



ISSN: 0976-3031

Available Online at <http://www.recentscientific.com>

International Journal of Recent Scientific Research
Vol. 6, Issue, 4, pp.3725-3729, April, 2015

**International Journal
of Recent Scientific
Research**

RESEARCH ARTICLE

A STUDY ON MANAGERS ATTITUDE ON CORPORATE SOCIAL RESPONSIBILITY IN CHENNAI CITY

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ARTICLE INFO

Article History:

Received 14th, March, 2015
Received in revised form 23th,
March, 2015
Accepted 13th, April, 2015
Published online 28th,
April, 2015

ABSTRACT

The aim of the paper is to study the awareness of corporate social responsibility among the Chennai managers. The study also need to identify the managers attitude on corporate social responsibility whether differs on gender of manager. A total of 100 samples were drawn from selected corporates as manufacturers, financial institutions and IT sectors. Anova and standard deviation applied to identify the relationship and need for the study. The study finds managers are well aware of the CSR need and implication. There is no difference in opinion on perceiving CSR with gender.

Key words:

WSN, RTS/CTS, binary tree
conflict resolution, CSMA
protocol.

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INTRODUCTION

"We know that the profitable growth of our company depends on the economic, environmental and social sustainability of our communities across the world, and we know it is in our best interests to contribute to the sustainability of those communities" - Travis Engen, CEO. Now a days coporates leaders are aware of the truth of existance of any coporate, only through balancing the three leged chair, that is profit, people and planet ie., triple bottom line.

Corporate social responsibility is becoming the sizzling topic of any corporates. Giving back to the society is tha another word of corporate social responsibility. Corporate Social Responsibility (CSR) is not a new concept in India; it was practiced as an essential duty of individual or powerful people in society as "Dharma", a philanthropic action. Normally philanthropy and responsibility are the basis for a strong establishment. These two critical thoughts are bipolar in nature. At one end, people interpret it as compliance with law; at the other end, it is philanthropic in nature. CSR is known from ancient time as a social duty or charity, which has through different ages, is changed its nature in various broader aspects and is now generally known as corporate social responsibility.

Attitude of managers

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A manager is a person saddled with the responsibility of other people's obligation. It means manager's responsibility to accept both praise and blame is the right thing to do as a manager in their various positions. He / she play a critical and important role in the corporate survival. The manager motivates people bring out the best in them, which in most cases it sparks out innovative business idea. In the corporate world, attitude or perception of manager is an important component of a company's performance and growth. Most probably, the managers don't react to situations but respond to situations. Likewise, the manager plays a considerable role to balance the both profit and society. So, the implication of CSR frameworks and the CSR continuum for managers are significant.

Corporate Social Responsibility

Corporate social responsibility as a field of study began at least decades ago when Fortune magazine (1946) published an article in which the editors suggested that CSR "meant that businessmen were reponsible for the consequences of their actions in a sphere some what wider than that covered by their profit loss statements" (cited in owen, 1953, P44). CSR is framed to exhibit the corporate concern to stakeholder. But no way it is encouraging to perform when the firm is under financial crisis. Carroll. B. Archie [1991] framed the four

components in a triangle like structure on CSR, where the basic components are economic, legal, ethical and philanthropic. It is similar like value, intentions, behavior and consequence which guide the human to act according to the situation (Rowley and Jennifer 2007). The author emphasised that our behavior is a reflection of our intentions and that these intentions are a manifestation of our value system and finally values influences to think ethically. This will leads to understand the performance and consequence. Carroll created path of understanding on CSR, in which aspect manager is accountable to stakeholder. For example perception of the manager on CSR and its impacts of business behavior are visible across the four components of responsibility, whether in the provision of jobs, goods and services (economic), payment of taxes (legal), grease payment to bureaucrats and politicians (ethical) or social charitable contributions (philanthropy).

Need and Importance of the Study

CSR is not a new leaf of the book, but becoming a “hot topic” in the field of corporate to prove them self as a citizen of the society. Even now the government of India has strengthened the CSR policy by guiding those companies whose annual turnover are more than Rs.1000 crores, should spend 2% of average net profit on social cost for the past three years in the annual report. [The Economic Times Feb., 2011]. Now it has become essential to the corporate to evidence the world, that they are the part of the improvisation of the society.

A corporate manager’s position is becoming ‘hot seat’ to survive. He should prove himself by handling the employee as a leader and supporting the management as an agent. In case of CSR, it is a major responsibility of the manager to carry out the sensitive and image building activities effectively. Whatever funds that are allocated to the manager, he must act according to the policy, preference, guidelines provided by the government and in addition it must build the corporate reputation. Human activities depend upon the ethical ideology and perception. In case of CSR not only the manager’s ideology policy, resources, nature of business and nature of ownership has an impact on CSR attitude.

Objectives of the Study

- To study the managers understanding of corporate social responsibility
- To study the opinion on fund allocation for corporate social responsibility implication.

REVIEW OF LITERATURE

Managers of the companies play the crucial role in decision making. The execution of CSR practices is based on the manager’s self interest, the policy of the company and also come at a cost of business. The literatures shade a light on perception of manager on corporate social responsibility.

Jenny Falk [2012] examined the management perception and the importance of corporate social responsibility for building the brand image. The study was conducted based on depth interviews with CSR managers and marketing managers. The

interviews were carried out face-to-face and by telephone. Each interview was conducted separately. The results from this study showed that brand image is affected positively by CSR. The study also highlighted that the idea with CSR is not to fell on one side view from the competition; instead it is a hygiene factor, something that is expected from companies. The authors concluded that the companies should take stakeholder expectations into consideration when having plans for CSR actions, which can be considered as a good way to make sure the brand image of the company receive positive feedback.

Kinjal Bhatt [2012] conducted the study to know the CSR activities carried out by selected companies. The study also investigated the perception of top management regarding the need and requirement of CSR activities. The primary objective of the paper is to check the awareness and implementation among higher authorities of companies regarding CSR activities. This study is solely based on primary data which is collected from 50 respondents through a structured questionnaire circulated among selected companies functioning in Jamnagar Brass Industry. Chi- square was applied to test the variables. The study revealed that money involved in CSR project is less than Rs.1,00,000 and the majority of the CSR project is only on charitable trusts. Finally, the paper concluded that very few firms have justified their part in CSR.

Mohammad Hakimy Abdullah and Nikramlinik Abdula [2012] observed the implementation of corporate social responsibility [CSR] programs and its impact on organisational citizenship behavior (OCB) among employees. The independent variable consists of five dimensions, namely CSR for government, CSR for employees, CSR for society, CSR for environmental protection and CSR for the customer. 170 questionnaires were randomly distributed, but only 154 were returned and used for further analyses. After carrying out the multiple regression analysis three dimensions of CSR were found to be significant, with CSR- environment, showing the biggest influence on OCB, followed by CSR- employee and CSR customer respectively. This study has shown that employees' behavior is also dependent on the organisation’s commitments towards non business social agendas. The commitment demonstrated by the organisation towards social responsibility seems to correlate positively with employee own altruistic behavior among themselves. As supported by other established studies, employee organisational citizenship behavior would eventually contribute positively to various aspects of an organisation’s performance.

Salman Asadrane and Syeda Nazish [2012] investigated job stress on organisational commitment and effect of CSR in order to control the stress. The aim of the study to know the CSR involvements can be used to reduce the job stress. Research was conducted among the employees in Pakistan. Regression was employed to analyse the relationship and impact of CSR commitment with organisational commitment. Furthermore the research puts forward a tool for reducing negative impact, in the form of corporate social responsibility. The result revealed that ethical CSR and CSR towards employee practices of organisations can reduce job stress and increase organisation commitment. **Amit Kumar Srivastava, Gayatri Negi, Vipul Mishra, Sharddha Pandey [2012]** research paper moves around

developing an understanding about the corporate social responsibility, delving into its concept and finding out its scope, taking the case study of the TATA Group under Mr. Ratan who has exemplified the sense of responsibility towards the upliftment of common masses and protection of the environment and development of the nation. The study revealed the number of CSR activities conducted by the corporates and their achievements in societal progress. **Pham Duc Hieu (2011)** examined the executives and managers' awareness of CSR and their perceptions of corporate social responsibility. The author also investigated whether the attitude of Vietnamese consumers towards CSR is positive. The structured questionnaire comprises two patterns, one for management in 30 selected companies operating in three main sectors namely banking, brewery and clothing and textiles were selected for the study. Percentage method is adopted to identify the inferences. Based on the quantitative analysis, the paper provides evidence that while a large proportion of managers express a highly positive attitude towards CSR and its reporting, but consumers' perception is in a low state and questionable. But the managers actually want to do CSR. The result revealed that positive management awareness of CSR is essential but insufficient for the success of CSR implementation and practices.

METHODOLOGY

Purposive sampling was adopted to collect the data. Data were collected from 100 managers in the Chennai city from selected corporations. After the application of analysis, the data found with the reliability score of 0.808 i.e., 80.8% from statements on the attitude of managers on corporate social responsibility.

Data Analysis

- Most of the respondents [82.8%] were male, 17.2% respondents of this study were female. Opinions were drawn from the maximum number of managers who are male.
- The majority of the managers were under the age group of 45 years.
- The majority of the managers were professionals.
- The majority of the managers were having above 20 years of experience and expertise in their field.
- Majority of the respondents from manufacturing sectors.
- Majority of the corporate Annual turnover is above 500 crores.

Standard Deviation provides an indication of how far the individual responses to a question vary or “deviate” from the mean. It is used purely as a descriptive statistic. It describes the distribution in relation to the mean.

Table1 Mean And Standard Deviation Of Opinion On Fund Allocation For Csr Activities (N=100)

S. No	Statements	Mean	SD
1	Have annual budget allocation to CSR programs.	4.07	1.002
2	We have a department responsible for CSR activities.	3.65	1.048
3	The organisation provides timely allocation whenever the need arises for CSR activities.	4.03	0.839
4	Sources are not sufficient to do CSR activities.	3.18	1.076
5	Our firm is ready to spend 2% of the profit for CSR activities	3.68	0.959

These statements were posed in order to find out managers on fund allocation for CSR activities. The items that have the highest mean and the lowest standard deviations include “The organisation provides timely allocation whenever the need arises for CSR activities”(mean= 4.03, SD= 0.839), “Our firm is ready to spend 2% of the profit for CSR activities” (mean= 3.68, SD= 0.959). These two statements highlights that the majority of the corporate provides timely fund allocation for CSR activities and ready to spend 2% of their profit. With reference to the individual statements, the first statement was framed in order to identify the systematic annual fund allocation for CSR program. But the majority of the respondents disagreed with this statement. It means they have allocated but when there is a need for CSR activity proposal at that time only the firm sanctions the fund. In the second statement, only few companies have separate departments for CSR. The majority of the firms, CSR activities are coordinated with HR departments and few with PRO department. From the third statement, the organisation does not provide timely allocation whenever the need arises for CSR activities. This is because, the proposal of CSR activities must be innovative and less cost consuming. They have to undergo the procedure to get permission and sanction of same quoted fund. From the fourth statement, managers have a moderate opinion on the sufficiency of CSR fund. Normally, managers work on a fund which is allocated to them or the proposal, which is quoted for CSR activities.

Table2 Mean And Standard Deviation Of Manager’s Perception On Csr (N=100)

S.No	Variables	Mean	SD
1	If business is more socially responsible it will discourage additional regulation by the government.	3.20	.971
2	Involvement by business in improving its community's quality of life will also improve long-run profitability.	4.01	.707
3	Other social institutions have failed in solving social problems so business should try	3.50	.922
4	Long-run success of business depends on its ability to understand that it is part of a larger society and to behave accordingly.	4.12	.717
5	The idea of social responsibility is to balance corporate power and discourage irresponsible behavior.	3.81	.882
6	Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems.	3.75	.725
7	If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.	3.74	.888
8	A business that wishes to capture a favorable public image will have to show that it is socially responsible.	3.79	.821
9	Social problems can sometimes be solved in ways that produce profits from the problem’s solution.	3.55	.777
10	Society expects business to help solve problems as well as to produce goods and services efficiently.	3.96	.716
11	Business is most socially responsive when it attends strictly to its economic interests and leaves it to others to solve social problems.	2.70	.817
12	It is unwise to encourage business in social programs when there is no direct way to hold it accountable for its actions.	2.90	.937
13	Involvement in social responsibility programs threatens business by diverting time and money away from its primary business purpose.	2.52	.956
14	Business already may have too much social power and should not engage in social programs that might give it reason for creating image out of it.	2.77	.947
15	Social problems may be made worse because businesses will participate in solving them more in prosperous economic times than in recession.	2.52	.956

So, managers know the limitation and the manager also accountable for the expenses incurred in CSR activities. Final statement shows that majority of the managers are not ready to spend 2% of profit on CSR. But in an interview, one of a managers said “2% is not a matter for the firm but it should yield the expected benefit for stakeholder and firm”. In another case, one of the managers said “we have money, but we don’t know where to spend for CSR and identifying the right beneficiary is a time consuming work”. These are the opinion on fund allocation of managers.

These statements were posed in order to find out the perception of managers on CSR. The items that have the highest mean and the lowest standard deviations include “Involvement by business in improving its community's quality of life will also improve long-run profitability” (mean= 4.01, SD=0.707), “Long-run success of business depends on its ability to understand that it is part of a larger society and to behave accordingly” (mean= 4.12, SD=0.717), “Society expects business to help solve problems as well as to produce goods and services efficiently” (mean= 3.96, SD=0.716). These statements indicate that managers have a strong trust that CSR will yield long term success, long-run profitability and also society anticipates that corporations should produce healthy goods and services.

Hypothesis– 1. There is no significant difference between genders with the perception of managers on CSR

The independent sample t test was performed to measure the mean difference between the gender category of respondents and perception on CSR of the managers. The results were presented in the following table.

factors are insignificant towards gender. Hence it is concluded that there is no significant difference between perception on CSR with the gender of manager and both of them perceived it similar.

The above test proves that, the following statements as, If business is more socially responsible it will discourage additional regulation by the government, Other social institutions have failed in solving social problems so business should try, If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks, It is unwise to encourage business in social programs when there is no direct way to hold it accountable for its actions these are the statements are favouring CSR. Business already may have too much social power and should not engage in social programs that might give it reason for creating image out of it these statements are against to CSR, and these were differs from the perception of male and female managers. In this, one of the factors, CSR is an additional burden to corporate significantly differ, because of the nature of business. For example, managers in IT service, female managers felt that spending CSR is additional burden and they don’t have sufficient allocated funds, so they encourage the employees to pay out of their pocket to afford CSR project (eg: Few IT sectors selling the film ticket with high price and the different amount will be use for charitable CSR activities). In case of female managers in manufacturing are comfortable, then male manager in planning and execution of CSR. The majority of the male managers is not agreeing with that, CSR is an image building factor. They express that CSR is a part of corporate obligation towards society and to create value to society and also to improve the society, but not for the sake

Factors of Perception on Corporate Social Responsibility	Gender				T Value	P Value
	Male		Female			
	Mean	SD	Mean	SD		
If business is more socially responsible it will discourage additional regulation by the government.	16.477	4.425	17.243	3.353	5.272	.023*
Involvement by business in improving its community's quality of life will also improve long-run profitability.	15.713	2.209	15.297	2.367	.001	.973
Other social institutions have failed in solving social problems so business should try	8.685	2.551	8.756	1.552	21.357	.000*
Long-run success of business depends on its ability to understand that it is part of a larger society and to behave accordingly.	13.955	2.579	13.513	2.824	1.150	.285
The idea of social responsibility is to balance corporate power and discourage irresponsible behavior.	9.674	2.076	9.243	2.241	.003	.953
Since businesses have such a substantial amount of society's managerial and financial resources they should be expected to solve social problems.	7.544	1.469	7.189	1.449	.041	.840
If business delays dealing with social problems now, it may find itself increasingly occupied with bigger social issues later such that it will be unable to perform its primary business tasks.	7.674	1.122	7.027	1.443	9.667	.002*
A business that wishes to capture a favorable public image will have to show that it is socially responsible.	25.612	2.856	25.11	2.796	.209	.648
Social problems can sometimes be solved in ways that produce profits from the problem's solution.	17.393	3.622	16.89	3.518	.065	.799
Society expects business to help solve problems as well as to produce goods and services efficiently.	13.893	3.414	13.51	2.892	.831	.363
Business is most socially responsive when it attends strictly to its economic interests and leaves it to others to solve social problems.	12.556	1.681	12.27	1.484	3.157	0.77
It is unwise to encourage business in social programs when there is no direct way to hold it accountable for its actions.	7.825	1.178	7.89	.936	5.108	.025*
Involvement in social responsibility programs threatens business by diverting time and money away from its primary business purpose.	15.741	2.209	15.199	2.367	.001	.913
Business already may have too much social power and should not engage in social programs that might give it reason for creating image out of it.	8.685	2.551	8.756	1.552	21.357	.000*
Social problems may be made worse because businesses will participate in solving them more in prosperous economic times than in recession.	13.955	2.579	13.513	2.824	1.150	.285
Overall	79.724	7.808	78.270	11.203	1.062	.304

From the above table, it reveals that out of 15 statements of perception on CSR, six are significantly differing in relation with gender of perception on CSR of the managers, P values are less than 0.05 at 1% and 5% level of significance and other

of image building. This may strengthen with “...male tended to be idealistic compared to women”, but in some research illustrates that “women tend to think and behave more ethically compared to men” [Ford and Richardson, 1994], which may

suggest that women are more idealistic. Mc Daniel *et al* (2001) finds significant differences between male and female employees of an organization with regard to ethical issues. Females have a higher expectation regarding ethics than men. This study examines the perception on CSR only on managers working in few industries, further study can be conducted among different sectors and corporates. The future research is needed to uncover the process through cultural norms and corporate values. The future research also can be focused on CSR issues and challenges in national level. It can be helpful to identify problems in implementing CSR activities.

CONCLUSION

Corporate social responsibility implementations have become an inseparable part of business making in today's business environment. Corporate social responsibility is not supposed to be merely a statement of intent.

There are no easy answers on what to do or how to do it. A company's interactions and interdependencies with society are many and complex. However, it is clear that approaching CSR as a feel-good or quick fix exercise runs the risk of missing huge opportunities for both the principles illustrated here offers leaders a way to generate the identify and drive mutual value creation. But, it will demand a shift in mindset: the smart partnering view is that, CSR is about doing good business and creatively addressing significant issues that face business and society, not simply feeling good.

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How to cite this article:

Nagalatha A S., A Study On Managers Attitude On Corporate Social Responsibility In Chennai City. *International Journal of Recent Scientific Research Vol. 6, Issue, 4, pp.3725-3729, April, 2015*

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