

## Corporate Social Responsibility during Covid-19: A Qualitative Study

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### ABSTRACT

The reason for this examination is to investigate the different definitions and depictions of Corporate Social Responsibility (CSR); expounding upon the extent of corporate social obligation in India by contemplating the sending of CSR rehearses throughout the most recent couple of years. The commercial enterprise which makes use of the resources of the society and depends thereon for its functioning should contribute to reinforcing the welfare of the society. Business, being one among the dominant institutions of this day market-led economy, wields considerable influence on the resources of the society and plays a crucial role within the process of socioeconomic and cultural modernization. Being organically linked to the wider socio-economic and cultural system, it cannot distance itself from its commitment to society, particularly in a developing country like India. The basic idea of corporate social responsibility is that business and society are inter-woven instead of distinct entities; therefore, society has a certain expectation for appropriate business behavior and outcomes. COVID-19 has been considered a worldwide pandemic by the planet Health Organization (WHO). The contagion tremendously disrupted the socio-economic circumstances of the earth. Here comes the importance of CSR, which played an important role within the times of this pandemic, when people try their utmost to urge through the challenging times. CSR funds have been used in eradicating hunger, poverty, malnutrition, promoting healthcare, including preventive healthcare, etc. during the COVID-19. Our investigation characterizes the status of CSR in different countries during Covid-19. The paper will also help get deficiencies and openings in the hours of a pandemic. To fulfill our objective we have taken the help of various research papers which is been published during and post covid-19 time.

**Key Words- Corporate Social Responsibility (CSR), Covid-19, Business & Society.**

### INTRODUCTION

A clear understanding of the social concept of corporate social responsibility enables companies to design and position their social responsibility activities accordingly. The entire society has a certain understanding of corporate social responsibility and needs to be understood. **Broberg (1996)** proposed the concept of social responsibility and supported this 70-year-old conceptual approach. He found that limited liability brought a sense of limited liability to the company. Today, companies' social participation has increased, partly because of the interdependence of many groups in our society (**Koontz and Weihrich, 1998**). An article published in *The Economist* in 1926 emphasized the drawbacks of corporate responsibility. Today's companies must act in a voluntary socially responsible manner. Otherwise, they may be forced to do so. At the beginning of the industrial revolution, the main goal of trading companies was to make more profits. Due to socio-political and technological changes, including the establishment of democratic systems, all sectors of society began to question the principle of non-interference in the economy. At the same time, however, people are increasingly aware that independent companies may harm other social groups. The core idea of corporate social responsibility is that enterprises and society are interconnected, rather than separate entities, so that society has certain expectations for good business behavior and good results (**Wood, 1991**). Companies that use and rely on social resources for operations should contribute to the improvement of social well-being. Associated with the broader socio-economic and cultural system, it cannot escape its obligations to society, especially in developing countries like India. Regarding corporate social responsibility, we will discuss its impact on corporate social responsibility opportunities and trends, and consumer ethics. In this document, we will discuss some preliminary thoughts on how this pandemic affects corporate social responsibility and marketing concepts. Representing one of the most important environmental changes in the history of modern marketing, it can have a profound impact on corporate social responsibility (CSR), consumer ethics, and basic marketing concepts. Unprecedented since the Great Depression of the 1930s (**European News, 2020**) Due to widespread isolation and social distancing measures around the world, the short-term impact of Covid-19 was immediately and easily felt.

**OBJECTIVE**

This manuscript intends to recognize the prevailing research works on the field of Covid 19 in the aspect of CSR. We investigated the prevailing research works on CSR & Covid 19 and tried our best to present our views. We have also gone through the publications in different journals to recognize the prospective progress of this area. We have enlisted some objectives:-

- ❖ To categorize the existing literature on CSR & COVID 19 to year, journals, countries, etc.
- ❖ To describe and summarize how Corporate Social Responsibility played a vital role during these lethal pandemic times.
- ❖ To categorize key gaps in the existing research and present the limitations as the prospective research agenda.

Doing the research correlating the CSR & COVID 19 is mainly a new topic to the new age researchers. If the COVID 19 would not have been there then this research topic would not exist. We have tried to cover almost every published paper which is directly or indirectly related to our topic. To date, very few studies have been done regarding our topic.

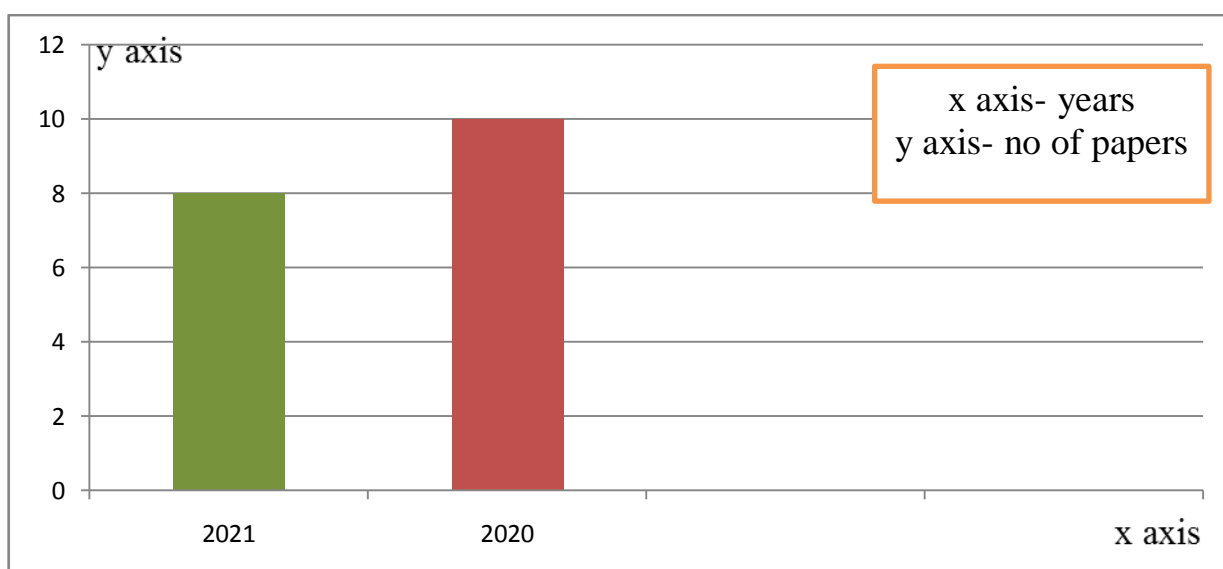
**METHODOLOGY**

Our paper will present an orderly assessment of available literature, on the CSR & COVID-19 aspect. **Hart, 1998** had told in his paper that in the field of management, reviews of existing studies are extensively critiqued due to the practice of prejudice and favoritism, while choosing the papers.

The benchmarks, we have followed to categorize the existing studies for review processes are:-

- ❖ The paper should be published in the post-Covid era in a peer-reviewed journal. We have also considered the data from textbooks, websites, detailed reports and various publications from diverse organizations/government, dissertation reports of different degree students, papers that are under process, and publications in national/international conferences.
- ❖ The papers which we have taken into consideration are from different countries and those articles have already been published in well-recognized journals.
- ❖ We have taken into consideration a count of 18 papers which has been published over the last two years.

We have tried our best to extract the findings from each paper and lay down the foundation of future research agendas.



The above histogram will give us an idea about the publication year of the papers

Serial No.	Year	Paper title	Author Name	Journal
1	2020	An ethical perspective of business CSR and the COVID-19 pandemic	Timothy Manuel & Terri L. Herron	Society and Business Review (Emerald)
2	2020	Understanding employee responses to COVID-19: a behavioral corporate social responsibility perspective	Herman Aguinis, Isabel Villamor & Kelly P. Gabriel	Management Research: Journal of the Iberoamerican Academy of Management
3	2020	COVID-19 and soccer teams on Instagram: The case of corporate social responsibility	Christos Anagnostopoulos & Samuel López-Carril	International journal of sports communication
4	2020	Corporate social responsibility and COVID-19: Research implications	Seiki Lee	Tourism Economics
5	2020	Corporate Social Responsibility during COVID-19 Pandemic	Isabel-Maria García-Sánchez & Alejandra García-Sánchez	Journal of Open Innovation: Technology, Market, and Complexity
6	2020	COVID-19 and the Future of CSR Research	Andrew Crane Dirk Matten	Journal of Management Studies
7	2020	The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy	Hongwei He Lloyd Harris	Journal of Business Research
8	2020	Strategic policy of companies in the area of social responsibility: Covid-19 challenges	Svetlana Drobyazko, Tetiana Hilorme, Dmytro Solokha, and Oksana Bieliakova	The 1st JESSD Symposium 2020
9	2020	Corporate Social Responsibility and Organizational Resilience to COVID-19 Crisis: An Empirical Study of Chinese Firms	Wenchuan Huang Shouming Chen and Luu Thi Nguyen	Sustainability (MDPI)
10	2020	Corporate Immunity To The Covid-19 Pandemic	Wenzhi Ding Ross Levine Chen Lin Wensi Xie	NATIONAL BUREAU OF ECONOMIC RESEARCH
11	2021	Can corporate social responsibility protect firm value during the COVID-19 pandemic?	Shangzhi (Charles) Qiu, Jianing Jiang, Xinming Liu, Ming-Hsiang Chen, Xina Yuan	International Journal of Hospitality Management
12	2021	The effect of corporate social responsibility on hotel employee safety behavior during COVID-19: The	Jiangchi Zhang, Chaowu Xie, Alastair M. Morrison	Journal of Hospitality and Tourism Management

		moderation of belief restoration and negative emotions		
13	2021	Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic	Appel Mahmud, Donghong Ding, & Md. Morshadul Hasan	SAGE OPEN
14	2021	Impact of Management Tools Supporting Industry 4.0 on the Importance of CSR during COVID-19. Generation Z	Szymon Cyfert , Waldemar Glabiszewski and Maciej Zastempowski	Energies MDPI
15	2021	Corporate Social Responsibility in Public Health During the COVID-19 Pandemic: Quarantine Hotel in China	Xiaodong Teng, Yi-Man Teng, Kun-Shan Wu and Bao-Guang Chang	Frontiers In Public Health
16	2021	Impact of the COVID-19 pandemic on environmental awareness, sustainable consumption, and social responsibility: Evidence from generations in Brazil and Portugal	Eliana Andr_ea Severo, Julio Cesar Ferro De Guimar , Mateus Luan Dellarmelin	Journal of Cleaner Production
17	2021	COVID-19 and repeat visitation: Assessing the role of destination social responsibility, destination reputation, holidaymakers' trust, and fear arousal	Suzan B. Hassan, Mohammad Soliman	Journal of Destination Marketing & Management
18	2021	Corporate Social Responsibility and Family Business in the Time of COVID-19: Changing Strategy?	Elena Rivo-López, Mónica Villanueva-Villar , Miguel Michinel-Álvarez and Francisco Reyes-Santías	Sustainability MDPI

TABLE 1- The above table will give a bird' eye view regarding the selection and use of papers in our study.

## LITERATURE REVIEW

**Timothy Manuel & Terri L. Herron (2020)** reviewed business actions taken in response to the pandemic in light of recent models of motivation for corporate social responsibility. According to them, Lower-income groups and service sector workers who face greater economic and infection risk are likely to need a combination of government aid and Corporate philanthropic disaster responses (CPDRs) for an extended time. Based on the existing evidence, **Herman Aguinis, et al. (2020)** offered recommendations on how a behavioral perspective on corporate social responsibility is useful for practice and policymaking. This research avenue provides the chance to develop ways to capture the dimensionality of embedded and peripheral CSR and therefore the specific systems and processes which may cause better outcomes for extra organizational stakeholders. Future research might explore the consequences of CSR programs in reaction to COVID-19 whereby employees engage in community service activities while receiving compensation from their firms. **Archie B. Carroll (2020)** uses both quantitative and qualitative content analysis techniques to answer its research question. A total of 85 CSR-COVID-19 initiatives were disclosed through PTSOs' official Instagram accounts. PTSOs and their sponsors have failed to orchestrate and communicate sponsorship activations associated with COVID-19. One may expect these PTSOs' CSR-COVID-19 actions to appear in this stream once restrictions are removed. **Seoki Lee (2020)** discussed what kind of research implications the COVID-19 will bring to the tourism and hospitality literature, especially from the financial economics and strategic management perspective. All of the tourism and hospitality industries do greatly suffer from the current pandemic, the airline sector seems to have been more severely impacted, and emerging CSR initiatives and the mitigating role of various CSR initiatives are likely to be diverse across different tourism and hospitality sectors. **Isabel-Maria Garcia-**

**Sánchez & Alejandra García-Sánchez (2020)**, their results show that several firms have shown a great commitment to society, developing actions that alleviate the consequences of the COVID-19 like others have developed several strategies with different objectives. The obtained results have allowed the author to determine the largest Spanish companies' involvement during the toughest moments of the COVID-19 pandemic. **Andrew Crane & Dirk Matten (2020)** have identified four key areas where corporate social responsibility research has been challenged by COVID-19 – stakeholders, societal risk, supply chain responsibility, and the political economy of CSR – and propose how future CSR research should be realigned to tackle them. **Svetlana Drobyazko, et al. (2020)** determined the development of corporate social responsibility based on the principles of non-financial reporting GRI and, using the method of content analysis of non-financial reporting, to explore three interrelated areas: economic, social, and environmental. The most promising area, in the authors' opinion, is to build an organizational profile of CSR, which would reflect the past, present, and future of the system of corporate social responsibility of a business and would allow us to assess the resilience of social practices. **Wenchuan Huang, et al. (2020)** have developed three theoretical mechanisms based on stakeholder theory, resource-based theory, reputation perspective, and means-end chain theory to explain how corporate social responsibility fulfillment in the past could help firms maintain stability to adapt to and react flexibly to recover from the crisis. **Hongwei He & Lloyd Harris (2020)** has offered some initial thoughts on how the ongoing Covid-19 pandemic influences corporate social responsibility, consumer ethics, and marketing philosophy. Ross Levine **Chen Lin Wensi Xie (2020)** summarized that Firms' stronger corporate social responsibility (CSR) policies and activities before the pandemic experienced superior stock price performance in response to COVID-19. These findings are consistent with the view that CSR builds trust with stakeholders, which makes workers, suppliers, and customers more amenable to making adjustments to support the business in times of duress.

**Shangzhi (Charles) Qiu et al. (2021)** study reveals that engaging in corporate social responsibility activities can increase the stock returns and stakeholder attention of hospitality firms during the pandemic. The results indicate that CSR activities improved the online stock forum stakeholder attention for hospitality companies during the COVID-19 pandemic. This study indicates that hospitality firms can attract more attention from the public when their CSR activities, in response to pandemics, are reported by mass media. According to **Jiangchi Zhang et al. (2021)**, it is critical to investigate and manage hotel Corporate social responsibility especially when threats to operations and survival are at the highest levels such as with the COVID-19 pandemic. The empirical results showed that hotel CSR had a positive impact on safety compliance, participation, and adaptation. Hotel CSR had the most important upward influence on adaptation, followed by compliance and participation. These results indicated that employee perceptions of hotel CSR initiatives encouraged them to implement in-role safety behavior, like complying with safety systems, also as extra-role safety and citizenship behavior such as attending safety meetings and proposing new and creative safety ideas. **Appel Mahmud et al. (2021)** mentioned in their paper that CSR contributions were remarkable and helped vulnerable people to survive in society after various natural disasters and human failures ensued around the world such as the 2004 Asian Tsunami, the 2005 Hurricane Katrina in the United States. In the present study, we explore how CSR leaders are responding to the COVID-19 pandemic to support their vital stakeholders, including internal as well as external stakeholders and society on a large scale. Pointing to the forecasted increase importance of corporate social responsibility, **Szymon Cyfert et al. (2021)** suggested linking management solutions supporting Industry 4.0 with corporate social responsibility. They also suggested that the increased importance of the environmental dimension of social responsibility is supported by decentralization and agile project management. **Xiaodong Teng et al. (2021)** purpose of their study is to examine the impact of COVID-19 on corporate social responsibility within public health, this paper will help broaden the scope of corporate social responsibility research within the COVID-19 crisis and supply some insights for hoteliers. According to their paper hospitality industry supports millions of livelihoods; job losses have resulted from the devastating impact of the COVID-19 pandemic. The study of **Eliana Andréa Severo et.al (2021)** aims to analyze the impact of the COVID-19 Pandemic on environmental awareness, sustainable consumption, and social responsibility, in the perception of Baby Boomers, X and Y generations, residents in Brazil and Portugal. **Suzan B. Hassan & Mohammad Soliman's (2021)** paper shows the result is in line with prior studies that stated there is a positive relation between destination social responsibility and destination reputation. **Elena Rivo-López et.al. (2021)** their article identifies the connection between family involvement and CSR engagement utilizing the values that a family transfers to a family firm. Family firms disseminate a greater

sort of CSR reports, are less compliant with CSR standards, and place emphasis on different CSR topics.

### **CSR & COVID-19 IN INDIA**

The Companies Act, 1956 is replaced with the businesses Act, 2013, and 'corporate social responsibilities (CSR) has been made mandatory for a specific class of companies. The lawmakers might have decided that there has to be an all-inclusive growth of the society with the growth of the companies. Thus report India has become the first country in the world to make it mandatory from April 2014 for companies with a net worth of over Rs. 500 crore or yearly sales of Rs. 1,000 crore plus or those booking net profit above Rs. 5 crores to allocate at least 2% of their profits to Corporate Social Responsibilities (CSR). The Companies Act, 2013, Sec 135 of the Act deals with CSR. Every such company shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be independent. The Corporate Social Responsibility Committee shall formulate and recommend Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII; recommend the quantity of expenditure to be incurred on CSR activities and monitor the Corporate Social Responsibility Policy of the company from time to time. Ratan Tata has stated that 'A company should have in its DNA, a sense to work for the welfare of the community. CSR is an extension of an individual sense of social responsibility. Active participant passion in CSR projects is vital for a company'. Gandhi's philosophy of trusteeship is analogous to CSR of the fashionable world; companies like TATA and BIRLA are imbibing the case for social good in their operations for decades-long before CSR become a popular cause. The avid interest in community welfare among the Tata Group dates back to the 1860s when the corporate was founded by Jamshedji Tata. This explains why nearly two-thirds of the equity of Tata Sons, the Tata Group's promoter company, is held by philanthropic trusts, which have created many national institutions in science and technology, medical research, social studies, and therefore the humanistic discipline. Among the stakeholders engaged in CSR are employees, shareholders, managers, consumers, non-government organizations, governments, ecosystems, suppliers, and communities. Examples of CSR activities include the improvement of staff benefit; reduction of energy use; protection of the natural environment; performance of philanthropic activities, such as donation and voluntary services; production of products integrating social attributes; and support for local communities. The degree and breadth of responsibility that an organization acknowledges to society are determined by how the CSR strategies of the organization define and engage stakeholders. Grounded on stakeholder theory and corporate social responsibility (CSR) literature, attempts to explore business responses to the COVID-19 pandemic to support its vital stakeholders such as employees, customers, communities, and society as a whole through CSR initiatives. During a critical period just like the COVID-19 pandemic disaster crammed with fear and uncertainty, the people worldwide are strongly committed to working together and supporting one another in every way possible. The effect of job loss and subsequent adversity is a foremost challenge, but employees can perhaps manage with the support of firms and coworkers' philanthropic efforts. Thus, in a critical period just like the COVID-19 pandemic, employers and employees should build a stronger relationship than before. Firms should adopt employee-protecting policies to run business operations smoothly. In the same vein, employees should positively react to implementing firms' philanthropic policies to be the winner within the battle against the COVID-19. SBI Foundation launched a COVID-19 relief for implementing various initiatives of the government to strengthen the healthcare infrastructure and diagnostics facilities ensuring effective patient treatment and management, meet nutritional requirements of individuals infected, capacity building of healthcare professionals, and a helpline to address psychological concerns that have arisen due to the pandemic. A certain portion of the fund was also allocated to promote research and innovation efforts to combat the COVID.

### **LIMITATION & FUTURE RESEARCH OPPORTUNITY**

1. The above-reviewed papers are not from India. All the publication belongs to foreign countries. It is astonishing to see that there is not a single publication by Indian authors in reputed journals (ABDC).
2. The reviewed paper gives us an idea regarding some specific type of industry. In the future, more qualitative and quantitative work can be done by the researchers focusing on another type of Industry.

3. All the above-reviewed papers have been written/published during the 1st wave; the researcher needs to study the CSR activities during the 2nd wave.

## CONCLUSION

CSR is basically about ensuring that the corporate can grow on a sustainable basis while ensuring fairness to all or any stakeholders, CSR has come an extended way in India. It has successfully interwoven business with social inclusion and environmental sustainability. From responsive activities to sustainable initiatives, corporate have exhibited their ability to form a big difference within society and improve the general quality of life. In the current social situation in India, it's difficult for one single entity to cause change because the scale is gigantic. Corporations have the expertise, strategic thinking, manpower, and money to facilitate extensive social change. Effective partnerships between corporate, NGOs, and therefore the government will place India's social development on a faster track.

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