



# International Journal of Research in Academic World



Received: 24/January/2023

IJRAW: 2023; 2(2):100-103

Accepted: 27/February/2023

## Organizations Perception towards the CSR Activities for the Differently

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### Abstract

The study focused on organisations' perceptions of CSR initiatives for differently abled people. The study gathered original data from the BHEL Company, which implements CSR activities on an annual basis. For the investigation of proposed objectives, the study used an exploratory research technique. The point of view of organisations on the CSR of people with disabilities was investigated. According to the findings of the survey, employees place a high value on "reasonable accommodation and accessible environment at work place without impediments," which suggests that businesses should create workplaces that are free of such obstacles for people with disabilities (PwDs). CSR efforts are responsible for coordinating the distribution of assistive items, technologies, assistance, and appliances to people with disabilities. According to the findings of the study, the social stigma caused by a lack of encouragement from family and society had the largest loading factor. This suggests that organisations should address the social stigma that is associated with disability. The statement "Advantages are not frequently appreciated" obtained the greatest loading, which indicates that the majority of people with disabilities are oblivious to the fundamental advantages that corporations deliver through CSR operations.

**Keywords:** CSR activities, PwDs, organizations perception

### Introduction

Research on corporate social responsibility has placed a significant amount of emphasis on the question of whether or not businesses and other organisations serve a purpose in the community beyond the pursuit of financial gain (CSR). The research investigated how Bharath Heavy Electricals Limited's various departments feel about the company's obligation to the community via the lens of corporate social responsibility. Each year, BHEL sets aside a certain amount of money from their CSR budget for the benefit of disabled people. The macro (societal) and meso (institutional) levels of analysis have predominately been utilised in the course of these disputes.

There has been a remarkably limited amount of study conducted on the topic of looking at CSR from a micro (person) level and on the role of the company. Questions regarding the employees' perceptions of CSR activities for differently abled persons for the purpose of securing economic benefits or making a difference in the world would vary greatly depending on the PwDs (individual) and the importance they place on these areas in their own lives. This is because PwDs place different weights on the various aspects of their own lives. These problems have recently attracted the attention of academics, and there has been a substantial rise in people's fascination with micro CSR.

Research in the field of corporate social responsibility has placed a significant amount of emphasis on the question of whether or not businesses serve any function in society other than the pursuit of financial profit. These disputes have, in the main, led to major research being carried out either at the macro (societal) or the meso (institutional) level. On the individual, or micro, level, there has been a very limited amount of study conducted on the impact that firms play. The "impact and experiences of CSR (as it is defined) on individuals (in any stakeholder group) as investigated at the person level of study" are included in the micro level (Rupp & Mallory, 2015).

### Review of Literature

- Wren (1994) <sup>[9]</sup> asserts that the Industrial Revolution brought about a number of unintended and undesirable effects. He claims that there were objections regarding a new type of servitude to the owners of capital. He argues that this form of slavery was criticised. Humanity itself was turned into a commodity that could be purchased or sold on the market, and as a result, new categories of people, such as female and child labourers, were subjected to exploitation. Wren also addresses the ways in which industrialisation contributed to an increase in poverty, urbanisation, pollution, and a variety of other issues that plague modern society.

- With each passing decade, the general public has an ever-increasing expectation that firms would adhere to increasingly ethical behaviour. The demonstration of ethical behaviour may be a significant competitive advantage for a company (Weinstein, 1995) [8]. According to Skeddle (1990) [7], a business that makes an honest effort to conduct its operations in an ethical manner will have a higher rate of employee commitment, higher levels of employee motivation, and higher levels of employee productivity as a direct result of these factors. As a result, the business will be more profitable. There is a growing school of thought that contends immoral business practises may be detrimental to a company's brand, which in turn can have an effect on the profitability of the enterprise.
- According to Carroll (2008), the ideas behind corporate social responsibility started to develop throughout the first part of the twentieth century. The ever-evolving structure of both business and society contributed to the emergence of the concept that corporate managers were accountable for more than simply increasing the wealth of the stockholders. Two structural shifts namely, an increase in the widespread ownership of firms and the growth of pluralism in society contributed to the establishment of a more contemporary perspective on social responsibility. This shift allowed for the development of a more inclusive society.
- According to the available information, there are a variety of positive outcomes that may be achieved when businesses engage in CSR. Aquinis and Glavas (2012) [1] discovered that there were a number of benefits associated with CSR programmes. They include an improvement in a company's overall reputation, an increase in market share and brand positioning, more loyal consumers, fewer operational expenses, a boost in attractiveness to investors, and an increase in staff engagement and satisfaction levels.
- Kasum *et al.*, (2012): Today, an increasing number of businesses are adopting the principles of corporate social responsibility (CSR) and are taking steps to reform management systems in order to make such systems more responsive to the social and environmental concerns of the numerous stakeholders. There are many different stakeholders, some of which are external to the company while others are within to it. Customers, host communities, investors, suppliers/allies, governments, and non-governmental organisations are examples of external stakeholders (NGOs). Employees, human resources, managers, and owners are all considered to be stakeholders on the company's premises.
- Companies who base their corporate social responsibility efforts on the interests of stakeholders and values, as opposed to their own self-interest, see increased employee loyalty and favourable word of mouth about the firm in contacts with other stakeholders (Chaudhary, 2017) [3]. The Governance and Accountability Institute, a data partner for the Global Reporting Initiative, found that 85 percent of S&P 500 companies published sustainability reports in 2017, disclosing their strategy and performance on environmental, social, and governance (ESG) metrics. This information was made available to the public.
- CSR has been around for a long time and has had a significant influence on businesses, but there is no agreed-upon definition for it. An examination of the past of corporate social responsibility (CSR) can provide light on the evolution of the idea as well as how it has influenced the way corporations operate in the modern world. The on-

going development of CSR has demonstrated the complexity of the overarching concept and the way in which it represents an inclusive framework of various concepts that study the relationship between businesses, the employees of those businesses, and the communities in which those businesses are located. These communities might be regional, national, or international in scope (Carroll & Shabana, 2010; Baric, 2021) [5, 2].

### Research Gap

Based on the above literature survey it is evident that majority of the studies have focused on the CSR practices of the organizations keeping in view of employees but very less review of literature have been found CSR activities with regard to PwDs. Therefore, the present study made an attempt to fill the research gap with the proposed title of "Organizations Perception towards the CSR Activities for the Differently Abled Persons-A Study"

### Objectives of the Study

The study has framed the following objectives based on the research gap emerged through the literature survey,

- To study the Organizations Perception towards the CSR activities for the differently abled persons
- To devise the measures to improve the employability of the PwD with the effective CSR activities.

### Hypothesis of the Study

**H0:** There is no significant difference between the Perceptions towards CSR activities.

**H1:** There is a significant difference between the Perceptions towards CSR activities.

### Scope of the Study

The study focused on the Organizations Perception towards the CSR activities for the differently abled persons. The study considered the BHEL organization, which implements the CSR practices in the aspects Persons with Disability. The study considered the perception and key measures to improve the

### Research Methodology

The present study has adopted the exploratory and qualitative approach for the examination of the Organizations Perception towards the CSR activities for the differently abled persons.

### Sampling Method

To acquire primary data from employees, the study utilised a convenience sample strategy utilising a structured questionnaire (respondents). Convenience sampling is a sort of sampling in which the first accessible main data source is used without further investigation. To put it another way, this sampling strategy comprises finding people wherever they are, which the most convenient area is generally.

- Sample Size:** Responses are collected from 135 employees working in BHEL organizations, who are associated with the Corporate Social responsibility.
- Sampling Unit:** The study considered the BHEL of Hyderabad unit as a sample unit for the study. The BHEL is initiating the CSR activities for the differently abled persons every year regularly.
- Source of Data:** The present study has considered the primary data through the drafted questionnaire for the examination of proposed objectives.
- Questionnaire:** The questionnaire consists of two

broader segments, which focus on Organizations perception on the CSR activities with regard to PwDs. The study also focused on the suggestive measures to improve the CSR activities for the PwDs. The study collects the opinion from the BHEL employees associated with the CSR department. The opinions are collected through the 5-Point Likert scale from the respondents. The statistical tools used in the study were using SPSS Statistics software. The tools used in the study are Discriminant Analysis and Exploratory Factor Analysis.

- v). **Discriminant Analysis:** The study applied the discriminant analysis to know the organization perception on the CSR activities for the Persons with the disability. The study considered the employees opinion on the various activities implemented for the PwDs. The higher discriminant score depicts the higher perception level and lower perception reflects the lower perception level on the CSR activities by the organizations.
- vi). **Exploratory Factor Analysis:** The EFA has been applied to devise the measures to improve the measures for the PwDs through the CSR activities. The exploratory factor analysis (EFA) is a statistical method that may be utilised to ascertain the underlying structure of a large number of variables. The high-loading elements that have an effect on the variable that is most dependent on the model are singled out and removed from the list of variables in this approach. This technique processes the input and provides the result in the form of a component matrix that is populated with highly loaded variables.

**Reliability of Primary Data**

The basic data for the study were gathered by asking structured questions based on a Likert scale. The study was divided into two parts. The Cronbach's Alpha technique was utilised for the investigation. The conclusion that may be drawn from this is as follows.

**Table 1:** Reliability Test Results

Segment Head	Cronbach's Alpha Value
Organizations Perception	0.937
Devising the Measures	0.964
Average	0.951

Source: Authors' Calculation

The conclusion drawn from the analysis of primary data was that the base value of 0.951 was more than 0.7. As a result, it has been determined that the main data that was obtained is suitable and reliable for the analysis. As a result, the research uses a variety of statistical approaches to analyse the primary data that was gathered in order to investigate the predetermined goals.

**Tabulation of Data Analysis**

**Objective 1: To study the Organizations Perception towards the CSR activities for the differently abled persons**

The study examined the organization perception towards the CSR activities for the differently abled persons. The study collected the primary data from the employees of the organization in the aspect of the CSR activities. The study has framed the following hypothesis.

**H0:** There is no significant difference between the Perceptions towards CSR activities.

**H1:** There is a significant difference between the Perceptions towards CSR activities.

The study applied statistical method discriminant analysis for the examination of employees' perception towards the CSR activities implemented by the organization. In order to apply the discriminant analysis the study applied the Wilks Lambda test for the model fit ness of the data.

**Table 2:** Wilks Lambda test

Test of Function(s)	Wilks' Lambda	Chi-square	df	Sig.
1 through 4	.732	41.985	40	.035
2 through 4	.849	22.090	27	.033
3 through 4	.930	19.830	16	.005
4	.982	12.509	7	.026

Source: Primary Data

The above table represents the test of equality with the support of wilks lambda test. The P values are observed to be significant i.e., < 0.05 in all four functions. The table value of chi-square found to be greater than the calculated value. Therefore, it states that data found to be normally distributed for the application of discriminant analysis. The wilks Lambda values are also found to be near to 1, which indicates that data is strongly fit for the application of discriminant analysis.

**Table 3:** Discriminant Analysis

	1
Reasonable accommodation and accessibility environment at work place without barriers	.641*
Incentives for Employer accommodate PwDs-ESI and PF	.052
Providing Assistive devices, Technology and Aids and appliances	.483
Promoting education and special education.	.248
Conducting seminars/Workshops, creation of awareness on Rights and Legislations.	.166
Promoting employability and employment opportunities in companies	.058
Promoting Welfare and Developmental programmes	.399
Conducting Medical and health Camps	.282
Promoting vocational, skill trainings and placement services both in public and private companies.	.225
Conducing Job Meals	.138

Source: Primary Data

The study result of discriminant analysis reveals the employees perception towards the CSR activities implemented by the Organisation. The discriminant score depicted that "Reasonable accommodation and accessibility environment at work place without barriers" (0.641) having the higher perception level by the employees. The study "Providing Assistive devices, Technology and Aids and appliances" (0.483) also observed to be having the high perception level, which denotes that organizations are giving the medical devises, which are technologically equipped for the blind and physically challenged persons. The study observed that "Incentives for Employer accommodate PwDs-ESI and PF" (0.052) having the lower perception, where employees felt that ESI and PF for the PwD should have higher benefits.

**Objective 2: To devise the measures to Improve the employability of the PwD with the effective CSR activities.**

The study examined the employability aspect of PwD through the CSR activities adopted by the Organizations. The study



suggests focusing on the key factors, so that more effective way the organizations can deliver the CSR activities to improve the differently abled persons. The study considered the primary data and applied the exploratory Factor analysis. The study applied the following test to know the sample adequacy for the application of EFA,

**Table 4: Sample Adequacy Test**

<b>Kaiser-Meyer-Olkin Measure of Sampling Adequacy.</b>		<b>.827</b>
Bartlett's Test of Sphericity	Approx. Chi-Square	37.329
	Df	36
	Sig.	.408

Source: Primary Data

The Sample adequacy table depicts the result through the KMO and Bartlett’s test. The test result indicated that 0.827> 0.7. The P value also found to be significant. Hence, the study observed that sample is adequate to run the exploratory factor analysis for the PwD employability through the effective CSR activities.

**Table 5: Component Matrix**

	Component			
	1	2	3	4
Persons with disabilities often lack the necessary education and/or qualifications	.766			
Inadequate access to employment-related data/information for people with disabilities	.664			
The rapidity with which environmental change is occurring		.566		
Training calibre		.312		
Disability's impact/logistical challenges			.395	
Benefits are not widely known.			.719	
There is no effective center for sourcing PwD infrastructure and			.681	
Inadequate long-term funding				.469
Family and society's lack of encouragement (Social stigma)				.842

Source: Primary Data

The study table represents the result of Exploratory factor analysis through which key measures can be considered to improve the CSR activities. The study observed that social stigma-Family and society lack of encouragement (0.842) observed to be having the higher loading factor, which states that organizations should work in the aspect of social stigma with regard to Persons with disability. The study observed that “Benefits are not widely known” (0.719) found to have the higher loading, which indicates that majority of the PwD are not aware the key benefits, which are normally provided by the organizations through the CSR activities.

**Findings of the Study**

1. The study examined the perception of organizations towards the CSR activities for the PwDs. The study result indicates that “Reasonable accommodation and accessibility environment at work place without barriers” (0.641) having the higher perception level by the employees, which states that organizations should accommodate barrier free environment for the PwDs.
2. It has been synchronized that Providing Assistive devices, Technology and Aids and appliances (0.483) to

the PwDs through the CSR activities. Tailor made medical devises, which equipped with the digital technology.

3. The study observed with the social stigma-Family and society lack of encouragement (0.842) observed to be having the higher loading factor, which states that organizations should work in the aspect of social stigma with regard to Persons with disability.
4. The study observed that “Benefits are not widely known” (0.719) found to have the higher loading, which indicates that majority of the PwD are not aware the key benefits, which are normally provided by the organizations through the CSR activities.

**Conclusion of the Study**

The study focused on the Organizations Perception towards the CSR activities for the differently abled persons. The study collected the primary data from the BHEL organization, which implements the CSR practices every year. The study adopted the exploratory research approach for the examination of proposed objectives. Organizations' perception has been viewed on PwD CSR were studied. The study found that employees value "Reasonable accommodation and accessible environment at work place without obstacles," implying that firms should provide barrier-free workplaces for PwDs. Assistive products, technology, aids, and appliances for PwDs are coordinated through CSR initiatives. The study found that social stigma-Family and society lack of encouragement had the highest loading factor, indicating that organisations should address disability-related social stigma. "Advantages are not generally understood" had the highest loading, indicating that most PwD are unaware of the primary benefits firms give through CSR operations.

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