

Roles and Responsibilities of Functional Areas Towards an Organization's Corporate Social Responsibility

Prabhat Kumar¹, Anthony Rose², Ardhendu Shekhar Singh³

¹Associate Professor, Bharati Vidyapeeth (Deemed University), Pune, INDIA

Email: prabhat.dinkar@gmail.com

²Professor, IMED, Bharati Vidyapeeth (Deemed University), Pune, INDIA

Email: anthony.rose@bharativedyapeeth.edu

³Associate Professor, Symbiosis School of Banking and Finance, Symbiosis International (Deemed University), Pune, INDIA

Email: shekhar.ardhendu@gmail.com

ABSTRACT

The gap between the socially responsible behaviour of corporate and the legitimate expectations from society continues to remain. There is a need to bridge the gap between society's expectations and the corporate CSR agenda to make the CSR initiatives more meaningful for humanity. Hence, studying the CSR roles and responsibilities of various functional areas and their importance and challenges in fulfilling them becomes imperative. The existing literature focuses on a single function, and the relative importance of multiple functions of an organisation in owning and delivering the CSR mandate remains unexplored. To unveil the phenomenon of 'what' and 'how', the third dimension that needs to be meticulously explored surrounds 'who'. This paper is an attempt to fill this void in contemporary CSR literature. The researchers have studied research papers published in the last 20 years that focus on any functional responsibilities in a corporate setup. Keeping the Global Reporting Initiative (G4) as the base, the researchers have explored the relative importance and responsibility of specific functional areas of an organisation. It resulted in finding the gaps in terms of less or no representation of some functional areas, which they suggest to add in CSR discussion.

Keywords: Corporate Social Responsibility, Functional Area, Global Reporting Initiative

** Initial version of the paper was presented at the Sustainability Conference (SUSCON VII) of the Indian Institute of Management Shillong (formerly Rajiv Gandhi Indian Institute of Management Shillong), Meghalaya, INDIA in December 2018.*

I. INTRODUCTION

Traditionally, business firms in India consider their responsibilities towards society as a philanthropic act (Singh, 2014; Uddin, Siddiqui & Islam, 2018). With the passing of the Companies Act, 2013 and receiving the assent of the President of India on 29th August 2013, the concept of Corporate Social Responsibility (CSR) is receiving serious attention from all the stakeholders. Firms having a certain level of turnover/profit have to spend two per cent of the net profit on prescribed CSR activities (Manchiraju & Rajgopal, 2017). However, the gap between socially responsible behaviour of corporate and societal expectations continues to remain. (Sarkar & Sarkar, 2015). Though a plethora of literature exists on CSR activities, literature needs literature that can guide an organisation on who should be given the charge of ensuring that the organisation does not commit any error by omission or commission regarding its responsibility towards its numerous stakeholders. Given the comprehensive nature of CSR, it is hard to imagine that it will fulfil its objective without the contribution of all functional areas of any organisation.

There are many functional areas in any organisation, and CSR activities should be their collective responsibility. But, it is not the case when we see it in reality. Extant literature does not capture the responsibilities of each functional area comprehensively. Global Reporting Initiative (GRI) tries to capture the various elements of CSR, and the researchers have used this index to categorise these elements, and they tried to identify the functional areas responsible for its planning and execution. The role of many functional areas is not yet determined and captured in the CSR discussion, and the researchers found a need to broaden the horizon in this research relandscape.

II. LITERATURE REVIEW

Numerous terminologies are synonymous with Corporate Social Responsibility in CSR literature, such as Corporate Sustainability, Corporate Social Initiatives, Corporate Citizenship, Triple Bottom Line. CSR is an evolving concept, and it's tough to agree upon a universally acceptable definition. Responsibility of business has traditionally been ethical practices directed towards their principal shareholders. Economic responsibility was supposed to be the only responsibility of a business firm, and their prime concern was to make profits (Bonner & Friedman, 2014). Corporate response quickly towards its prime stakeholders' demands, but after 1990 various groups have started putting pressure on them to accept their viewpoints, which is, in turn, making corporate behave in a way that is socially more responsible and ethical (Willard, 2005). These responsibilities have gone beyond corporate concern for the environment. It now includes, among others, human rights, education, health, safety, equal opportunity, and it marks the dawn of the modern 'responsible' era of business.

In the year 2002 European Union Commission came up with a definition of CSR encompassing most of the aspects of CSR. It has defined CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with their

stakeholders voluntarily." This definition is accepted as the working definition for the current research.

An abundance of literature deals with one specific management function and its relationship with CSR practice formulation, implementation, evaluation, and communication. For example, on the HR front, Stahl et al. (2019) contend that the human resource department has a 'vital role' in making the CSR work of an organisation fruitful. Furthermore, Ogbechie et al. (2016) have investigated the role of the HR function in an 'emerging economy' context, and Mezei & Kareem (2017) discuss the importance of HR strategies in making CSR initiatives successful in small and medium-sized enterprises. Finally, Virani (2017) goes to the extent of declaring the human resource department and CSR as 'natural allies.'

Researchers from the marketing domain have extensively written on the 'Marketing-CSR Nexus': Vaaland, Heide & Grønhaug (2008) attempted to define the responsibility marketing field need to shoulder towards CSR initiatives of the organisation, whereas Mishra & Modi (2016) investigated the role of marketing towards improving the CSR and adding value to the shareholders' interest. Balmer et al. (2011) gave a corporate marketing angle to the CSR discussion, and Luu (2019) declares CSR as energy capable to "pull" customers towards the organisation. Chomvilailuk & Butcher (2018) emphasised the power of CSR towards increasing customer engagement; Maignan, Ferrell & Ferrell (2005) came up with their 'Stakeholder model' in marketing for implementing CSR, and Lantos, in his 2001 paper, even proposed that marketing should take the lead role in CSR analysis.

Literature from the finance domain has a fair amount of work on the roles and responsibilities of finance as a discipline towards making the CSR initiatives of an organisation successful. For example, Jain, Vyas & Roy (2017) and Sun, Zhao & Cho (2019) attempted to establish the relationship between the financial performance of a firm and its CSR reporting; Naseem et al. (2019) investigated the role of financial ratios in the CSR disclosure of the firm; and Burns, Houghto & Stewart (2020) in their recently published article describes the role of senior finance executives in shaping and nurturing the culture of CSR in the organisation. The area of Green-reporting is matured, and researchers are cautioning practising managers not to degrade Green-reporting into greenwashing (Lewis, 2016). At the same time, some authors have outrightly rebuffed the practice of CSR-reporting and termed it as CSR-washing (Boiral, Heras-Saizarbitoria & Testa, 2017).

The role of production and operations function in making the organisation socially responsible is discussed in several research articles: Wolnowska & Sychała (2019) recommended the addition and importance of CSR in the education of production engineers and other related professionals; Msosa & Govender (2019) discussed the environmental protection activities of an organisation that the production and operations function should take up; Severo, de Guimarães & Dorion (2018) came up with their findings that there is a strong relationship between 'cleaner production' and

CSR. In 2018 Sarkis & Zhu published an article in the International Journal of Production Research titled 'Environmental sustainability and production: taking the road less travelled' that review papers published in the past 55 years on production and operations management and its connection with the environmental aspect of CSR.

Regarding the Public Relations (PR) function towards CSR, Grunig & Hun (1984) authored a seminal paper and declared PR a 'practice of social responsibility' though many PR researchers believe that this area has received significantly less consideration (Botan & Hazleton, 2006). But PR authors have recently started giving more attention to the field (Bartlett, 2011; Bortree, 2014). Bartlett (2011) has focused on engaging the public through PR, whereas David (2004) talked about managing organisational reputation while discussing the role of this function towards CSR. Again, Bourland-Davis, & Graham (2017) examined PR responsibilities towards CSR and how this engagement shapes an organisation's culture.

One significant aspect of the social responsibility of a business organisation is to provide the right quality products and services to its customers and consumers (Berens, Van Riel & Van Rekom, 2007). Towards this end, Ghobadian, Gallear & Hopkins (2007), in their article titled 'TQM and CSR nexus', urged quality control professionals to go beyond just quality and move towards CSR. Furthermore, Kim (2014) explored the role of quality standards during a product-related crisis scenario. In addition, many researchers investigated the value customers put to 'social product features' (Auger et al., 2008) and the CSR focal of an organisation (Sen & Bhattacharya, 2001) and product quality and the role of quality professionals in it.

III. METHODOLOGY

To understand the role and importance of various functional areas in a corporate setting, the researchers conducted a thorough scanning of the relevant publications in the last 20 years on any function and its roles and responsibility towards CSR. Generation 4 of the Global Reporting Initiative (GRI) worked as one of the bases for classifying the duties and responsibilities of various functional areas. First, the researchers categorised GRI questions according to the functional area of the organisations. After that, the researchers conducted a literature review to match these functional areas. Finally, they searched various online databases such as EBSCO, JSTOR, Emerald, ScienceDirect, and Sage and tried to link the keywords used to the functional areas.

IV. ANALYSIS

The fourth Generation of Guidelines (G4) of GRI prescribes 91 environmental, social, and business performance indicators measuring sustainability. The researchers categorised these indicators based on the responsibilities of functional areas of the organisation (see annexure). When they bifurcate these responsibilities into separate compartments, the outcome looks like the below-mentioned Figure 1. This chart enables the reader to have a quick snapshot of the discussion that pursues further in the next part of the research.

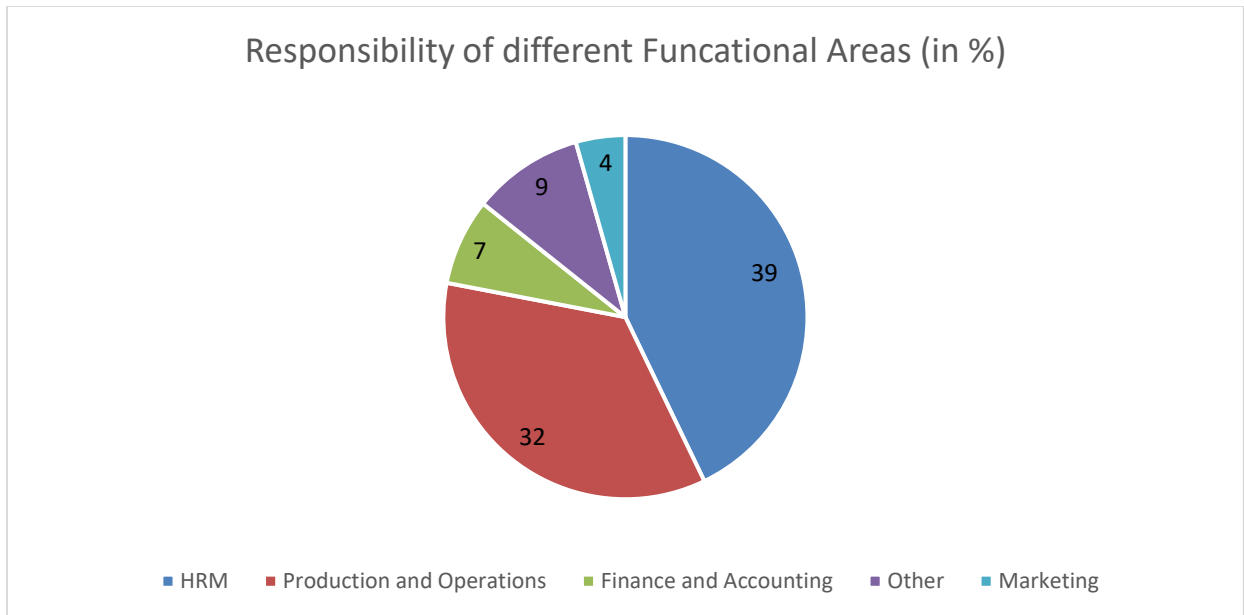


Figure 1: Grouping of responsibilities on the functional areas

Keeping these details in the background, the duties are explained below according to the Functional Area. It starts with Human Resource Management and further includes Production and Operations Management, Finance and Accounting, Marketing, and other functions. During the literature review, the researchers found that many authors have also discussed the responsibilities of Public Relations and the Quality Assurance functions towards CSR, which directed the researchers to include these two functional areas in our further discussion.

Human Resource Management and CSR

Corporate Social Responsibility and HR are interwoven peculiarly: CSR can be improved if HR has a more active role in it, and the HR function will be more effective if it takes on such a part. In the Third Generation of Guidelines (G3) of Global Reporting Initiative (GRI), which provides 79 indicators, there were as many as 24 of the guidelines that came under HR Departments' responsibilities (Lam &Khare,2010). The number of indicators under HR's territory went up to 39 in the 4th generation of GRI. It is the highest number of pointers that come under any one domain and it reflects the stature of HR as a function with regards to the soaring expectations of prestigious world bodies in the arena of business sustainability.

The role of Human Resource Management towards Social Responsibility can broadly be divided into four parts: employment-related, health and safety-related, concerned with Human Rights, and towards society. The social responsibility of HR function towards employment is all-encompassing and is at the core of the expectation from this function. It starts with new hires: maintaining a ratio of newly recruited labourer as well ensuring representation in management cadre employees from

the local community, working towards a diversified workforce, ensuring provision for minimum wage, the equitable ratio in the number of male and female employees, along with reducing the gap between the salary of male and female employees at the same level, the abolition of child labour, forced labour and compulsory labour (Parkes & Davis, 2013). In addition, the HR function is tasked with responsibilities that go to a new depth, like minutely analysing the attrition data to find any particular trend related to employees' age, gender, or specific geographical area, which may trigger a call for immediate action (Gross & Holland, 2011). Furthermore, they are entrusted with responsibilities towards engaging this critical stakeholder of the firm, such as employee benefits, employee grievances and screening new suppliers by applying acceptable labour practices as an essential parameter (Fenwick & Bierema, 2008; Chartered Institute of Personnel and Development, 2013).

With regards to Health and Safety, its HR function's responsibility to provide a healthy and safe working environment for the employees by formulating multiple committees overseeing health and safety issues in the organisation, adding this point in the agreement with the union, identifying the section of employees that has high risk of getting infected with some occupational disease and analysing the data related to instances of injuries, illness and the resultant lost working hours and fatalities which should help the organisation in chalking out concrete plans to minimise such incidences.

The HR function is entrusted with the responsibility of ensuring ethical behaviour and honouring Human Rights. They are supposed to investigate any incidence and grievance related to Human Rights and train its employee on how to comply with Human Rights provisions. Before awarding any contract to a vendor, it is the responsibility of the client to shortlist vendors that fulfil the Human rights expectation of the organisation. In addition, the organisation needs to assess the Human rights impact for each of its operating procedures and the whole supply chain. HR function again comes for the organisation's rescue and shoulders such responsibilities.

An essential aspect of the socially responsible behaviour of an organisation is what and how of its treatment meted out to the crucial stakeholder 'the society.' In the majority of the cases, this aspect of stakeholder engagement falls under the HR Function domain. Towards this end, the HR function analyses its operations in the nearby locality, handles any complaint from the neighbourhood and effectively engages the local community at constant intervals.

Production and Operations and CSR

It is the responsibility of an Operations Manager to develop the operational solution for the challenges the organisation is facing. What makes the contribution of operations management towards CSR crucial is 'operations having a practical impact on the organisation's overall CSR agenda.' Therefore, this function has to make consistent decisions in the course of their work that has direct impact and challenges which transgress the field of CSR, including, but not restricted to, the treatment meted out to employees of its suppliers and how is the organisation's performance

on generating 'carbon footprints'. (Berger & Kanetkar, 1995).

The Fourth Generation Guidelines (G4) of the Global Reporting Initiative (GRI) showers the Production and Operations function with 32 Indicators in its gambit, and it is a very high expectation for a single function. Taking a clue from these guidelines, it is evident that the focal point of Production and Operations Management, concerning sustainability, should be towards making the product safe for use and ensuring that the product should not negatively impact consumer health. In addition, disclosure on and displaying the information about the product and its usage is another related responsibility of this function.

The social responsibility of Operations starts at the infancy stage of the unit, to be precise, at the point when the decision for the site location is taken. The function shoulders the responsibility of making sure, mainly if the site is situated in a protected zone or a region of high biodiversity, that it should not impact biodiversity negatively, that the natural habitats are protected or is restored if any changes are made, that the organisation has taken all the possible steps to make sure that future carbon footprints of its products and services, as well as the Green House Gas emissions, are reduced or eliminated, and that no environmental law or regulation is compromised.

Production and Operations function need to be cautious about what materials they use, whether these materials are recycled input materials or not, from which water source the organisation is withdrawing water, whether they recycle the used water or not, where they are discharging the water, whether water bodies and their habitats get negatively affected by the discharged water etcetera. At the same time, an organisation's Production and Operations function is expected to be concerned about energy consumption (inside and outside the organisation), and they need to work on their products to make them energy efficient. In addition, this function is responsible to diligently chalk out a plan for the disposal of waste and transportation of hazardous materials and organisational readiness in case of any significant spill of such materials.

And finally, the function has got social responsibilities in the field of Supply Chain (Maloni & Brown, 2006). For example, before the contract is awarded to new suppliers, they should be shortlisted using environmental parameters, and their performance should constantly be monitored for any negative impact on society. In addition to that, using eco-friendly packaging materials and assessing the ecological impact of their shipping activities are other socially responsible practices this function is expected to adopt.

Marketing and CSR

A plethora of literature has appeared in marketing where the scholars are echoing their concern for CSR. It involves how consumers respond to the firms' CSR practices (Sen & Bhattacharya, 2001) and the benefits of socially responsible business practices of corporate to the field of marketing (Maignan, Ferrell, & Hult, 1999). There are various perceived benefits of CSR practices to the

marketing discipline. Some works of the literature suggest that it may generate support and create resources from the most critical stakeholders, i.e., customers. CSR may help in garnering customers' and consumers' loyalty towards the brand. Organizational will generate better financial performance from CSR activities provided they built marketing capability (Yim et al., 2019).

The roles of marketing function towards one of the most critical stakeholders, 'the customer', and ultimately towards organisational sustainability are manifold (Kimery & Rinehar, 1998). CSR helps attract customers towards the organisation's mission and influences them to co-create (Luu,2019). As the Global Reporting Initiative suggests, marketing professionals are expected to conduct customer and consumer satisfaction surveys to make sure this stakeholder is kept delighted through the products and services the organisation provides. Not complying with the ever-increasing number of laws and compulsory stipulations and the sale of forbidden and controversial products and services may land an organisation in deep trouble, and that aspect is taken care of by this function (Zeithaml& Zeithaml,1984). Further, this function is the custodian of a vast amount of private data related to customer and consumer, and resisting the temptation to use it without the customer's consent is a daunting task for any function. The marketing function is assigned to this bewildering responsibility.

Finance & Accounts and CSR

The Finance & Accounts function has essential roles to play and has close links with CSR; reporting, compliance, stakeholder communication, and engagement are counted as prominent ones. The role of accountants, which started in the form of Environmental Reporting in the 1980s, has come a long way where they are contributing enormously to evolving the concept of Sustainability Accounting and that of Green Accounting (Cairns, 2000; Vincent, 2000).

The role of an organisation's finance & accounts function towards sustainability and stakeholder engagement is crucial (Albu et al., 2011; Lusher, 2012). Global Reporting Initiative mentions that their job starts with assessing the direct and indirect financial value generation and its equitable distribution among all the claimants and auditing the organisation's efforts towards reducing its carbon footprints on this planet. Towards this end, it evaluates the amount of business awarded to local level suppliers, the financial hazard and prospect attributable to climate change, and works as the conscience keeper of the organisation.

Public Relations and CSR

Producing good quality products and services is no longer a guarantee to excel in business. Corporates are now expected to work to better their stakeholders and treat each of their stakeholders ethically. As a link between the organisation and external stakeholders, the Public Relations (PR) function has a significant role. PR professionals must clearly understand what CSR means to the organisation, CSR-related programs and practices adopted by the organisation, how

they are interlinked with the business, and what opportunities they have to offer (Reeves, 2013). and that it should not be confined to 'greenwashing'.

The relationship between sustainability and Public Relations is dealt with differently in academic journals than in trade journals. But it is commonly accepted that the goals of both fields are common and overlapping. Ruiz (2006) discussed in detail the responsibility of PR professionals towards CSR related activities of Spanish firms. At the same time, Carroll & Shabana (2010) have unequivocally proclaimed the high 'conscience role' of PR function. The role of this function in handling broad stakeholders can endorse mutually beneficial and ethical accomplishments. It can provide an 'external perspective' in formulating, implementing, evaluating, and communicating CSR initiatives of the organisation, and in this way, it has got a 'bridging' role between the organisation and its multiple external stakeholders.

On the interlink of social responsibility of business and the Public Relations function, Clark (2000) says that the relationship between these two fields is fully developed. She further stresses the capability of PR function and the need to scrutinise the 'political, social, and historical environment' and creating stakeholder engagement with the help of public relations tactics.' Hence, we can conclude that the role of PR function in the whole CSR gamut should be 'contributory' in nature rather than a 'leadership' one.

Quality Assurance and CSR

There exists a tremendous role for Quality professionals to add value towards making their organisation 'CSR Conscious' and 'CSR Performers'. The discussion surrounding quality is becoming a vital aspect of CSR's evolution (Ledgard & Taylor, 2002; Pige, 2002). In the debate on how the organisation can be a CSR champion through quality improvements, Zadek's (2004) statement makes a lasting impression when he says 'companies do not become model citizens overnight; there is a path to follow'. Further to what Zadek suggested, Hazlett et al. (2007) proposes a 'quality-CSR-other functions axis' to gain a competitive edge over other competitors, and Hayes goes further and claims that active involvement of 'quality' professionals is essential in the overall CSR discourse to 'overcome disappointments with quality programs and standards.' Hazlett et al. (2007) feel that, in the backdrop of heightened emphasis on CSR, there is a 'tremendous opportunity' for quality professionals towards adding more value to their employer in general and their function in particular. Numerous quality tools like various international quality standards, excellence models, and Total Quality Management philosophy can offer an avenue for an organisation to implement CSR practices.

V. CONCLUSIONS

The analysis section of the paper describes at length various aspects of corporate social responsibilities in the business domain and the specific tasks major functional areas may perform to make the CSR-related goals of the organisation a reality. For example, HR function has very

broad responsibility encompassing employment-related, health and safety-related, Human Rights related and overall society related; production and operations function can have practical impact on the organisation's comprehensive CSR agenda, including conscience role towards carbon footprints of the organisation, towards making the product safe for use, efficient use of materials and energy and other natural resources, disposal of waste and hazardous materials, and the organisation's treatment meted out to its suppliers; finance and accounts function has CSR reporting, compliance, stakeholder communication, and engagement related responsibilities; Public Relations professionals need to have a clear understanding of what CSR means to the organisation, the CSR related programs and practices and their interlinkage with the business, what opportunities they have to offer and remaining vigilant on not confining their role to 'greenwashing'; and part of Quality professionals in making the organisation 'CSR Conscious' and 'CSR Performers'.

Throughout the development of CSR, its stakeholder, and their engagement, numerous writers have recommended creating a coordinating body that should be planning, monitoring, and controlling the CSR activities of the organisation. This study aimed at answering the question 'who' is responsible for different facets of CSR activities. The current analysis suggests that the HR function is better placed to lead the CSR initiatives of an organisation and other tasks like production & operations, finance & accounts, marketing, PR, and quality have more of a supportive role. But, because CSR constitutes a vast area with cross-functional ramifications in an organisation, the organisation should engage all the internal stakeholders in making the overall social responsibility of corporate more impactful.

REFERENCES

- Albu, N., Albu, C. N., Gîrbină, M. M., & Sandu, M. I. (2011). The implications of corporate social responsibility on the accounting profession: The case of Romania. *Amfiteatru Economic*, 13(29).
- Asongu, J. J. (2007). *Strategic corporate social responsibility in practice*. Greenview Publishing Co.
- Auger, P., Devinney, T. M., Louviere, J. J., & Burke, P. F. (2008). Do social product features have value to consumers?. *International Journal of Research in Marketing*, 25(3), 183-191.
- Balmer, J. M., Powell, S. M., Hildebrand, D., Sen, S., & Bhattacharya, C. B. (2011). Corporate social responsibility: a corporate marketing perspective. *European Journal of Marketing*.
- Berger, I. E., & Kanetkar, V. (1995). Increasing environmental sensitivity via workplace experiences. *Journal of Public Policy & Marketing*, 14(2), 205-215.
- Bartlett, J. L. (2011). Public relations and corporate social responsibility. *The handbook of communication and corporate social responsibility*, 67-86.
- Berens, G., Van Riel, C. B., & Van Rekom, J. (2007). The CSR-quality trade-off: when can corporate social responsibility and corporate ability compensate each other?. *Journal of Business Ethics*, 74(3), 233-252.

- Boiral, O., Heras-Saizarbitoria, I., & Testa, F. (2017). SA8000 as CSR-washing? The role of stakeholder pressures. *Corporate Social Responsibility and Environmental Management*, 24(1), 57-70.
- Bonner, J., & Friedman, A. (2014). "Corporate social responsibility: Who's responsible. *Finding an organisational home for an increasingly critical function*", available online at http://www.prsa.org/intelligence/partnerresearch/partners/nyu_scps/corporatesocialresponsibility.pdf, consulted on, 18.
- Bortree, D. S. (2014). The state of CSR communication research: A summary and future direction. *Public Relations Journal*, 8(3), 1-8.
- Botan, C. H., & Hazleton, V. (2006). Public relations in a new age. *Public relations theory II*, 1-18.
- Cairns, R. D. (2000). Sustainability accounting and green accounting. *Environment and Development Economics*, 49-54.
- Bourland-Davis, P. G., & Graham, B. L. (2017). Examining Public Relations' Role in Shaping Organizational Culture, with Implications for PR, HR, and CSR/Sustainability'. *Corporate Social Responsibility, Sustainability, and Ethical Public Relations (The Changing Context of Managing People)*. Emerald Publishing Limited, 199-219.
- Burns, C. J. M., Houghton, L., & Stewart, H. (2020). Sustainability—A key to Australian finance directors improving their organisation's CSR culture. *Corporate Social Responsibility and Environmental Management*, 27(2), 1164-1176.
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International journal of management reviews*, 12(1), 85-105.
- Castka, P., & Balzarova, M. A. (2007). A critical look on quality through CSR lenses: Key challenges stemming from the development of ISO 26000. *International Journal of Quality & Reliability Management*, 24(7), 738-752.
- Clark, C. E. (2000). Differences between public relations and corporate social responsibility: An analysis. *Public Relations Review*, 26(3), 363-380.
- Chomvilailuk, R., & Butcher, K. (2018). The impact of strategic CSR marketing communications on customer engagement. *Marketing Intelligence & Planning*.
- David, P. (2004). Extending symmetry: Toward a convergence of professionalism, practice, and pragmatics in public relations. *Journal of Public Relations Research*, 16(2), 185-211.
- Chartered Institute of Personnel and Development. (2013). The role of HR in corporate responsibility.
- Ghobadian, A., Gallear, D., & Hopkins, M. (2007). TQM and CSR nexus. *International Journal of Quality & Reliability Management*, 24(7), 704-721.
- Gross, R., & Holland, B. (2011). Corporate social responsibility and employee engagement:

Making the connection.

- Grunig, J. E., & Hunt, T. T. (1984). *Managing public relations*. Holt, Rinehart and Winston.
- Fenwick, T., & Bierema, L. (2008). Corporate social responsibility: issues for human resource development professionals. *International Journal of training and Development*, 12(1), 24-35.
- Hayes, R., Pisano, G., Upton, D. and Wheelwright, S. (2005), *Operations, Strategy, and Technology. Pursuing the Competitive Edge*, Wiley, Hoboken, NJ.
- Hazlett, S. A., McAdam, R., Sohal, A., Castka, P., & Balzarova, M. A. (2007). A critical look on quality through CSR lenses. *International Journal of Quality & Reliability Management*.
- Jain, P., Vyas, V., & Roy, A. (2017). Exploring the mediating role of intellectual capital and competitive advantage on the relation between CSR and financial performance in SMEs. *Social Responsibility Journal*.
- Kim, S. (2014). What's worse in times of product-harm crisis? Negative corporate ability or negative CSR reputation?. *Journal of Business Ethics*, 123(1), 157-170.
- Kimery, K. M., & Rinehart, S. M. (1998). Markets and constituencies: an alternative view of the marketing concept. *Journal of Business Research*, 43(3), 117-124.
- Kochan, T. A. (2007). Social legitimacy of the HRM profession: A US perspective. *Oxford Handbook of Human Resource Management, The*, 599.
- Lam, H., & Khare, A. (2010). HR's crucial role for successful CSR. *Journal of International Business Ethics*, 3(2), 3-15.
- Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. *Journal of consumer marketing*.
- Ledgard, S. and Taylor, E. (2002), "A risk too far", *Quality World*, Vol. 14, pp. 15-18.
- Lewis, J. K. (2016). Corporate social responsibility/sustainability reporting among the fortune global 250: Greenwashing or green supply chain?. In *Entrepreneurship, Business and Economics- Vol. 1* (pp. 347-362). Springer, Cham.
- Lusher, A. L. (2012). What is the Accounting Profession's Role in Accountability of Economic, Social, and Environmental Issues?. *International Journal of Business and Social Science*, 3(15).
- Luu, T. T. (2019). CSR and customer value co-creation behavior: The moderation mechanisms of servant leadership and relationship marketing orientation. *Journal of Business Ethics*, 155(2), 379-398.
- Maignan, I., Ferrell, O. C., & Hult, G. T. M. (1999). Corporate citizenship: Cultural antecedents and business benefits. *Journal of the Academy of Marketing Science*, 27(4), 455-469.
- Maignan, I., Ferrell, O. C., & Ferrell, L. (2005). A stakeholder model for implementing social responsibility in marketing. *European journal of marketing*, 39(9-10), 956-977.
- Maloni, M. J., & Brown, M. E. (2006). Corporate social responsibility in the supply chain: an application in the food industry. *Journal of business ethics*, 68(1), 35-52.
- Manchiraju, H., & Rajgopal, S. (2017). Does corporate social responsibility (CSR) create shareholder value? Evidence from the Indian Companies Act 2013. *Journal of Accounting*

Research, 55(5), 1257-1300.

Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404-424.

Mezei, C., & Kareem, M. A. (2017). The role of human resources development strategy in achieving corporate social responsibility: At the SME level. In *PEFnet 2017: European scientific conference of doctoral students. Brno, Csehország, 2017.11. 30.* (pp. 104-113). Mendel University in Brno.

Mishra, S., & Modi, S. B. (2016). Corporate social responsibility and shareholder wealth: The role of marketing capability. *Journal of Marketing*, 80(1), 26-46.

Msoa, S. K., & Govender, J. P. (2019). Environmental Impact and CSR Responsibilities. In *Opportunities and Pitfalls of Corporate Social Responsibility* (pp. 151-168). Springer, Cham.

Naseem, M. A., Lin, J., Rehman, R. U., Ahmad, M. I., & Ali, R. (2019). Moderating role of financial ratios in corporate social responsibility disclosure and firm value. *PloS one*, 14(4), e0215430.

Ogbechie, C., Amaeshi, K., Ikiebey, G., Fawehinmi, M. Y., & Adeleye, I. (2016). The Role of HR in Corporate Social Responsibility and Sustainability in Emerging Economies.

Parkes, C., & Davis, A. J. (2013). Ethics and social responsibility—do HR professionals have the 'courage to challenge' or are they set to be permanent 'bystanders?'. *The International Journal of Human Resource Management*, 24(12), 2411-2434.

Pige, B. (2002), "Stakeholder theory and corporate governance: the nature of the board information", *Management – Journal of Contemporary Management Issues*, Vol. 7, pp. 1-17.

Reeves, C. H. (2013). *Using Public Relations for Corporate Social Responsibility: PR Professionals' Complementary Role in Successful CSR Programs* (Doctoral dissertation, University of Georgia).

Ruiz, L. M. S. (2006). "I need you too!" corporate identity attractiveness for consumers and the role of social responsibility. *Journal of Business Ethics*, 71, 245-260.

Ruiz-Mora, I., Lugo-Ocando, J., & Castillo-Esparcia, A. (2016). Reluctant to talk, reluctant to listen: Public relations professionals and their involvement in CSR programmes in Spain. *Public Relations Review*, 42(3), 402-407.

Sarkar, J., & Sarkar, S. (2015). Corporate social responsibility in India—An effort to bridge the welfare gap. *Review of Market Integration*, 7(1), 1-36.

Sarkis, J., & Zhu, Q. (2018). Environmental sustainability and production: taking the road less travelled. *International Journal of Production Research*, 56(1-2), 743-759.

Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer

- reactions to corporate social responsibility. *Journal of marketing Research*, 38(2), 225-243.
- Severo, E. A., de Guimarães, J. C. F., & Dorion, E. C. H. (2018). Cleaner production, social responsibility and eco-innovation: generations' perception for a sustainable future. *Journal of Cleaner Production*, 186, 91-103.
- Singh, A., & Verma, P. (2014). From philanthropy to mandatory CSR: A journey towards mandatory corporate social responsibility in India. *International Journal of Business and Management Invention, ISSN (Online)*, 2319-8028.
- Stahl, G. K., Brewster, C., Collings, D. G., & Hajro, A. (2019). Enhancing the role of human resource management in corporate sustainability and social responsibility: A multidimensional, multi-stakeholder approach to HRM. *Human Resource Management Review*.
- Sun, W., Zhao, C., & Cho, C. H. (2019). Institutional transitions and the role of financial performance in CSR reporting. *Corporate Social Responsibility and Environmental Management*, 26(2), 367-376.
- Uddin, S., Siddiqui, J., & Islam, M. A. (2018). Corporate social responsibility disclosures, traditionalism and politics: A story from a traditional setting. *Journal of Business Ethics*, 151(2), 409-428.
- Vaaland, T. I., Heide, M., & Grønhaug, K. (2008). Corporate social responsibility: investigating theory and research in the marketing context. *European Journal of Marketing*.
- Vincent, J. R. (2000). Introduction to the Special Issue: Green accounting: from theory to practice. *Environment and Development Economics*, 5(1/2), 13-24.
- Willard, R. G. (2005). Drivers of corporate commitment to sustainability and inhibitors to overcome: The importance of a compelling business case.
- Wolnowska, A. E., & Spychała, M. (2019). The Role of CSR in Education of Production Engineers and Logistics Specialists. In *Corporate Social Responsibility in the Manufacturing and Services Sectors* (pp. 69-89). Springer, Berlin, Heidelberg.
- Yim, S., Bae, Y. H., Lim, H., & Kwon, J. (2019). The role of marketing capability in linking CSR to corporate financial performance. *European Journal of Marketing*, 53(7), 1333-1354.
- Zadek, S. (2004), "The path to corporate responsibility", *Harvard Business Review*, Vol. 82, pp. 125-34.
- Zeithaml, C. P., & Zeithaml, V. A. (1984). Environmental management: revising the marketing perspective. *The Journal of Marketing*, 46-53.

ANNEXURE

GRI (G4) Indicators and the responsible functional area

Sr. No.	Indicator	Description	Functional Area
1	EC1	Direct economic value generated and distributed	F&A
2	EC2	Financial implications and other risks and opportunities due to climate change	F&A
3	EC3	Defined benefit plan obligations	HRM
4	EC4	Financial assistance from the government	F&A
5	EC5	Ratios of standard entry-level wage by gender compared to local minimum wage	HRM
6	EC6	The proportion of senior management hired from the local community	HRM
7	EC7	Development and impact of infrastructure investments and services supported	F&A
8	EC8	Indirect economic impacts	F&A
9	EC9	Proportion of spending on local suppliers	F&A
10	EN1	Materials used by weight or volume	POM
11	EN2	Percentage of materials used that are recycled input materials	POM
12	EN3	Energy consumption within the organisation	POM
13	EN4	Energy consumption outside the organisation	POM
14	EN5	Energy intensity	POM
15	EN6	Reduction of energy consumption	POM
16	EN7	Reduction in energy requirements of products and services	POM
17	EN8	Total water withdrawal by source	POM
18	EN9	Water sources significantly affected by withdrawal of water	POM
19	EN10	Water recycled and reused	POM
20	EN11	Sites in protected areas and areas of high biodiversity value	POM
21	EN12	Significant impacts on biodiversity	Other
22	EN13	Habitats protected or restored	Other
23	EN14	IUCN Red List species in areas affected by operations	POM
24	EN15	Direct greenhouse gas (GHG) emissions (scope 1)	POM
25	EN16	Energy indirect GHG emissions (scope 2)	POM
26	EN17	Other indirect GHG emissions (scope 3)	POM
27	EN18	GHG emissions intensity	POM
28	EN19	Reductions of GHG emissions	POM
29	EN20	Emissions of ozone-depleting substances	POM
30	EN21	NO _x , SO _x , and other significant air emissions	POM
31	EN22	Water discharge by quality and destination	POM
32	EN23	Waste by type and disposal method	POM

33	EN24	Significant spills	POM
34	EN25	Hazardous waste transported, imported, exported, treated and shipped internationally	POM
35	EN26	Water bodies and related habitats affected by the organisation's water discharges and runoff	POM
36	EN27	Extent of impact mitigation of environmental impacts of products and services	POM
37	EN28	Packaging materials reclaimed	POM
38	EN29	Non-compliance with environmental laws and regulations	Other
39	EN30	Environmental impact of transportation	POM
40	EN31	Environmental protection expenditures and investments	F&A
41	EN32	New suppliers screened using environmental criteria	POM
42	EN33	Negative environmental impacts in the supply chain and actions taken	POM
43	EN34	Grievances about environmental impacts	Other
44	HR1	Investment agreements and contracts including human rights clauses or underwent human rights screening	HRM
45	HR2	Employee training on human rights	HRM
46	HR3	Incidents of discrimination and actions taken	HRM
47	HR4	Operations and suppliers with the right to exercise freedom of association	HRM
48	HR5	Operations with risk for incidents of child labour	HRM
49	HR6	Operations with risk for incidents of forced or compulsory labour	HRM
50	HR7	Security personnel trained on human rights	HRM
51	HR8	Incidents of violations involving the rights of indigenous peoples	HRM
52	HR9	Operations subject to human rights reviews or impact assessments	HRM
53	HR10	New suppliers screened using human rights criteria	HRM
54	HR11	Human rights impacts in the supply chain and actions taken	HRM
55	HR12	Grievances about human rights	HRM
56	LA1	New employee hires and employee turnover by age group, gender and region	HRM
57	LA2	Benefits provided to employees	HRM
58	LA3	Return to work and retention rates after parental leave	HRM
59	LA4	Minimum notice periods	HRM
60	LA5	Management-worker health and safety committees	HRM
61	LA6	Injuries, occupational diseases, lost days, absenteeism and fatalities	HRM
62	LA7	Workers with high incidence or risk of diseases related to occupation	HRM
63	LA8	Health and safety topics covered in formal agreements with trade unions	HRM
64	LA9	Employee training hours by gender and employee category	HRM

65	LA10	Programmes for skills management and lifelong learning	HRM
66	LA11	Performance and career development reviews	HRM
67	LA12	Diversity breakdown of employees and governance bodies	HRM
68	LA13	Salary ratio of men to women	HRM
69	LA14	New suppliers screened using labour practices criteria	HRM
70	LA15	Labour practice impacts in the supply chain and actions taken	HRM
71	LA16	Grievances about labour practices	HRM
72	PR1	Health and safety of products	POM
73	PR2	Non-compliance with regulations concerning health and safety of products	Other
74	PR3	Product and service information	POM
75	PR4	Non-compliance with regulations concerning product and service information	Other
76	PR5	Surveys measuring customer satisfaction	Mktg.
77	PR6	Sale of banned or disputed products	Mktg.
78	PR7	Non-compliance with regulations concerning marketing communications	Mktg.
79	PR8	Breaches of customer privacy and loss of customer data	Mktg.
80	PR9	Non-compliance with regulations concerning the provision and use of products and services	Other
81	SO1	Implementation of community engagement, impact assessments, and development plans	HRM
82	SO10	Impacts on society in the supply chain and actions taken	HRM
83	SO11	Grievances about impacts on society	HRM
84	SO2	Impacts of operations on local communities	HRM
85	SO3	Business units analysed for risks related to corruption	HRM
86	SO4	Communication and training on anti-corruption policies and procedures	HRM
87	SO5	Confirmed incidents of corruption and actions taken	HRM
88	SO6	Political contributions by country and recipient/beneficiary	HRM
89	SO7	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Other
90	SO8	Non-compliance with laws and regulations	Other
91	SO9	New suppliers screened for impacts on society	POM

* Source: Adapted from Global Reporting Initiative