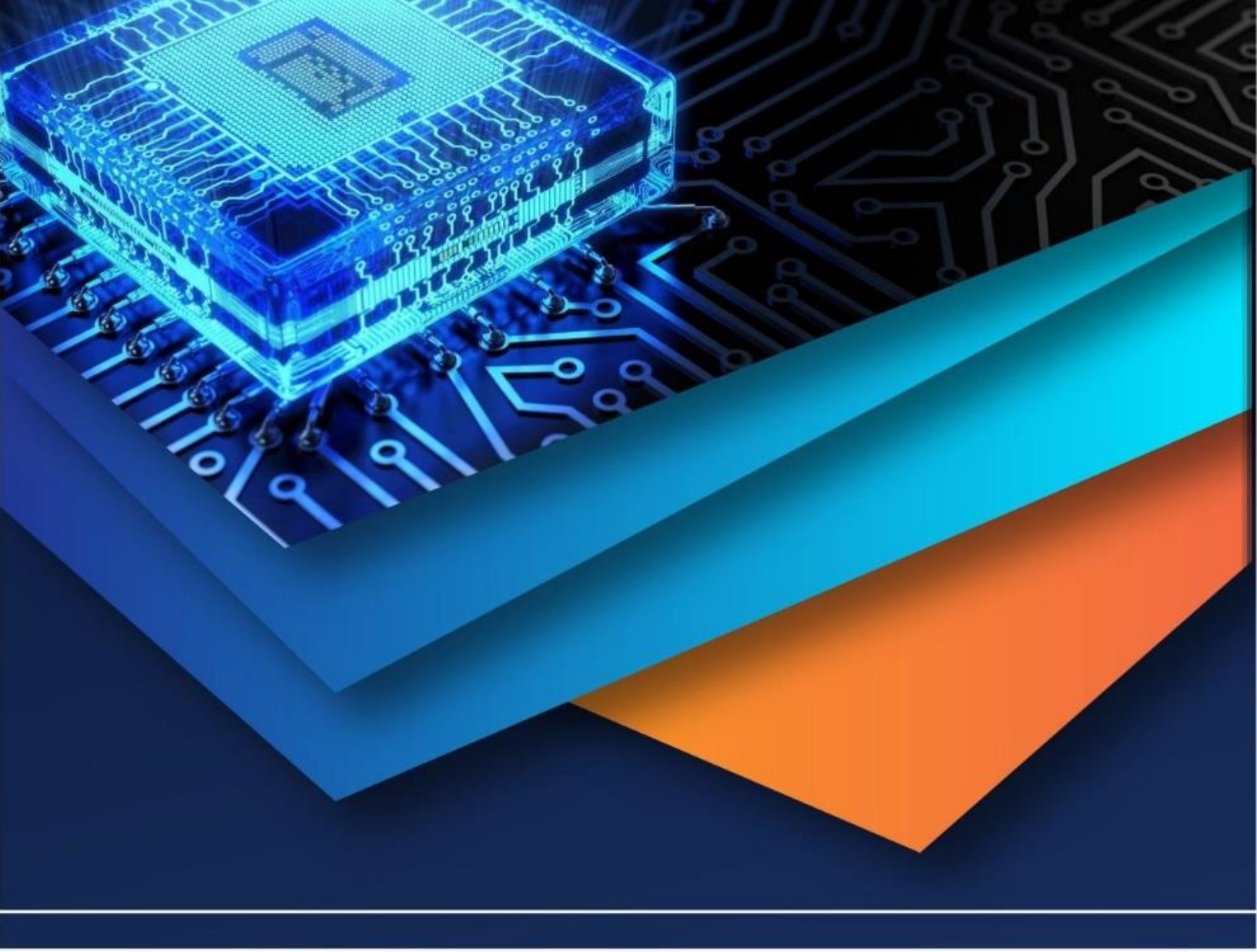
CSR and spirituality have a deep root in India. In the pandemic time many philanthropies in India has pledged towards the concerns of the society. This study revealed that many companies or entrepreneurs have contributed generously at the crucial need and has been a great support to the society. This act of generosity definitely has a root in the values and religion touch which not only adds value to the personality and also the entity they operate. This act of philanthropy has always been the reflection of a society because in it depended on a division between givers and poor recipients. Not only the wealthy have given even the common man has given in a bigger way in times of need to the society. This behaviour or the sense of spirituality in giving wholeheartedly adds not only prestige of an organization but also humanitarian image among the public and widens organizations influence in the business world. Finally, India has been always setting examples by helping other countries in their spirituality practice and it is a time during this pandemic to reflect and start practice whatever one could be able to do it without any expectations.

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