A STUDY ON THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON SERVICE ORGANISATIONS WITH SPECIAL REFERENCE TO BRANDING AND BRAND VALUE

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ABSTRACT: In recent years, corporate social responsibility has gained much attention. A number of studies have been conducted to determine the impact of corporate social responsibility on different dimensions of organizations that includes corporate image, sales and corporate branding and brand value. Brand image is considered the basic and an important part of brand equity. The process of branding and creating a brand strategy forms a critical component to CSR and authentic concern for the environment while remaining focused on profitability. There are several organizations that have been started with corporate social responsibility as an essential or primary strategic element that are extremely successful. Consider the brand image and brand messages these organizations are sending to the marketplace and the imagery these brands create. Brand image and brand messages energize an organization's brand focused on authenticity, shared values, and quality products or services.

INTRODUCTION

The idea of CSR first came up in 1953 when it became an academic topic in HR Bowen's, "Social Responsibilities of the Business". Since then, there has been continuous debate on the concept and its implementation. Although only in common usage since the 1960s, Corporate Social Responsibility (CSR) has its roots in the Industrial Revolution. The evolution of the CSR construct began in the 1950s, which marked the modern era of CSR. Innumerable scholars strived to formulate the concept during the 1960s, which lead to a proliferation of CSR definitions during the 1970s. In the 1980s, there were fewer definitions formed, more empirical research conducted, and alternative themes began to mature. These alternative themes included corporate social performance (CSP), stakeholder theory, and business ethics theory. In the 1990s, CSR continued to serve as a core construct in numerous researches but was transformed into alternative thematic frameworks.

Corporate Social Responsibility

The 21st century is characterized by unprecedented challenges and opportunities, arising from globalization, the desire for inclusive development and the imperatives of climate change. It is recognized the world over that integrating social, environmental and ethical responsibilities into the governance of businesses ensures their long term success, competitiveness and sustainability. This approach also reaffirms the view that businesses are an integral part of society, and have a critical and active role to play in the sustenance and improvement of healthy ecosystems, in fostering social inclusiveness and equity, and in upholding the essentials of ethical practices and good governance. This also makes business sense as companies with effective CSR, have image of socially responsible companies, achieve sustainable growth in their operations in the long run and their products and services are preferred by the customers.

Carroll in his article on Business Horizons (1991) "The pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders", suggested that CSR includes four kinds of social responsibilities: economic, legal, ethical, and philanthropic. These four dimensions might be depicted as a pyramid. It was proposed that all these components have always existed to some extent, but ethical and philanthropic responsibilities have only drawn significant attention in recent years

In this article, Carroll states that "business organizations were created as economic entities designed to provide goods and services to societal members", and profitability is the primary motive for entrepreneurship. As such, all other responsibilities are predicated upon the economic responsibilities of the business organization (Carroll, 1991.).

Corporate Social Responsibility Voluntary Guidelines 2009

In order to assist the businesses to adopt responsible governance practices, the Ministry of Corporate Affairs has prepared a set of voluntary guidelines which indicate some of the core elements that businesses need to focus on while conducting their affairs.

Fundamental Principle: Each business entity should formulate a CSR policy to guide its strategic planning and provide a roadmap for its CSR initiatives, which should be an integral part of overall business policy and aligned with its business goals. The policy should be framed with the participation of various level executives and should be approved by the Board.

According to Schedule-VII of Companies Bill, 2012 the following activities can be included by companies in their CSR Policies:-

- Eradicating extreme hunger and poverty.
- Promotion of education.
- Promoting gender equality and empowering women.
- Reducing child mortality and improving maternal health.
- Combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases.
- Ensuring environmental sustainability.
- Employment enhancing vocational skills.
- Social business projects; such other matters as may be prescribed.

Corporate social responsibility is a form of corporate self-regulation integrated into a business model. CSR policy functions as a built-in, self-regulating mechanism whereby a business monitors and ensures its active compliance with the spirit of the law, ethical standards, and international norms. In some models, a firm's implementation of CSR goes beyond compliance and engages in "actions that appear to further some social good, beyond the interests of the firm and that which is required by law." CSR is a process with the aim to embrace responsibility for the company's actions and encourage a positive impact through its activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere who may also be considered as stakeholders.

OBJECTIVES OF THE STUDY

- To study the impact of Corporate Social Responsibility.
- To analyse about the effect of Corporate Social Responsibility on organisations and consumers.
- To study about Corporate Social Responsibility in service organisations.
    - To analyse the effect of Corporate Social Responsibility on Brands and Brands value.

LITERATURE REVIEW

Extent research has also focused on the influence of CSR on brand image and consumer trust, brand loyalty, firm's economic performance, and corporate success. Researchers and practitioners have understood the value of company's socially responsible actions and its impact on driving consumers' purchasing decisions along with the traditional criteria of price, quality and service.

Sen and Bhattacharya identified market polls and suggested that CSR had a positive impact on consumer behaviour, but even so little was known about the effects of CSR on the consumer. A limited amount of research has been conducted on CSR and consumers to date. Sen and Bhattacharya investigated CSR and consumers and determined that CSR affects consumers both indirectly and directly, through company evaluations and purchase intentions, but the effects are varied. Researchers have established that CSR programs indeed have a strong influence on consumers' attitudes and behaviour towards products and companies.

Ellen et al. suggest that consumer trust in a company is an intervening factor in the intended effects of CSR activities, both good and bad. The relationship between CSR and brand trust specifically needs to be investigated. CSR aids the building of brand equity, especially when there is a consistent commitment to CSR efforts in the long term by an organisation.

In a study conducted by Saunders, it is found that the percentage of consumers who are more likely to recommend a brand that supports a good cause over the one that does not is 52%. Meanwhile 55% of consumers contend that in a recession they will buy from brands that support good causes even if they are not necessarily the cheapest. Companies that have made CSR a central part of their businesses are reaping the benefits in the form of company sustainability, reducing liabilities, and insurance costs, as well as improved brand image.

CSR can influence corporate reputation positively, but does little to combat negative reputation in the long term. Castaldo et al. explored the missing links between CSR and brand trust and concluded when ethical or social values are apparent in a product positive CSR associations are assumed. Castaldo et al. also suggest consumers develop trust in organisations with strong reputations, which can deliver the promises on their products. However, each stakeholder will develop trust in a different way to different CSR activities and policies.

Vlachos et al. identified giving benevolently through CSR increases loyalty and likewise profit-motivated giving is seen to reduce consumer loyalty. A trust mechanism can moderate the effect to which the consumer feels loyalty. CSR, specifically the building of corporate reputation, has several connections with brand trust.

Dunn and Davis state that one of the greatest challenges CEOs can address is managing consumer loyalty effectively. Gurhan-Canli and Fries developed a corporate social responsibility and brand-related outcomes model. They suggest that both consumer characteristics, such as awareness of CSR programmes and personal judgement and company characteristics such as reputation are factors influencing branding outcomes. The branding outcome would include evaluation of the company, brand and product, in which brand trust would be considered.

Delgado-Ballester and Munuera-Aleman (2005) suggest that brand equity can be developed through brand trust. Brand trust must be maintained not only to foster consumer loyalty and brand equity, but to create a sustainable competitive advantage (Delgado-Ballester and Munuera-Aleman, 2005).

Bansal, Parida and Kumar in a paper entitled "Emerging trends of Corporate Social Responsibility in India" in KAIM Journal of Management and Research analysed 30 companies of 11 sectors listed in the Bombay Stock Exchange with the help of their annual reports. Some of these sectors were Transport Equipment sector, Finance and Metal Mining sector, IT & Power, Capital goods, Telecom, Housing, FMCG, Oil & Gas and Cipla. The paper considered the nature and areas of society in which the companies are investing. By considering all those areas it was concluded in the paper that today companies are not working only to earn profit but also have realized the importance of being social friendly. So, on the basis of the paper it can be said that social responsibility has now started taking a new direction.

Service Industry and Corporate Social Responsibility

Prior studies mostly focused on product-based (tangible goods) industry such as sportswear, cosmetics, and other products. Customer evaluations are mostly based on the quality of the product (tangible goods such as shoes or cosmetics) in a product-based industry context. However, in a service industry setting, consumer evaluations of service quality are based on both tangibles (appearance of physical activities, equipment, personnel, and communications material) and intangibles such as reliability (ability to perform the promised service dependable and accurately); responsiveness (willingness to help customers and provide prompt service); assurance (competence of the system and its credibility in providing courteous and secure service) and empathy (approachability, ease of access and effort taken to understand customer's needs).

In service industry, customers have direct contact with other stakeholders (e.g., service employees), as customers and service employees collaborate to co-create the desired service product. The conflicts of interest in service transactions between service employees and customers are comparatively lower; as the social gap between producers and customers is minimal (as both service employees and customers work together to co-produce the service product). Therefore, in services industry, it is more likely that customers relate strongly to other stakeholders (e.g., employees) and be more concerned about their welfare.

RESEARCH DESIGN

A Research design is the specification of methods and procedures for acquiring the information needed. It is the overall operational pattern or framework of project that stipulates what information is to be collected from which source and by which procedure. It decides the sources of information and methods for gathering data. Good research design insures that the information obtained is relevant to the research questions and that it was collected as per objectives. It is the blueprint that is followed in completing the research study.

RESEARCH TYPE:

The research type is descriptive research. Descriptive research includes surveys and fact-finding enquiries of different kinds.

DATA COLLECTION:

Research may require general or specific data. There may be different types and sources of information. Broadly, data can be classified into primary data and secondary data. This study has been done using both Primary data with a structured questionnaire and Secondary data.

In this study, the sample units are men and women above the age 20 who are employees or business people in the private sector. The sample under study belongs to Chennai. In this study, the sample size is 50 and Random Sampling method was adopted.

ANALYSIS TOOLS:

The tools used are the Percentage analysis.

LIMITATIONS OF THE STUDY

- The findings of the study are subjected to bias and prejudice of the respondents.
- The sample space is very small as the respondents were restricted to 50
- The survey was limited to a small area of urban Chennai which means the rural areas were ignored.
- The time period of the study was one month which is a short period of time.

Age analysis of the respondents

Table no: 1

Age (In Years)	20-30	30-40	Above 40	TOTAL
No. of Respondents	13	13	27	50
Percentage of Respondents	26	26	54	100

Interpretation:

From the above table, we can infer that the no. of respondents belonging to the age category of 20 -30 years is 13. There are 13 respondents belonging to the age category of 30-40 years and in the above 40 years category there are 27 respondents.

Opinion about corporate social responsibility

Table no:2

Options	No. Of Respondents	Percentage Of Respondents
A Real Sense of Responsibility towards the society	8	16
An Effort to build Consumer Trust	22	44
An Effort to increase profits	10	20
An Effort to create Brand awareness	10	20
TOTAL	50	100

Interpretation:

From the above table, it can be inferred that the 44% of the respondents consider Corporate Social Responsibility to be an effort to build consumer trust while only 16% consider it to be a real sense of responsibility to the society

Corporate social responsibility for the organisation

Table no:3

Options	No. Of Respondents	Percentage Of Respondents
To integrate ethics and develop a code of ethics	11	22
To accomplish the environmental legislation	8	16
To give to the needy	6	12
To assume social and environmental care in activities	17	34
Not Sure	1	2
All the Above	7	14
TOTAL	50	100

Interpretation:

From the above table, it can be inferred that the 34% of the respondents consider that for their organization, Corporate Social Responsibility is to assume social and environmental care in activities while only 2% are not sure about any meaning.

Necessity of corporate social responsibility

Table no: 4

Options	No. of Respondents	Percentage of Respondents
Yes	33	66
No	17	44
TOTAL	50	100

Interpretation:

From the above table, it can be inferred that the percentage of respondents who think that there is a necessity for corporate social responsibility is 66% which is more than half the no of respondents. Percentage of respondents who think that there is a no necessity for corporate social responsibility is 44.

Beneficiaries of corporate social responsibility

Table no: 5

Options	No. of Respondents	Percentage of Respondents
Organisation	13	40
Individual Customers	9	27
Society as a whole	10	30
Other	1	3
TOTAL	33	100

Interpretation:

From the above chart, it can be inferred that 40% of the respondents who have considered that corporate social responsibility is needed think that corporate social responsibility is beneficial for the organisation while 30% and 27% consider it to be beneficial to the society and individual customers respectively.

Importance for corporate social responsibility in the service industry

Table no: 6

Options	No. of Respondents	Percentage of Respondents
Yes	37	74
No	13	26
TOTAL	50	100

Interpretation:

From the above chart, it can be inferred that 74% of the respondents consider that corporate social responsibility is more important for the service industry while only 26% feel that there is no more requirement for corporate social responsibility in the service industry than in the products industry.

Benefits for the service industry

Table no: 7

Options	No. of Respondents	Percentage of Respondents
Brand Awareness	10	27

Customer loyalty and trust	10	27
Higher sales	15	40
Brand Recall	2	6
Others	0	0
TOTAL	**37**	**100**

Interpretation:

From the above chart, it can be inferred that 27% of the respondentswho consider that corporate social responsibility is more important for the service industry feel that it provides more brand awareness and customer loyalty and trust while only 6% consider brand recall to be the benefit.

Need for promotion of activities

Table no: 8

Options	No. of Respondents	Percentage of Respondents
Yes	48	96
No	2	4
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that 96% of the respondents feel that corporate social responsibility activities need to be promoted while only 4 % feel that promotion of such activities is not required.

Receivers of promotion of activities

Table no: 9

Options	No. of Respondents	Percentage of Respondents
Customers	10	21
Employees	5	10
Financiers	17	35
All The Above	16	33
TOTAL	**48**	**100**

Interpretation:

From the above chart, it can be inferred that 35% of the respondents who have felt that corporate social responsibility activities must be promoted feel that corporate social responsibility activities must be promoted to financiers while 33% feel that corporate social responsibility activities must be promoted to customers, employees and financiers.

Media of promotion

Table no: 10

Options	No. Of Respondents	Percentage Of Respondents
Advertising	27	54
Publicity	14	28
Website	9	18
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that 54% of the respondents feel that corporate social responsibility activities must be promoted through advertising while only 18% feel that corporate social responsibility activities must be promoted through websites.

Consumers' attention for corporate social responsibility activities
Table no: 11

Options	No. of Respondents	Percentage of Respondents
Yes	40	80
No	10	20
TOTAL	50	100

Interpretation:

From the above chart, it can be inferred that 80% of respondents feel that consumers pay attention to the corporate social responsibility activities of companies whereas only 20% feel that consumers do not pay attention to such activities.

Customer enquiry about corporate socially reponsible activities before decision making
Table no: 12

Options	No. of Respondents	Percentage of Respondents
Yes	29	58
No	21	42
TOTAL	50	100

Interpretation:

From the above chart, it can be inferred that the 58% of the respondents feel that customers enquire about corporate social responsibility activities before making purchase decisions while 42% of the respondents do not think so.

Need for corporate social responsibility for branded services
Table no: 13

Options	No. of Respondents	Percentage of Respondents
Yes	22	44
No	28	56
Total	50	100

Interpretation:

From the above chart, it can be inferred that 44% of the respondents consider that corporate social responsibility is needed more in the case of branded services whereas the rest 56% are of the opinion that there is no extra necessity for branded services to participate in corporate social responsibility activities.

Reasons for need for corporate social responsibility for branded services
Table no: 14

Options	No. of Respondents	Percentage of Respondents
Brands can be recognized	6	27
Brand Owners are accountable	4	18
Brands are operated on a larger scale	12	55
Any Others	0	0
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that 55% of the respondents feel that corporate social responsibility is more needed for brand services because brands are operated on a larger scale while 27% of the respondents feel that it is because brands can be recognized and 18% feel that it is because brand owners are accountable.

Corporate social responsibility as a differentiating factor for brands
Table no: 15

Options	No. of Respondents	Percentage of Respondents
Always	19	38
Only for some brands	25	50
Never	6	12
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that 50% of the respondents feel that corporate social responsibility can be a differentiating factor onlyfor some brands while38% agree that it is for all the brands while only 12% feel that differentiation is never possible using corporate social responsibility

Ethics and lawfulness
Table no: 16

Options	No. of Respondents	Percentage of Respondents
Fundamentals	23	46
Important	8	16
Neutral	4	8
Less Important	10	20
Unimportant	5	10
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that ethics and lawfulness is fundamental for corporate social responsibility is 46% while 16%, 20% and 10% of the respondents consider ethics and lawfulness to be important, less important and unimportant respectively and 8% of the respondents are neutral.

Environmentally responsible activities
Table no: 17

Options	No. of Respondents	Percentage of Respondents
Fundamentals	10	20
Important	18	36
Neutral	8	16
Less Important	11	22
Unimportant	3	6
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that environmentally responsible activities are fundamental for corporate social responsibility is 20% while 36%, 22% and 6% of the respondents consider environmentally responsible activities to be important, less important and unimportant respectively and 16% of the respondents are neutral.

Treating employees well
Table no: 18

Options	No. of Respondents	Percentage of Respondents
Fundamentals	19	38
Important	9	18
Neutral	8	16
Less Important	10	20
Unimportant	4	8
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that treating employees well is fundamental for corporate social responsibility is 38% while 18%, 20% and 8% of the respondents consider treating employees well to be important, less important and unimportant respectively and 16% of the respondents are neutral.

Quality products and fair prices
Table no: 19

Options	No. of Respondents	Percentage of Respondents
Fundamentals	19	38
Important	10	20
Neutral	5	10
Less Important	8	16
Unimportant	8	16
TOTAL	50	100

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that quality products and fair prices are fundamental for corporate social responsibility is 38% while 20%, 16% and 16% of the respondents consider quality products and fair prices to be important, less important and unimportant respectively and 10% of the respondents are neutral.

Actively participating in the community
Table no: 20

Options	No. of Respondents	Percentage of Respondents
Fundamentals	15	30
Important	8	16
Neutral	7	14
Less Important	12	24
Unimportant	8	16
TOTAL	50	100

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that actively participating in the community is fundamental for corporate social responsibility is 30% while 16%, 24% and 16% of the respondents consider active participation in the community to be important, less important and unimportant respectively and 14% of the respondents are neutral.

Giving back to the society through help
Table no: 21

Options	No. of Respondents	Percentage of Respondents
Fundamentals	13	26
Important	14	28
Neutral	4	8
Less Important	7	14

Unimportant	12	24
TOTAL	**50**	**100**

Interpretation:

From the above chart, it can be inferred that the percentage of respondents who think that giving back to the society through help is fundamental for corporate social responsibility is 26% while 28%, 14% and 24% of the respondents consider giving back to the society through help to be important, less important and unimportant respectively and 8% of the respondents are neutral.

FINDINGS

- Many respondents consider corporate social responsibility to be an effort to build consumer trust while there is more or less the same number of respondents considering it to be a real sense of responsibility, an effort to increase profits and an effort to create brand awareness.
- Most of the respondents consider corporate social responsibility for their organization to be either social or environmental care activities or integrating ethics and developing a code of ethics and only a very minor percentage had no idea about it.
- Many respondents feel that corporate social responsibility to be necessary. However majority of these respondents feel that corporate social responsibility is more beneficial for the organisation though there are a significant number considering it beneficial for individual customers and society too.
- A majority of the respondents consider that corporate social responsibility is more important for the service industry and many of these respondents are of the opinion that corporate social responsibility helps to achieve sales in the service industry while some of the others feel that brand awareness and customer loyalty and trust are the benefits.
- Almost all the respondents feel that it is necessary to promote corporate social responsibility activities. Many respondents consider promotion is more important to financiers while a slightly lesser number feel that it is more important to customers and a substantial number consider it necessary for customers, financiers and employees.
- The more suitable media of promotion for corporate social responsibility activities is said to be advertising followed by publicity and website.
- A majority of the respondents feel that consumers do pay attention to corporate social responsibility activities while there are more or less an equal number of respondents who feel that consumers enquire about corporate social responsibility activities before making purchase decisions.
- There are slightly more number of respondents who feel that corporate social responsibility is not more important for branded services than unbranded ones. Among those who feel that it is more important a majority consider that this is because brands are operated on a larger scale.
- Only half the respondents feel that corporate social responsibility can be a differentiating factor for some brands only while a substantial number feel that it can be so for all brands.
- More than half of the respondents consider ethics and lawfulness, environmentally responsible activities, treating employees well, quality products and fair prices, actively participating in the community and giving back to the society through help are important for corporate social responsibility while there are slightly lesser number of respondents who consider either of the before mentioned components to be unimportant.

CONCLUSION

Corporate Social Responsibility despite being quite an old concept, there is no doubt that its importance has been increasing in the recent years. However it is difficult to give a clear cut definition of corporate social responsibility as it comprises a number of aspects and many people understand its purpose differently. Many do seem to be considering it to be a way of building consumer trust while not many consider it a real sense

of responsibility on the part of the organisations. Organisations for their part do have different approaches to corporate social responsibility. Many of them seem to be performing social or environmental activities or integrating ethics and developing a code of ethics over giving to the needy or accomplishing environmental legislations.

Many people feel that corporate social responsibility is necessary but the benefits for customers from this are not much recognized by them. It is more considered that corporate social responsibility is for the organisations's benefits.

Corporate social responsibility is quite common for all forms of organisations but it is considered to be more important for service organisations. This may be due to the peculiarities of service characteristics. Further, the benefits out of this are considered more to be higher sales and less of brand awareness and customer trust. Thus it is seen that there is not much awareness about the non-quantifiable benefits of corporate social responsibility.

Corporate social responsibility activities are followed by most organisations but not all are promoted to others. This has been found to be very important but the question is to whom these activities must be promoted. Though it seems that financiers, employees and customers are to be kept well-informed, our respondents are giving more importance to promotions to financiers. Still promotions to others cannot be ignored. Further, advertisement promotions have been found to be better. Though consumers are paying attention to corporate social responsibility activities, there does not seem to an interest in them to enquire about these activities before decision making.

Though corporate social responsibility is found to be more important for service organisations than others, it is equally important for branded and unbranded services. However, there the role of corporate social responsibility for some brands as a differentiating factor cannot be ignored.

Corporate social responsibility is a combination of a number of aspects and involves the organization being responsible. Some aspects may be more important to some type of organisations while some are more important for others. However, whatever the requirements may be of each organisation, the importance and the necessity for corporate social responsibility cannot be ignored.

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