

**An Impact Of Corporate Social Responsibility Initiatives On Organizational Performance
In It Companies**

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ABSTRACT

Business and society have always coexisted as ideal complements and supplements. They have both contributed to each other's growth and success, and the presence of one helps the prosperity of the other. The broad reflections of the relationship that exists between society and business are the concepts of business ethics and fair business practices. CSR (Corporate Social Responsibility) is the result of the interaction between society's "rights" and "responsibilities" and company activities. So this article is an attempt to examine the CSR Initiatives in IT companies and its impact on Organizational Performance. This study is both quantitative and qualitative in nature. A self-administered questionnaire was distributed to 100 employees working at top level and middle level in IT Companies. Data is evaluated with the help of correlation and regression. Data is represented through charts and tables. Findings suggest that the IT companies who are involve in CSR initiatives has great Organizational Commitment which turned to great Organizational Performance.

Keywords: CSR, IT, Organizational Commitment, Organizational Performance, OCQ (Organizational Commitment Quotient)

I. INTRODUCTION

The integration of CSR and business can be understood best if we understand the definition of the word company which is synonymous to the business. 'Company', is made from the Latin words 'cum' and 'panis' which means 'breaking bread together' (Arndt, 2003). Therefore the fundamentals of a company are based on the idea of commonality and togetherness which distinctly has a social connotation. The notion of CSR most categorically promotes the idea of togetherness in terms of growth and development of the firms along with the business environment in which they flourish. So, CSR implies the responsibilities which business entities take upon themselves for the societies in which they operate.

CSR has been knitted with the business process since the origination of business itself though not as formally as it is understood today.

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CSR as a concept and a practice has held ground because the business environment of the 21st century holds blurred lines between the in-house and outside corporate activities and environment. Moving portions of business activities from in-house to purchased goods and services has become an order of the day leading to a variety of business networks in the form of company vis-à-vis the society, customers, ecological environment, employees and other business partners (Davis, Whitman and Zald, 2006). The commitment of the companies to their employees and to communities where they are located in is loosely understood as CSR. Since CSR satisfies a wide variety of stakeholders' expectation it is becoming a vital part of business to stay competitive. (Gardiner *et. al.*, 2003). Therefore CSR is a multi-party business activity which focuses on sustainable development.

In India, CSR has been integrated into the basic fiber of the business spirit because the traditional business community the Vaishyas, had always been involved in giving back to society and providing relief in times of social needs but all these giving back activities were sporadic making them philanthropic actions (Chahoud *et. al.* 2007). Teri, (2001) mapped the progress of CSR in India and identified four clear models of CSR in India. The first was the 'ethical model' when the Indian business community responded to the call of Mahatma Gandhi that the need of the nation was a sense of 'trusteeship', through which the wealth owners helped in the socio-economic development and helped in the nation building process. The activities were largely philanthropic in nature. 'Statist Model' came to be practiced post-independence with the country marked with large state owned companies. The relationship between society and business was defined by the state and the public sector was the key player in governing and providing community and worker relationship. This condition prevailed till 1990's. With liberalization of the economy and several private players entering the business arena, the 'liberal model' took charge. Here the idea of CSR was challenged because it was understood that the prime responsibility of business was to abide by the rules of the state and generate wealth which through taxes reached the government and then activities of social welfare were entered into by the private charitable organizations or governmental activities. The 'stakeholder model' held ground with the spate of globalization taking hold where it is being increasingly recognized that companies owe an obligation to the various stakeholders including shareholders, consumers, employees, society and the environment in which they operate.

Therefore, the notion of CSR is essentially more pertinent in India now because there is an accelerated pace of commercial activity both to cater to the local demand and the clients overseas. Further, there is growing competition due to the presence of multinational companies (MNC) operating in India post-globalization. The developmental activity is throwing up challenges which are beyond the realms of a unidimensional solution and therefore there is an explicit need for a multi-party involvement, including a more active role to be played by business itself (Mayer 2007; Singer 2006; Trainer 2005). Business activity is primarily held responsible for social and environmental problems and it is equally considered by governments, multilateral institutions and elements of civil society as part of the solution (Austin 2000; Heap 2000; Elkington 1999).

Therefore with the presence of IT companies in India both of domestic origin as well as multinational companies operating and both being involved in CSR activities, it would make an interesting study to analyze their communication process and pattern to identify the similarities and differences between the two.

II. REVIEW OF LITERATURE

Vethirajan and Ariyadevi (2020). In the global arena, Corporate Social Responsibility has improved tremendously more strengthened and being aware of all companies as well as the public. Corporate Social Responsibility is that giving back the benefits to the society that the company survives by the resources has been taken and used from the society, environment to make their business sustainable. This paper seeks that how the industries socially responsible since the amendment Act enacted in India by the various thematic development areas and the CSR activities under the Schedule VII of Act. This paper thoroughly gives the views of how they create the CSR Committee to formulate CSR policy in the CSR Meeting and also how the Indian Companies can spend and how they carry forward the unspent amount to the other CSR activities. This empirical paper is based on the secondary data that might be taken from the CSR annual survey report. To conclude that many companies in India have interesting in promoting education as well as the environment as their topmost CSR practices implemented in India.

Babu et. al (2020). Companies, or corporate houses, are one of the numerous stakeholders in a society framework. These businesses are making significant contributions from their funds to societal activities that have an influence on their internal stakeholders as well. Corporate houses in India, such as TATA and Birla, have been practicing Corporate Social Responsibility (CSR) for decades, long before CSR became fashionable. There are corporate examples of corporations using their CSR activities to address issues such as health, education, the environment, and livelihoods in the country.

Mohammad (2019) Indian business organizations have been adopting various corporate social responsibility (CSR) programmes for society benefit. Several Indian companies have recognized the value of CSR efforts in terms of boosting their brands. The purpose of this study is to learn about officials' perspectives of the CSR idea and the primary problems that organizations have in implementing CSR activities. Officials have varied ideas of CSR and have implemented different methods to CSR, according to the report. There are several obstacles that enterprises in India face. The study also looked at the benefits of CSR and the organization's main goal in implementing CSR activities.

Jolanta (2019). The subject of the article is corporate social responsibility of IT companies. The aim of the article is to present, analyze and evaluate the social responsibility of IT companies. The main research problem concerns the corporate social responsibility of IT companies. The research questions were formulated as follows: Do IT companies implement the principle of corporate social responsibility? If so, what scope? Methodology In order to answer such a question, available statistical data were used, as well as case studies and as a research method. The basic area of corporate social responsibility for IT companies will be Poland. It is a country with a highly developed IT branch. Results and conclusions The analysis of available statistical data and the case study of the largest IT company in Poland showed that corporate social responsibility is widely used in this company. Cases of other Polish companies in the IT industry that implement social business responsibility were also presented. A comparison was also made of the implementation of corporate social responsibility of selected Polish and foreign IT companies.

Baghla (2018) said that CSR has the own particular way to make its practices reliable in India, they must need to also support the various society other than being supported already for their

sustainable development to make the best Indian economy. He also said that we have to work united efforts for the sustainable development of India by various CSR practices implemented and enhanced in India.

Yoo *et. al.*, (2018). Companies are using corporate social responsibility (CSR) as a public relations (PR) strategy to change their corporate image as interest in CSR grows. They show that the better the CSR fit, the more good the customer feedback is. Despite the fact that many organizations engage in a variety of CSR initiatives, no research has been conducted to examine the impact of consistency across these activities. Furthermore, there is no explanation for circumstances where customers rate low CSR fit favorably. Furthermore, CSR motives moderate the impact of three variables on corporate rating. Finally, we explore the study's ramifications.

Mboga, Jet. (2017). Making a profit and/or making a difference are the goals of corporations conducting business. Every year, corporations pay billions of dollars to corporate social responsibility (CSR) in the name of improving society's well-being. In some areas, there is a belief that if a company is successful and has improving financial performance, it owes it to society to care for it. This article studies how the public perceives corporate social responsibility (CSR) and if Kenyans expect firms to take the lead in addressing societal issues.

Singh *et. al.*, (2019). This study is an attempt to comprehend the influence of CSR on one of the company's most essential stakeholders. Employees are an important element of the firm, and they can also be customers if they use the company's products or services. This makes him a valuable instrument for analyzing the impact of various organizational efforts that will have a long-term impact on both the corporation and society as a whole. This research is carried out by a survey using a questionnaire to acquire information from employees of various firms about their perceptions on CSR efforts. The report's findings suggest that a company's CSR engagement has a favorable influence on its employees. However, the survey also reveals that firms have fallen behind in terms of CSR measures in recent years. It also advises that firms' CSR initiatives' inputs and techniques should be improved in order to boost employee productivity and sense of belonging.

Basavaraj, Santosh & Ravi, A. (2016). In this research report, two basic questions were asked in order to expand the scope of CSR activities to a new level. First and foremost, CSR's corporate image is predicated on its ability to innovate. Second, identifying significant developmental needs in a geographic region is critical for CSR success; thus, health and education-related CSR initiatives are considered to be particularly important CSR activities in developing countries. We acquired data from non-western work cultures; as a result, our study is focused on the Indian setting rather than the European/American context. According to the findings, businesses prioritise education and health activities first and third, respectively. Some companies have pioneered CSR activities that serve as a model for others, while others must engage in creative CSR activities that are critical to their stakeholders. Both governmental and private organizations employ education-related CSR activities the most.

Singh *et. al.*, (2015). Corporate social responsibility has taken on a new level of significance, and it has become a need for any company's strategic decision-making. Because the corporate environment is changing as a result of globalization, liberalization, and privatization, companies

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have established a separate CSR wing to ensure long-term growth. This study provides the basis for corporate social responsibility practices and examines the CSR practices of public firms.

Sontaitė-Petkevičienė, Miglė. (2015). This article examines the relationship between corporate social responsibility and the development and management of corporate reputation. It gives a theoretical explanation of the motivations for corporate social responsibility as well as the primary corporate social responsibility methods in relation to establishing a positive corporate reputation. However, the paper's major conclusions are focused on how corporate social responsibility actions improve and strengthen corporate reputation. This impact is examined via the eyes of several stakeholder groups.

Singh and Verma (2014) said that India is the large populated country that has the gap between poorer and richer that can not only be balanced by our government is not alone is possible. So he suggests that this is the best time for the corporates to make various efforts by the mandatory 2% CSR policy to support the society. The corporates should help the society, not by the legal aspect of view but also assist in the sustainable and holistic view.

Dhingra and Mittal (2014) said that various financial institutions have assisted various CSR support to the society to achieve their sustainability but the banks have not mostly involved in these socially responsible practices. So they suggest doing the triple bottom line structure for more involvement in these practices through giving training to their employees about the society and environment diversity.

Soroka et. al (2014). The study's goal was to figure out what step's organizations should take to be viewed as socially responsible. The author's questionnaire was evaluated on 1,157 individuals of Lubelskie Province as part of a diagnostic survey procedure. For statistical computations, stratified random selection and discriminant function analysis were used. A socially responsible firm, according to respondents, is one that prioritises ethical action, treats employees well, maintains an honest relationship with employees and consumers, and supports charitable and environmental organizations. Earnings, employee impression of the company's atmosphere, and the chance of employee development were shown to be the most important factors in choosing an employer.

III. AIM OF THE STUDY

The main aim of this study is to examine the CSR Initiatives in IT companies and its impact on Organizational Performance.

IV. RESEARCH METHODOLOGY

A. Research Design

This study is both quantitative and qualitative in nature.

B. Sample Design

- **Sample Technique:** The researcher has used random sampling method for selecting sample size for this study.

- **Sample Size:** The sampling element selected by the researcher is the manager (middle or top level) working in an IT organization involved in CSR in Delhi NCR Region. The total sample size is 100 employees working at various levels in IT organizations.

C. Data Collection

- Primary data is collected with the help of questionnaire which was distributed to the employees with their mutual consent. All questions were related to CSR activities run in their company and how it is related to the company's performance.
- Secondary data is collected with the help of various sources like journals, e-books, published articles, magazines, internet etc.

D. Statistical Tools

Various tests have been used for evaluating the data in this study and they are as follow:

- Percentage
- Correlation
- Moderate Regression

V. DATA ANALYSIS & INTERPRETATION

A. Demographic Analysis

- **Gender**

Men are from mars and women are from Venus. Their preferences differ. The views and attitudes of males and females towards job satisfaction differ. The researcher considered the gender to find out the difference in the opinion of perceptions of employees towards employee commitment. Out of 100 respondents 68% were males and 32% were females. Figure 1 indicated the gender distribution.

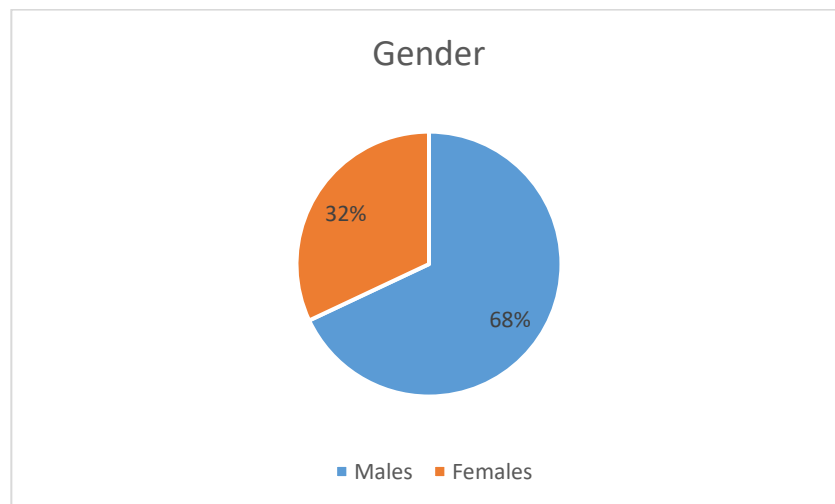


Figure 1: Gender distribution

- **Hierarchy**

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This demographic variable signifies the relevance of distinction of change of attitudes and behaviour of each top and middle level management grades from others. The hierarchy wise distribution is given in figure 2.

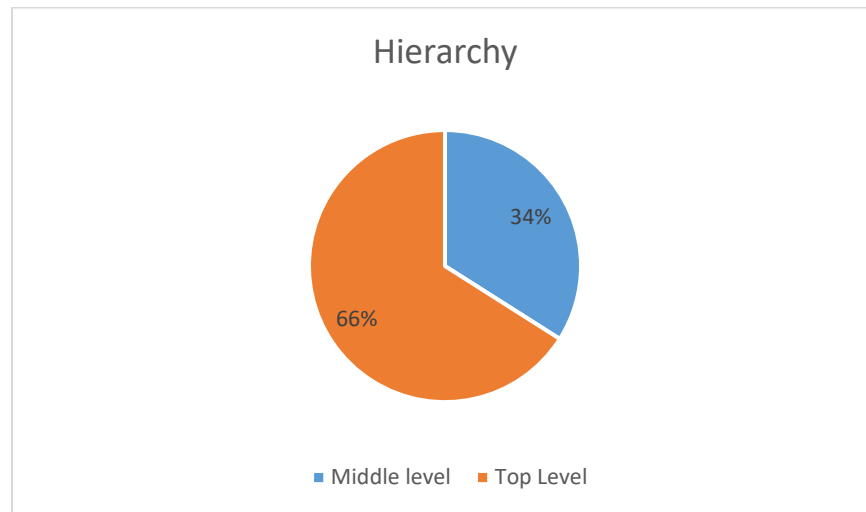


Figure 2: Hierarchy wise distribution

It is observed that out of 100 employees, 66% is working on top level in companies and rest 34% is working at middle level in companies.

B. Correlation Analyses

H1: There is a significant relationship between Firm's CSR initiatives and Organizational Performance through Organizational Commitment according to employees.

The Pearson product-moment correlation coefficient was computed for the relationship between Organizational Commitment and Corporate Social Responsibility. The Organizational Commitment was taken as Dependent Variable and Corporate Social Responsibility as Independent Variable. The findings of correlation analysis showed significant correlation among Employee Perceptions of Corporate Social Responsibility and Organizational Commitment. (Table 1). The Probable Error of the Coefficient of Correlation was also determined to interpret the obtained correlation value. The determination of Probable Error indicated that the correlation was highly significant between Organizational Commitment and Corporate Social Responsibility thus supporting the hypothesis.

Table 1: Correlation between Organizational Commitment and Corporate Social Responsibility

		CSR	OCQ
CSR	Pearson Correlation	1	.789**
	Sig. (2-tailed)		.000
	N	100	100
OCQ	Pearson Correlation	.869**	1
	Sig. (2-tailed)	.000	

	N	100	100
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** Correlation is significant at the 0.01 level (2-tailed)

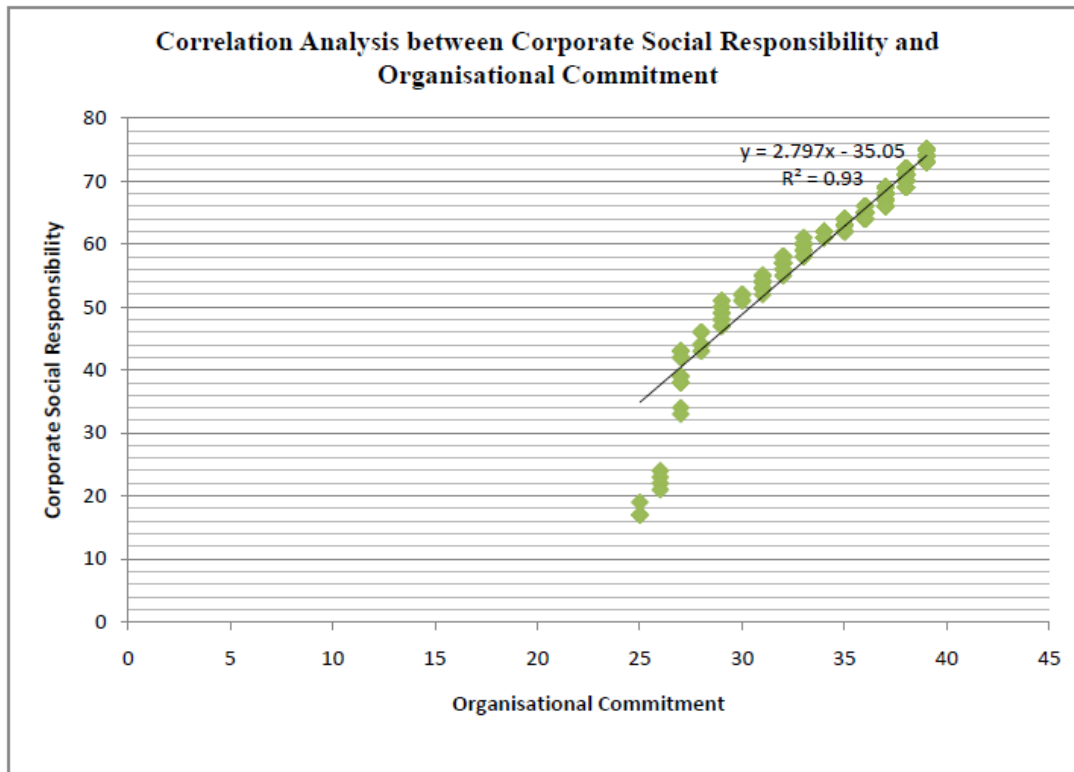


Figure 3: Scatter Plot Diagram for Correlation between Organizational Commitment and Corporate Social Responsibility

The Scatter plot diagram indicates the positive correlation between Corporate Social Responsibility and Organizational Commitment. It indicates a high degree of congruence between the variables.

C. Regression Analysis (Phase I)

In order to test the hypotheses, put forth, Bivariate Regression was employed. Regression was used first to test the relationship of the predictor of interest (i.e., CSR) on the criterion variables (i.e., employee commitment), to test the relationship of perception of organizational commitment with employee beliefs supporting social responsibility.

H2: There is a significant relationship between Organizational Performance through Organization Commitment and Company's Social Responsibility.

Regression analysis was conducted to evaluate how the perceptions of social responsibility predicted Organizational Commitment. The relationship was evaluated separately for each factor of Organizational Commitment. Phase I of the Regression Analysis was used to test the relationship of CSR to employees involved in CSR (Volunteers) beliefs towards Organizational Commitment.

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Table 2: Regression Analysis to test for the effect of employees involved in CSR (Volunteers) beliefs of Social Responsibility on Organizational Commitment

	Dependent Variable	B	R	R ²	F	Df	Sig
1.	Extra Efforts for Organization	0.509	0.509	0.259	174.03	(1,499)	0.00**
2.	Talk Positively about the Organization	0.572	0.572	0.327	242.03	(1,499)	0.00**
3.	Keep Working with Organization	0.720	0.720	0.518	537.20	(1,499)	0.00**
4.	Values Matched	0.529	0.529	0.280	193.83	(1,499)	0.00**
5.	Identification Commitment	0.651	0.651	0.424	367.75	(1,499)	0.00**
6.	Pride	0.698	0.698	0.487	473.18	(1,499)	0.00**
7.	Driving Employee Performance	0.658	0.658	0.433	381.131	(1,499)	0.00**
8.	Preference for Organization	0.524	0.524	0.275	189.23	(1,499)	0.00**
9.	High Regard for Organization	0.575	0.575	0.331	246.55	(1,499)	0.00**

** ($p < .001$, 2-tailed)

The bivariate regression analysis results are presented in Table 2. The result shows significant effects of employee beliefs of CSR on Organizational Effort, Talk Positively about the Organization, Keep Working with Organization, Employee Values being Matched, Identification Commitment, Driving Employee Performance, Preference for Organization, High Regard for Organization. Subsequent regression analysis showed that the moderating effect of employee beliefs of CSR was different for each of the outcomes. The result shows significant effect of employee beliefs of CSR on their commitment level. The volunteers (employees involved in CSR) have shown significant results for V3(R=0.720) viz. ‘Keep Working with the Organization as Highest, V6 (R=0.698) viz. ‘Organizational Pride’ followed by V7(R=0.658) viz. ‘Driving Employee Performance’. The volunteers have also shown significant results for V5(R=0.651) viz. Identification Commitment, V2(R=0.572) viz. Talk Positively about the Organization, V9(R=0.575) viz. ‘High Regard for the Organization’. V4(R=0.529) viz. ‘Values Matched’, V8 (R= 0.524) viz. ‘Preference for the Organization’ and V1(R=0.509) viz. ‘Extra Efforts for the Organization’.

D. Regression Analysis (Phase II)

In order to test the hypotheses, put forth, bivariate Regression phase II was employed. Regression II was used first to test the relationship of the predictor of interest (i.e., CSR) on the criterion variables (i.e., Employee Commitment), to test the relationship of perception of Organizational Commitment with Employee not involved in CSR beliefs supporting social

responsibility. The relationship was evaluated separately for each factor of Organizational Commitment.

Table 3: Regression Analysis to test for the effect of employee not involved in CSR beliefs of Social Responsibility on Organizational Commitment

Dependent Variable		B	R	R ²	F	Df	Sig
1.	Extra Efforts for Organization	0.384	0.384	0.147	85.53	(1,499)	0.00**
2.	Talk Positively about the Organization	0.509	0.509	0.259	173.49	(1,499)	0.00**
3.	Keep Working with Organization	0.416	0.416	0.173	103.82	(1,499)	0.00**
4.	Values Matched	0.504	0.504	0.504	169.14	(1,499)	0.00**
5.	Identification Commitment	0.500	0.500	0.500	165.11	(1,499)	0.00**
6.	Pride	0.464	0.464	0.215	136.07	(1,499)	0.00**
7.	Driving Employee Performance	0.486	0.486	0.236	153.07	(1,499)	0.00**
8.	Preference for Organization	0.441	0.441	0.194	119.69	(1,499)	0.00**
9.	High Regard for Organization	0.492	0.492	0.242	158.68	(1,499)	0.00**

The bivariate regression analysis results are presented in Table 3. For the employees not involved in CSR also the employee beliefs showed significant results on employee commitment. The most significant result was for V2 (R=0.509) viz. ‘Talk Positively about the Organization’ followed by V4 (R=0.504) —Values Matched with the Organization V5 (R=0.500) viz. ‘Identification Commitment’. Significant

results were obtained for V9 (R=0.486) viz. ‘High Regard for the Organization’ V6 (R=0.492) viz. ‘Driving Employee Performance’, V6 (R=0.464) viz. ‘Pride for the Organization’, V8 (R=0.441) viz. ‘Preference for the Organization’ and V1(R=0.384) viz. ‘Putting Extra Efforts for the Organization’ However, the difference, while statistically significant, was negligible.

The moderated regression analysis results obtained in Phase I and Phase II were compared in order to determine the effect of relationship of CSR on Organizational Commitment. It was observed that the employees involved in CSR showed stronger relationship and beliefs towards Organizational Commitment as compared to the employees not involved in CSR. The results for Talk Positively about the Organization, Keep Working with Organization, Employee Values

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being Matched, Identification Commitment, Driving Employee Performance, Preference for Organization, High Regard for Organization showed Higher Results in case of the volunteers as compared to employees not involved in CSR. Thus the results indicate that the perception of Organizational Commitment increases as the employee's beliefs supporting the importance of Social Responsibility of businesses increases thus supporting the hypothesis.

VI. CONCLUSION

The term Corporate Social Responsibility (CSR) has risen in prominence in recent years, both in industry and in the media, to the point where it appears to have become ubiquitous. There are presumably a number of reasons for the increased focus on CSR practices, besides recent corporate directives. Line management faces a challenge and complication in gaining full staff support and ensuring that they are dedicated and motivated to achieving the company's goals. The current research looked at the impact of CSR on Organizational Commitment, taking into account the responsibilities to various stakeholders, namely employees. According to the findings, there is a link between the organization's CSR practices and employee dedication. As a result, because CSR practices lead to employee commitment, managers should pay more attention to CSR practices such as training and education, human rights, health and safety, work-life balance, and workplace diversity. These practices are highly desired by employees and are most likely to create a sense of obligation, which will lead to higher levels of Organizational Commitment.

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