

Corporate Social Responsibility in times of Pandemics like Covid-19.

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Abstract:

The recent pandemic of Coronavirus has caught the world by surprise, spreading like wildfire and causing worldwide morbidity and mortality. It has led to severe global socio-economic disruption, halting most regular activities. It has mandated a united effort by individuals, organizations and governments. The lockdown imposed by the government had led to tremendous financial problems for the corporates but as per the corporate social responsibility, they were and are supporting Government activities by donating funds, offering mask, medical kits, bedded facilities, free meals and so on. This study was undertaken to study the corporate social responsibility (CSR) practices by leading industries in the pandemic period and in the afterwards 'new normal'.

Keywords: Corporate social responsibility, pandemics.

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I. INTRODUCTION:

Corporate Social Responsibility can be simply defined as nothing but the voluntary compliance of social and ecological responsibility of companies. Company exhibits responsible activities to the customers, suppliers, employees, and business partners, shareholders/investors and Government and environment that in turn give a long life to the business. Every business has its aim at making maximum profit and wealth but successfulness of business without contribution of workers and community support is not possible in the long run.

PROBLEM STATEMENT

The coronavirus outbreak, which first started in China in December 2019 rapidly spread worldwide and was declared a pandemic by the World Health Organization (WHO) in March of 2020. The International Monetary Fund predicted global GDP would shrink 3% in 2020, marking the worst economic contraction since the Great Depression almost a century ago (IMF, 2020). Also, the sudden surge in number of patients needing hospital treatment coupled with shortage in medical supplies and equipment, resulted in overflow beyond the maximum capacity of the healthcare system (1, 2)

“Corporate social responsibility”, a concept so unremittingly contested since its inception, has attracted global interest in a progressively integrated world economy. Although it's not a contemporary concept, corporate social responsibility (CSR) is developing into a global norm. Ministry of Corporate Affairs has made the industry to adopt social responsible activities. Unfortunately the COVID 19 has caused serious damage to both human as well as industries. To protect people from corona virus, Indian Government announced more than 40 days lock down for all types of Industries. It made the industries financially unsound particularly medium, small and tiny industries. But despite being in the nastiest situation, Indian industries have shown their responsibility to the Government and people by spending fund for various activities like Contribution made to 'PM CARES Fund'. It qualifies as CSR expenditure under item no (viii) of Schedule VII of the Companies Act, 2013.

A contribution made to State Disaster Management Authority to combat COVID-19 and Payment of wages to temporary or casual or daily wage-workers during the lockdown period is part of the moral/humanitarian/ contractual obligations of the company. Though the corporate met the financial and productive crisis, they are ready to spend a portion of the amount to COVID19.

II. REVIEW OF LITERATURE

Recently, the pursuance of CSR has gained wide recognition as a good practice that can lead to improved corporate image and financial performance. The concept is not that new and is based on the belief that “companies have some responsibilities to society beyond that of making profits for the shareholders.” (3). The main premise of CSR is that corporations have moral responsibilities that go beyond simply making profit for their owners and shareholders (4). Socially responsible means going beyond legal and economic obligations to

do the right things by acting in ways that benefit society (5). CSR is all about doing good and doing no harm (6) and relationships with stakeholders (7) When Google started, it had the motto, "Don't be evil." Hence, CSR has been defined as "the voluntary actions that business can take, over and above compliance with minimum legal requirements, to address both its own competitive interests and the interests of wider society" (8).

Evolution of CSR: From the mid-20th century, the definition of CSR has evolved from normative and ethics-oriented arguments, through integrative approach, to instrumental and performance-oriented focus (9, 10). The normative view is thus based on a perspective claiming that corporations, above any other consideration, ought to undertake social responsibilities as an ethical obligation to the society by large. The integrative approach on the other hand argues that businesses depend on society, including input resources from, and output products to society; for their existence and growth (11).

Supporting this view, Eells & Walton (1974) asserted that the business system as it exists today can only survive in an effectively functioning free society, and the corporate social responsibility movement represents a broad concern with business's role in supporting and improving that social order (12). Hence this study was undertaken with the following objectives:

OBJECTIVES OF THE STUDY

1. To study the corporate social responsibility practices of Indian industries.
2. To study the corporate social responsibility practices against pandemic of COVID 19.

III. METHODOLOGY

In our study, we have collected secondary data from various online sources and journals and a detailed descriptive report is prepared exhibiting various CSR practices followed this pandemic.

PERIOD OF THE STUDY

This study was conducted during the period of December 2020.

LIMITATIONS OF STUDY

The following are the limitation of the study

- Based on secondary data.
- The findings may not exactly reflect the current position everywhere in the world.

CSR ACTIVITIES

Activities permitted under Corporate Social Responsibility (CSR)

A company to accomplish its CSR can perform the following activities:

- Eradicating extreme hunger and poverty
- Promotion of education
- Promoting gender equality and empowering women
- Reducing child mortality
- Improving maternal health
- Combating human immunodeficiency virus, acquired immune deficiency syndrome, TB, malaria and other diseases
- Ensuring environmental sustainability,
- Employment enhancing vocational skills, social business projects
- Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government or the State Governments for socioeconomic development, and
- Relief and funds for the welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women and such other matters as may be prescribed.

FOLLOWING ARE SOME OF THE CSR PRACTICES IN THE PANDEMIC WORLDWIDE:

1. **CSR practices for employees: Employees are the most valuable organizational resource, and how the firm treats its employees is related to its performance (13).** Job security, compensation and health and safety are highly important in this context. Some of these aspects, with some example companies that followed this practice, is provided in the **table 1**.
2. **CSR practices for customers: Corporate social responsibility toward customers may include multiple aspects such as product quality, safety and environment friendly, fair price, quality of service throughout product life cycle, honest and truthful advertising, and more (14) and online services, deferred payments due to financial difficulties, home delivery and freebies are some of the more important issues in this pandemic as shown in table 2.**
3. **CSR practices for community: Corporate social responsibility toward communities may include multiple aspects such as charitable giving to the community, in-kind giving of a firm's products and services that are in need, or the use of facilities or managerial expertise, helping those in need, and more (14, 15).** Some of these aspects are more significant in relation to the situation caused by the

coronavirus outbreak. For example, medical and food products are highly important in this context as shown in table 3.

4. **Coronavirus pandemic related CSR to introduce manufacturing and increase in production to increase products which are needed in fighting the coronavirus for the health workers and the community as shown in table 4.**
5. **Coronavirus related research and development for CSR to produce treatment options, diagnostic equipment and vaccines to arrest spread as shown in table 5.**
6. **CSR activities through the use of information technology like location tracking, arresting spread of misinformation, myths etc and help spread health education to all by the use of most popular social media platforms as shown in table 6.**

EXAMPLES OF LEADING CONTRIBUTORS FOR COVID 19 IN INDIA (51-56)

Corporate social responsibility against covid 19: some examples of CSR by companies are as per the following **T-SERIES**

T-Series have donated Rs 11 crore to the PM-CARES Fund as they said it was “extremely important to do all we can to help”. In addition, they have donated to the Maharashtra CM Relief Fund as well.

INDIAN INDUSTRIES CONTRIBUTION TO PM CARES FUND

The following are the Indian industries that have contributed to Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund during the period of COVID 19 .

KOTAK MAHINDRA BANK

Kotak Mahindra Bank have donated Rs 25 crore to the PM-CARES Fund. The bank would also donate an additional Rs 25 crore to the fund. Mahindra offered to convert Mahindra Holiday resorts as temporary care facilities.

BCCI

The Board of Control for Cricket in India (BCCI) has pledged to donate of 51 crore to the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) to contribute towards strengthening the nation's disaster management capacities and encourage research to combat COVID-19 and protect Indian citizens.

PAYTM

Paytm has pledged to contribute Rs 500 crore towards the PM-CARES Fund. In addition the Digital payments platform Paytm on further contributions for the PM CARES Fund for the COVID-19 crisis have crossed Rs 100 crore on its platform.

JSW GROUP

JSW Group has said that the group was continuously evaluating the situation. They said it was committed to assist the government in all ways possible to deal with the coronavirus pandemic. The company donated Rs 100 crore to the PM-CARES Fund.

ADANI FOUNDATION

The Adani Foundation has contributed Rs 100 crore to the PM-CARES. Adani Foundation has contributed Rs 5 crore to the Gujarat CM-Relief Fund and Rs 1 crore to the Maharashtra CM-Relief Fund as well.

ADITYA BIRLA GROUP

Aditya Birla Group has contributed Rs 400 crore to the PM-CARES Fund as a part of its overall commitment of Rs 500 crore. In partnership with Brihanmumbai Municipal Corporation, it also activated a 100-bed facility at Seven Hills Hospitals in Mumbai. Among other measures, the company also earmarked 200 beds in cities like Ujjain, Pune, Hazaribagh and Rayagada.

TATA GROUP

With the number of novel coronavirus (COVID-19) cases rises in India, Ratan Tata, Chairman Tata Trusts and Chairman Emeritus Tata Sons, has committed Rs 500 crore towards manufacturing of personal protective equipment, respiratory systems, testing kits, setting up modular treatment facilities and training of health workers, a statement issued by Tata Trust said

Tata Trusts' contributions:

- Personal Protective Equipment for the medical personnel
- Respiratory systems for treating coronavirus patients
- Testing kits for per capita testing
- Setting up modular treatment facilities
- Training of health workers and general public

RELIANCE

Reliance Industries as always was one of the earliest biggies to come forward and contribute to the PM-Cares Fund. It announced Rs 500 crore contributions to the PM-CARES Fund in addition to its multi-pronged on-the-ground fight against COVID-19. In addition, it announced Rs 5 crore each to the Maharashtra CM Relief Fund and the Gujarat CM Relief Fund. The company is setting up a 100-bed hospital for coronavirus patients, and has been manufacturing one lakh masks each day. It has also been providing PPE protective gears and food for those in need.

LARSEN & TOUBRO

Engineering major Larsen & Toubro has also donated Rs 150 crore towards the PM-CARES fund apart from earmarking Rs 500 crore in a fund for supporting 1.6 contract workers by continuing to pay their salaries.

BAJAJ GROUP

The Bajaj Group has committed Rs 100 crore to fight Covid-19 in India. The group is working with the government and with over 200 NGO partners ensures resources reach those who need it the most. Support up gradation of key healthcare infrastructure required to tackle Covid-19 and have identified some private sector hospitals to upgrade ICUs, procure additional equipment and consumables including ventilators and PPEs

CORPORATE SOCIAL RESPONSIBILITY PRACTICES UNDERTAKEN BY INDUSTRIES AGAINST COVID 19

There are numerous corporate social responsibility practices which are available which may be selected by industries based on their convenience. The analysis showed that CSR practices adopted against covid 19 by industries in the study duration. The common CSR practices are: having ISO certification, maintaining Quality, sponsorship and donation, Education, provide Health care facility, using eco friendly technology, planting tree, Eco friendly and so on. But in this epidemic situation the CSR practices is made based on needs.

IV. CONCLUSION

Thus from the above study it can be concluded that Corporate social responsibility (CSR) has indeed evolved into a global norm and new patterns of global governance have emerged to facilitate the ability to reach collective decisions on transnational issues. This study has given brief note on how industry has taken necessary steps with government in this pandemic. The CSR activities taken by corporate during the pandemic has created good image, reputation and name among their customers and will surely pull new customers in future.

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Tables and figures:

1. Table 1 showing Corporate social responsibility practices undertaken by industries against COVID 19.

Sr. No.	CSR practice	Adopted (n)	Percentage
1.	Donate to PM CARES Fund	11	100
2.	Making masks and sanitizers to contributing funds	8	72.7
3.	Supporting the hospital and health care sector	9	81
4.	Donating Extra Neutral Alcohol (ENA)	2	18
5.	Offering hospital facilities, bedded centre	8	72.7
6.	Free fuel for all emergency service Vehicles	4	36
7.	Temporary care facilities	2	18
8.	Reducing prices of soaps and hygiene products	1	9

2. Table 2 showing CSR PRACTICES FOR EMPLOYEES:

COMPANIES	DETAILS
Amazon, Starbucks,	Paid time off / paid Leave (full or limited)
Walmart, Target, Marriott, Disney World, Tesla, Macy's, Everlane, Sonder, Nissan, Honda,	Waive attendance policy for a certain period (Limited period), Quarantine pay,
Facebook, Google, Microsoft, Apple, Twitter, Amazon, CISCO, Coca-Cola,	Work from home, Flextime, Telecommuting
Apple, Amazon, Instacart, DoorDash, McDonald's, Burger King	Paid sick leave (various periods)
Coca-Cola, Uber and multiple companies	financial assistance, protective measures for employees

(16, 17, 18, 19, 20)

3. Table 3 showing CSR practices for consumers:

Companies	Details
Financial institutions: Citi, PNC, Key Bank, JPMorgan Chase, Bank of America, etc.	Defer payments of loans, mortgage, waivers of monthly service fees, etc
Multiple companies	Online services , FREEBIES, DISCOUNTS
Food businesses: Postmates, Instacart, etc	Home delivery, Leave at my door delivery option
Travel Companies: Airbnb, Expedia, Hilton, etc.	No cancellation fee
Online businesses: Amazon, Walmart, eBay,	Prevent price gouging for necessary items

(16, 20, 21, 23, 24, 25, 26)

4. Table 4 showing CSR practices for community

Companies	Details
MGM Resorts	Donated 480,000 pounds of food to food banks and communities across the US
PepsiCo	Donated and funded medical needs and food (50 million meals) to at-risk populations
Nestlé	donating food, medical nutrition products, bottled water, and more
Coca-Cola	community relief programs, medical supplies

(27, 28, 29, 30, 31)

5. Table 5 showing CSR manufacturing and increasing production

Companies	details
Ford, general motors, Tesla, Fiat	production of respirators for healthcare workers, ventilators for coronavirus patients, transparent face shields
Verdant Spirits, LVMH (Louis Vuitton), procter and gamble, BrewDog, Being human	production of the antiviral gel, Hand sanitizers
HP (worldwide), Boeing	3D-printed parts to hospitals, Face shields and mask, Field Ventilator parts, Hands-Free Door Opener

Phillips	Ventilators
Abbott, Roche	Rapid testing device

(32, 33, 34, 35, 36, 37, 38, 39)

6. Table 6 showing CSR in Research and development

Companies	details
Amgen, CalciMedica, CytoDyn, Gilead Sciences, Regeneron, Roche, GSK, Takeda, Vir Biotech, AstraZeneca, Eli Lilly, Novartis, Pfizer,	Treatments development
Johnson & Johnson, GSK, Sanofi, Moderna, Heat Biologics, Inovio, BioNTech, Novavax, Vaxart, Entos, Roivant Sciences, Altimmune, Medicago, OyaGen, Pfizer,	Vaccines development
AstraZeneca, Bayer, Novo Nordisk, Roche, Shionogi, Takeda, Abbott,	Diagnostics development

(40, 41, 42, 43)

7. Table 7 showing CSR in Information technology:

Companies	Details
Facebook, apple ,google	Curtail the spread of coronavirus misinformation
Google, Microsoft, Tata	Information on the illness, information tracker,
Apple and Google in partnership	Tracing system to help curb the spread of the virus by urging users to quarantine or isolate themselves after contact with an infected individual
Netflix, YouTube, Amazon (Prime video), Google, Apple (TV),	Reduce internet traffic (reduce streaming quality) to conserve internet resources

(44, 45, 46, 47, 48, 49, 50)