

# An Empirical Study of Corporate Social Responsibility Practices In India-A Case Study Of Bharti Airtel Ltd

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## ABSTRACT

*Corporate social responsibility (CSR) is a form of corporate self-regulation integrated into a business model. The sound corporate governance practices have become critical to worldwide efforts to stabilize and strengthen global capital markets and protect investors. Corporate governance enables corporations to realize their corporate objectives, protect shareholder rights, meet legal requirements, and demonstrate to a wider public how they are conducting their business. Researches show that investors from all over the world indicate that they will pay a large premium for companies with effective corporate governance. The research was conducted in the Chandigarh and the sample had been collected from employees. In this research, review has been done regarding the complexity of the issue, the opportunities of CSR present in Bharti Airtel ltd, identifying CSR opportunities and the reasons for company becoming interested in social responsibility, market positioning, recruitment and immediate economic impact and degree of commitment.*

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## INTRODUCTION

Corporate Social Responsibility is a growing and important part of an organisation's overall strategy. The voluntary compliance of social and ecological responsibility of companies is called Corporate Social Responsibility. It is basically a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment. It is a concept whereby companies integrate social and environmental concerns into their business operations and their interaction with their stakeholders on a voluntary basis. It is represented by contributions undertaken by companies to society through its business activities and social investment. CSR is also linked with the principal of sustainability, which argues that enterprises should make decisions based not only on financial factors such as profits or dividends, but also based on the immediate and long term social and environmental consequences of their activities.

CSR is the responsibility of an organisation for the impact of its decisions and activities on society, the environment & its own prosperity known as the **TRIPLE BOTTOM LINE** of people, planet and profit. Triple bottom line concept (3P) explains that in order to sustain in the long run a corporation should pay attention to the following components:

**People** relates to fair & beneficial business practices towards labour, the community and region where corporation conducts its business. Support from people (society) in business area is needed for corporate sustainability. As an integral part with society, corporation needs to have commitment in giving optimum benefit to the society.

**Planet** refers to sustainable environmental practices. There is a causal relationship between corporations and planet. If corporations preserve their environment, environment will benefit them. A triple bottom line Co. does not produce

harmful or destructive products such as weapons, toxic chemicals or batteries containing dangerous heavy metals.

**Profit** is the economic value created by the organisation after deducting the cost of all inputs including the cost of the capital tied up. It is the most important thing and also main objective of every business. Profit can be increased by improving work management through process simplification, by reducing inefficient activities, save processing and service time and usage of material as efficient as possible.

Corporate social responsibility is a commitment to improve the well - being of a community. It is not charity but it is a core business strategy of an organization. It is a way which strikes a balance between economic, social and environmental imperatives.

**Bowen** has suggested that the "social responsibility of businessman refers to the obligations of businessmen to pursue those policies, to make those decisions or to follow those lines of action which are desirable in terms of the objectives and values of our society."

**European Commission** described CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and interaction with their stakeholders on a voluntary basis."

Corporate Social Responsibility focuses on specific factors relevant for assessing an organization's impact on society and evaluating their responsibilities. India is the first country in the world to make corporate social responsibility (CSR) mandatory, following an amendment to The Company Act, 2013 in April 2014. The conditions for business operations in India vary for different areas, and consequently, so will the way CSR is perceived and implemented. In 2016 Innovation Norway created a more comprehensive CSR guide for India,. It includes advice on how to further develop or adapt one own

CSR policy, useful links, information on voluntary guidelines and further information on relevant laws and guidelines of interest when doing business in India. Sustainability is a word that evokes much emotion. Invariably, industry is pitted against the environmental lobby in a zero sum game - the crux of contention being the perceived, inevitable trade-off between economic growth and consumption of energy resources, and consequential environmental impact.

In this paper the various initiatives taken by Bharti Airtel has been highlighted. In the increasingly business oriented market place the importance of more ethical and governance oriented process and action is growing in Bharti Airtel, a conscious effort is made to consider and balance the interests of all stakeholders, in particular the community at large in which they breathe and who form the customer base. Airtel's sustainability journey endeavors to contribute further to our society and to our environment. It is the firm belief that not a single man, woman or child should be denied access to education, health and prosperity.

## LITERATURE REVIEW

A literature review is a body text that aims to review the critical points of current knowledge including substantive findings as well as theoretical and methodological contributions to a particular topic. Literature reviews are secondary sources and as such do not report any new or original experimental work. Its ultimate goal is to bring the reader up to date with current literature on a topic and forms the basis for another goal such as future research that may be needed in the area. To design the present study in scientific manner, the researcher surveyed a good amount of research work and literature carried out in the area of corporate social responsibility. There are some of the reviews of the studies which had been previously undertaken in the field of CSR.

**Juno Consulting (2005)**-Making Sense of Corporate Social Responsibility. This article provides a brief summary on corporate social responsibility. It looks at the definition, elements and common approaches to implementing CSR. A recent global survey by The Economist Intelligence Unit found that 85% of senior executives and institutional investors believe that CSR is a central consideration in decision making, indicating that CSR has become accepted even without a clearly defined business case.

**David P. Baron, Stanford University (2005)** - Corporate Social Responsibility and Social Entrepreneurship. This paper examines this argument for the economic environment envisioned by Friedman in which citizens can personally give to social causes and can invest in profit maximizing firms and firms that give a portion of their profits to social causes. The paper presents a theory of corporate social responsibility and shows that CSR is costly when it is an imperfect substitute, but entrepreneurs and not shareholders bear that cost. The creation of CSR firms increases aggregate social giving.

**Jenny Fairbrass, Linda O'Riordan, and Hafiz Mirza School of Management University of Bradford (2007)** - Corporate Social Responsibility: Differing Definitions and Practices. This paper contributes to the debate by exploring CSR definitions and practices adopted by selected firms located within the Europe, namely pharmaceutical firms registered in the United Kingdom (UK), Germany and Switzerland. The paper presents preliminary findings from study and makes proposals for further research.

**Timothy M. Devinney (2009)**- Is The Socially Responsible Corporation A Myth? The Good, The Bad, and the Ugly of Corporate Social Responsibility. This article argues that the notion of a socially responsible corporation is potentially an oxymoron because of the naturally conflicted nature of the corporation. This has profound implications for our understanding of corporate social responsibility, what we view as the relevant issues relating to it, and how we investigate its role and impact

**Llaria Bissacco, Paolo Maccarrone And Cristina Spinelli Politecnico Di Milano, Italy (2010)** - The Strategic Approaches To CSR By Large Companies: A Contingent Model. After introducing a rationalisation of the fundamental concepts related to CSR, this paper illustrates the results of a research 11 project, aimed at analysing the determinants of the different CSR strategies adopted by firms.

**Hurratul Maleka Taj, MBA, Narsee Monjee Institute of Management Studies, Mumbai (2011)** -Corporate Social Responsibility, Sustainable Development: Performance Measures and Indicators. This research paper is an effort to understand the symbiotic relationship between economic and social performance. It also presents the challenges associated with it and the benefits of the CSR along with sustainable development measures being undertaken by corporate sector.

**Lokaranjan Guha, Professor, EILM, Kolkata (2011)** - Corporate Social Responsibility Rating: India Focus. This paper charts the road map of evolution of India Inc. It has scanned particularly those companies who have crossed the various milestones of standard namely ISO 9000, ISO 14000, ISO 18000, environmental trustworthiness, safety and social accountability etc. Then it investigates the role, the background framework and the potentially of CSR ratings obtained from Karmayog.com platform that may act as suitable means to drive the industry further up the ladder of social responsibility.

**Alex Edmans(2012)** - The Link between Job Satisfaction and Firm Value, With Implications For Corporate Social Responsibility. This paper finds that how job satisfaction and firm value are linked. Companies listed in the "100 Best Companies to work for in America" generated 2.3% to 3.8% higher stock returns per year than their peers from 1984 through 2011.

**Stephen Brammer, Gregory Jackson, and Dirk Matten (2012)**- Corporate Social Responsibility And Institutional Theory: New Perspectives On Private Governance. This introductory article to the Special Issue of Socio-Economic Review examines the potential contributions of institutional theory to understanding CSR as a mode of governance. This perspective suggests going beyond grounding CSR in the voluntary behaviour of companies, and understanding the larger historical and political determinants of whether and in what forms corporations take on social responsibilities.

**Martin Surya Mulyadi and Yanita Anwar, Binus University, Jakarta, Indonesia (2012)**- Impact Of Corporate Social Responsibility Towards Firm Value & Profitability. This paper examined 30 selected Indonesian listed corporation to find out is there any relation between CSR to firm value and profitability. Researchers have employed GRI method to measure CSR.

**Yisau Abiodun Babalola, Accounting & Auditing Department, Volodymyr Dahl East Ukrainian National University, Ukraine (2012)**-The Impact of CSR on Firm's

Profitability in Nigeria. This study examines the relationship between CSR & firms' profitability in Nigeria with the use of secondary data sourced from 10 randomly selected firms' annual report & financial summary between 1999 -2008. Findings from analysis show that the sample firms invested less than 10% of their annual profit to social responsibility. Though in Nigeria, social responsibility is encouraged in achieving greater firm's performance, but organisations in the country have not really engaged in CSR which have implications for the survival of these firms.

**Anupam Sharma and Ravi Kiran, School of Behavioural Sciences and Business Studies, Thapar University, Patiala, India (2012)** - Corporate Social Responsibility Initiatives Of Major Companies Of India With Focus On Health, Education And Environment. In India, many firms have taken the initiatives of CSR practices which have met with varying needs of the society. The present study has made an attempt to understand the status, progress and initiatives made by large firms of India in context to CSR policy framing and implementation. Although India has entered or taken a transformational change by involving into new CSR initiatives, but still a lot has to be done in this area.

**Dr. Arvind Jain, Senior Manager (SME), Axis Bank Ltd., Rajkot (2012)**-Corporate Social Responsibility: An Explorative Review. Many companies have established a corporate identity using CSR as a core activity of their business, which has become a focal point of their success and competitive advantage. The basic objective of this paper is to know the concept of corporate social responsibility and review existing knowledge available in this area.

**SoheliGhose, Assistant Professor, Department of Commerce, J.D. Birla institute, Jadavpur University (2012)**- Globalization Of Corporate Social Responsibility Focussing On Indian Markets .In this context this paper has studied the theoretical aspect of CSR including the Global Reporting Initiative and CSR Legislation norms and globalization of CSR in India. In this paper few specific cases of CSR activity and CSR violation in India have studied

**Omwenyo Nyameyio Enock& Dr. Kundan Basavaraji, Kuvempu University (2013)**- Corporate Social Responsibility Of Tata And ITC Company: A Comparative Study. This study compares the CSR activities of Tata Company and ITC Company on different areas i.e. environmental friendliness, social accountability, employee's safety, human rights promotion and healthcare etc. The study also focuses on the reporting methods used by these companies.

## PROBLEM STATEMENT

Even though various studies had been carried out, but still many issues relating to the CSR of the Bharti Airtel Ltd Company and level of prosperity needs to be further researched upon. Therefore the initiative of this paper is to study the various aspects and initiatives of CSR adopted in Airtel Company in a comprehensive manner, holistic and global way and its impact on their prosperity level. The study is based on the fact that a literature review done by researcher has proven that CSR practices adopted by various companies play a vital role in enhancing the organizational progress. The main focus of this research revolves around the adoption of CSR practices in AIRTEL LTD and its impact on the overall prosperity.

## OBJECTIVES

The present paper is an effort, to identify and discuss the various issues of CSR adopted in Bharti Airtel Ltd. It is meant to be a modest contribution to assess the relevance of the concept of Corporate Social Responsibility of Airtel Ltd against the background of the current scenario and the possibilities of meeting the challenges.

## METHODOLOGY OF THE STUDY

An attempt has been made to explore the importance of issues of CSR in eyes of employees of Airtel Ltd. The study used questionnaire to survey the importance of CSR items in view of employees. The questionnaire was distributed to solicit the opinion of 50 employees on important items of corporate social responsibility. Every respondent received a code questionnaire (for tracking purpose) together with a letter outlining the objective of the research, respondent confidentiality, and availability of survey result upon request. The weights were obtained by sending a list of the 25 items to respondents and asking them to grade the importance of each item on 1 to 5 scale, where 5 meant the item was totally agreeable, 4 meant the item was agreeable, 3 related to neutral, 2 meant disagree, and 1 related to totally disagree. The process of collecting data took approximately 4 months to complete.

## INDIA AND CORPORATE SOCIAL RESPONSIBILITY

CSR is not new to India. Development of CSR can be traced back in different phases which are as follows:

The **first phase** of CSR was predominantly determined by culture, religion, family tradition and industrialization. Business operations and CSR engagement were based mainly on corporate self-regulation. Being the oldest form of CSR, charity and philanthropy still influence CSR practices, especially in community development. In the pre-industrial period up to the 1850s, merchants committed themselves for the religious reasons, sharing their wealth, for instance, by building temples. Moreover, "the business community occupied a significant place in ancient India and the merchants provided relief in times of crisis such as famine or epidemics by opening go-downs of food and treasure chests" (Arora, 2004). Under colonial rule, Western type of industrialization reached India and changed CSR from the 1850s onwards. The pioneers of industrialization in the 19th century in India were a few families such as the Tata, Birla, Bajaj, Lalbhai, Sarabhai, Godrej, Shriram, Singhanian, Modi, Mahindra and Annamali, who were strongly devoted to philanthropically motivated CSR (Mohan, 2001)

The **second phase** of Indian CSR (1914-1960) was dominated by country's struggle for independence and influenced fundamentally by Gandhi's theory of trusteeship, which aimed to consolidate and amplify social development. During this period, Indian businesses actively engaged in the reform process. Not only the companies saw the country's economic development as a protest against colonial rule; but also they participated in its institutional and social development.

The paradigm of the "mixed economy", with the emergence of PSUs and ample legislation on labour and environment standards, affected the **third phase** of Indian CSR (1960-1980). This phase was also characterized by shift from corporate self-regulation to strict legal and public regulation of

business activities. In this scenario, the public sector was seen as the prime mover of development. The 1960s was described as an “era of command and control”, because strict legal regulations determined the activities of the private sector. The introduction of a regime of high taxes, quota and license system imposed tight restrictions on the private sector and indirectly triggered corporate malpractices. As a result, corporate governance, labour and environmental issues rose on the political agenda and quickly became the subject of legislation. Furthermore, state authorities established PSUs with the intention of guaranteeing the appropriate distribution of wealth to the needy (Arora, 2004).

In the **fourth phase** (1980 until the present) Indian companies and stakeholders began abandoning traditional philanthropic engagement and to some extent integrated CSR into a coherent and sustainable business strategy, partly adopting the multi-stakeholder approach. In the 1990s, the Indian government initiated reforms to liberalize and deregulate the Indian economy by tackling the shortcomings of the “mixed economy” and tried to integrate India into the global market. Consequently, controls and licence system were partly abolished, and the Indian economy experienced a pronounced boom, which has persisted until today (Arora,2004).

At present, Indian companies are now expected to discharge their stakeholder’s responsibilities and societal obligations, along with their shareholders wealth maximization motive. In India as in the rest of the world there is a growing realization that business cannot succeed which fails in a society. An ideal CSR has both ethical and philosophical dimensions, particularly in India where there exists a wide gap between sections of people in terms of income and standards as well as socio-economic status. Nowadays, India has been named among the top ten Asian countries paying increasing importance towards Corporate Social Responsibility (CSR) disclosure norms. Besides the public sector companies, it is the private sector companies that played dominant role in CSR activities.

#### **CORPORATE SOCIAL RESPONSIBILITY: BHARTI AIRTEL LTD**

Bharti is committed to its stakeholders –government, shareholders, customers, employees and their families –to conduct its business in a responsible manner that creates a sustained positive impact.”**Mr. Sunil Bharti Mittal Chairman and Group CEO, Bharti Enterprises** states that “We respect the opinions and decisions of others. We encourage and back people to do their best.”Bharti Airtel ltd sees the obligation as extending beyond just compliance with laws and guidelines by voluntarily taking steps and initiatives to improve the quality of life for the local community and society at large by following the approach of inclusive growth by operating with a perspective that is deeper and goes far beyond profits. They embarked on several initiatives which had a definite and long lasting impact on our stakeholders ,both internal employees and external(customers ,suppliers and society .For the benefit of society the company has initiated with many programmes to foster a culture of education ,creation of employment, preservation of health and environment ,reaching out to people and blending with the local ethos through celebration of culture.

#### **CORPORATE RESPONSIBILITY ISSUES IN BHARTI AIRTEL LTD:**

Bharti Foundation is the humanitarian arm of the Bharti Group and the major vehicle for most of Bharti Airtel’s initiatives in the domain of Corporate Social Responsibility.Set up in 2000,it has since been working in the direction of improving accessibility and its sustainability.Some of the issues are as follows:

#### **Act-A-Caring Touch**

ACT is an employee philanthropy program that encourages all Bharti Group employees to contribute time, skills, knowledge materials and money to either bharti foundation or any other charity of their choice empanelled in ACT. Employees of Airtel constitute 95%of the donor base and with 85% of the contributions made to its foundation. ACT goes a long way in supporting the various education programs run by Bharti Group .ACT is easily accessible to employees through an e-commerce window which facilitates donations to their chosen NGO.

#### **Emphasis on Education**

India has the benefit of the largest young population in the world .Education is the enabler to harness the energy of youth towards fruitful employment and growth opportunities. The Bharti Group has taken a conscious decision to focus a large portion of its philanthropic activities to promote education at all levels specially the most disadvantaged and discriminated: the rural girl child.

Bharti Foundation is the philanthropic arm of the Bharti Group and the prime vehicle for most of Bharti Airtel’s initiatives in the area of Corporate Social Responsibility. Set up in year 2000, it has since been working towards improving accessibility and quality of education.There are various programmes started by Bharti Group to impart the quality education like:

- a) **Satya Bharti Primary School Program(SBS)-It** was launched in 2006 ,this program is poised to be the most innovative public private partnership programs in country. A total of 500 SatyaBharti Primary Schools are scheduled to commence in various parts of the country. These schools are cost effective, child and environment friendly. These schools are designed by Bharti foundation who engaged qualified teachers to impart high quality and useful education. The purpose is to enable the students to develop their intelligence in multiple ways.
- b) **School Improvement Program (SIP)-Bharti** Foundation has entered into an arrangement with the Government of Rajasthan for adopting 50 government schools in order to enhance the quality of education in these schools that impart education to over 4900 children. The Foundation is also in the final stage of adopting 75 schools in Haryana in the districts of Rohtak,Jind,and Rewari.
- c) **SatyaBharti Senior Secondary School Program:** Bharti Foundation has started 50 Satya Bharti Senior Secondary Schools for children who graduate from theses schools so that they continue to receive consistent good quality education. These schools provide training in vocational skills gainful for employment. Presently theses schools

have combined enrolment of over 13,000 children and more than 520 teachers. Bharti Foundation also runs two community centres in Punjab.

d) Additional educational programs. There are many additional educational programs started by Bharti Group. Some are as follows

- **Bharti Scholarship and Membership Program** it support 132 scholars in 38 premier institutions of higher education across 26 states. It is aimed at helping academically bright students with limited financial means pursue higher education in management, agriculture and engineering.
- **Bharti Udayan Shalini Fellowship Program** supports 50 girls from underprivileged backgrounds in pursuing higher education graduation programs and vocational training courses.
- **Bharti School Of Telecommunication Technology and management**, IIT Delhi provides education and training opportunities to young people so as to develop future leaders and entrepreneurs.
- **Bharti Centre for Communication** in IIT Mumbai will strive for excellence in research in communication theory and systems and foster technical collaboration between the research and user groups.
- **Bharti Computer Centres**, set up across the country in association with organizations such as Pratham, Infotech, Kalakar Trust and Adharshila runs 26 Computer Centres in NGO based schools.
- **Bharti Library and Activity Centres** have been set up across 11 locations in the country to make books accessible to underprivileged children and help them upgrade their reading skills.
- The program of Bharti Foundation have impacted more than 200,000 children and youth. Educational Scholarships for school children have been announced in Mobility Madhya Pradesh and Chhatisgarh under 'Project Girl Child Education' and in Mobility North East and Assam under 'Airtel scholarships for Snehalaya children'.

### Emphasis on Employment

Bharti Foundation has generated employment directly for about 25000 people and indirectly for millions in related fields. Employment is generated in many ways:

- Mobility Himachal Pradesh in collaboration with the Department of industries, Department of labour and Employment and District Administration, supported the local Industries Association and the CII in organizing a two –day job fair for the local youth in the state.
- The fair aimed to get the jobs for 70% of the local employable population in local companies. The event attracted 5,600 registrations and

accomplished 2,200 recruitments, received a tremendous response.

- Mobility Madhya Pradesh and Chhatisgarh (MPCG) has started 'Project Saathi'-an alternate channel for rural customers. Under this project dealers are appointed from villages preferably woman, someone from Self Help Group or an individual

The project aims to provide quality services to every village of Chhatisgarh by promoting development of women in rural areas.

Mobility MPCG team also worked towards providing self employment to the differently abled by joining hands with Chhatisgarh Handicap Finance and Development Corporation. The first 'PCO on Wheels' was inaugurated by the Chief Minister of Chhatisgarh, Dr Raman Singh, where he distributed 100 Tricycles.

### Emphasis on Health

In the field of health, the company primarily worked towards creating awareness about the importance of maintaining a healthy lifestyle by associating with local organizations on various health related days celebrated worldwide. This includes awareness programs on World Tuberculosis Day by Mobility Uttar Pradesh and Uttarakhand and another one on Kidney Day by Mobility Gujarat.

Many circle organizations across the country regularly organize blood donation camps to increase awareness and encourage their employees to donate blood for various causes. Airtel Virtual Blood Bank, a humanitarian emergency service meant to facilitate blood donation through SMS.

### Emphasis on Environment

A large chunk of work is being done to save environment. Environment consciousness, energy efficiency and employee well being are increasingly driven by identical visions. Each one is dedicated to save the environment. Environment related initiatives are undertaken at virtually all levels of the company. At Bharti Airtel, they believe in philosophy of refuse, reduce, reuse and recycle. Paper conservation, avoidance of food wastage and reduction of energy consumption drives were undertaken across most business units. Many environment awareness programs have been started by Bharti group like plantations of 1,000 saplings of various species in Guwhati. Deployment of energy efficient power interface units and use of Phase Change Material in base transmitting stations have, in addition to reduce energy bills, helped in claiming carbon credits and newly commissioned state of the art level III Data Centre at Noida has already achieved Power Utilization Efficiencies (PUE) comparable to the most advanced data centres anywhere globally.

Bharti Group has constructed a number of large offices campuses around the country which follows the eco principles of waste water recycling, energy efficient lightning and rain water harvesting and other green concepts. Lastly many of services such as video conferencing, audio conferencing and m commerce has started among others which allow customers and employees avoid physical travel and thus prevents pollution of the environment.

### Emphasis on Culture

The true measure of any society is the riches and depth of its art and culture. Bharti foundation has conducted and supported events to promote art and culture:

- Parallel Music Festival Mobility Tamil Nadu and Chennai has sponsored a musical programme for the differently able people giving them opportunity to enjoy classical music.
- Telemedia Services North Hub supported Katha a non profit organization that works in the broad areas of language, culture etc.
- Mobility Punjab presented special phones to 14 rural students on its 6th anniversary, and Mobility Rajasthan donated Rs1,60,000 to SOS Children's village..

#### ASSESSMENT OF RELIABILITY

The result of the study will compare and analyse the overall perception of employees regarding the adoption of various issues or dimensions of CSR in Airtel Ltd. Therefore, the construction, structure and validation of the questionnaire for this research were based on an extensive review of the literature and previous similar questionnaire surveys which were relevant for this research. Some items in the questionnaire are derived from discussion with the person that have knowledge and experience with this topic. Subsequently a pilot survey was conducted before the final questionnaires were sent to the respondents to ensure that the question were appropriate, would work as intended and were properly sequenced and

worded. In addition, this study provides evidence that there are some differences in the perception of respondents /employees of the firm towards each dimension/issues of CSR.

#### FINDINGS AND DISCUSSION

##### Dimensions of CSR

Content attributes focus on what is delivered to the employees. In particular, they report the availability of annual report, in addition to the availability of issues of corporate social responsibility. To determine the importance of dimension of CSR, respondents were required to provide feedback on 25 items. Respondents views were measured by using five point Likert scale ranging from 'totally agree' to 'totally disagree', with respect to each item. The Weighted Average Scores (WAS) for content items were calculated by allocating the weights 5,4,3,2,1 to the responses 'totally agree', 'Agree', 'neutral', 'Disagree' and 'totally disagree' in that order. Table 1 shows the items important in content dimension measured by the value of mean. When two content items had equal mean value, the ranking was decided on the basis of smaller standard deviation. Smaller standard deviation means smaller variability and the data are closer to mean. The study used the importance score minimum of 3.50 (Khan and Siang, (2013); Khan and Ismail, 2014) using the cut-off point to measure the applicability/importance of corporate social responsibility (CSR).

Table 1  
Employees' responses towards the issues of Corporate Social Responsibility of Bharti Airtel Ltd

Descriptive Statistics				
Sr No	Variables	N	Mean	Std. Deviation
1	CSR improves corporate image	50	4.5000	.50508
2	It is an additional help along with government measures	50	4.3800	.49031
3	Goodwill of the firm is linked to CSR	50	4.3400	.74533
4	CSR should be according to the mandate or voluntary	50	4.3400	.76533
5	CSR increases foreign corporation participation	50	4.2600	.69429
6	CSR increases awareness	50	4.2600	.72309
7	Social Responsibility should be a planned activity and not arbitrary	50	4.2400	.68690
8	Being a part of society, business must be responsible to it	50	4.2200	.73651
9	CSR includes the factors affecting environment	50	4.1400	.78272
10	Even doing routine business properly is an act of social responsibility	50	4.1400	.79272
11	Health and culture are the part of CSR of the firm	50	4.1400	.80837
12	CSR involves social cost	50	4.1200	.71827
13	CSR helps in rising international standard	50	4.0800	.77828
14	CSR attracts investors and customers	50	4.0800	.82906
15	Business often adversely affects environment	50	3.9800	.79514
16	Social problems can threaten the survival of business	50	3.9600	.80711
17	CSR issue includes emphasis on education	50	3.9400	.76692
18	Social obligations of business are even part more important than profits	50	3.3400	.82338
19	Business uses scarce resources of society	50	3.0400	.69869
20	CSR increases media coverage	50	3.0000	.80812
21	CSR increases community pressure	50	2.6600	.65807
22	CSR leads to a trade off in profits	50	2.3000	.76265
23	Difficult to implement CSR initiatives in company	50	2.2200	.81541
24	If survival is at stake then business must forget CSR	50	1.7200	.75701
25	CSR is an eye wash and firms undertake it as a cover up	50	1.4800	.54361

#### Analysis and Interpretation

The table 1 shows that the content item 'CSR improves corporate image' has been rated by respondents as totally agreed component of CSR as having (Mean-4.500). This has been followed by the next item 'an additional help along with government measures' having (Mean-4.38); 'goodwill of the

firm is linked to CSR'(Mean-4.34);item 'increases foreign corporation participation and awareness' (Mean-4.26); item 'social responsibility should be a planned activity and not arbitrary' (Mean-4.24); item 'being a part of society, business must be responsible to it' (Mean-4.22); item 'CSR includes the factors affecting environment' (Mean-4.14); item 'Health and culture are the part of CSR of the firm' (Mean-4.14); item

'CSR involves social cost' (Mean-4.12); item 'CSR helps in rising international standard and CSR attracts investors and customers' (Mean-4.08); item 'Business often adversely affects environment' (Mean-3.98); item 'Social problems can threaten the survival of business' (Mean-3.96); item 'CSR issue includes emphasis on education' (Mean-3.94); item 'Social obligations of business are even part more important than profits' (Mean-3.34); item 'Business uses scarce resources of society' (Mean-3.04); item 'CSR increases media coverage' (Mean-3.00); item 'CSR increases community pressure' (Mean-2.66); item 'CSR leads to a trade off in profits' (Mean-2.30); item 'Difficult to implement CSR initiatives in company' (Mean-2.22); item 'If survival is at stake then business must forget CSR' (Mean-1.72); item 'CSR is an eye wash and firms undertake it as a cover up' (Mean-1.48)

The above analysis revealed that 17 items listed under CSR dimension were categorized as important items (the mean exceeded 3.50). The balance of 08 items was categorized as unimportant (mean lesser than 3.50). Further, out of 25 important items, 14 items were considered as most important (mean exceeding 4.00). This showed the importance of dimension of Corporate Social Responsibility in Bharti Airtel Ltd. Among the top five disclosure items for CSR in the Airtel Ltd are: (1) Goodwill of the firm (2) Aids to Government help (3) Foreign participation (4) Increases Awareness (5) Corporate image, the five content items perceived as 'least important' are: (1) CSR as an eye wash content (2) survival of business is linked to CSR (3) CSR leads to tradeoff in profits (4) Difficulty in implementation and (5) Community pressure. The finding of the study is consistent with the findings of Khan and Siang, (2013); and Khan and Ismail, (2014). They also found the image of the firm, awareness about society, foreign participation and planned CSR as the top four most important items in the content CSR.

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## CONCLUSION

The aim of this study is to explore the perceptions of employees in India regarding the important items of CSR dimension. The findings showed the importance of dimension of Corporate Social Responsibility in Bharti Airtel Ltd. Corporate sustainability is an evolving process and not an end. CSR in the eyes of its employees in the Airtel Ltd includes the main dimensions as the goodwill of the firm, aids to Government help, foreign participation, increases awareness, and corporate image. The five content items perceived as 'least important' are in the firm includes CSR as an eye wash content, survival of business is linked to CSR, CSR leads to trade off in profits, difficulty in implementation and community pressure. The findings of this study give a constructive output for the researcher to analyse the dimensions of CSR in a better approach.

Bharti Group remains steadfast in their beliefs that a Company's vision for business should remain in sync with its vision for social responsibility. The company is strongly committed to sustainable economic development and the concept of inclusive growth. A kinder and gentler society where equality of opportunity is a way of life and thinking. Bharti Airtel has covered areas covering energy and climate change, waste management, customer service, digital inclusion and community engagement. Their social efforts are channelized through the Bharti Foundation, the Group's philanthropic arm, which runs a flagship education programme under the name of 'Satya Bharti schools'. The Bharti Foundation envisions 500 out to over 200,000 underprivileged children through free, quality education. They also continue to improve their energy efficiency and reduce carbon emissions, working closely with their partners and suppliers across the supply chain, through changes in technology, management and processes.

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