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Theme:

**Corporate Spiritual and Social Responsibility:
Redefining Human, Society and Corporation Relationship**

Editor

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Editorial Note

This volume of IBA Journal is based on selected papers presented at the 12th International Conference on the theme of 'Corporate Spiritual and Social Responsibility: Redefining Human, Society and Corporation Relationship' held at Indus Business Academy, Bengaluru on September 20- 21, 2019.

The papers of the issue may be broadly categorized into two areas; one that deals with theoretical and conceptual discourse on corporate spiritual and social responsibility of businesses and the second with regard to the emerging practices of businesses, their activities and the CSR initiatives that raise critical issues and perspectives that need to be probed for further meaning. First four papers look at theorization of corporate spiritual responsibility and the rest look at its application to corporate context with a view to create spiritually guided corporations.

Ananta Kumar Giri, in the first article of this issue, "Corporate Spiritual Responsibility," touches upon the basic aspects of the theorisation of corporate spiritual responsibility relating it to the moral and spiritual sociological developments of self and society. He argues how corporate spiritual responsibility is driven by the need of businesses to meet the unfelt and un-spelt needs of those at the base of pyramid of the society, thus driving the super-ordinate goals of organisations in trying to fulfil their responsibilities through societal and business activities.

Subhash Sharma in the second article, "Corporate Spiritual Responsibility: A New Paradigm for Corporate Social Responsibility," sets the tone for the future research and policy development, by putting forward the elements of an approach for building the business strategy through the 21st Century. He articulates a new paradigm of Corporate Social responsibility (CSR) by rooting it in the idea of Corporate Spiritual Responsibility and articulates a new paradigm for CSR using the new approaches and models of strategic thinking for corporations.

The third article, "Corporate Spiritual Responsibility," by Ajeet Saxena is the keynote address given by him during the 12th International Conference. He emphasizes the need to look at the avastha and vyavastha of the organisations that lead them to run the business and also make sure that the same is fulfilling the needs of the society, thereby, addressing the tasks of balancing the business needs with societal responsibilities and beyond.

Radhakrishnan Pillai in his article, "Corporate Spiritual and Social Responsibility Through Balance of Digitization and Divinization," deals with the current trends in technology driven business operations on one side and the evolution of the thought and actions that seek divine aspirations through responsible functions and delivering their business functions. He argues that the convergence of digitisation with divinisation is the overall framework for firms to pursue in the coming days to inch towards corporate spiritual responsibility.



Dipthi Sethi and M. Muruganant in their article, "Corporate Social Responsibility Guided by Corporate Spiritually Responsibility," present research on workplace spirituality and argue that espousing the employees wellness by supporting them to seek happiness would eventually lead to firms fulfilling corporate social responsibility by spiritually enlightened and happiness seekers, thus addressing VUCA scenarios as well at the firm level. Their article argues on the dimensions of spiritually responsible organisations and their HR functions.

Papiya Sanyal, Rekha Wagani and Santosh Meena, in their article, "Does Spiritual Intervention Contribute in Mental health and Well-being?: A Critical Review," examine the research issues surrounding the question of contribution of spiritual intervention in mental health and well being. They conduct an extensive study of existing research and do a comparative analysis of various related findings.

Viswanadham and Pendo Kasoga in their article, "Corporate Social Responsibility: Evidence from Banking sector in Tanzania," bring a perspective of Tanzania and offer a dossier of the state of CSR in that country, and examine banking sector of that country and their performance in CSR area in-depth using a detailed empirical study. It will be interesting to study the findings where the activities taken up by the banks show little or limited participation of community, thus, indicating the early stages of emergence of CSR.

Praveen Kumar, Soundarapandiyam and Kirupa Priyadarshini in their article, "An Empirical Assessment of CSR in Banking Industry: Construct Development and Validation," look at CSR in Indian Banking Industry and attempt developing a measurement scale to understand the role and responsibilities of various stakeholders, including bank employees in involving and participating in both public and private sector banks of the country.

Sujanitha and Suprajain their article, "Consumerism and Sustainable Development: A Positive Relationship," focus on consumerism and sustainability and offer insights into how the current day consumers are involving themselves in making assure that the goods and services they seek and consume are reflecting the commitment of the companies as well, who are expected to provide products and services by demonstrating that they are socially relevant and sustainable for the larger society.

A.V. Ramana Acharyulu, in his article, "Do the Emerging Trends in Indian CSR Hint at Evolution of Karmic way of Corporate Life?" studies the emerging trends of CSR in India over the last twenty years and hints at the forces driving CSR and firms to address the CSR from a karmic way rather than from a dharmic perspective, due to the shift in the country's approach to CSR moving away from voluntarism to compliance and fulfilment mandate, driven by the socio-economic and governance concerns.

V. Suresh Chandra reviews the book, *Omega Circle: New Perspectives in Management and Leadership*, the path-breaking work of Subhash Sharma and Daniel Albuquerque, and highlights the emergence of a theoretical foundation of strategy formulation and strategy implementation that addresses the needs of people, the capabilities of firms, the societal framework and governance models offered by the government and the balancing of market forces in the process. This forms basis for examining and assessing the emerging markets, changing needs of people and society and ever demanding state to find a sustainable framework for organisations to conduct their businesses and contribute to the larger world as business leaders, social and societal leaders for a balanced life and livelihoods.

A.V. Ramana Acharyulu

Ananta Kumar Giri

Subhash Sharma

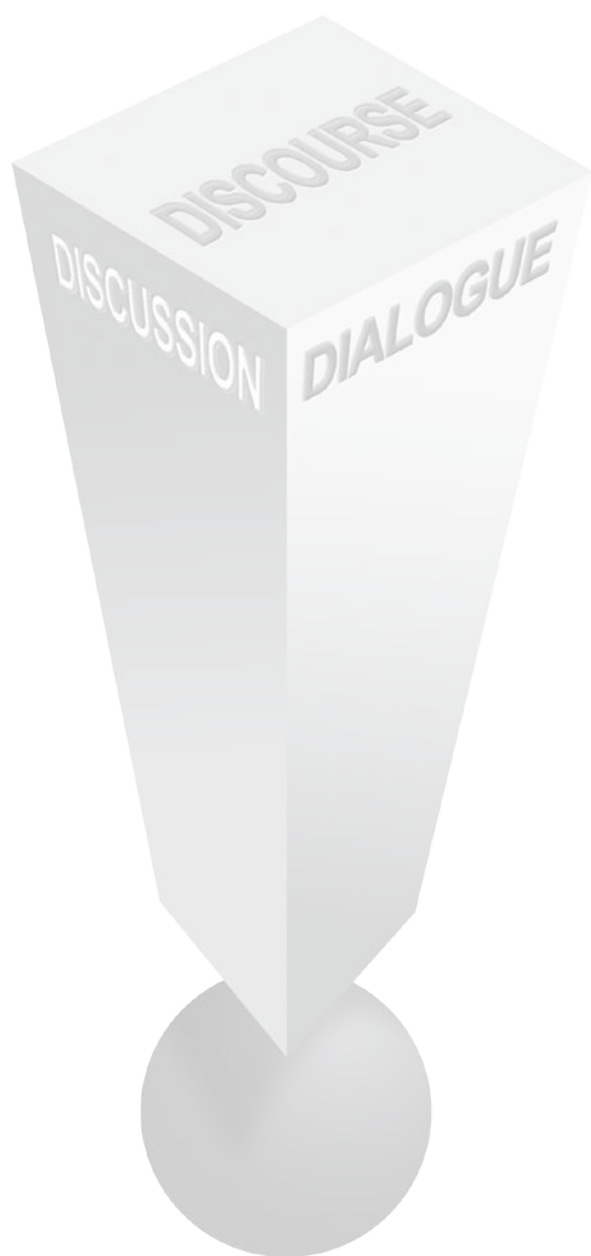
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Corporate Spiritual Responsibility

Ananta Kumar Giri

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Abstract

Corporations have played an important and powerful role in the modern world. Their power is growing now as they tend to control more and more aspects of self, culture, society and the world. To help them realize their responsibility to society, there has emerged a concept of corporate social responsibility. But the conventional discourse of corporate spiritual responsibility lacks a spiritual perspective and realization. This essay explores and cultivates the spiritual dimension of corporations and corporate social responsibility. It argues how corporations need to attend to spiritual needs of self and society such as contributing to building peace and well-being in self and society.

Key words: *Corporate spiritual responsibility, Atmic-Planetary Leadership, Ecology of Relationships, Aesthetics of Development, Capillary Action and Capillary Meditation*].

The Ganges of rights originates in the Himalayan of responsibilities.

- Mahatma Gandhi

Corporate Socio-Spiritual Responsibility (CSSR) implies the collective social responsibility of all spiritually-inclined individuals, institutions, organizations, Corporate Business Houses and Corporate Religious Houses / Congregations in the

world to work together to promote a culture of peace and sustainable development on earth based on a unitive spiritual consciousness. Peace and sustainable development in the world are impossible without inter-religious harmony and co-operation. Hence, Corporate Socio-Spiritual Responsibility also implies inter-religious harmony and co-operation for a culture of peace and sustainable development

on earth based upon a unitive spiritual consciousness.

- **Acharya Sachidananda Bharati** (2017), *The Air Plot: Socio-Spiritual Foundations of Integral Revolution*, p.123.

The question is worth asking: what is it that makes society more than a system of distribution? Or better: What is it that makes distribution a means of cooperation? Here is where a more substantial element than pure procedural justice has to be taken into account, namely, something like a common good, consisting in shared values. We are then dealing with a communitarian dimension underlying the purely procedural dimension of the social structure. Perhaps we may even find in the metaphor of sharing the two aspects I am here trying to coordinate in terms of each other. In sharing there are shares, that is, these things that separate us. My share is not yours. But sharing is also what makes us share, that is, in the strong sense of the term, share in [...]

I conclude then that the act of judging has as its horizon a fragile equilibrium of these two elements of sharing: that which separates my share or part from yours and that which, on the other hand, means that each of us shares in, takes part in society.

- **Paul Ricœur** (2000), *Just*, p.132.

Corporations have neither bodies to be punished, nor souls to be condemned, they therefore do as they like.

- **Edward Thurlow**, First Baron Thurlow (1731-1806), the Lord Chancellor during the impeachment of Warren Hastings

Introduction and Invitation:

Corporations exist in society but they do not always realize their responsibility to self, culture, societies and the world. Corporations are conceptualized as legal persons with rights but unlike human beings they cannot be held culpable for their wrongs. The concept of person in many cultural, philosophical, religious and spiritual traditions of the world including the Judeo-Christian traditions on which most of modern conceptions and

imaginings of law, corporations and society exist has not only a functional dimension of performance of role but has a transcendental dimension. But the tragedy of modern law and society is that while corporations are granted legal rights of persons the transcendental aspect of personhood is rarely explored, problematized and cultivated in modern ideas of corporations as legal persons. Lack of a transcendental dimension of personhood in modern ideas of corporations as legal persons do not help them realize their responsibility—transcendental as well worldly—towards themselves, workers, stake holders, society and Nature at large. The discourse of legal personhood of corporations are used by owners to appropriate wealth and resources creating havoc, inequality and suffering in ecological, social, cultural and spiritual environments. With this foundational limitation in the very idea and constitution of corporations as legal persons in the modern world, there has emerged a discourse of corporate social responsibility in contemporary world. In India there have been laws about corporate social responsibility where corporations above a certain ceiling of profits are required to invest it in socially beneficial causes or donate it to actors and organizations working on it.

But corporate social responsibility follows most of the time a trodden path of investment or philanthropic donation in social sectors such as health, education and infrastructure. Even there, concerned actors are not interested in the outcome of their investments.¹ There is need for much more improvement and transformation on this front as well.² At the same time, corporations as multi-dimensional agents in society also can contribute to addressing the aesthetic and spiritual challenges of society. Indian society is a multi-cultural and multi-religious society and conflicts often break out around religious issues. Such conflicts and violence as during Gujarat riots of 2002 and anti-Sikh riots in Delhi in 1984 affect the social, economic, moral and spiritual well-being of communities, polity and economy of our nation. But corporations do not feel the need to work in the field of inter-religious

dialogue and communal harmony. To address such challenges is an aspect of spiritual responsibility of corporations. Another related work is aesthetic responsibility of corporations where corporations can try to create aesthetically rich environment which would inspire people to think differently. An example of such aesthetics of responsibility is the existence of public sculptures and art in a city like Munster which brings symbols from different religions of the world together.³ Aesthetic corporate responsibility can bring new dimensions to drive for cleanliness in contemporary India along with governmental campaigns such as Swachh Bharat. This can also be part of a broader agenda of rethinking and transforming development as aesthetic and spiritual and not only economic and political (see Clammer & Giri 2017).

Corporate Spiritual Responsibility

Against this backdrop, we need to explore further the vision and practice of corporate spiritual responsibility which can help us transform existing conceptions and practices of corporations, responsibility, corporate social responsibility, state, market, self and society. Here we need to explore the frames and ways of responsibility which goes beyond existing polarities such as state and market, market and NGOs and brings us to fields, circles and spirals of responsibility as a process in which all these constituent actors are co-present and interact with each other in a spirit of autonomy, interaction, interpretation and transformation (Quarles van Ufford & Giri 2003). The discourse and practice of corporate spiritual responsibility can transform the existing discourse of corporate social responsibility by cultivating a spiritual dimension within and across self, corporations, organizations and society. It can help us explore cases of corporations and service delivery groups which follow a spiritual approach to self, society, market by pointing to the need for cultivating the dimension of love, care and responsibility—our potential real higher self—and not just be a slave of narrow self-interest. We find such spiritual approaches in many contemporary

visions and practices such as Muhammad Yunus' (2011) vision of social business, C.K. Prahalad's (2004) approach of partnership with the poor beyond the demeaning and paternalistic language of poverty, Subhash Sharma's (2007) approach of rotating the pyramid with capillary actions and the work of Arvind Eye Hospitals initially working in Madurai and now in other parts of India for creation of joy, prosperity and beauty for all.

As is well-known, Muhammad Yunus is the nurturer of Grameen Banks in Bangladesh which created a space for dignity and development for the resource poor women and men of Bangladesh. From his experience and experiments, he launched the idea of social business where entrepreneurs do business on themes and issues which are of need to society and which are usually neglected by the mainstream dominant economic interest. In social business concerned actors and entrepreneurs do business on issues which fulfills an unmet need of a society which in turn also gives an opportunity to them to earn a livelihood and achieve many-sided growth and development. Social business helps us to realize that entrepreneurs have a reality of concern for others in them and are not solely interested in profit maximization. Thus social business in Yunus is ultimately based upon a spiritual view and realization that self, society and economy have a concern for others as well as concern for self. This goes beyond a naïve dualism between altruism and egoism and is simultaneously interested in well-being, growth and development of self as well as others. Similarly Prahalad's engagement with creating business services and deliveries for people at the bottom of the pyramid also has an implicit and yet to be realized spiritual dimension. It is born out of the fact that we have to go beyond paternalism and create business services for the people who are at the bottom of the pyramid. Sharma here argues that it is not enough to look at people as existing at the bottom of the pyramid, we need to conceptualize and realize them as agents of dignity and we also need to rethink and transform the very pyramidal

structure. We need to rotate the pyramid itself. Pyramids represent many a time hierarchy and top down control. They can be pyramids of sacrifice where well-being and creativity of people may be sacrificed. It is in this spirit Sharma talks about the need to rotate the pyramid. It is in this spirit Sharma draws our attention to the visions and works of capillary actions in societies and histories which change the existing structures of pyramid. We find such capillary actions in the works of NGOs, social movements and other change agents in market, corporations, state and civil society. But along with capillary action which refers to grass-roots movements for participation and creativity, we can also add capillary meditation as an important part of rotating the pyramid and creating movements of responsibility. Corporate spiritual responsibility challenges us to rethink and transform human action including in fields such as market and business as simultaneously active and meditative animated by meditative verbs of co-realizations (Giri 2012).⁴

Corporate spiritual responsibility strives to rethink corporations and individuals as part of an ecology of relationships inhabited by human, social, Nature and the Divine—all understood in a very broad sense and not in a narrow, dogmatic way and going beyond any particular dogmatism and absolutism such as anthropocentrism, Natural determinism and Authoritarianism in the name of God. This also calls for realizing the multi-dimensional realities of immanence and transcendence in our lives. It also calls for developing a new view of leadership as simultaneously Atmic-Soul Nurturing and Planetary. It builds upon the contemporary ideas of bio-regional leadership and strives to transform this in the direction of Atmic Planetary Leadership where leaders of corporations try to attune themselves to their souls, listen to its calls for Infinity with humility and courage and do not get trapped in narrow battles of ego, power and profit. They also become bio-regional by listening to the rhythms of their bodies and soils and developing programs of development which build upon the bio-regions of the locality and community

rather than then just exploit the resources of local communities for profit maximization of state, market and corporations leading to the degradation, denudation and annihilation of self and society in local communities (Howard 2020).

Corporate spiritual responsibility challenges corporations to focus on the spiritual challenges of their own employees, society and humanity. Many of the employees of corporations are going through pain, profound spiritual poverty and crisis of meaning.⁵ Existing counseling and therapy programs are inadequate to address the problem of spiritual illness of self, corporations and society now. Corporations must put their own houses in order by transforming them into ecologies and gardens of well-being and creativity and not just money-making machines and blood thirsty wheels. Corporations work with the same logic, teleology and theology of power where to rule and control runs supreme. It is within the framework of rules and kingdom and it can cultivate a different political theology and practical spirituality of gardening with Gods rather than being under or with the regnant discourses and theologies of Kingdom of God (Giri 2020). Corporations then can take up such challenges in wider societies such as need for creating initiatives for peace and harmony across cultural, religious and ethnic divides which are usually not taken up in existing programs of corporate social responsibility. Corporations also can help us to go beyond a preoccupation with money and profit maximization and help us realize Artha—both money and meaning—as part of a wider and deeper search and realization of meaning in self, society and the world (Giri 2019a).⁶

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End Notes:

This comes out during discussion with Professor Agrawala of IRMA during my visit in 2016. Professor Agarwala has been studying

practices of corporate social responsibility and during our discussion he told me that most of the time it is done in a ritual manner just to satisfy certain legal requirements.

Perhaps keeping this in mind, C.K. Prahalad writes: "The four to five billion people at the BOP can help redefine what "good business practice" is. This was not about philanthropy and notions of corporate social responsibility. These initiatives can take the process of engagement between the poor and the large firm only so far" (Pralhad 2006: xiv).

During my visit to Munster, Germany in 2007 I had seen such sculptures from different religions and traditions of the world in the streets of Munster.

We can relate this to Sharma's concept of osmotic meditation.

This is reflected in the following thoughts of Victor Frankl (1967: 112): "The patient of our time is less concerned with the state of his morals than that of his finances."

It is in this spirit we can sing with the following poem by the author as a song for a new vision of money, self, democracy and Lokasamgraha—gathering of soul and people for the well-being of people:

K&M

K Street in DC

Is the street of money

I once found a fifty dollar bill

You can find it only in K Street

Somebody with a suitcase of money

On the way to grease a politician's palm

May have dropped it there

How far L and P from K and M

L for Loka and P for People

Lokasangraha and People's Democracy

L and P are now very far

From K and M

So are J and L

Jefferson and Lincoln

R and E

Roosevelt and Eleanor

K and G

King and Gandhi

How do K and M

Embrace L and P

K and G

R and E

In a radical dance of transformation

A turning point in consciousness?

[For Glenn Perushek, friend and writer,
Washington DC, March 2013]

(Giri 2019b).



Corporate Spiritual Responsibility: Towards a New Paradigm for Corporate Social Responsibility (CSR)

Subhash Sharma

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Abstract

This paper presents the idea of corporate spiritual responsibility as a new paradigm for corporate social responsibility. When corporate social responsibility is rooted in spirituality paradigm, it leads to a deeper connectivity of the corporation with the society and ecology. Corporate spiritual responsibility leads us to 4 Es model of Holistic Corporate Management (HCM) wherein there is a balance between Efficiency, Equity, Ethics and Ecology driven by spirituality and represented by Higher Order Purpose of Existence (HOPE). Paper also presents OSHA model as a basic model of corporate spirituality for implementing corporate spiritual responsibility in corporations and institutions.

The idea of Corporate Social Responsibility (CSR) is now well accepted by the corporate world. Further the idea of spirituality in management has also been finding some acceptance among some corporate leaders. In fact social responsibility at a deeper level is an extension of spiritual responsibility. For defining spiritual responsibility we should have a workable definition of spirituality. This

terms is used in many different ways and is often confused with religion. However we need to understand the difference between religion and spirituality.

We can define spirituality as connectivity. There can be various types of connectivity e.g. connectivity with God, with nature, with Self and with cosmos. Connectivity with God

leads to the idea of religion (s), connectivity with nature leads to the idea of science, connectivity with Self leads to the idea of spirituality and connectivity with cosmos/ cosmic consciousness leads to the idea of enlightenment. We can observe four curves of human evolution viz. curve of religion, curve of science, curve of spirituality and curve of enlightenment. In consonance with these four curves, we can identify following four types/ four perspectives of spirituality:

- I. God centric Spirituality: Religious view of Spirituality (Religious people)
- II. Nature centric Spirituality: Scientific view of Spirituality (Scientists/ Atheists)
- III. Inner Self view of Spirituality (Spiritual people)
- IV. Cosmic view of Spirituality (Enlightened people)

The idea of HOPE (Higher Order Purpose of Existence) is common to all these four perspectives. In Corporate Context, Corporates have to ask the basic question:

• ***What is the HOPE of a Corporate?***

Once a Corporate asks this question and incorporates the answer to this question in its vision and strategy, it follows the idea of Corporate Spiritual Responsibility (CSpR)/ Corporate Spiritual Dharma (CSD).

When viewed from this perspective, Corporate Social Responsibility (CSR) is essentially Corporation's Connectivity with Society. And this connectivity is through its Responsibility towards Society e.g. helping the weaker sections of the society in their empowerment and development. Thus, CSR is essentially a derivative of Corporate Spiritual Responsibility. During recent years need for integration of Corporate Social Responsibility (CSR) in Management Education has been felt and many B Schools have incorporated it as part of curriculum to sensitize future managers and leaders towards their social responsibility (Divya Kirti Gupta 2015) . Now the time has come to integrate the idea of Corporate Spiritual Responsibility in Business,

Management and Leadership courses to sensitize managers and leaders towards their spiritual responsibility towards society, earth and humanity. For this we need the idea of practical spirituality. In fact during recent years, the idea of Practical spirituality has been gaining academic and practical application in various walks of life. Ananta Giri (2010) emphasises its transformative potential, "Practical spirituality also emphasises on transformative practice which leads to self-transformation, cultural transformation and world transformation". Its application in corporate context leads to transformation of corporations into spiritually responsible institutions. Chakraborty (1995) suggests need for Vedantic values in corporate context.

Understanding Corporate Spiritual Responsibility through G/T Ratio

Spiritual responsibility draws our attention to the basic question of G/T (Giving/ Taking) ratio of a corporation. What a corporation is taking from the society and environment and what is giving back to the society and environment. In fact there are three types of corporations:

Type I: $G/T \text{ ratio} > 1$

Type 2: $G/T \text{ ratio} = 1$

Type 3: $G/T \text{ ratio} < 1$

Type I corporations are spiritually and socially responsible while Type III are spiritually and socially irresponsible. Type III may be economically performing very well but their social performance and spiritual evolution is low. Such corporations in the long run end up doing lot of damage to society and ecology. Hence there is a need to introduce new performance metric beyond the profit metric. To develop such metric we need a new framework. We can refer to this framework as 4 Es framework of Efficiency, Equity, Ethics, Ecology (Sharma1996). Figure 1 presents this 4Es model for Holistic Corporate Management (HCM). It may be indicated that 4Es model has its equivalence in 3 P model of Profit, People and Planet.

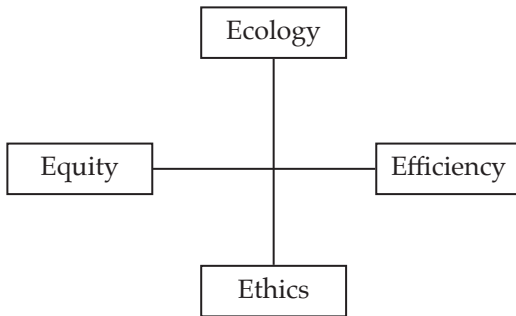


Figure 1: 4 Es Framework of Holistic Corporate Management (HCM)

(Source: Western Windows Eastern Doors, Subhash Sharma, 1996, p.87)

This framework leads us to a new corporate model that can be referred to as 4Cs model of higher consciousness driven corporations. In this model 4 Cs stand for competition, compassion, conscience, consciousness corresponding to efficiency, equity, ethics and ecology. This new corporate model is presented in Figure 2.

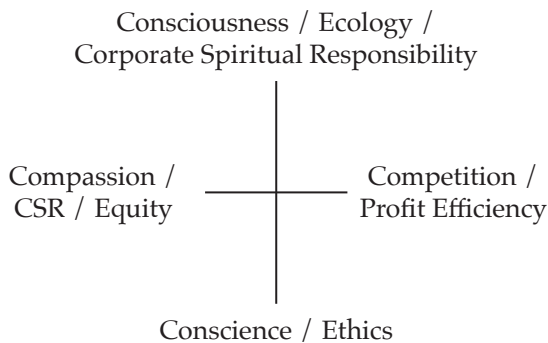


Figure 2: 4Cs Framework for New Corporate Model

Towards Harmonic Globalization Incorporating Spirituality and Social Responsibility in Globalization Paradigm

Four Forces Model

Modern societies live under the influence of following four fundamental forces:

1. Force of Market
2. Force of State
3. Force of People/ Capillary action
4. Force of Self

There is a dynamic interaction among these four forces. This dynamic interaction determines the future direction of human society. When there is harmony among these forces there is prosperity and peace in society. If there is disharmony among these forces, there is chaos and disorder. Hence need for harmonic globalization. We can represent these four forces by four lions model as given in Fig.3.

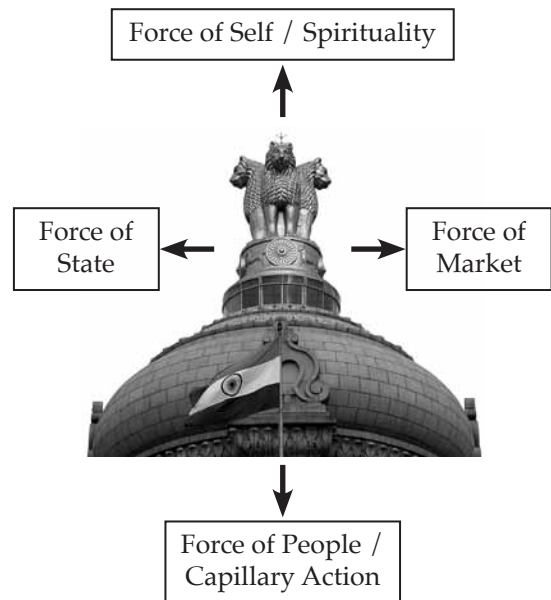


Figure 3: Four Lions Model of Harmonic Globalization

(Source: New Ideas in Strategic Thinking & Management, Subhash Sharma, 2016, p .51)

Understanding the Force of Self

We can identify five levels of Self expressing its force. These five levels are represented by biological self, economic self, psychological self, ethical self and spiritual self. Thus force of Self finds its expression as selfish gene (biological self), self interest (economic self), self actualization (psychological self), self ethicalization (ethical self) and self realization (spiritual self).

Current corporate model is based on selfish gene, self interest and self actualization. New challenges of human society such as

inequalities, gender issues, social harmony, ecological balance etc. demand the need for higher consciousness in corporate actions. This implies movement towards higher self represented by self ethicalization and self actualization, This is the essence of Corporate Spiritual Responsibility wherein corporate managers and leaders operate from higher consciousness and social concerns.

OSHA Model for Corporate Spirituality

Sharma (1996, 2007, 2013) suggested OSHA model for Spirituality in Management. This model with roots in Triguna theory of Tamas, Rajas and Sattva qualities of nature and human beings identifies four levels of human behaviour. These four levels are as follows:

O: Oneness

S: Spiritual

H: Humanistic

A: Animalistic/ Aggressive

As a theory of personality, this model identifies four types of persons viz. 'O', 'S', 'H' and 'A' type depending upon the presence of the most dominant component. It may be indicated that S element has its close equivalent in sattva. H in rajas and A in tamas. Figure 4 represents this model in diagrammatic form.

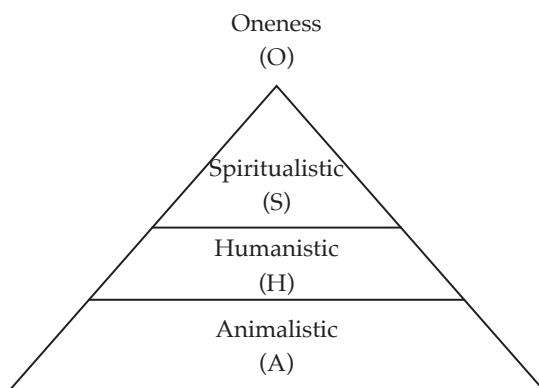


Figure 4: OSHA Model for Self-Awareness

(Source: Western Windows Eastern Doors, Subhash Sharma, 1996, p. 128)

“O” level or oneness is metaphorically described through “Oceanic experience”. It implies oneness with self and oneness with

nature. This may find its manifestation in an individual’s inner quest for SOS - Search Of Shanti. O level also incorporates within itself mystical meaning of shunya and its counterpart ananta (infinite). Experience of such “fullness of void” i.e. experience of infinite at O level is variously described in spiritual literature. It is interesting to know that in mathematics such fullness of void is represented by O/∞ leading to indeterminate quantity known as brahm (brahman) in spiritual literature. Symbolically, O also stands for a circle - a circle of consciousness. As an individuals’ circle of consciousness expands, creativity shows its continuous natural flow. For an atheist, “O” level simply implies oneness with nature. When oneness with nature is disturbed, ozone layer disappears and acid rain becomes a reality!

“S” level indicates the spiritual aspect indicative of supreme goodness in human nature, represented by values of love, amity mercy and so on. These arise as a result of seeing self in others and seeing SELF in everyone. This also represents the connecting thread between various spiritual philosophies influencing the human psyche.

“H” level stands for the humanistic dimension and is represented by humanistic values such as empathy, dignity, liberty and so on.

“A” level stands for “animalistic” or aggressiveness aspect of human nature that can be easily seen in many conflict situations. “A” level also stands for authoritarian as well as “asuri” (fascist / demonic) tendencies.

Different models of human emanate depending upon the emphasis given to O, S, H and A element. Further, within each element certain assumptions are made to refine or define some new models to fill up the details. For example within A type behaviour, several behaviour patterns can be elaborated leading to formulation of several theories of man and his personality.

OSHA Interaction Matrix

OSHA model can also be used as a framework

for analysis of inter-personal behaviour. For this purpose an inter-personal interaction matrix as presented in Figure 5, could serve as an analytical framework. This matrix represents two persons interaction in their various modes, viz. the spiritualistic, humanistic or animalistic mode. These modes are: (S, S), (S, H), (S, A), (H, H), (H, A) and (A, A). Notation (S, S), represents interaction between two persons at S level. Similarly (A, A) represents interaction between two individuals both dominant in 'A' i.e. animalistic or aggressiveness level. (H, A) represents an interaction between two persons with one person dominant in H level and other person dominant in 'A' level.

When (S, S) type of interaction dominate synergy is generated. When (A, A) type of interactions dominate, negergy (negative energy) gets generated. An upward movement from (H, H) type interactions towards (S, S) type leads to synergy, while a downward movement from (H, H) type to (A, A) type leads towards negergy. At times (A, A) type interactions can also induce an individual towards higher achievement, however, this achievement is likely to be at the cost of peace of mind. (H, H) and (S, S) type interactions would lead to achievement coupled with peace of mind. A difference between achievement with peace of mind and achievement without peace of mind is needed for holistic approach to individual's self-development and personal effectiveness.

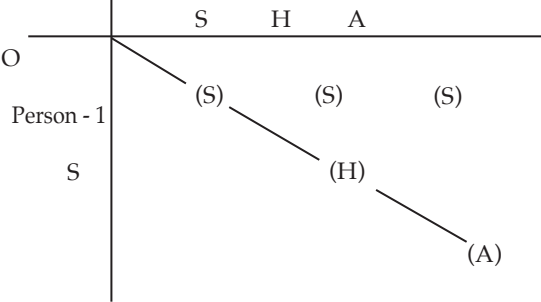


Figure 5: OSHA Interaction Matrix

(Source: Western Windows Eastern Doors, Subhash Sharma, 1996, p.130)

This model has implications for managing and leading organizations, society and nations. If (A,A) interactions dominate organizations, society or nation, there will be lot of conflicts leading to high energy dissipation that takes away attention from achieving goals. This can be reduced through (H,H) and (S,S) interactions as such interactions will create lot of positive energy and synergy in organization, society or nation.

According to this model there are four types of leaders viz. Oneness types who create oneness in organizations through Vision and HOPE: Higher Order Purpose of Existence, Spiritual types who use spiritual and non-violent approach in decision making approach, Humanistic leaders who focus on human side of management and leadership and Aggressive types who use aggression and violence in managing and leading organizations.

It may be indicated that OSHA model also is linked with the evolution of self from selfish gene to self realization. Animalistic/ Aggression level represents selfish gene and self interest level of self. Humanistic level represents the self actualization aspect of self. Spiritual level represents the self sacrificing and self ethicalization aspects of self and Oneness level represents the self realization level of self.

Towards Spiritually Driven Corporations for Sustainable Development

During recent years 3P model has been formulated for sustainable development. 3P stand for Planet, People and Profit. For sustainability to become a reality, Corporations need to move beyond the Profit and also need to take care of People and Planet. We need to add the spiritual dimension to this 3P model leading us towards SP³ model wherein S stands for Spirituality/Self realization, P³ stands for Planet, People and Profit. This model is presented in Fig. 6.

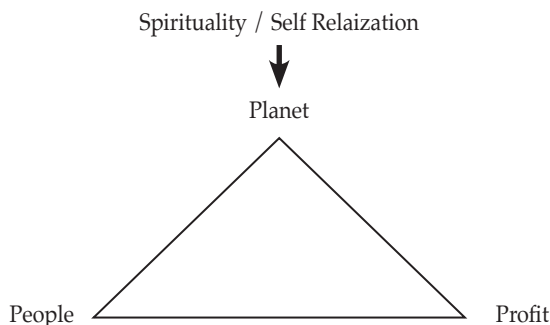


Fig.6: SP³ Model for Spiritually Driven Corporations

Towards a Metric of Corporate Spiritual Health

Ajeet Saxena (2015) suggests the need for developing a metric for the spiritual health of corporations. He suggests that only spiritually awakened person should be given assigned to responsible positions in the organization. 'Spiritually challenged' individual should necessarily start at the lower level. Every employee should undertake 'Spiritual MRI' by way of Aura mapping and his/her 'Spiritual Lipid' profile should be measured by measuring composition of tamas, rajas and sattava qualities.

Spiritual health of an organization can be measured by assessing the intensity of neenergy (negative energy) and synergy in organization culture. If neenergy is high spiritual health is low and there is a need for a 'spiritual alignment' within the organization. This can be done by undertaking Human Quality Development (HQD) programmes for the employees and introducing the concept of Spirituality in Management (Sharma 2019).

Concluding Comment

Corporations are facing new challenges such as ecology issues, gender issues, employee well-being etc. This implies corporations should shift towards management by higher consciousness/ spirituality. As corporations exist within society they should be guided by 'Concern for Humanity' which implies concern for society, gender issues, ecology and well

being of employees and other stakeholders. In essence they should be guided by Higher Order Purpose of Existence (HOPE)/ Dharma. Then only Corporations would become Spiritually Responsible Corporation (SRC). Corporate Spiritual responsibility is essentially a journey towards making Corporations as Spiritually Responsible and driven by concern for earth and humanity. The concept of Corporate Spiritual Dharma (CSD) facilitates this journey.

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Corporate Spiritual Responsibility

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The Concept of 'Corporate Spiritual Responsibility' was developed based on the following Hypotheses:

That 'व्यवस्था' of any organization depends on the 'अवस्था' of its managers.

That the quality of your 'Being' will decide the quality of your 'Doing'. Hence, of your living.

That success in the 'External World' will depend on the Brilliance in the 'Internal World'.

'अवस्था-' denotes:

In which gear is the Machine Operating.

Using the allegory of a computer, it can be understood in terms of the 'Operating System' at which the person is operating.

The extent of awareness of the 4P's (Purpose, Principle, Process and Protocol) of life, hence, the extent of Spiritual alignment – measurable by way of 'Integrated Spiritual Evaluation Index' (INSPIRE-INDEX).

As is the 'अवस्था', so are the 'Thoughts, Words and Deeds'

Following three Spiritual Realizations, form

the basis for the above mentioned three Holistic Hypotheses:

That the visible reality is only a part and a subset, of the complete Reality - which encompasses not only the invisible dimension but also the one which is still un-manifest.

That it is not the Matter, but the underlying bedrock of Spirit, which is the ultimate reality of existence – and also the cause of 'Oneness of entire existence'.

That Man - far from being an animal - as assumed in the modern world view, is much more than his physical self - 'basically divine, but lost in ignorance'. And that the 'Man' in the 'Man'- ager, is not an isolated standalone unit, but is a part of a network connecting him to the entire 'Spirituo System' - influencing the same and also - in turn, getting influenced by it, on almost 'on- line' basis.

Intended Consequences:

This concept will lead to transformation of human perception from the currently prevalent 'Material World View' to an 'Enlightened World View' and result into

a foundational shift in conceptualizing and guiding future movement of - not just business, but the humanity as a whole, from 21st century onwards - redefining the very meaning of terms like Wealth, Profit, Gains, Market, Stakeholders, Success etc. The phrase - 'Net Worth' of an individual as well as that of the Corporations will come to mean a totally different meaning altogether- transforming the very definition of the Purpose, Priorities and Processes employed by the 'Conscious Corporates' and 'Enlightened Enterprises' to run Business 'Profitably', in real sense of the term, while at the same time, living human life purposefully. Cost to the 'Spirituo-System' will take precedence over Cost to the Company(CTC)'

The Objectives are:

1. That one's goal in life will be - not only to do well for 'himself', but also for his-'Self'.
2. That at the time of retirement, one will get not only his monetary settlement but also a 'Spiritual Balance Sheet' - indicating as to what he has achieved or lost Spiritually while earning and accumulating the 'Perishables'.
3. And this will become the USP of the future Corporations to attract the Pious, Pure, Principled and potent Professionals- living in complete awareness of the 4 Ps of life.
4. That one's Spiritual level will be a necessary pre-qualification - along with professional qualifications, to be linked to livelihood - right from placement to promotions, and continuously evaluated till retirement.
5. That while for lower responsibilities, it may be acceptable to have someone with a lower spiritual level, but for higher positions, higher Spiritual 'अवस्था' will be mandatory eligibility criteria. As for an advance operation like Cloud Computing, one cannot operate on MS-DOS, similarly, for higher positions -a role involving higher influence and responsibility, aimed

at achieving higher organizational goals, one would need to operate from a higher Spiritual 'अवस्था' - operating from a higher Operating System.

6. The 'Spiritually Challenged' will have to be necessarily restricted to lower positions only.
7. That the employee will be 'Chaperoned Spiritually' - right from placement to promotion to retirement - preparing him for graceful exit from the world as a fulfilled, evolved and contented human being - as against one, who wasted human life accumulating perishables alone, operating on the Animal end of the 'Animal-Human-Divine' Matrix.

Summary:

To summarize, CSR will trigger thinking to do the following:

1. Corporate Goals to be fine-tuned and aligned with the Highest Goal of Human life.
2. Link Spiritual Level to livelihood and career growth.
3. Strict 'No-No', to 'Spiritually Challenged' at senior level. Spiritually-Challenged to necessarily start at lower levels
4. Check Their 'Spiritual Alignment' periodically - by way of developing techniques - equivalents 'Spiritual MRI' and 'Spiritual Lipid Profile'
5. Prescribe and practice conduct Rules - 'यम-नियम', at least - if not, 'आसन' and beyond...
6. Invest in 'Awakening' of your employees not just feeding the 'Comatose' and perpetuating the 'Sleepwalking'.
7. Ask Spiritual Horoscope of the Company while sending CV for placement to a corporation - in the awareness and enlightened understanding of the term 'Package' and 'Cost to the Spirituo System'.



Corporate Spiritual & Social Responsibility Through Balance of Digitization and Divinization

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Abstract

Corporates play a significant role in the creation of wealth and Digital technologies are inevitable for today's corporates. Use of these technologies result in improved processes that lead to reduction in cost, improvement in quality and reduces the cycle time and hence corporates are heavily investing in Digital Technologies. This wealth creation is sustainable only if it satisfies the eternal laws of spirituality which covers various relationships such as (i) the relationship among the spirits (souls), (ii) the relationship of soul with itself, (iii) the relationship of soul with the environment (nature), and (iv) the relationship of soul with the Divine (God or Supreme soul). Digitization is concerned about transformation, communications, storage and processing in physical domain using zero (0) and one (1). The Divinization deals with 0's and 1's in the spiritual domain. The '1' represents the presence of eternal values and '0' represent the absence of an eternal value (vice) of an individual involved in a corporate world. When all the activities of an individual are governed by eternal values, it automatically fulfils the above four relationships. The state of these eternal values of an individual is decided by the state of the consciousness. In the soul consciousness state the eternal values will be in the emerged form and corresponds to '1' and in the body consciousness state, the eternal values will be submerged and vices will be emerged and it correspond to '0'. In the soul conscious state, all

the activities of the individual will be governed by the eternal values and such activities fulfil the above four relationships and the actions will be sustainable. In the body conscious state, all the activities of the individual will be governed by the vices and such activities do not fulfil the above four relationships and the actions will not be sustainable. In reality, the sustainability of a corporate action will be a function of the consciousness state of the individuals involved. Also, it varies from time to time depending on the variation in the consciousness state of the individuals. Therefore, the corporate objective should be to maximize the soul consciousness state of the individuals. This will bring a balance of Digitization and Divinization. It is argued that the corporate should maintain a balance of all its activities and Divinization. This would be an effective way to achieve Holistic CSR or to realize Corporate Spiritual and Social Responsibility. How this Divinization can be effected is explored in this paper using the ancient wisdom Rajayoga. This balancing with divinization discussed in this paper not only applies to Digitization but any other activity in life that creates material value.

Keywords: Holistic CSR, Corporate Spiritual and Social Responsibility, Digitization, Digital Transformation, Divinization, Balance, Rajayoga

Introduction

Corporates play a significant role in the creation of wealth and Digital technologies are inevitable for today's corporates. Use of - these technologies result in improved processes that lead to reduction in cost, improvement in quality and reduces the cycle time and hence corporates are heavily investing in Digital Technologies. With the advent of computer and internet the world has become a place without boundaries. Since then the human race is in constant struggle to invent newer technologies for a more sophisticated life. Disruptive technologies such as Artificial Intelligence (AI), Machine Learning (ML), Internet of Things (IoT), Biometrics, Robotics Process Automation are the direct results of the struggle, that started changing the lives in a direction which no one had ever imagined.

These emerging disruptive technologies represents a paradigm shift in our understanding of modern communication networks. Internet of Things, in particular, is transforming the way we see the world. The invention of Software Robots has changed the workplace in the modern organizations. Both

AI and ML proved to have been instrumental in driving the business organizations towards more efficiency with the use of enormous data. These technologies feed on heaps of data. They run algorithms, analyze and provide desirable outcome.

Information Systems (IS) is a socio-technical system where there is a constant interaction between human actors and technology. Such interaction raises serious ethical concerns as the ubiquitous nature and increased autonomy of these technologies may lead to misuse of the public values such as privacy, autonomy, security, human dignity, justice and balance of power. New waves of digitization are putting pressure on these public values. Early recognition of these concerns can address ethical issues and strive to improve the use of technology for a range of social and organizational goals. The use of these disruptive technologies has become instrumental for many new ethical challenges. Lack of spiritual values lead to the unethical use of technologies. Therefore, along with the use of technologies if attention is paid on developing spiritual values, unethical use of technology can be addressed. This would lead to a sustainable use of technologies.

Section 2 provides a detailed literature survey on the impact of Digitization/Digital Transformation (Section 2.1), Corporate Social Responsibility and Spirituality (Section 2.2), and on balancing (Section 2.3). Section 3 describes Rajayoga, a spiritual practice used for Divinization. Section 4 presents the proposed model for balancing digitization and divinization and conclusions are drawn in Section 5.

Literature Review

Digitization and Digital Transformation

The Digital technologies have the potential to transform an organization including operational efficiency which includes the automation (Andriole, 2017), the improvement of business processes (Gust et al., 2017) as well as costs savings (Pagani, 2013). For instance, cloud computing provides on-demand, elastic resources that do not need to be provisioned, managed and maintained by IT staff (Kane, 2015b). Big data and analytics are expected to speed up the decision-making process (Bharadwaj et al., 2013), enabling faster response time while smart products and services, through the embedding of artificial intelligence that leverages (big) data, can enable automated. DT is also associated with increases in several dimensions of organizational performance, including innovativeness (Svahn et al., 2017a), financial performance (Karimi and Walter, 2015), firm growth (Tumbas et al., 2015), reputation (Kane, 2016c; Yang et al., 2012) as well as competitive advantage (Neumeier et al., 2017). For example, under the freemium model, a firm can use online communities to increase the sense of belonging of users and motivate them to purchase premium accounts (Oestreicher-Singer and Zalmanson, 2012). In the context of entrepreneurial firms where the growth rate is nonlinear, Tumbas et al. (2015) found that successful firms put up a “digital façade” to enable connectivity with customers and business partners while later using this façade as an instrument to foster relationships with other customers and suppliers. This and other examples (e.g., Setia et al., 2013) show

how digital technologies can, through higher customer engagement and participation, foster higher profits for firms. At a conceptual level, it has been proposed that digital technologies can support a firm’s ability to sense the complexity of its environment in order to design a response that can help maximize its chances of survival through the adaptation or the redefinition of its core activities (Tanriverdi and Lim, 2017). It has been argued that the Digital Transformation (DT) has the potential to have wide ranging impacts including at the society level (Agarwal et al., 2010; Majchrzak et al., 2016).

Several articles also reflect on the impacts of DT at higher levels, including at the industry and the society levels. Research has argued that digital technologies afford a tremendous potential for the improvement of the quality of life of individuals (Agarwal et al., 2010; Pramanik et al., 2016). One such example is healthcare (Agarwal et al., 2010), where various types of technologies, including electronic health records (Kane, 2015b), big data and analytics (Kane, 2016c; Kane, 2017a), as well as augmented physical products (Bravhar and Juric, 2017) are perceived as valuable contributions to a sector that has traditionally been a laggard in technology adoption (Lucas Jr. et al., 2013). Recent research has specifically highlighted those benefits in geographical areas that are impacted by poverty and resource disparities. For example, Srivastava and Shainesh (2015) studied the use of teleophthalmology in rural India and found that digital technologies enable healthcare organizations to increase access to care while simultaneously reducing costs for both the organization (e.g., by minimizing the physical space required to operate the clinic) and patients (e.g., by not having to travel long distances to reach a clinic). They likened this virtuous circle to a mechanism of “value reinforcement”, where “the value created through one parameter can be leveraged to create value through another parameter” (p.257).

Notwithstanding these positive outcomes,

the literature also reflects on the potential issues associated with the pervasive use of digital technologies, primarily in the domain of security and privacy. For instance, Newell and Marabelli (2015) argue that algorithmic decision-making, for all its potential benefits, also carries significant risks for individuals and society in general and that security, privacy and safety should remain important areas of consideration for researchers, government bodies as well as practitioners. In the automobile industry, Piccinini et al. (2015b) found that data security and privacy were also important issues.

CSR and Spirituality

Angelo (2018) defines the role of spirituality that leads to corporate social responsibility and makes suggestions to people to incorporate positive spiritual values for being socially responsible (Elisabet & Dome, 2004; Laura & Amy, 2016). Herman & Ante (2019) depicts the importance of spirituality (Angelo, 2018; Laura & Amy, 2016) in CSR & defines a solution model for the failed systems to make them socially responsible and sustainable. Laura & Amy (2016) defines the role of spirituality (Angelo, 2018; Laura & Amy, 2016) that leads to CSR and makes suggestions to people for incorporating positive spiritual values for being social responsible.

Ankur, Pawan, Priyanka & Puneet (2013) deals with the implications of various debates for business ethics and stakeholder theory and summarizes the arguments which supports corporate moral agency. Carol (2016) emphasis on the importance of corporate moral responsibility that must be viewed as more restricted than the responsibility of persons in organizations and focusses on understanding the organization. Elsa (2002) examines the correctness of Kantian Approach / Ethics to establish corporate moral responsibility using the Wells Fargo bogus-accounts scandal. Kathy & Sylvia (2010) aims to investigate the normative definitions & proposals of the stakeholder theory which gives a definition on corporate moral responsibility in a broad sense. Michael (1995) focusses on three main

topics on corporate moral responsibility (Carol, 2016) which is considered as an important one for business ethics. Mihaela & Muel (2015), presents a political account of corporate moral responsibility which emphasis political need to attribute higher levels of corporate moral responsibility to organizations. Raymond & Daniel (2012) examines how policies concerning CSR is related with philosophical moral theories & decides which theory forms the basis of CSR policies through an empirical investigation. Robert, Timothy, Daniel & Eric (2010) examines when the corporate moral responsibility might matter from a corporate control perspective & identifies the factors that is responsible in the diminution of personal responsibility when CSR exists.

Archie (2000) aims to find out the issue of docketed literature in CSR in the light of incorporating CSR in organizations' business strategic plans. Aya (2015) defines the role of corporate social responsibility in corporate organizations' strategic plans which acts as a real motive for realizing profit. Claus (2010) explains the importance of ethics and corporate social responsibility in making an organization socially responsible (Cristina & Laura, 2014). Cristina & Laura (2014) focusses on considering the relevance of ethics in corporate social responsibility (Claus, 2010) which is now a day poorly implemented and which creates positive effects in business & society. (Garriga & Mele, 2004) analyzes the relationship between CSR & sustainable development of an organization (Angelo, 2018) & differentiates it with ethics in business (Garriga & Mele, 2004). Scharding (2019) introduces an evaluation model for corporate environmental responsibility which is based on CO₂ emissions, water & energy consumptions & amount of waste in the context on the study conducting in European sector. Kumar (2016) discusses the strategic & legitimate motives to adopt environmental management initiatives in business & the role of environmentally focused CSR in sport organizations in North America & suggests it for future researches.

Dennis (2008) defines instrumental, political, integrative & ethical theories and explains the need for a new theory on the business & society relationship used to integrate the mentioned 4 dimensions. Geoff (1999) defines the relationship between CSR attitudes and the important predictions which creates useful effects among researchers and teachers. Kh. Tomba & M. Sanjoy (2013) primarily deals with mainly 3 issues, that is more specific in the context of CSR research, which makes its scope more relevant. Manuel (2003) addresses the issue of significant reduction in social responsibility in adolescent age with an ecological imperative. Sarah & Mohammad (2016) deals with a discussion on how India could emerge a framework which is used to balance between the extrinsic & intrinsic factors towards social responsibility & also the role Bharatheeya philosophers in the context of leadership and management. Stephen (1999) addresses some of the important challenges that the business & other organizations will face in the near future. Wim & Jeffery (2011) mainly focusses on finding the relationship between individual & corporate responsibility through a non-proportionate approach which leads to a mutual enhancement approach.

Balance

There are several references to the importance of balanced attitude including equanimity in Srimad Bhagavad Gita (2:45, 12:18-19, 14:22-24). The relationship between mental balance and wellbeing has been extensively studied in the modern literature. The research on work-life balance started with studies on woman assuming different roles (Paulose & Sudarsan, 2014). (Kahn et al., 1964) defined it as “a form of inter role conflict in which the role pressures from work and family domains are mutually incompatible in some respect. That is, participation in the family (work) role” (Greenhaus & Beutell, 1985). (Marks & MacDermid, 1996) defined the role balance as “the tendency to become fully engaged in the performance of every role in one’s total role system, to approach every typical role and role partner with an attitude of attentiveness

and care”. In simple terms, work-life balance is defined as “the extent to which individuals are equally engaged in and equally satisfied with work and family roles” (Clark, 2000). (Kirchmeyer, 2000) defines a balanced life as “achieving satisfying experiences in all life domains requires personal resources like energy, time, and commitment to be well distributed across domains”. (Grzywacz & Carlson, 2007) define work-life balance as “accomplishment of role-related expectations that are negotiated and shared between and individual and his/her role related partners in the work and family domains”. In (Kalliath & Brough, 2008) the work-life balance is defined as “the individual perception that work and non-work activities are compatible and promote growth in accordance with an individual’s current life priorities”. Job stress, wellbeing, work-life balance and conflict among Australian Academics has been studied in (Bell, Rajendran & Tailor, 2012). (Wallace & Shapiro, 2006) attempts to draw on centuries of Buddhist experiential and theoretical inquiry as well as current Western experimental research to highlight specific themes that are particularly relevant to exploring the nature of mental health. While definitions and explanations differ, work-life balance is associated with equilibrium, or maintaining harmony in life. (McCrae & John, 1998) proposed Big Five factor model of personality traits namely: Extraversion, Agreeableness, Conscientiousness, Neuroticism, Openness to Experience. In general personality can be defined as “the sum total of ways in which an individual reacts to and interact with others” (Robbins, Judge & Vohra, 2011). Influence of global attitudes and behaviours on sustainable development is explored in (Leiserowitz, Kates & Parris, 2005).

Rajayoga for Divinization

Rajayoga is an ancient spiritual practice for self-development and reviving the value system, and for renewing and sustaining spiritual and leading a simple and contented life, essential for sustainability. It is based on practicing soul (spirit) consciousness and

reconnecting with the Source of spiritual powers/values. During this process, the spirit regains its true and original virtues such as purity, peace, happiness, knowledge, power, love, and bliss. When actions performed are filled with these virtues, they get strengthened and this helps human beings to break the vicious cycle of performing unethical actions. The unethical actions are usually performed under the influence of vices such as lust, anger, attachment, greed, and ego which are essentially the lack of virtues. In this way, by addressing the root cause of performing unethical actions, values can be revived in our society. Thus, Rajayoga is a technique for renewing and sustaining spiritual powers that leads to systemic thinking and holistic decision making and address the ethical and sustainability challenges faced today. The practice of Rajayoga enables one to develop clarity on purpose of life harmonious with the society and the environment, based on universal ethical values. Through Rajayoga practice, the silence power inherent in the soul can be developed leading to better scientific innovations. Rajayoga is a subtle practice of engineering the subtle faculties of human spirit such as the Mind, Intellect, and Impressions (subconscious mind). This unique technique is being taught and practiced in the spiritual organization - **Brahma Kumaris World Spiritual University** with Head Quarters in Mount Abu, India (*P B K I V V*, n.d.). The uniqueness of this practice is self-transformation through awareness of the self and re-connecting with Divine using the power of thought.

The advantages of practicing Rajayoga includes deep relaxation, behavioural transformation, experience the heavenly love (Godly love), gaining control over mind and economy of thoughts, living in harmony with the nature and with oneself, improved relationship with others etc. It is based on the belief that the three major powers in the world that interact and leads to various activities are the powers of the Soul, the Supreme Soul and the Nature.

The Self or Soul

A human being is comprised of Soul and Body. The matter of the body is a form of physical energy and the soul is non-physical (Meta physical) conscious energy. It is *also called "self" or "consciousness" or "spirit"*. The soul is a living entity different from its instrument namely the body with various components like eyes, ears, nose etc. and is the master of the body. The body is mortal whereas the soul is eternal and immortal. When the soul leaves the body, the body is declared 'dead'. The soul is located in the middle of the forehead, in between the two eyebrows (In the area of the brain housing the thalamus, hypothalamus, pituitary glands, and pineal glands). This seat of the soul is also known as the "third-eye". The connection between the physical and non-physical is by means of thought energy. The brain is the "control-room". Just as a driver controls the car using a control panel, the soul employs the brain to control the body. Brain is a complex machine made of matter by means of which the soul communicates with the sense-organs. The brain is the meeting place of all nerves serving as a control-room and makes the body to work. The eternal nature of the soul is complete purity and it is perfect with *knowledge, purity, love, peace, happiness, bliss, and, power*. The soul always desire for experiences of these qualities while living in a body. These are the qualities that naturally emerge when the soul is aware of it, or in other words, is *soul conscious*.

As shown in Figure 1, a soul has three faculties – *mind*, the thinking faculty; *intellect*, the judging or decision making faculty; and *impressions or sanskaras*, the recording faculty of what we, the souls, think, speak and act . It is actually the same energy functioning on three different but closely connected levels.



INTELLECT

MIND

SUBCONSCIOUS

WILL POWER (**Intellect**)

Evaluates, discriminates, reasons, decides and understands

THOUGHT POWER (**Mind**)

Imagines, Thinks, Feels and Forms Ideas

EXPERIENCE OF THE SELF RECORD OF ACTIONS (**Impressions/ Subconscious**)

Tendencies, Habits, Traits, Talents and Memories

Figure 1: Faculties of a Soul

- **Mind:** Mind is the thinking faculty of the soul. It is the mind that imagines, thinks and forms ideas. The thought process is the basis of all emotions, desires and sensations and all kinds of thoughts, feelings and emotions arise in the mind. The variations of moods like happiness or sadness are experienced by the mind.
- **Intellect:** Intellect is used to process and interpret the thoughts. This is the faculty of understanding and judging or decision making, and is the most crucial faculty of the three. It is the intellect which remembers, discriminates, judges and exercises its power in the form of will.
- **Subconscious/Impressions:** Impressions are predispositions (called Sanskaras in Hindi) or “sub consciousness” which is the record of all the soul’s past experiences and actions. Sanskaras can take the forms of habits, talents, emotional temperaments, personality traits, beliefs, values or instincts. Every action as an experience either creates a sanskara (this is how a habit begins) or reinforces an old one. Whatever impression is etched in the soul remains within it, forming a complete archive of all the experiences that the soul has had. When we speak of defects, specialties or virtues, we are referring to the sanskaras. These

impressions in turn stimulate the mind and influence the quality of thought. The personality of a soul is determined by its impressions. Sub-consciously it acts as a source of our thoughts and actions.

3.2 Spiritual Powers

There are powers or energies of various kinds. They may be bodily or subtle. The energy that lies at the foundation of all other energies or powers is the Spiritual energy/power. The essential powers include the power of tolerance, the power of judgment, the power to make right decisions, the power to face, the power to accommodate, the power to change, the power to cooperate, and the power to pack up (Figure 2).

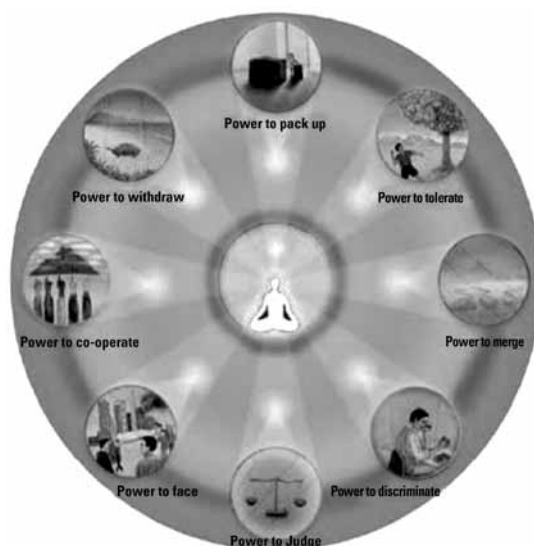


Figure 2: Inner Powers Developed Through Rajayoga Practice

Self Realization

The seed of any action (Karma) is a thought in the mind and the intellect weighs the thought and decided whether the thought should be transformed into action. Once the action is performed, it leaves a subtle impression on the soul, which shapes our impressions (sanskaras) (Figure 3). These impressions form the basis of and influence our future thoughts. If a wrong action is performed, the impression formed by it will impel the

person to perform more wrong actions in the future. Repetition of wrong actions make the impression stronger and the person will keep on doing wrong just like a man digging a pit and sinking deeper into it as he digs. A person is in body consciousness when he/she identifies himself or herself with the physical body or an attribute of the body. The body consciousness is the root cause of vices like lust, anger, greed, attachment and ego. Soul consciousness means that a person thinks, feels, acts, behaves, compares etc. with the awareness that he or she is a soul, the master of the body. The original qualities of a soul such as *knowledge, purity, love, peace, happiness, bliss, and, power* naturally emerge under soul consciousness. Karma performed under the influence of soul – consciousness form right Karma, and only such Karma can bring lasting peace and bliss.

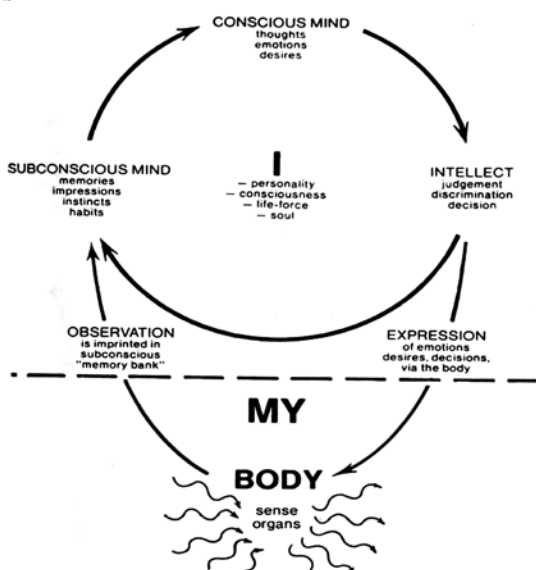


Figure 3: The Interaction between Various Faculties of the Self

All our Karmas are motivated by the desire for peace, comfort, and happiness. This aim drives all human actions, as no one deliberately wants to be miserable. Even wrong actions are motivated by the desire for some gain, however short-lived or misguided it may be. This is where Karma reflects the character of each soul. Souls who have character flaws

will even perform unrighteous actions in order to get happiness, whereas some other souls willingly sacrifice transitory gains if they are ill-gotten. The soul consciousness can be realized through the understanding of the Supreme soul and a meditation practice based on it called Rajayoga.

The Supreme Soul

The 'Supreme Soul' or God does not come into the cycle of birth and death and is ever pure. Like the soul, the Supreme Soul is also a subtle, infinitesimal point of Light. His form of Light and it is observed that all religions have images, idols or memorials bearing one name or another to represent His form of Light. He is not visible to the physical eye but it is very much possible to experience His presence and proximity in His loveful remembrance called yoga. He is the doer of good or benefactor to all and hence He is called 'Shiva'. He is also remembered by other expressive names like Allah, Jehovah, and The Father etc. He resides in the incorporeal world called Paramdham or Brahmlok, an infinite expanse of golden-red light beyond this physical world we live. Paramdham is also the original abode of all souls. Through this knowledge, the soul can establish subtle mental connection with Him during meditation, using thoughts. Since He is always in soul-consciousness state, the original qualities of a soul such as *knowledge, purity, love, peace, happiness, bliss, and, power* are always in fully emerged form. Any soul can develop these virtues through His loveful remembrance. This is called Rajayoga.

Rajayoga Meditation Practice

All actions of a soul are motivated by the desire to experience its original qualities. The consciousness that "I am a soul" automatically brings out these qualities. Actions are born from the seeds of thoughts. Since the seed of an action is a thought, one needs to check whether the seed or thought is filled with these virtues. Very often the seed may be filled with virtues but the action may not be the same one might have thought. This is because the thoughts arising from past impressions

(sanskara) due to wrong way of doing the same action in the past might have over powered the thought. Therefore, to realize the thought filled with virtues, the thought must also be powerful. Determination or will power plays a key role in this.

Practice of Rajayoga Meditation help in empowering the self to create powerful thoughts filled up with virtues. Through love-full remembrance of the Supreme Soul in soul-consciousness, the soul can realize its original virtues. All actions performed under soul consciousness with remembrance of the Supreme Soul will be filled up with the original virtues and as per the law of Karma, the soul is also bound to experiences these virtues as return of such actions. This is a positive cycle of transformation. For this, the self has to continuously monitor its state and bring changes to the thought process. This is realized by practicing soul consciousness and through loveful remembrance of the Supreme Soul. A conscious repeated effort on creating thought on any attribute or quality leads to the realization and experience of that thought. Examples of such thoughts are: *"I am soul - master of this body, I am a pure soul, I am peaceful soul, I am a loveful soul, I am a happy soul, I am a powerful soul, I am knowledgeable soul, and I am a blissful soul"*. This process leads to attaining complete purity of the soul like the Supreme Soul and attains perfection in actions.

Once the Soul experiences its own pure perfect nature, the perception about everyone including himself begins to change. It gets affirmed that others are also pure souls like him and that the weaknesses are only temporary. He will be compassionate to others. The experience of the perfect nature also changes the attitude towards work as well as nature. Once the perception changes the attitude and outlook of the person changes and brings satisfaction (contentment) to the self and to the environment including others. Once the consciousness is transformed, it changes feelings, attitude, outlook, words, actions, relations and time. It finally settles itself into the soul as positive personality traits.

Through the meditation practice, the soul develops the power to discern/discriminate and judge based on the ethical principles. This development in the will power also helps the soul to practice ethical principles and face the challenges (both internal and external) challenges during the practice. Better control on the vices as a result of the practice helps the soul to preserve its inner powers.

The Proposed Model for Balancing Digitization and Divinization

It is known that meditation helps to bring a holistic balance in one's life. (Pillai, 2018) focuses on understanding the effectiveness of Rajayoga meditation in developing and maintaining certain balances in Life such as: *Balances of Love and Law, Balance of flexibility and firmness, Balance of Humility and Self Respect, Balance of detachment and involvement, Balance of spiritual values and material values, Balance of being cheerful and careful, Balance of Alertness and Relaxation etc.* In this study "Rajayoga meditation" is found to be quite effective in developing individual's ability to balance a certain set of values and the qualities. The Rajayoga meditation contributes to balance through soul consciousness which is the right consciousness. The imbalance was caused by body consciousness which is coming from the wrong awareness of the self that "I am body". The fundamental change that Rajayoga brings out is the right awareness that "I am a soul and the body is only an instrument to carry out the activities of the soul". The soul is immortal and the body is perishable. Under soul consciousness, the soul win over the vices like lust, anger, attachment, greed, and ego and regains its original qualities like knowledge, purity, love, peace, happiness, powers, and bliss. In Rajayoga, by re-connecting with *God – the Supreme Soul - Shiva* who is ever pure, soul conscious, ocean of all virtues, ocean of knowledge, almighty authority, and ever balanced, the soul would get rid of the vices and become complete in all virtues which are original nature. Once all these qualities are fully developed in a soul in a balanced manner, the soul achieves complete balance.

It is said that “Balance Brings Blessings”. In balance, the soul gets blessings from itself, others, God, and the Nature. In the context of digitization, it is important to maintain the balance between material values and spiritual values. This will lead to sustainable growth of the organization. This balancing with divinization not only applies to Digitization but any other activity in life that creates material value.

Conclusion

“Rajayoga meditation” is found to be quite effective in developing individual’s ability to balance a certain set of values and the qualities. One of the balance that is relevant in a corporate context is the balance between material values and spiritual values. The Rajayoga meditation contributes to balance through soul consciousness which is the right consciousness. The fundamental change that Rajayoga brings out is the right awareness that “I am a soul and the body is only an instrument to carry out the activities of the soul”. The soul is immortal and the body is perishable. Under soul consciousness, the vices like lust, anger, attachment, greed, and ego get replaced with the inherent qualities like knowledge, purity, love, peace, happiness, powers, and bliss. In Rajayoga, by re-connecting with God – the Supreme Soul - Shiva who is ever pure, soul conscious, ocean of all virtues, ocean of knowledge, almighty authority, and ever balanced, the soul would get rid of the vices and become complete in all virtues which are original nature. Once all these qualities are fully developed in a soul in a balanced manner, the soul achieves complete balance. It is said that “Balance Brings Blessings”. In balance the soul gets blessings from itself, others, God, and the Nature. One’s mental attitude plays a key role in his relationship with the self, other beings, the nature, and God. The state of the mind, attitude, outlook and actions are all dependent on the consciousness of the self. A balanced positive attitude towards the self, other beings, nature and God brings blessings that can inspire the self to perform sustainable actions

and lead to sustainable growth. Many of the Indian philosophical traditions substantiate this. This balancing with divinization not only applies to Digitization but any other activity in life that creates material value.

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Corporate Social Responsibility Guided by Corporate Spiritual Responsibility

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Abstract

Abundant literature has come upon Workplace Spirituality. Evidence-based studies can also be seen that has explored the impact of spirituality in the workplace. The resultant benefits of the practice of spirituality at the workplace is gaining attention and emphasis. Spirituality is not about religion but about finding meaning, purpose, a sense of interconnectedness and exhilarating experience of a sense of personal transformation, at work & in life. Spirituality at work implies that employees look for & make effort to get into the process of doing inner work with self and discover meaning, purpose & connectedness in work & life.

In today's VUCA (Vulnerable/Uncertain/Complex & / Ambiguous) context the activity of counselling & therapy, employee engagement & other HR solutions does not suffice to address the issues of intense stress, burn out, not finding meaning at work. In this context, Workplace Spirituality is gaining momentum. Employees pick up spiritual activities & put in an effort to overcome the painful effects of the VUCA context.

To what extent do employers realize the seeking spirit & effort of its employees who in their pursuit to feel happy have turned towards spiritual practice, comes to mind. Normally, Corporates are assumed to feel responsible for their employees' state of being at work & would want to facilitate the

employees' effort to create spiritual synergy, (to gain meaning, a sense of community, interconnectedness) and also gain a self-actualizing state.

This paper proposes to explore the areas in which corporates can take up the responsibility of enhancing & facilitating spiritual practices at the workplace. The purpose of the paper is to construct a framework of Corporate Spiritual Responsibility in organizations to lead to its performance effectiveness.

The companies need to visualise their people management strategies and revolutionise their HRM emphasis to enhance the practice of spirituality in their work context. The study would use secondary research approach through an extensive literature review. It would also do a couple of pilot case studies of individuals at the top level of the organization.

The expected outcome of the paper is to construct a rationale based on which to develop a framework of Practices of Corporate Spiritual Responsibility in business organizations. The contribution of this paper is to facilitate an impetus to companies to direct its vision towards corporate spiritual responsibility, by constructing a framework for the same.

Keywords: *VUCA, HR issues/solutions, HRM, Synergy, interconnectedness, purpose.*

Introduction: Rationale for Spirituality in Workplace

The authors particularly have strong conviction on the positive impact of Spirituality on an individual in living & specifically in workplace. One of the authors has had an intense personal experience which is shared herein. About 20 years back the author had met with a near fatal car accident. In a comma & severely injured in her limbs. As she was recovering, she got an exposure to the spiritual activity of Yoga/ NLP/Reiki/ Healing through this debilitating injury was accompanied with excruciating pain & tough physio therapy sessions over two years. These spiritual activities the author got an exposure, learnt them & began to practice. Having got hold of herself, she began walking & doing the daily chores single handedly. The author's body was healing but the mind & spirit needed lot of hand holding.

Practice of "NLP" facilitated the author's coming back to active living. This was due to the practice of a combination of physio therapy, along with NLP/Reiki/positive affirmation. Regular creative visualization was taken up &

consequently she could resume her academic profession.

Reiki helped in terms of channeling the universal energy through the author's wounded physical self. Mystically it helped her go beyond her body & experience the spiritual self or the soul within. She continued with the practice of pranayama, which she had pursued prior to the accident. The positive impact of these various inputs got the author out of this near hopeless situation, with hope, confidence & renewed energy for the next twenty years, that is till today.

Not an exaggeration, but these spiritual orientation & discipline has lent the author with the life force to move on & have the spirit to creatively contribute to society, personally & professionally.

To take this thought forward, it has sustained her through a professionally active life. Today she possesses the energy to creatively contribute to the society personally & professionally.

Now looking at the Corporate Spiritual Responsibility, the organization that the

author worked helped her with her healing process. The institute that she worked for, went beyond the achievement of goals / targets/plan & connected with the process of employee's well-being to return to work place & give off her potential best. By sharing this experience, the author wants to convey that organizations can make tremendous difference to the energy of employees by taking on a spiritual aspect for the well being of the employee. It has not been, just good HR. Spirituality goes beyond to assist the employee find meaning in today's VUCA world. Increasingly it is becoming strategic, for the corporate, to awaken to spiritual responsibility it has towards its employees & society at large.

Spirituality

What then is Spirituality? It surely is not religion. It is connecting with the inner self; it is the pursuit to finding the meaning of real self within. It is to transcend beyond ones needs & actualize oneself..!

So then, referring to work place spirituality, it is creating a culture in the organization, that renders meaning to its employees in work, life & society.

The paper has reviewed literature on spirituality & workplace spirituality. The paper has further explored the various spiritual activities. An attempt is made to create a model of Spirituality that would facilitate employees in workplace. The model would enhance the process for its employees to connect with their inner being. As a consequence of connecting with self internally as also dealing & coping with the external realities at the same time & they would be able to de- stress self, & to move on in life with a peaceful & spiritual mind.

A case in reference here, is the work experience that the author has had at various management institutes & University that she has worked with. She has been facilitated in her pursuit of spiritual practices in the different phases of her career & life. The author has brought to the table this personal experience to emphasize the

need for corporates for taking up the Spiritual Responsibility to encourage its employees & society to move towards having spiritual energy and pursuing such practices.

Various Spirituality Methods & Techniques

In subsequent , sections, the authors have cited the various spiritual practices, as mentioned in literature, the author practiced Yoga, attempted auto suggestion techniques towards achieving the targets, and had an opportunity to apply NLP & Reiki for healing out of severe injuries of a car accident. The author has adopted Vipassna meditation in daily routine. These practices, having a spiritual approach, have enhanced effectiveness at work and have helped her navigate through the life process.

Spirituality in the Workplace

Multiple intelligences were put forward by Howard Gardner (1983).According to the theory of multiple intelligences , besides IQ there are other intelligences in the area of logic/language / music / interpersonal/ intrapersonal and so on. Emotions increasingly became relevant in dealing & becoming effective at workplace. Daniel Goleman put forth the concept of emotional intelligence. Further to that, other intelligences like spatial intelligence, social intelligence and spiritual intelligence, have started to be taken note of.

In the workplace to be effective besides having IQ, EQ too became a relevant element to gauge a person's effectiveness in organizations. Managing one's own emotions, grasping others' emotions & comprehending the situational requirement and acting accordingly, became essential perquisite to ensure a manager's success in the organization.

Over the decades various economies globally began to open up its boundaries. Complexities in exchanges began to prevail. Pace of work & momentum at workplace began multiplying. Employees in the process of dealing with the VUCA environment faced a highly strung momentum. Individuals started to lose touch with their inner being. Dealing with

the complexities, uncertainties, ambiguities created a vulnerability at the workplace conditions. Multi tasking became the order of the day in the workplace. Employees felt the need to find a purpose and meaning to their speedy & fast paced life space.

Referring to Maslow's need Hierarchy theory, an individual reaches the point, wherein the lower needs as well as the need for self esteem also gets satisfied. Beyond this comes a state to actualize oneself. Irrespective of further need satisfaction, (where in the physical, social and self esteem needs are satisfied) the individual reaches to actualize self. The next stage in the life phase of the person is to go beyond & transform one's perspective of the work outcome towards finding purpose of work and life.

Organisations are geared to have a high quality of human capital to get an upper edge in the market & in its context. Organisations find it desirable, that its employees reach high performing levels . It becomes imperative for organisations to be responsible to facilitate the employees to reach the stage of self actualizing and move beyond. The paper has identified certain Spiritual Practices through a literature review to which Organisations could be committed to encourage various techniques and help its employees pursue. Some relevant & cost free approaches are mentioned herewith :

Yoga & Meditation

Modern day research indicates that a short period of daily practice of yoga & meditation can effectively reduce stress & anxiety and increase energy levels. Practice of yoga improves creativity & cognitive ability and an improved efficiency & productivity is envisaged, yoga also facilitates an improvement in health and wellbeing. The above mentioned impact of the practice of Yoga in employees of an organization would create a positive energy in the ambience of the organization. Scope for research in this area is to develop a body of knowledge with evidence based studies for the same. According to

certain Spiritual (Esha) Foundation, going inward into self helps to get in touch with ones inner being, Knowing the self, & finding purpose & meaning to ones living.

Auto Suggestion Approach & Techniques

With some inputs coming from Holistic Lifestyle Coach- Integrative Medicine and as reported by Times Life, the article refers to the power of auto suggestion. This article on Wellness has stated that the simplest way to harness the power of auto suggestion is positive affirmations. Repeating in the mind & heart some positive sentences about self & positive impact one could be creating, can get registered in the sub-conscious. It has been understood through various literature articles & from various healing practitioners that auto suggestion technique has been used meaningfully to heal illness, deal with difficult relationships & in planning careers. This technique is a process of following the 5 steps as follows:

1. Sending messages to the brain, of positive self affirmation of positive statements & quotes
2. Programming of the mind, through using, the repetitive & routine tasks to repeating affirmations. For example, auto suggestions can be taken up , while travelling, bathing or while doing daily chores at work or home.
3. Auto suggestions become effective, when emotions are accompanied, through triggering off feelings towards achieving the intended achievements & achieving targets.
4. To achieve the set goals, a clear picture in the mind needs to be visualized of achieving it, utilizing all the the sensations in the body. Along with visualization, positive emotions needs to be evoked, for the auto suggestion technique to become effective.
5. Delete negative thoughts & replace with positive affirmation.

Neuro Linguistic Programming

Many times in this turbulent times, one may find it difficult to have control of many things happening around, Yet there always a way to control your mind. The technique that helps in controlling ones mind is NLP (NeuroLinguistic Programming).

Thoughts, feeling & emotions emerge from what we do. They may emerge from our beliefs, coming in from parents, teachers, or through our experiences. NLP techniques have demonstrated that some of the mind techniques like Visualisation, can change the way that one thinks and feels about past events, fears and even phobias. Can help transform the way the person thinks & feels about events occurred in the past. This can also be useful in dealing with fears/ phobias.

Impact of the use of Reiki Technology to heal the body in a three fold aspects of the personality :

Reiki , when practiced by individuals, it helps their life condition. It can de-stress & heal their unresolved issues. By doing this they actually move towards being healthy, wise & light hearted & move towards spirituality. Ailments like mental & emotional health can be healed through the practice of Reiki. As mentioned in Reiki literature, Its practitioners can transform their personalities & their state of being & enhance their energy & develop warmth in their style of relating with others. The practice of Reiki, as is evident from literature, can be done at a one to one level or reiki energy can be sent to people being from a distance. To get reiki energy from a healer, the individual needs to drink lot of water and wear comfortable clothing. Individual may want to set some intentions as to the healing that one needs in life. It has been said that the reiki healing session has to be approached with an open mind and trust in the process of healing, in other words need to have faith while undergoing the Reiki healing Process. Reiki technique when practiced appropriately can be gainful & spiritual. Organisations can help its employees get spiritual with the help

of encouraging Reiki technology to be adopted in organisations.

Vipassna Meditation

Human beings, experience emotions of agitation, frustration and disharmony, in their life span due to personal realities or presence of workplace dissonance due to disagreements with family and/or colleagues. Expectations not met by their subordinates, or with unrealistic/exacting expectations of performance & behavior response from their superiors.

The impact of the negative energy so created, sows the seed of an unhealthy organizational climate. Miseries get passed on to others, which could be disturbing & undesirable. Understanding, empathy & peace all professionals require. Isolating from each other is unrealistic since human beings ultimately are social beings and need to be co-existing. Being harmonious, living in peace, having a purpose and experiencing meaning in the work we do seems to be a universal requirement in work place

It has been claimed in the literature & through the author's personal experience that Vipassana meditation is not about supernormal, mystical, or special powers, The Vipassna meditation is the process of purifying the mind which helps eliminate negativities, complexes, knots, and habits that over shadows the mind from its essential quality of compassion, love & reaching out in the external environment. Individuals who go through this ten day course, feel rejuvenated, experience a life force energy within & a sense of lightness. Blocks, burden & knots that gets subconsciously carried over in mind or swept under the carpet, gets sorted out through the Vipassna meditation.

Pursuit of Sports:

Involved in individual sport that calls for deep concentration & focus on reaching perfection, unleashes a spirit of having reached the highest potential within. Hard work, physical rigour & discipline help the

sportsman to touch the deepest being within. Winning the gold for an athlete, winning a tough tournament by a badminton player, being a billiards world champion repeatedly for 7 years, or reaching the targeted mountain peak, being victorious at a car rally (the list is endless), the contestant reaches a high within himself is deeply spiritual.

While in a team game, Cricket, Football, Basket ball, Hockey or any other team sport a tremendous synergy & a bond gets developed amongst the team players & its fans. The sports' persons need to have personal faith & belief in self. In a team sport, it is also the company or the nation for whom the player is working for, get involved & aligned. Sports thus face an exciting adventure of the possibility of self-actualizing & of self transformation in daily living.

Individuals who pursue individual sports like racing or are into mountain Climbing or wrestling or sports like badminton or even billiards & snookers, through their rigorous practice & a gumption to achieve excellence or perfection, their pursuit helps them reach a level of actualising themselves. Their challenges bring them. Face to face with their inner self, & get in touch with their inner spirit

Sport can increase spiritual awareness in so far as athletes embrace the tension between renewal and failure from moment to moment, which makes sport a rigorous routine activity. Through this process they reach their deeper self to bring out their utmost. Reaching the best that one gives in an individual or team event, there arises a possibility of spiritual insight of going beyond & acquire a transcendent perspective on life itself.

Coaching, Counselling & Mentoring

All the three above technologies are developmental activities for employees in the organization. It goes to understand the past/ present and or future behavior that needs to be modified, developed or manifested to facilitate oneself and or the group to move towards to create a healthy performance culture.

For instance, Coaching is geared towards the future, short term difficulties and goals are set by the individuals. It helps the individual see alternative action points to achieve the set goals. Counselling is a type of therapy that focuses on the past where the aim is to realign the behaviour to certain standards or norms in a given context as agreed with, by both the individual and counsellor. The effect of Coaching/ Counselling/ Mentoring in workplace/ Sports/ or in personal life has been meaningful, satisfying & strengthening the individual's self-esteem & enhancing individual's effectiveness. In turbulent times or in times of reaching future goals, the above would benefit any individual who seeks it & looks for a change. In the VUCA world, the managerial approach need to shift towards widening the perspective of recognizing the different aspects of reality & eventually, finding the meaning to ones life at work place & other-wise.

Characteristics of Spirituality in workplace

Features emanating from spirituality in workplaces includes:

01. Employees would be in touch with their inner self.
02. They find meaning/ purpose of the work & job.
03. Being able to actualize self.
04. Having the life force to carry out the work.
05. Has clarity / gumption and composure & poise on an ongoing basis in the work they are involved in.
06. Being able to manage self: Body & Mind.
07. Spirituality is secular.
08. In all religions the core is spirituality.

From the above deliberations, the authors have put forth a model. The model has indicated the interface between body, mind & spirit & also the connection between corporates, individuals & society. Pictorially the model can be represented as shown in Figure 1:

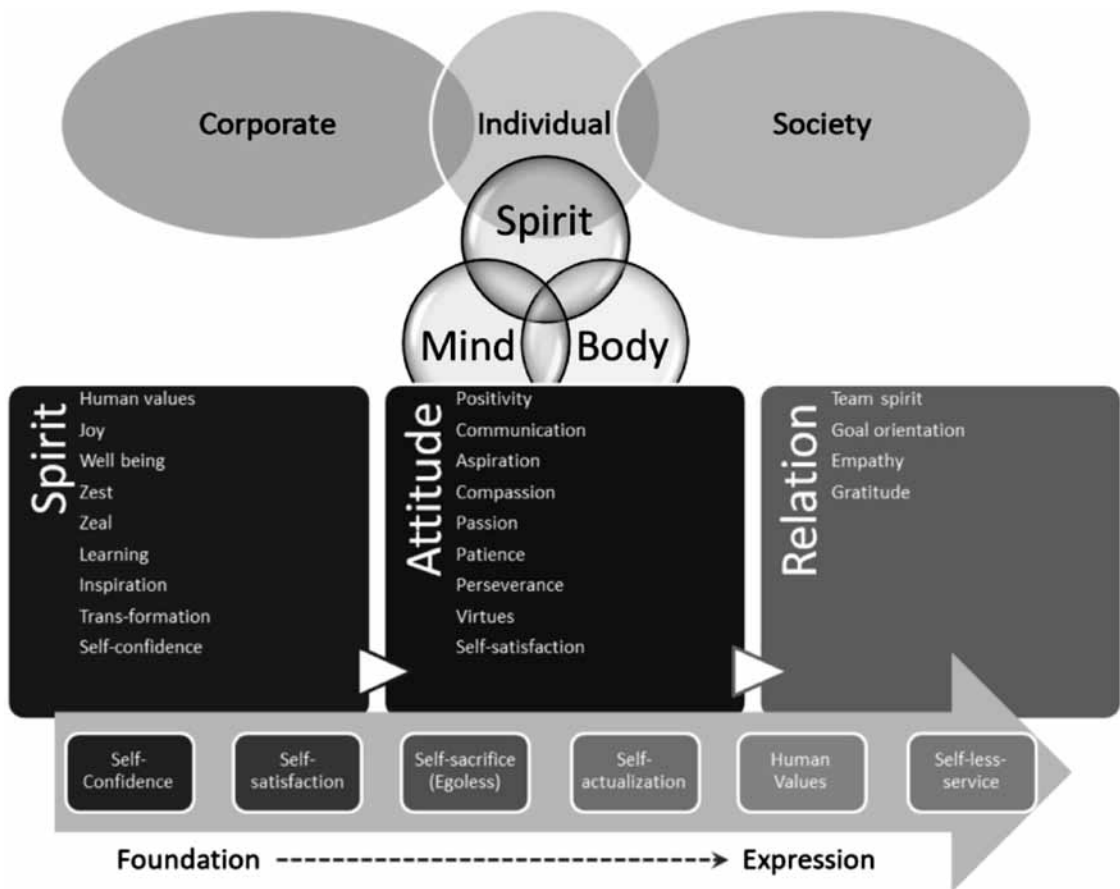


Figure 1: Integrated model showing Individual as the foundation of both corporate and society.

Spirituality is nothing but expression of the being in an unconditioned manner. This brings out the best in a person vis-à-vis getting a person do the best. Mind gets conditioned by various impressions due to interaction, involvement and indulgence with the world. These impressions create an emotional havoc in the person who is not emotionally mature/intelligent. Handling emotions is akin to becoming emotional, in contrast to, observing the emotions. Spiritually inclined people take the latter path wherein emotions are observed and acted upon with discretion & complimented by patience.

From the literature discussed till section 5 and from the model in Figure 1 it is clear that emotionally intelligent people with higher

Emotional quotient are able to empathize and deliver to address a need.

While corporate social responsibility defines the responsibility of an organization towards the society, the corporate spiritual responsibility defines how it is done to the best. One can always strike a local optimum while rendering the service to society, however when the true need is met with not just solving the issue temporarily but in a manner that the need is satiated for all times to come, then the corporate is truly investing its resources in a rightful and righteous manner & by having accountability, responsibility and ownership with which they relate to the society and find the most appropriate self-sustainable solution.

When the mind and body are kept away from

causing hindrance in terms of selfish needs and diseases respectively, then the human values find expression.

Human values like non-violence, truth, dharma, peace and love blossom to find expression when the mind is undisturbed and the body is free from disease. This could be defined as the total wellbeing of a person. A healthy mind and healthy body can bring out the right values, which when find expression; make a person act to address the true need of society.

Such personalities should steer the Corporate Social Responsibility in organizations that are keen to contribute to the society.

Relevance of Corporate Spiritual Responsibility

Corporate Social Responsibility & Corporate Spirituality Responsibility deal with the same context of corporate responsibility yet deals with different environments. CSR would some where get facilitated by the ambience of Corporate Spiritual Responsibility.

Corporate Social Responsibility focuses on the concern for stakeholders & for public good. For this purpose the corporates have to network with NGOs who work at the grassroots in the community. The CSR focuses on a collaborative effort with the community & NGOs to carry out their programme of CSR.

Corporate Spirituality Responsibility would take care of the culture within the organizations. This culture would look into ethical values & care for others. CSR operates in an external environment which has components, like : the government policies, values prevalent in the society & the economic parameter. Spiritual responsibility relates to & determines a spiritual environment within an organization. The components include the organization philosophy & the process of organization's strategy building, , setting up of its objectives & a set of ethical value system and a component of special care for others within the organization Corporate Spiritual

Responsibility can also be supported by the community & Spiritual leaders accessible in the community. With this nuanced difference between the environments, as also out of earlier deliberations sharply bring out the elements of Spiritual Responsibilities.

The Emerging Model of Corporate Spiritual Responsibility:

As shown in Figure 1 there is an intersection between Corporate, Individual & Society. Further diagram also indicates inter relationship between mind, body & the spirit.

The present authors have made an attempt here, to develop & specify the elements that would enhance the spirit, attitude and relations for the individual in the work place as also in living.

Summing up the deliberations on corporate spiritual responsibility, the authors have culled out some action points emerging from the model that have been put forth. These points are not sacrosanct & can be flexible in a given context of the corporates:

- In today's VUCA world Corporates need to provide opportunities for its employees, to find meaning & purpose to their work & living. Help employees to self-actualize. Encourage Yoga & Meditation practice amongst employees by giving them concessions by providing time to enable the employees to practice Yoga daily. If sizeable number of people are available, the organization can organize courses during work time (having extended break times for yoga course)
- Ensure that more people get an exposure to Vipassna meditation technique & set up a mechanism by which, employees begin to practice this technique.
- Organize Management Development Programmes to popularize NLP/Reiki/Auto Suggestion workshops.
- Do research in the area of employee development & explore the spiritual dimensions to this development.

- Top management to create a strategy dialogue with its senior managers & get hold of the thought process of senior managers, moving beyond the deliberations from mere target accomplishment to a spiritual-oriented level in the thought process & deliberations
- While it is involved in doing its corporate social responsibility, the spiritual responsibility needs to focus on its employees, reaching their inner depths to give off their best. CSR is involved with facilitating & developing the community near the organization, towards improved living, whereas the spiritual responsibility would explore as to the process of enhancing the wellbeing of its employees within the organization.
- Underlying the modernity that is taking over our world in the VUCA context there could be organizational people waking up in the night, with fear/anxiety or meaninglessness. Corporates would need to be able to hold this process of uncertainty, complexity, vulnerability & ambiguity with care & empathy towards its employees. This could be done by facilitating the spirit/ attitude & relation's elements as mentioned in the model.
- Bring to a discussion platform the values map that the organization intends to follow. The Vision / Mission / Strategies / Objectives / Action plan of the organization.



Does Spiritual Intervention Contribute in Mental Health & Well-being?: A Critical Review

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Abstract

Abundant literature has come upon Workplace Spirituality. Evidence-Recent years have seen an increase of scientific interest in spiritual intervention (SI) for improvement of various mental health constructs. To meet this growing need there is surge in scientific literature where researchers examined the efficacy of SI on mental health. However, there is lack of extensive and systematic review on it. The aim of the present paper is to present a systematic and extensive review of scientific literature. A total of six databases were used and various terms related to SI and mental health was combined to identify relevant published literature. A particular inclusion criteria is used to filter relevant literature. Total of 4,000 articles were identified using the criteria, however 27 studies were included for review after filtering the studies for a particular time span. The review presents very interesting yet very useful insights about SIs. Most of the researches overwhelmingly supported the idea that SI does improve mental health and well-being however; the critical question arises before considering spiritual intervention as potential

predictors. The definitions of the spirituality and spiritual intervention differed a lot in most of the studies. Most of the intervention varied in delivery timing from three weeks to twelve weeks. In addition to it the content and techniques used in SIs were also different and unique to every study. Therefore to predict SI as a potential predictor for various positive changes in mental health and wellbeing, can be sometimes misleading. Since many aspect of SIs needs to be checked and validated before identifying it as intervention program. The present review discusses not only pros of such intervention studies but also presents various potential threats which can help to make SI as evidenced based intervention program.

Keywords: *Spiritual Intervention, Mental health, Well-being*

Introduction

An increasing growth is observed in the rates of mental problem in recent years. Intense and chronic stressors has long-lasting neurobiological effects which causes increased risk of anxiety, medical morbidity, observed hypo-immune dysfunction, , alteration in the CNS, and early loss of life (Schneiderman, 2005). Mental disorders are 13% of the world's burden of disease in year (2001), which is expected 15% in 2020. According to WHO's Global Burden of Disease, more than 10 million people suffer from depression, about 1 million commit suicide every year, 25 million schizophrenia, 90 million from an alcohol or drug use disorder. As per the World Health Report (Murthy, 2001) depression is the leading cause of disability in the world, ranks 4th in the global burden of disease. In India two crore people are with serious mental disorders, about five crore with common mental disorders (Chandrashekar, 2009). As there is an interconnection between spirituality and medical practice throughout history. Denying spirituality in psychology or in medical field creates a vacuum in analysis (Koenig, 2012). One of the dimension which has been added already by WHO when it comes to the definition of the health, that dimension is spiritual. Spiritual dimension infiltrates all aspects of health care like mental, physical, emotional, social and spiritual and shows a good relationship among patients' spirituality and health outcomes (Anandarajah et al. 2001). Spirituality has been defined in many

ways through different researcher. One of the definitions given by Pargament, (1992) spirituality is the feeling which connects with oneself, others, universe for transcendence and search for meaning, purpose, sense of satisfaction without compromising ones values. Spirituality is unique to each person and sacred sphere of human experience. Studies have shown that spirituality brings patience, tolerance, compassion, faith, hope and strongly connected to mental health, well-being, and life satisfaction (Koenig & Larson, 2001; Baetz et al. 2004). Even some areas of the brain occupied in appreciations of spiritual values (Abraham, 2004; Timble, 2008). Spiritual intervention is a part of complementary treatment helps people to cope with specific problems such as depression and improve psychological well-being, peacefulness, client's faith, attitude and deal with psycho spiritual problems, acceptance of illness, social support, deeper realization of existence and decreases suicidal ideation (Sveen & Walby, 2008; Ebrahimi et al. 2014). It is also considered that Spiritual intervention help people to choose new purpose in life, self-actualization and in recovery of the mood of depressed patients through techniques like meditation, prayer, yoga (Fallah, 2011).

There are many ways through which spiritual intervention has been proven effective. Various kinds of intervention program have been developed at various levels in different context. Some spiritual intervention program have been used in along with therapy, some

spiritual intervention program was used independently, some intervention program is a part of therapy like mindfulness cognitive behavioral therapy is a part of CBT the already evidence based therapy. The present paper reviews all the available spiritual interventions specifically for depression and suicidal ideations. So the present paper is a systematic and in-depth review of the studies which provides a good insight about the available intervention program and critically review the papers and critically provides the insight about the study of spiritual interventions.

Method

The present study is a systematic and in-depth review of randomized and non randomized studies involving Spiritual Intervention on mental health where methodological quality and results of the included papers are discussed.

Study Selection

The applied inclusion criteria were: studies published in a peer-reviewed journal; written in English; study of spiritual intervention the major part of the study design; study of any kind of mental disorder, mental health conditions among chronic illness; and original research, participants aged 10 years and above included in the study. The exclusion criteria were: Non peer-reviewed journal articles, books. On the basis of the type of spiritual interventions the review articles were classified.

Search Strategies

Standardized search strategies was done by PsychINFO, PsycARTICLES, Medline, the Cochrane Library, JSTOR, EBSCOhost, Taylor & Francis, Elsevier and Pubmed databases, by means of the terms mental health and spiritual interventions. The literature search applied several keywords, individually or in combination: spiritual intervention, mental disorders, and mental health conditions among chronic illness, well-being, meditation and yoga. Those articles which cited in references list of original and review articles were also examined. We also searched the

most recent studies to discuss the effect of spiritual interventions more scientifically.

Twenty seven full text articles which met criteria for the present study were taken in table 1. From each of the included trial study, following were bring into play: (1) author; (2) year of publication ;(3) definition of spirituality; (4) Spiritual intervention; (5) module; (6) time-period & (7) effect. All spiritual interventions showed a positive result on mental health and well-being.

Data Extraction & Quality Assessment

The studies that potentially fulfilled the inclusion criteria were searched for full papers and assessed independently. All duplicate papers were removed. The interventions and results have been synthesized by thematic analysis and narrative summary was selected.

Results

Total of 4,000 articles were identified using the criteria, Additional records identify through references lists returned 11 relevant articles so total 4011 articles. After removal of duplicate studies, 3909 articles remained. The titles and abstracts of all studies screened by first author (P.S) and full text eligible studies assessed by two authors (R.W and S.M), 3790 articles were excluded and found 119 potentially eligible articles. After reading the full texts, 92 studies were excluded and finally 27 studies (fig.1) were included for review after filtering the studies for a particular time span.

Characteristics of Studies

Articles published between 2007 to 2019 were taken. The general characteristics of the selected articles were summarized in table 1. The characteristics of the selected studies are summarized below:

Definition of Spirituality

In this review twelve of the studies stated the definition of spirituality; fifteen studies didn't identify a definition for spirituality. The most commonly repeated definitional concept of spirituality mentioned herein: Spirituality is a distinctive force which helps to understand one's origin and the self, know the purpose

of life, one's role in universe, how to interact with others and react to the world, spirituality is divine beliefs, deeds, and feelings (Heidari et al, 2017).

Population & Condition

This review includes most of the studies on sick and healthy populations. Diagnosis included mental health disorders (18 studies), cancer (3 studies), chronic diseases (2 studies), and cardiac conditions (3 studies). The healthy population (1 study). No two studies were similar to each other. They used different definitions and different techniques.

Spiritual interventions

Ten different types of interventions were contained in the 27 studies: spiritual counseling interventions (n=4), spiritual care (n=1), spiritual interventions (n=13), spiritual psychotherapy (n=3), focus narrative study (n=1), meditation (n=2), yoga (n=2). Spiritual care therapy under match guidelines helped patients and relatives improve quality of life and spiritual well being (n=1). On the basis of the characteristics of the interventions, categorized it as follows:

Spiritual interventions using narrative approach

Spiritual religious group psychotherapy was time efficient and effective. Assistant-Leader method was used in sessions. 10 sessions of group psychotherapy with prayer, reading and sharing from Quran were given. Breitbart et al. (2015) investigated that in meaning-centred group psychotherapy, patients were randomly assigned to eight session either meaning-centred group psychotherapy or supportive group psychotherapy. Each session had specific theme for instance finding a sense of meaning and purpose in life. Patients were encouraged to share their emotions related to their diagnosis, its treatment and challenges they faced. The study reflected significant greater results for spiritual well-being as well as for sense of meaning in life with decreased depression during pre and post treatment and after 2 months of the treatment.

Four studies have similar techniques among them in one study Pandya, (2018) showed the effect of spiritual counselling program on children diagnosed with anxiety disorders and found lower anxiety scores and increase connection with god. Khodakarami, (2017) studied the effectiveness of spiritual counselling on depression, anxiety, stress and spiritual intelligence among pregnant women referred from clinic. King spiritual intelligence scale, Demographic form, Depression, Anxiety, Stress Scale-21 (DASS-21) were the means for the collection of data and found that spiritual counselling was helpful in improvement of spiritual intelligence and there was no significant difference in depression, anxiety and stress in pregnant women.

Spiritual interventions using a non-narrative approach

Maddux et al. (2018) studied the effects of gym yoga on stress and psychological health. This type of yoga includes breathing in synchrony with the poses and relaxation in supine position and found yoga group showed significant reduction in stress, anxiety and general psychological health and improvement in well-being. Sephton, (2007) carried out a Mindfulness-Based Stress Reduction (MBSR) intervention on depressive symptoms in patients with fibromyalgia. Mindfulness meditation, Workbook and audiotapes were given for home practice; a day long meditation retreat was also given. After the intervention there was significant improvement in depressive symptoms. Lau, & Hue, (2011) studied the effect of Mindfulness-based intervention on secondary school adolescents with low academic performance. Intervention includes Gentle stretching exercise, loving-kindness practice, tea meditation, a mindful lunch and outdoor mindful walk which focused in improvement of psychosocial condition, with significant reduction in depressive symptoms and improvement in personal growth and well-being. Boelens, (2009) carried out an intervention program to see the direct contact of person to person prayer on depression,

anxiety and positive emotions and salivary cortisol levels and found that there were progress of depression and anxiety and parallel increase in the level of optimism and spirituality. Control group showed no important changes during the study.

Effects of Spiritual Interventions

Mental Health: The effects stated by the researchers that in fifteen of the included studies spiritual interventions had really helped in reduction of depression and anxiety. Among them in one study Ebrahimi et al. (2014) reported that spiritual and religious group psychotherapy was given including prayer, reading from Quran .Assistant-Leader method was used in sessions which helped in reduction of suicidal ideation. Ghotbabadi et al. (2018) investigated that spiritual-religious psychotherapy was given for eight two hour sessions, one session per week including prayer, citing hadiths and narrations regarding the role of trust in God. The study found that there was significant improvement in depression ($F=138.47$, $p<0.05$), anxiety ($F=34.57$, $p<0.055$), and stress ($F= 87.30$, $p<0.05$).

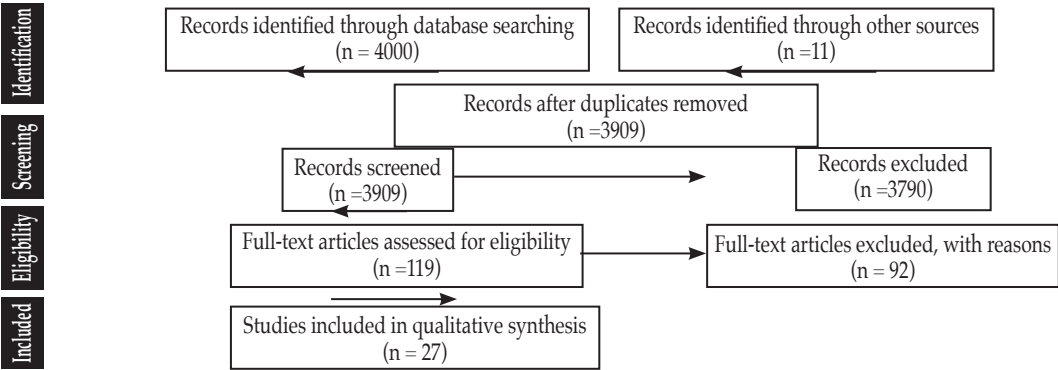
Well-being: 12 of the included studies investigated that spiritual interventions had really helped in improvement of well-being. Among them in one study Fernros et al. (2008) investigated that mind-body medicine (MBM) helped in significant improvement in low health assessment, HRQOL (health related quality of life and SOC (sense of coherence) were improved after intervention. In one of

the study there were significant improvement and mean difference in spiritual well-being ($p= .001$), religious well-being ($p= .013$) and existential well-being($p= .001$) but in other study good results found in subjective well-being, basic living skills, self care, social-interpersonal activities and communication (Sajadi et al. 2017 ; Paikkatt et al. 2012) . Shafiee et al. 2016 studied the effectiveness of spiritual intervention on women with postmenopausal depression from Urban Health Care Centres in Isfahan and found that the mean depression scores were significantly lesser at the time of intervention and after one month. In Some of the included study like Shreevani et al. (2013) investigated the effectiveness of an integrated body, mind and spirit group intervention in patients with depression through Beck Depression Inventory-II, body, mind and spirit well-being scale, work and social adjustment scale which showed that this intervention model had really helped in reduction of depression and anxiety and improvement of well-being.

Key Elements of Spiritual Interventions

Spiritual intervention studies utilizing WELL-BEING Scales to identify the patient’s desired outcome or treatment goals through the use of spiritual interventions to observe and prioritize the most pressing problems, screen it and monitor changes or response to treatment and help in communication with the treating clinician as well as family members (Sajadi et al, 2018).

Figure 1. Study flow diagram



Author Name & Year	Population/ Condition	Spirituality	Spiritual Intervention	Module	Time Period	Effect
Pandya, 2018	Anxiety disorder		Spiritual counselling program		Two year	Lower anxiety scores and increase connection with god
Haghighat et al, 2018	Anxiety in pregnant women	Spirituality an inborn desire with full potency giving a sense of meaning to life, an empirical indicator of human superiority	Spiritual counselling	Educate on role of women and motherhood. Mindful listening of Holy Quran, breathing exercises, muscle relaxation, relaxing massage, discussion in groups along with counselling	Six 60 minutes sessions for four weeks	Significant reduction in the mean scores of perceived stress and state anxiety
Ghotbabadi et al, 2018	Elderly living in nursing homes	Spirituality makes a man to see his life meaningful	Spiritual-religious psychotherapy	Prayer, citing hadiths and narrations regarding the role of trust in God	Eight two hour sessions, one session per week	Significant improvement in depression (F=138.47, p<0.05), anxiety (F=34.57, p<0.055), and stress (F= 87.30, p<0.05)
Ebrahimi et al, 2014	Depressed patients	Spirituality is human connection with the reality, search for purpose of life and faith and obedience for powerful force known as God	Spiritual and religious group psychotherapy	Prayer, reading from Quran. Assistant-Leader method was used in sessions	10 sessions of group psychotherapy for 1 hour, 3 days a week	Scores were assessed at base line and 2 weeks later. Suicidal ideation decreased
Heidari et al, 2017	Depression	Spirituality is a distinctive force helps to understand one's origin, the self, know the purpose of life, one's role in universe, how to interact with others and react to the world	Spiritual care	Book- therapy and educational pamphlets/ reciting Quran/ listening recitation of Quran	Eight sessions for two months	Significant difference in depression in both groups (X ² =22, P=0.002) and their hopelessness (X ² =20, P=0.001). Depression decreased and hopefulness increased

Rantala et al, 2015	Depressive patients		Body-Mind-Spirit intervention	General education on health and emotional management; stress reduction acupressure exercises, breathing techniques, meditation, drawing and homework related to positive meaning from negative incidents	Three hour session for 4 weeks. At baseline and at first, second, third and sixth month treatment	Depression and functional impairment decreased and well-being and quality of life increased
Sankhe et al, 2017	Generalized anxiety and depression		Spiritual care	Counselling, reading scriptures and chanting	Three sessions one and half hour daily, two follow-ups at 3 and 6 week	HAM-A, HAM-D and FACIT-sp 12 scores were significantly lower, improvement in symptoms of anxiety and depression
Harris et al, 2018	Post traumatic stress disorder	Spirituality, relationship with a higher power	Spiritually integrated intervention "Building Spiritual Strength" (BSS)	Prayer, meditation	Assessment were done at baseline, posttreatment, and two month follow-up	BSS was more effective than PCGT to treat distress in relation with higher power. Both groups showed similar reduction in PTSD
Fernros et al, 2008			Mind-body medicine (MBM)	Mindfulness meditation, movement of body parts, breathing therapy, visualizing chakra and guided imagery	Course was 7 days, 14 hours a day.	Significant improvement in low health assessment , HRQOL (Health Related Quality of Life & SOC (Sense of Coherence)

Boelens et al, 2009	Depression and anxiety		Direct contact of person to person prayer	Direct contact of person to person prayer	Six sessions for six week, first session 90 minutes, remaining sessions 60 minutes	Showed progress in depression and anxiety and parallel increase in the level of optimism and spirituality, Cortisol levels not changed in both groups. If prayers are maintained then there can be structural changes in the brain
Rickhi et al, 2015	Major depressive disorder	Spirituality helps to explore and develop the concept of self, who they are and what is the relationship with others and their purpose	Spiritually informed e-mental health intervention	Spiritual practices and religious beliefs	Intervention consists of 8 modules. Baseline measurement done at first visit. Data were collected at week 8, week 16, week 24	Reduction in depression severity, no significant changes in spiritual well-being with the exception of an improvement for younger participants, improved self-concept in younger participants and minimal change in older participants
Rantala et al, 2013	Depression		Integrated body, mind and spirit group		Four sessions at baseline, 1 month, 2 months, 3 months were taken each more than 3 hours. Study period 12 week.	Decrease depressive symptoms and improve well-being
Khodakarami et al, 2017	Mental reactions during pregnancy		Spiritual counselling		Eight sessions each 60 minutes	Enhancing spiritual intelligence and controlling depression, anxiety and stress

Carneiro et al, 2017	Cardiovascular inpatient		Spiritist "passe" (spiritual healing)	Instant transmission of energy from the Spiritist healer to the receptor subject	10 min on 3 consecutive days	There was significant decrease in anxiety scores, $p=0.001$ and muscle tension, $p=0.011$, and increase in well-being $p=0.003$. Improvement in peripheral oxyhemoglobin saturation scores ($p=0.028$)
Moritz et al, 2011	Unipolar major depression.	Spirituality, a sense of connection with self, others, the world and universal energy	Spirituality teaching intervention	Audio CDs which delivered lectures and stories about spirituality, suggested behavioural applications and relaxation practices	8 week; 60 minutes each session	Reduced anxiety or depression, and improved relationships.
Bowland et al, 2012	Interpersonal trauma	Spirituality is a connection to a sacred or divine source which facilitate to create meaning beyond personal experiences	Spiritually focused intervention	Prayer, music, poetry, reading new translation of sacred text	11 sessions	Significant reduction in depressive symptoms, anxiety and physical symptoms
Bay et al, 2008	Coronary Artery Bypass Graft (CABG) patients		Pastoral Care Services	Pastoral supportive care services concerning the patients' spiritual and psychological needs	Six months	Significant improvements noticed in depression/ anxiety and hope. Increased positive religious coping with decreased negative religious coping .
Lloyd-Williams et al, 2013	Cancer		Focused narrative interview		Measurements were done at 2, 4 and 8 weeks	Participants return on their sense of meaning connected to psychological, physical, social and spiritual well-being which improve anxiety and depression

Sajadi et al, 2018	Cancer	The role of transcendence and connectedness to the moment, self, others, nature and to the sacred	Spiritual counselling	Question & answer, sharing, reflecting, relaxation exercise and meditation	8-week, 8 sessions for 45-60 min.	Significant improvement and mean difference in spiritual well-being ($p = .001$), religious well-being ($p = .013$) and existential well-being ($p = .001$)
Shafiee et al, 2016	Postmenopausal depression	Spirituality is an idea with meaning, purpose, mission and sanctity of life, underestimation of worldly values, altruism, optimism, attentiveness of calamity & spiritual rewards	Spiritual intervention	Greeting and recalling the content of previous session, introducing spiritual strategy and its effects on everyday life, mental health and life satisfaction	Eight sessions for 4-weeks, 60-90 min.	The mean depression scores were significantly lesser at the time of intervention and after one month
Sephton et al, 2007	Fibromyalgia patients		Mindfulness-Based Stress Reduction (MBSR) intervention	Mindfulness meditation, Workbook and audiotapes were given for home practice, a day long meditation retreat between 6 and 7 weeks	8 week ;weekly for 2.5- hour sessions. Daily home practice 30-45 minutes, 6 days per week, a day long meditation retreat between 6 and 7 weeks program	Significant improvement in depressive symptoms in experiment group
Bormann et al, 2009	HIV	Personal exploration or search for the sacred	Spiritual mantram intervention		Sessions given five weekly face to face; 90 min/ week, four weekly phone calls, a follow-up meeting at week ten. Scores assessed pre, post and 5 week follow-up in course of ten week intervention	Faith increased which was associated with lower cortisol level

Lau, & Hue, 2011	Depression		Mindfulness-based intervention	Gentle stretching exercise loving-kindness practice, tea meditation, a mindful lunch and outdoor mindful walk	Six two-hour-sessions. Apart from these a whole day (7 hours) retreat	Improvement in psychosocial condition, with significant reduction in depressive symptoms and improvement in personal growth and well-being
Paikkatt et al, 2012	Schizophrenic patients		Effectiveness of yoga therapy	Asanas and pranayam breathing exercises	Every day except holidays; one and half hour for 1 month	Good result in subjective well-being, basic living skills, self care, social-interpersonal activities and communication
Maddux et al, 2018	Stress		Gym yoga	Breathing in synchrony with the poses and relaxation in supine position	Assessed at baseline, 8 weeks, and 16 weeks	Yoga group showed significant reduction in stress, anxiety and general psychological health and improvement in well-being
Breitbart et al, 2015	Cancer		Meaning-centered group psychotherapy	Didactic and observational methods	8 session either meaning-centered group psychotherapy or supportive group psychotherapy, assessed before and after the treatment and after 2 months of the treatment	Enhancement in spiritual well-being and quality of life along with grater reductions in depression, hopelessness, and physical symptom distress compared to Supportive group psychotherapy
Elham et al, 2010	Patients in coronary care unit	Spirituality is an effort to cultivate sensitivity to oneself, others, transcendence or searching the meaning of human life	Need-based spiritual intervention	Worship, prayer, hanging pictures of natural and relaxing landscapes on walls, giving holy Quran and prayer books, audio players	3 consecutive days, 60 to 90 minute sessions	Significant improvement in the mean scores of spiritual well-being (SWB). A significant correlation was found between SWB and trait and state anxiety

Discussion

The discussion which we are going to discuss in the light of previous research or in the light of some theory. This is the systematic review to assess the effects of spiritual intervention on mental health and well-being. There were twenty seven studies. On the basis of the characteristics of spiritual intervention divided it into narrative and non-narrative spiritual intervention. Participants had diagnosis included mental health disorders, cancer, chronic diseases and cardiac conditions. This review found that spiritual intervention had a potential beneficial effect on mental health and well-being. Three types of interventions were analyzed in this particular study: life review intervention, multidisciplinary interventions and meaning making interventions. Spiritual interventions using narrative approach found effective on well being. It was difficult to say that spiritual interventions using non – narrative approach may or may not improve well being. In the two studies of spiritual healing and prayer one study showed significant reduction and other showed less reduction for example Carneiro et al. (2017) showed Spiritist “passe” (spiritual healing) helps in significant decrease in anxiety scores, $p=0.001$ and muscle tension, $p=0.011$, and increase in well-being $p=0.003$. Improvement in peripheral oxyhemoglobin saturation scores ($p=0.028$) where as Paikkat et al. (2012) studied the effectiveness of yoga therapy and found good but not significant result in subjective well-being, basic living skills, self care, social-interpersonal activities and communication. Rickhi et al. (2015) studied the effect of spiritually informed e-mental health intervention in reduction of depression severity, no significant changes in spiritual well-being with the exception of an improvement for younger participants, improved self-concept in younger participants and minimal change in older participants. The evidences were not strong in this review.

In the present paper it has been seen that through spirituality mental health was promoted or enhanced or it was enhanced

through reducing negative component. These were the two ways which has been prominently seen using by the researcher. There are many researchers who have used spiritual intervention in three kind of combination: Some intervention program parallelly worked in reduction of some negative aspect and increment of some positive aspect like stress reduced and forgiveness increased; some intervention program mainly focused on reduction of some negative aspect like suicidal ideation was decreased and some intervention program mainly focused on increment of some positive aspect like happiness increased. So these three kinds of effect have been claimed in spiritual intervention program.

Every spiritual intervention program differs not only in definition or conceptual part but rather they differ in techniques used by them. So this is a complex thing. The techniques have been mentioned but in certain interventions these techniques were more frequently used like meditation, prayer, worship, yoga, breathing exercises, pranayam, chanting and relaxation exercises, but there were some rare intervention program where these techniques like a day long meditation retreat, life-review were mentioned very less. Then the question comes that how we are going to say, these techniques make such kind of program effective or not. So again this evidence is lacking.

This review found that the time of spiritual intervention varied from two to twenty four weeks that is also one of the interesting things. Most of the studies timing were different very few were same. Some of the programs were 8 weeks: Moritz et al. (2011) studied the effect of spirituality teaching intervention to treat unipolar major depression. The intervention was given for 8 week; 60 minutes each session where subjects explained spiritual wakefulness described by sense of connection with self, others, the world and universal power and found that subjects improved temper by reduced anxiety or depression, and improved relationships. Sajadi et al. (2018) studied the effect of Spiritual counseling to treat cancer

patients. The intervention was given for 8 week; up to 60 minutes in which patients were encouraged to share their challenges related to meaninglessness, hopelessness, feeling of burden on others and many other self-defeating thoughts and feelings. Which helped patients to release their feelings and strengthen their patience, tolerance and hope. The study found that there was significant improvement and mean difference in spiritual well-being ($p = .001$), religious well-being ($p = .013$) and existential well-being ($p = .001$)

So again there is no guideline no logic available by APA or somebody for the researchers that what should be the minimum time to see the effect.

Lacuna

The present review provides not only good insights about the effectiveness of spiritual intervention program but also raises many questions when it comes to spiritual intervention program. Some studies claimed the effectiveness of spiritual intervention program however the studies lack so many aspects. There is a lack of definition of spiritual intervention. Similarly difference can be seen when it comes to the content of the intervention program. One aspect is the timing of the intervention program. What should be the standard timing like in CBT there are 12 weeks. Difference have been seen in the hours or the trainer who is providing so in some instances or in some studies specifically it is mentioned that the person is spiritual trainer but in some instances there is no mention of the capability of the trainer so these raises many questions of the effectiveness of the spiritual interventions. So the present study suggest that to standardized such kind of intervention program or to develop such kind of intervention program to really see the effectiveness or to make it an evidence based program it's requires to maintain some guidelines or some standard aspect which can be used by the researcher.

Conclusion

This systematic review evaluated the clinical

evidence available from RCTs and non RCTs in new ways to explain the efficacy of spiritual counseling intervention on psychological well-being of the mental patient with suicidal ideation and improve mental health condition. Health care professionals and researchers should include this intervention for mental patients to help them to know the meaning of life and increase positive approach. The diversity of protocols and outcomes linked with the lack of standardization of interventions require more studies assessing spirituality as a mental health treatment.

Future scope of the study

A guideline can be develop for such kind of intervention program. There can be some more standard program which follows some specific timing. Most of the spiritual intervention program lacks mechanism. They don't define that how the changes has happened like in CBT there is a mechanism available like if there is a change in cognition then there is a change in behavior in spiritual most of the people they just write that spiritual intervention was effective but what could be the possible mechanism which they have perceived. Even the perceived aspect is lacking again so there is a mechanism lacking in most of the paper so they claim that the spiritual interventions are useful but the claim is half or the claim is incomplete until they define or they support the mechanism through some theoretical mean. People straight way writing spiritual intervention are effective but how its effective what mechanism they have followed what is scientific in it. They are not able to prove it scientifically. That is very much lacking. This review added-up into the field of scarce research of spiritual intervention.

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Corporate Social Responsibility: Evidence from Banking Sector in Tanzania

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Abstract

Corporate social responsibility services in Tanzania are witnessed to be so worselocal community. Most of the partners' countries in Tanzania focus on trade relations and infrastructure projects. Therefore, this study assessed Corporate Social Responsibility in Tanzania banking. The study employed descriptive survey, strategy together with quantitative and qualitative research approaches in gathering data. Thesample size comprised a total of 100 respondents residing in Dodoma Municipality and equally from each bank which are CRDB, NMB and NBC. Data were analyzed using Varimax rotation with Keiser normalization. The findings showed that lack of community participation in CSR activities, Selective hearing and lack of consensus on CSR implementation were the main challenges encountered by the respondents. Further, the results showed that CSR activities depend on the existence of stronger mechanisms, strategies of the competitors and moral issues and management greatly influence the CSR policy. It is recommended that the management of the banking sector should focus on CSR in order to increase the net earnings of the banks.

Key words: *Corporate Social Responsibility, Banking Sector, Tanzania*

INTRODUCTION

Corporate Social Responsibility (CSR) services in Tanzania are witnessed to be so worse. Analysis from WHO (2001) indicated that CSR is witnessed to be very harsh to the local community, despite of government policies that any established company should undertake stakeholder analysis index to show all the principle beneficiaries to the local communities. This made a researcher to raise interests to conduct a study to explore and identifies the fact.

In East Africa particularly in Tanzania CSR is widely understood as humanity and it refers to generous population sustain projects. Over the last years in Tanzania, mostly foreign firms in the banking and financial institutions, telecommunications and mining sectors have been vigorous in participating corporate social responsibility. China, India, Japan, South Korea, Brazil and other partner countries represented in Tanzania focus totally on trade relations and association in infrastructure projects. Tanzania's financial system is generally based on customary, rain-fed survival agriculture, employing the enormous majority of the labor force. Africa is exact in a sense as it is a continent seen to be noticeable by conflicts, ecological dreadful conditions, and terrible poverty, thus presenting the business sector with the ethical problem of prioritizing their social responsibilities (De Jongh and Prinsloo, 2005) in line with local requirements at the same time when maintaining the need to remain globally competitive. In order to shed some light on this issue, Visser (2006b) revisited Carroll's CSR pyramid from an African perspective, given Africa's low levels of development and high unemployment rates.

It has been noted that empirical studies that cover African countries generally involve South Africa and Nigeria (Kolk and Lenfant, 2009: 2). Of the 81 poorest countries prioritized by the International Development Association, almost half are in Africa (World Bank, 2005). Inside Africa, there is extremely skewed growth, with the major ten economies

(including South Africa) accounting for 75 per cent of the continent's GDP (African Development Bank, 2004; Hinson and Ndhlovu, 2011: 334). There are indications that these figures have not tainted notably over the precedent decade. Corporate Social Responsibility is more voluntary rather than legal obligatory (Anderson, 1998). Key areas of concern are environmental protection and the wellbeing of employees, the community and civil society in general (WBCSD, 2002). In Tanzania, many private companies such as BP, Standard Chartered Bank, Tanzania Breweries, Vodacom, National Bank of Commerce as well as Tanzania Portland Cement Company Ltd (TPCC) have carried out activities which the researcher regards as CSR actions. There are several acts which propound the wider aspect of CSR. The two acts which are mentioned in this regard are the Occupational Safety and Health (OHS 2003; URT, 2003) and the Environmental Management Act (URT, 2004). CSR is a reputational driver that enhances the citizenship rights of an organization (Barnett & Salomon, 2012; Matten & Crane, 2005). In the case of banks, the accrual of reputational capital will depend on being aware that bank's role in society goes beyond generating profits (Bushman & Wittenberg-Moerman, 2012; Dell'Atti & Trotta, 2016; Saeidi, Sofian, Saeidi, Saeidi, & Saeidi, 2015; Wu et al., 2017). From a strategic perspective (Porter and Kramer, 2006), complying with CSR does not remove banks from their economic role; rather, CSR helps banks to differentiate themselves from their competitors and improves customer perceptions of quality. This can be especially true when socially oriented and highly involved customers evaluate.

A larger number of companies than at any time earlier are occupied in a severe effort to identify and incorporate CSR into all aspects of their businesses (Tsoutsoura, 2004). Scherer *et al.* (2009) recommend that various corporations have been ongoing to set or redefine society's ethical and legal values thereby presumptuous a politically enlarged social responsibility. However,

to date confirmation of such CSR appears to be limited particularly in the Tanzanian banking sector. Therefore, this study assesses Corporate Social Responsibility in Tanzania with banking sector.

The Origin of Corporate Social Responsibility

The thought of CSR in its current form originated in 1950’s when Bowen wrote on “The Social Responsibilities of a Businessman” (Carroll 1999). Since then the view of CSR has move toward the society-business boundary and many theories and approaches have been projected. The concept was challenged and strengthened in the 1960s with the origin of the ecological interest group, following Rachel Carson’s appraisal of the chemicals production in Silent Spring, and the consumer movement off the back of Ralph Nader’s

societal activism, most prominently over General Motors’ wellbeing evidence.

In the 1970s broadly established definition of CSR appear – Archie Carroll’s 4-part idea of economic, legal, ethical and humanitarian responsibilities, later depicted as a CSR pyramid - as well as the first CSR code, the Sullivan Principles. The 1980s brought the application of quality supervision to professional health and protection and the beginning of CSR codes like Responsible Care (Carroll, 2008). In 80s & 90s a need was being felt to give acknowledgment to some new concepts like stakeholder theory, corporate governance, company social concert, commercial citizenship, corporate social innovation and communication of CSR practices through CSR reporting (Sharma, 2011).

Figure: 1 Carroll’s (1991) Four-Part Model of Corporate Social Responsibility

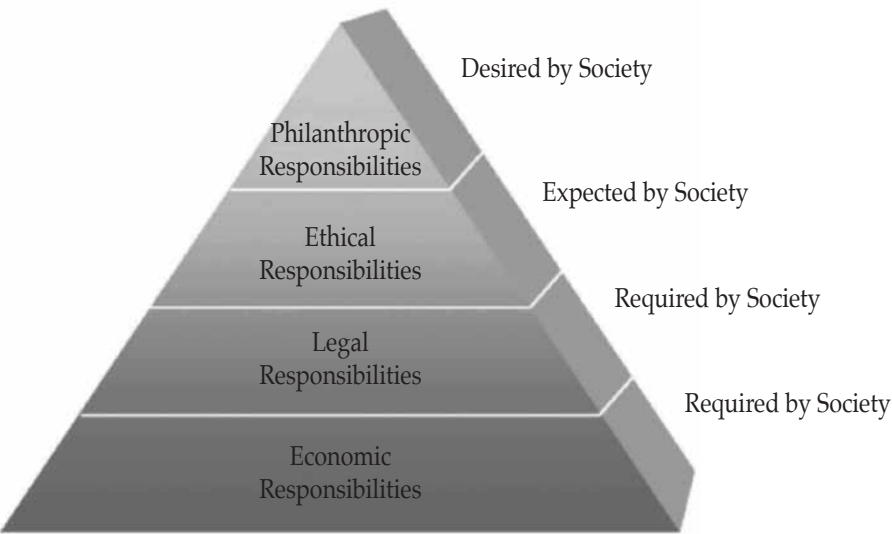


Table 1 demonstrates examples of corporate sector activities and its impact on human rights issues.

Issue	Positive Initiatives	Abuses / Alleged Misconduct
Workplace health and safety	Global: Diverse coalition of companies commits to advance workplace safety over 3 years with a ‘World Safety Declaration’ - founding companies include DuPont, BP, Tata Steel & Chemicals, Fluor, Aker Kvaerner, Cemex.	Thailand: A fire in Kader Toy Factory , producing Disney dolls, kills 188 workers, seriously injures 469. The workers, mostly women, had been locked inside the factory ‘to prevent them from stealing toys’.

Supply chain	Global: Hewlett-Packard, Dell, IBA develop Electronic Industry Code of Conduct and establish implementation working group to improve supply-chain conditions. Cisco Systems, Microsoft, Intel later endorse the code.	Bangladesh: 64 die and at least 74 are injured when spectrum-shahriyar apparel factory collapses - supplier to several Western retailers including Carrefour, Inditex, Cotton Group, Scapino, New Wave Group (all these companies provided a response regarding this incident).
Freedom of association / Right to form and join trade unions	China: Reebok encourages democratisation of union at two supplier factories.	Canada and USA: Over 200 academics including international law experts sign statement of concern about Wal-Mart's closure of unionised store in Quebec and other steps by Wal-Mart they say are contrary to international law on freedom of association and trade union rights.
Working conditions	Cambodia: Adidas, Gap, Levi Strauss, Nike, Reebok, Sears, Wal-Mart, H&M, Children's Place, Disney provide support for ILO workplace monitoring project.	USA (American Samoa): Daewoosa Somoa factory manager found guilty of human trafficking after workers found beaten and starved (supplied Sears, JC Penney, MV Sport, Spalding/Jacques Moret).
Child labour	Global: UNICEF guide on managing child labour issues responsibly describes codes of conduct and practical steps taken by Ikea, Levi Strauss, Pentland, Reebok .	West Africa: Lawsuit brought in US court against Nestlé, Archer Daniels Midland, Cargill over alleged use of forced child labour in production of cocoa by their suppliers in West Africa.
Forced labour	Burma: Reebok CEO Paul Fireman op-ed in <i>Wall Street Journal</i> condemns Burma's human rights record, including use of forced labour.	China: Deutsche Bank, HSBC, ING, Merrill Lynch, Morgan Stanley, UBS hold shares (on behalf of clients) in wig maker accused of using forced prison labour (responses to allegations provided by all these firms except Merrill Lynch).
Age discrimination	UK: Pertemps Recruitment is recognised by UK government for tackling age discrimination in the workplace.	Australia: Tribunal finds Virgin Blue airline discriminated against flight attendants on the basis of age.
Access to water	Mozambique, Nigeria, South Africa, Malawi, Tanzania, Kenya, Swaziland: World Economic Forum launches 'Africa Water Project Exchange' to create partnerships for the delivery, conservation and management of water. Companies involved include Alcan, Thames Water/RWE .	India: Villagers accuse Coca-Cola plants of depleting local drinking water supplies. (Coca-Cola provided a response to these allegations).

Environment	Global: Over 4000 Chinese electronics manufacturers to face tough tests on environmental management as Sony adopts new 'Green Partner' programme.	Peru: Emissions from Doe Run smelter cause acid rain, pollute rivers with zinc and arsenic, and cause almost all young children in La Oroya mining town to have harmful levels of lead in their blood, say local community groups. (Doe Run provided a response to these concerns).
Education	India: Ballarpur Industries works with civil society organisation 'Pratham' towards ensuring primary education for underprivileged children in urban slums in Delhi, Amravati, Nasik, Thane, Aurangabad and Nagpur.	China: In some estimates 10 million school-age children are at work. Director of China Labor Bulletin says this means 'the rural education system in many parts of the countryside is in a state of virtual collapse'.

Source: ICCA corporate hand book on corporate social responsibility (2006)

Theoretical Framework: Stakeholder Theory of the Firm

Donaldson and Preston (1979) argued that the stakeholder theory is an administrative and contributes to unbeaten monetary presentation. This theory insists on integrating groups with a stake in the firm into supervisory choice creation (Rowley, 1997). These groups insist what they think to be accountable business practices. From this ground, a few corporations are looking for corporate responses to community demands by establishing conversation with a wide range of stakeholders. This is due to the fact that stakeholder conversation helps to deal with the question of openness to the normally uncertain signals. In addition, this dialogue "not only enhances a company's sensitivity to its environment but also increases the environments, understanding of the dilemmas facing the organization" (Korten and Tulder, 2003). Company directors can no longer be pleased to announce "we are making money and we sub-contract to the State to regulate social injustices to deal with all the outcasts that our world produces" (Nash, 1990). The company, while being answerable to its "shareholders" also has a wider "responsibility" from shareholders to stakeholders because economic aspects cannot be isolated from the rest (Freeman, 1984).

Figure 2

(a) Traditional managerial model of the firm

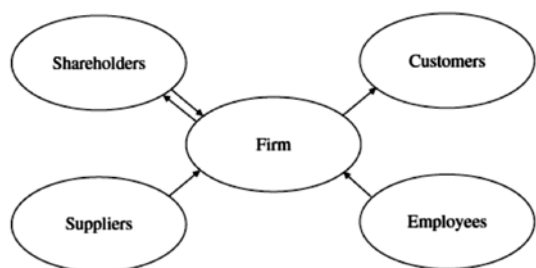


Figure 3

(b) Stakeholder model



* By civil society, we mean pressure groups, local communities, non-government organizations, etc.

Source: Crane and Matten 2004:51

Table 2: Reasons for engaging in CSR and Basic Approaches

Why CSR?	Motto	Nature of the drivers	Key ideas and concepts
CSR is enhancing the long-term profitability of the company.	'There is a clear-cut business case in CSR!'	Economic	<ul style="list-style-type: none"> • Shareholder value maximisation • Socially responsible investment • Competitive advantage • Bottom of the pyramid strategies
CSR solves day-to-day management problems.	'CSR enables us to manage our stakeholder relations!'	Managerial	<ul style="list-style-type: none"> • Stakeholder theory • Corporate social performance
CSR is the morally right thing to do.	'CSR means doing the right thing!'	Ethical	<ul style="list-style-type: none"> • Business ethics • Sustainability
CSR is a way to be a legitimate and accepted member of society.	'CSR makes us a good corporate citizen!'	Political	<ul style="list-style-type: none"> • Corporate citizenship • Accountability • Transparency

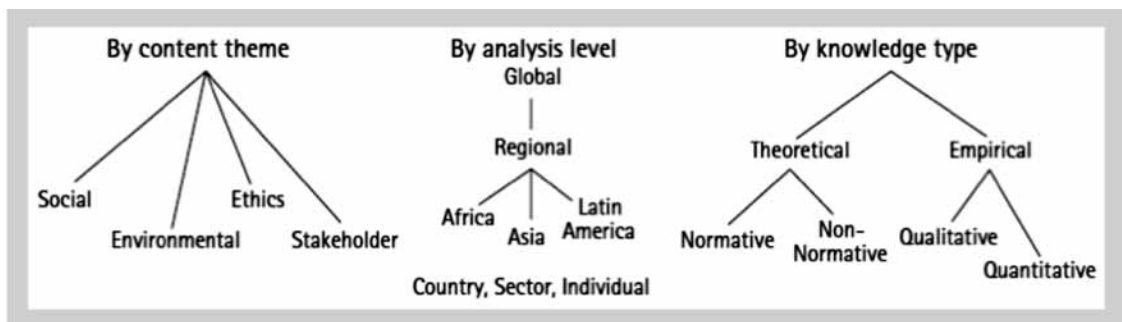
Source: Garriga and Mele, 2004

Review of Literature

Anna-Lena Kühn, Markus Stiglbauer, and MatthiasFifka (2018) argue that, though the literature points to a strong contextuality of CSR in diverse parts of the world, we are only start to know the impact of the specificities of the African perspective on CSR. Based on a quantitative investigation of the CSR coverage of 211 companies in seven African countries, they find that African companies' CSR efforts

focus powerfully on limited charity and consequently vary extensively from Western CSR approaches and background dimensions such as GDP and level of supremacy normal positively affect CSR exposure. Overall, their consequences advise was exploring the impact of the specificities of the African background can help our understanding of CSR and its framework.

Figure 4: Classification of CSR in Developing Countries.



Source: Wayne Visser (2004)

The literature on CSR in Africa is heavily dominated by South Africa (Visser,2005a), while additional pockets of explore survive for Côte D'Ivoire (e.g. Schrage and Ewing,

2005), Kenya (e.g. Dolan and Opondo, 2005), Nigeria (e.g. Amaeshi *et al.*,2006), Tanzania (e.g. Egels, 2005;

Mushi, 2015, Mwakifulefule, 2013, John, 2013; Mader, 2012), and Mali and Zambia (e.g. Hamann *et al.*, 2005). Especially a small number of papers are paying concentration on manufacturing sectors, with conventionally high impact sectors like agriculture (e.g. Blowfield, 2003), mining (e.g. Kapelus, 2002), and petrochemicals (e.g. Acutt *et al.*, 2004) featuring the majority significantly.

Research Methods

This study employed both qualitative and quantitative research methods. In this research a case study design was applied. A case study is an in-depth study of a particular research problem rather than a sweeping statistical survey. The study conducted in Dodoma focusing on town banks; CRDB, NMB and NBC. Sample size is the number of respondents selected for this study. Kothari, (2004) argued that the size should be optimal and it can neither be excessively large nor too small. Therefore the sample size of this study comprised a total of 100 respondents residing in Dodoma Municipality and equally from each bank. In these banks, units to be approached

were mainly the management of the bank. For this study non probability sampling procedure was employed. According to (Crossman, 2011) documented that non-probability sampling is a sampling technique where the samples are gathered in a process that does not give all the individuals in the population equal chances of being selected. Therefore, under this study, convenience sampling was employed. Only data that meet variables for research questions were included for analysis. The Statistical Package for Social Science (SPSS) was applied to analyze data.

Data Analysis and Results

Demographic Information

Respondents form an important component of the primary data. It was observed that 69% and 31% of the respondents were male and female respectively. Majority 66.0% of the respondents had attained and post graduate degree while 34.0% had attained Graduate degree. This shows that majority of the respondents were educated thus they understood well.

Table 3: Respondents' Views on Challenges of CSR in Commercial Banks.

Challenge/Problem	Mean	μ test value=2.5		Ranking
		t-value	Sig.(p)	
Lack of community participation in CSR activities	3.96	12.652	0	1
Lack of vision	3.80	10.705	0	2
Unable to build local capacities	3.68	8.856	0	3
Selective hearing	3.64	8.573	0	4
Issues of transparency	3.37	8.280	0	5
Failure to see CSR as innovation	3.44	7.943	0	6
Laws and Monitoring systems availability	3.46	6.914	0	7
Narrow perception towards CSR	3.22	6.403	0	8
Lack of consensus on CSR implementation.	3.07	4.890	0	9
Scale of Change	3.05	4.786	0	10
Sub strategic management	3.06	4.204	0	11
Maintaining old structures	2.87	2.899	0.005	12
Risk/ opportunity roles	2.84	2.886	0.005	13
One word approaches	3.59	2.034	0.045	14
Non participative management	2.76	2.031	0.045	15

μ test value=2.5 Ranking

Challenge Mean *t*-value sig.(*p*) mean

Notes: Mean values-scoring:1=strongly disagree;
5=strongly agree

Ranking means in ascending order

Source: Computations from the data (2018)

Maintaining old structures is the most challenge picked by the respondents of the current study. Due to lack of technical expertise or less expertise, still following old structures are maintained.

Sub strategic management is another issue. Once we frame certain strategies, but actually it won't exactly implemented by lower level management. Lack of community participation in CSR activities, Selective hearing, Lack of

consensus on CSR implementation, Selective hearing are main challenges encountered by the respondents.

3.1.2 Exploratory Factor Analysis

Exploratory factor analysis with a varimax rotation was used to analyze the relevant factors and reduce components that are not relevant. (Factors considered relevant to the justice dimensions). According to the rules of factor analysis only factors that have Eigen values greater than one should be retained (Hair *et al.*, 2010). Therefore, items with factor loadings above 0.4 and eigenvalues greater than one were retained. Variables with similar loadings on more than one factor were deleted (Hair *et. al.*, 2010); as were items that did not conceptually belong to the factor.

Table 4: Principal Component Analysis

Elements	Preliminary Eigenvalues			Extraction Sums of Squared Loadings		
	Total Value	Percentage of Variance	Cumulative Value %	Total	Percentage of Variance	Cumulative %
Social	3.080	28.004	28.004	3.080	28.004	28.004
Ethical	1.452	13.197	41.201	1.452	13.197	41.201
Legal	1.275	11.587	52.788	1.275	11.587	52.788
Economic	1.100	9.998	62.786	1.100	9.998	62.786

Table 5 Factor Analysis

Factor	Justice Dimension	Loading
1	Employee wellbeing (I)	0.598
	Fair Trade(I)	0.713
	CSR activities depend on the existence of stronger mechanisms, (I)	0.717
	Multinationals in top	
	Management greatly influence the CSR policy(I)	0.729
2	CSR depends on the strategies of the competitors and moral issues. (I)	-0.851
3	Bank that employ performance based reward/effective staff appraisal system is more inclined towards CSR legal issues also involve. (P)	0.830
	Bank spends for CSR to evade taxes(P)	0.667
4	Central Bank/ regulators interference increase CSR spending and total cost, growth of the firm. (I)	0.845

Note: Varimax Rotation with Keiser Normalization, loadings<0.4 omitted.

Source: Computations from the field survey Data (2018)

The results of the factor analysis as shown in Table 5 above shows that CSR activities depend on the existence of stronger mechanisms, strategies of the competitors and moral issues, and management greatly influence the CSR policy. Banks that employ performance based reward/effective staff appraisal system are more inclined towards CSR legal issues. Bank spends for CSR to evade taxes and Central Bank/ regulators interference, increase CSR spending and total cost and growth of the firm. Altogether these factors represent 62.786% of the variance, which satisfies the percentage of variance criterion for social science research (Hair *et. al.*, 1998). All statements were considered reliable as Cronbach alphas equal or greater than 0.5 are generally accepted as indicating adequate reliability (George & Mallery, 2003, p.231).

Conclusion and Recommendation

The study assessed Corporate Social Responsibility in Tanzania banking sectors. The findings revealed that lack of community participation in CSR activities, Selective hearing and lack of consensus on CSR implementation were the main challenges encountered by the respondents. Further, the results showed that CSR activities depend on the existence of stronger mechanisms, strategies of the competitors and moral issues and management greatly influence the CSR policy. It is recommended that the management of the banking sector should focus on CSR in order to increase the net earnings of the banks.

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An Empirical Assessment of Corporate Social Responsibility in Banking Industry: Construct Development & Validation

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Abstract

Corporate social responsibility is one of the responsibility practices for the organization to take care and maintain the good relationship with their stakeholders. The corporate social responsibility includes the organization responsibilities towards their various stakeholders like customers, shareholders, employees, environment and community. In recent years CSR practiser and academicians are making efforts to measure the stakeholder perceived level of CSR but it remains unclear how the stakeholder perceiving the CSR activities of the organization. In the current years, the concept of Corporate Social Responsibility (CSR) is spreading globally across sectors especially banking sector in a rapid manner. The banking industry throws up an interesting conundrum. Initiatives like customer education, loan waivers and opening bank accounts in remote areas are touted as community services. The objective of the study is to construct and develop a CSR activities measurement scale for banking industry. In this study the chosen target population was both public sector banks and private sector banks in India doing their corporate social responsibility activities. The banks

chosen for the study is based on their CSR Rating and CSR spending in the last 3 years (NGO Box Report). The primary data was collected from bank employees by using structured questionnaire through personal survey. The development of the scale is based on the three stage technique proposed by Churchill (1979). Through literature review the items for the CSR scale were formulated. Using these items survey was conducted in banking industry. The confirmatory factor analysis was carried out to test the reliability and validity of the scale and it found to be acceptable. The model fit was tested by using Structural equation modelling (SEM) technique and the result of the model providing the strong evidence to support the hypothesis. This study provides insights to the banks in measuring their perceive level CSR activities carried out by them. A practical contribution of this study is to increase CSR awareness level in the banking industry. This study is to encourage paying more attention to the dimension of the CSR that may help in understanding the CSR activities of bank.

Key Words: *Corporate social responsibility, Banking industry, Constructs, Structural equation modelling*

Introduction

All over the world there is an increasing awareness about Corporate Social Responsibility (CSR), Sustainable Development (SD) and Non-Financial Reporting (NFR) Suman Kalyan Chaudhury, Sanjay Kanti Das, Prasanta Kumar Sahoo (2011). Corporate social responsibility is one among the top prioritized agenda of any business organization. Many business organizations embraced CSR in a benefitting manner and are evident from the number of activities undertaken by them Priya K. Sangeetha (2011). Indian firms are highly predominant in engaging themselves in socially responsible activities. There are many reasons; for the attracting more and more customers; for creating a name for themselves; for differentiating themselves from competitors Sudeepta Pradhan (2011). Institutions those were adapting CSR will getting the benefits like customer loyalty, positive brand positioning , customers trust, positive promotion and better financial performance. Increased in spending on CSR activities would expect to increase customer satisfaction and build competitive advantage in the market Stephen Muathe, Elijah Maronga (2013).

Definition of CSR

Common definition of CSR is impossible

as CSR will take on a different meaning for each individual company depending on the development, awareness and ambition levels of the organisation. Despite a wealth of literature on the subject, CSR remains a broad, complex and continually evolving concept that encompasses a variety of ideas and practices Van Marrewijk (2003). According to Horrigan (2010), study there is no standard definition of CSR due to the high levels of ambiguity and controversy associated with the topic. Later Schwartz, (2011) study noted that “virtually all definitions of CSR include the term business firms that are corporations having obligations toward society beyond their economic obligations to shareholders. CSR is the additional responsibilities of businesses to local and wider communities apart from its core responsibility of profit maximization are defined by Simpson and Taylor (2013).

Nowadays, many Indian scheduled commercial banks have created their individual brand image by their Corporate Social Responsibility (CSR) in taking various social initiative activities towards the social welfare and community development and has started taking the CSR activity seriously (Fatma and Rahman, 2014). The Reserve bank of India (RBI) insisted all the nationalized

banks to spend two percent of their net profit on CSR activities. It becomes need for the banks to measure CSR activities and its impact on the different stakeholders. This study is carried out to develop a CSR measurement scale with respect to the banks stakeholder point of view.

CSR in Banking Sector

The banking industry throws up an interesting conundrum. Unlike the manufacturing sector, it does not naturally cause emissions, however the world of finance impacts almost everything in the modern world. Its influence on the environment, society and communities have to be therefore viewed with a different lens. Banks often engage with community responsibility to fulfill their social obligations as an offshoot of the lack of direct impact. Initiatives like customer education, loan waivers and opening bank accounts in remote areas are touted as community services.

In the current years, the concept of Corporate Social Responsibility (CSR) is spreading globally across sectors especially banking sector in a rapid manner (Chaudhury et al., 2011; Das, 2012; Omur et al., 2012). According to Persefoni Polychronidou et al., 2013 Corporate Social Responsibility (CSR) in banks has become a worldwide demand. Nowadays, in recognizing the CSR, banks endorse programs of educational, cultural, and environmental, as well as health initiatives. The most important for the banks is to enhance their reputation and financial performance because, the reputation is a determining factor to attract and retain customers, which eventually enhances the bank's financial status and its performance. Besides, if a bank pays attention to CSR activities, the bank can get more profits for themselves through the better risk management, employee loyalty, and higher brand reputation. So, therefore, the banks try to maximize their profit by concentrate on their CSR because banks are aware that their profit earned is decided by their customers and employees. Indeed, they are parts of society. As a result, they are

supposed to become a social bank that fulfills their responsibility for the society. The banks have started to integrate environmental and social responsibility activities into their long-term investment strategy. This has served as a foundation not only for developing new products and opening new opportunities for growth but has also ensured better management of risk in the banks' overall investment strategies.

The CSR spending by the Indian banks is mainly focused on their priority sector lending. The banks count that the 40% mandatory priority sector lending as a part of their CSR activities. However, banks such as Jammu and Kashmir Bank undertaking their CSR activities other than priority sector lending also, those banks support schools and provide funds for meeting the educational expenses of their area population. To strengthen their brand image and customer satisfaction banks were spending more on education and the environment too. Large banks regarding their market size tend to take on more CSR activities to signal better market performance, while relatively smaller banks may want to increase their CSR initiatives to build stronger relationships with its stakeholders (Narwal 2007). Singh and Aggarwal (2011) found that Indian banks were different in their CSR orientation concerning their ownership structure, number of employees, and the date of its incorporation. It has been found that there is a significant difference in orientation in the areas of environment and rural development (when comparing banks with respect to ownership), in community welfare and environment and rural development (when comparing banks with respect to number of employees), and in environment and marketplace (when comparing banks with respect to the date of incorporation of the bank). Indian banks no longer see CSR as charity, but they see it as a way of building their image and marketing their products. CSR refers to ensuring the success and performance of the banks by the inclusion of social and environmental

considerations into their operations. It means satisfying their shareholders' and customers' demands while also managing the expectation of other stakeholders such as employees, investors and the community at large. It also means contributing positively to society and managing their environmental impact. Hence, CSR is a contribution to sustainable development, implying the way a bank balance it is economic, environmental and social objectives while addressing stakeholder expectations and enhancing shareholder value. Realizing the importance and the long-term benefit of being socially responsible many banks has incorporated socially responsible practices.

Methodology

In measuring the CSR in banking sector, a survey method using the structured questionnaires has been used. The following section describes the questionnaire design, data collection and analysis.

Corporate social responsibility Constructs

According to Churchill (1979), a three stage step procedure has been carried out for developing the CSR constructs. The three step procedure was 1) Domain identification 2) Instrument development and 3) Data Collection and analysis.

Domain Identification

The intensive literature review and in-depth interviews was carried out with bank managers for determining the domain of the instrument, according to the Sarro et al., 2007; Ruiz et al., 2009; Turker, 2009; Perez et al., 2013; Oberseder, 2013 study the key stakeholder groups were identified in the banking sector: employees, customers, shareholders/investors, society/community, and the environment

Instrument development

Through the CSR Reports, CSR Literature and marketing scale the items were generated. At the end the authors get 60 items this items capture the community responsibility, customer responsibility, investor

responsibility, Employee responsibility and environmental responsibility on CSR. After the initial generation of items substantive validity for scale purification was done because this construct is a newly proposed with no operationalization (Lawshe, 1975). With the 60 items the authors had a brainstorming session with the marketing students, professors, NGO'S those are involving in CSR implementation and bank managers to ensure the consistency of the instrument (Dubey et al 2015). Based on the brainstorming session output the items were removed and adjusted according to readability nature, so that items become very clear and not vague to answer (Dillman, 2007). The substantive validity was done by using the opinion of Brainstorming session participant's. 5 Point likert scale has been used in items to capture the knowledge on corporate social responsibility of the firms and based upon the item rating whether it is essential or not essential; the substantive validity coefficient C_{sv} (Anderson and Gerbing 1991, Lawshe 1975) is measured. Substantive validity test ensure that measurement instrument represent the content of the CSR. The C_{sv} values are range from -1+1; 44 items of the CSR constructs were retained based on their C_{sv} value greater than 0.6 greater C_{sv} value indicates higher substantive validity.

Pilot testing

The pilot testing was carried out to analyze the content validity of the scale Netemeyer et al., (2003), the pilot test was used to reduce the number of variables of the instrument that do not meet the criteria. By using the convenience sampling technique the data was collected from 80 bank employees, and they evaluated the 44 variables exploring CSR activities. By conducting the four tests namely Bartlett's test, KMO test, correlation matrix, and factor reliability in order to know the data suitability for the factor analysis. From the result of the study 16 variables were deleted due to the cross loadings (High (>0.3) and weak (<0.3)), then the deleted items confirmed with the experts whether it will not impact the content validity of the measurement scale. The

remaining 28 items was taken and it included in the main survey.

Data collection and analysis

In this study the chosen target population was both public sector banks and private sector banks in India doing their corporate social responsibility activities. The banks chosen for the study is based on their CSR Rating and CSR spending in the last 3 years (NGO Box Report). The primary data was collected from bank employees by using structured questionnaire through personal survey. A total of 700 questionnaires were distributed to various positions of employees of the banks. The response rate of 88% was achieved at the end of the survey; by receiving 617 complete questionnaires and it is to be a good for empirical work (Dubey et al., 2015). Of our respondents 64.3% of respondent were female and remaining were male. Most of the respondent age category belongs to 30-40 years. Regarding to the designation of the respondents majority of respondent (47.5%) belongs to assistant manager category, while 21.4% of respondents belongs to the senior manger category and 18.5% of respondent belongs to the clerk category remaining 12.6% of respondent belongs to manager category. According to Perez and Bosque, (2013) demographic variables are important factor in understanding the perception of the respondent, The demographic variable, like gender and age influence more on respondent perception towards the bank CSR activities (Dietz et al., 2002; Burton and Hegarty, 1999). So the study sample was categorised based on four demographic variables of the employees with respect to their age, gender, Years of experience and designation.

Table 1- Description of demographic variable

Gender of the employees		
Variable	Sample	Percent
Male	220	35.7
Female	397	64.3
Total	617	100.0

Age group of the employees		
Variable	Sample	Percent
20-30	114	18.5
30-40	293	47.5
40-50	161	26.1
Above 50	49	7.9
Total	617	100.0
Years of experience in the current bank		
Variable	Sample	Percent
1-3	114	18.5
4-6	293	47.5
7-10	78	12.6
More Than 10	132	21.4
Total	617	100.0
Designation of the employees		
Variable	Sample	Percent
Clerk	114	18.5
Assistant Manager	293	47.5
Manager	78	12.6
Senior Manager	132	21.4
Total	617	100.0
Income level of employees		
Variable	Sample	Percent
10000-15000	113	18.3
15001-30000	235	38.1
30001-45000	137	22.2
more than 45000	132	21.4
Total	617	100.0

Scale refinement

By using the SPSS software the initial analysis was conducted. The EFA (Exploratory factor analysis) with Varimax rotation option was chosen and tested to meet out the scale validation of CSR Measurement variables. Based on their lower Cronbach's alpha value or higher cross factor loadings value 7 items

in the measurement scale was removed. So totally the number of variables in the measurement scale dropped from 28 to 21. Those 21 variables were used for further scale validation process.

Reliability test

For measuring the scale consistency the reliability test was carried out to obtain the Cronbach's alpha value. The Cronbach's alpha value is used to measure the internal consistency of the measurement variables. The obtained Cronbach's alpha value is given in table 2. From the obtained Cronbach's alpha values of the CSR construct it was found that all the values were greater than 0.7 it is acceptable (Nunnally, 1978). Then CFA (confirmatory factor analysis) was done to ensure the convergence and unidimensionality of the factors.

Table 2 - Reliability test Using Cronbach alpha

Construct	Cronbach Alpha
Community responsibility	0.85
Environment responsibility	0.92
Employee responsibility	0.91
Investor responsibility	0.89
Customer responsibility	0.90

Unidimensionality

According to (Gerbing & Anderson, 1988) unidimensionality used to determine whether the set of indicators reflect as one or oppose to more than one related factor. Hair et al., 1988; Philips & Bagozzi, 1986 proposed the condition for unidimensionality, first the items must be associated with the construct significant, this condition attained by suppressing the factor loading below 0.5. Then the item should associate with only one construct that condition is confirmed by discriminant validity. The measure should satisfy the above condition become unidimensionality.

Construct validity

Construct validity is used to evaluate the intensity to which the variables measure the

construct. Testing of the construct validity concentrates on the factor loadings of the separate items which is greater than 0.5, and also validates that no items in the scale is discriminant to other constructs.

Convergent validity

Convergent validity used to measure the convergence of each item loading on the latent construct, here author used CFA (Confirmatory factor analysis) to assess the convergent validity. To ensure the convergent validity CR (composite reliability) value should more than AVE (average variance extracted) value and all the constructs should have their CR value more than 0.7 and AVE value more than 0.5 (Fornell & Larcker, 1981).

Discriminant validity

Discriminant validity measures the distinct of each item loading and does not measure the other constructs. Discriminant validity is estimated by comparing the square root of average variance extracted (AVE) with the correlation values of the study construct (Straub, Boudreau, Gefen, 2004). And is confirmed that square root of AVE value is greater than the construct correlation values of five dimensions. The value of all the five constructs of CSR results support the discriminant validity, hence conclude that our construct possessed the discriminant validity.

Table 3 - Convergent validity

Construct	Indicators	Factor loading	AVE	CR
Community responsibility	CR1	0.748	0.51	0.80
	CR2	0.744		
	CR3	0.886		
	CR4	0.855		
Environmental Responsibility	ER1	0.777	0.61	0.90
	ER2	0.812		
	ER3	0.765		
	ER4	0.766		
Employee Responsibility	EMR1	0.723	0.57	0.82
	EMR2	0.763		
	EMR3	0.878		
	EMR4	0.904		
	EMR5	0.880		

Investor responsibility	IR1	0.779	0.61	0.73
	IR2	0.868		
	IR3	0.812		
	IR4	0.818		
Customer responsibility	CUR1	0.900	0.58	0.80
	CUR2	0.932		
	CUR3	0.804		
	CUR4	0.892		

Table 4 - Discriminant Validity

Construct	Mean	SD	No. of items	CR	ER	EMR	IR	CUR
CR	3.97	0.62	4	0.71 ^a				
ER	4.01	0.72	4	0.33	0.78 ^a			
EMR	4.12	0.78	5	0.31	0.50	0.75 ^a		
IR	4.07	0.68	4	0.08	0.72	0.43	0.78 ^a	
CUR	3.56	0.84	4	0.13	0.07	0.05	0.06	0.76 ^a

^a Square root of AVE

Testing model fit

To evaluate the model fit researcher used the (SEM) structural equation modelling using (AMOS) analysis of moment structure. According to Hair, Black, Babin and Anderson (2009) propagated that Structural equation modelling is an extension of the multiple regression and path analysis that enable us to test the set of regression equation and measurement error simultaneously.

Table 3 - CSR Measurement model-Goodness of Fit Test

Goodness-of-fit measures	χ^2	$\chi^2_{test/df}$	CFI	NFI	GFI	AGFI	RMSEA	RMR
Recommended value	>0.05	≤3.00	>0.96	>0.95	>0.95	>0.95	<0.06	<0.09
CSR Measurement model	0.605	0.267	1.000	1.000	1.000	0.997	0.000	0.03

Using confirmatory factor analysis we performed a series of analysis. The result of the confirmatory factor analysis indicated a valid fit, CMIN/df with a value less than 3.00 (Kline, 2005) indicating a good fit. The GFI and AGFI values are more than 0.95(Hair et al 1998) indicating a marginal fit. The obtained

RMSEA Value less than 0.06 and RMR value less than 0.09 (Hu and Bentlers Two index Presentation strategy ,1999) indicating a good model. The CFI Value and NFI value greater than 0.96 and 0.95((Hu and Bentlers Two index Presentation strategy, 1999) shows that model is fit.

Result and Discussion

Decker (2004) study revealed that Measuring the CSR activities varies from Industry, so the CSR measurement scale should adjusted according to the industry needs, There is no standard measurement scale for CSR activities, The purpose of the study is to develop the instrument to measure the CSR activities in Banking sector, Based on the previous research work and outcomes with bank managers and experts, five CSR domain of community responsibility, customer responsibility, investor responsibility, Employee responsibility and environmental responsibility of each one were identified. These responsibilities are taken from the stakeholder theory. This study contributes to CSR literature reviews through the practical application of stakeholder theory in the banking industry. The investor responsibility and environmental responsibility is least rated, because these are the part of the organization not in the CSR. The awareness level of environmental responsibility is very poor which shows the disengagement of banks in the environmental performance reporting. Several ways of measuring the CSR is available; this study contributes the literature and measure CSR in banking Industry. The perception of the bank employees concerning the responsibilities toward different stakeholder groups was captured through this instrument.

Managerial Implication

Many research works develop the scale for measuring CSR in developed countries, but none of the studies focused on Scale development for measuring CSR in India, The main focus of this study is to develop the reliable and valid Instrument for measuring

CSR in banking industry. This research instrument proved to be reliable and valid for measuring perceptions of CSR across different demographic group of stakeholders. The constructs identified for CSR perceptions are proved reliable and valid, this study is important for the banks to measure their perceive level CSR activities carried out by them. A practical contribution is to known the CSR awareness level in the banking industry. This study is to encourage paying more attention to the dimension of the CSR that may help in understanding the CSR activities of bank. This study for the CSR policy makers and CSR project implementers is clearly about the significance of CSR activities to be carried out by the Banks and communicated to the stakeholders. The results of this study show that all the constructs contribute to CSR activities and should help the banks in their CSR reporting and designing effective social marketing strategies. Further research should be done to validate this instrument for other industries. Currently the instrument is validated for Banks only. So the research can be carried out in other industries also.

Conclusion

The outcome of the survey results mainly focused CSR initiatives of banks in India. The prime focus of the study is to identify the Five dimension to assess the perceive level CSR activities of bank; we have also adopted the questionnaire for assessing the CSR in banking industry. Based on the empirical results we have concluded that all the dimension taken in the model influencing the CSR, and employees are less aware of investor and environmental responsibility activities of the bank. It is noted that CSR plays a important role in Indian Banking sector because of the Non financial reporting (NFR) insisted by the RBI. Strategic planners and policy makers took the study results in order to designed and implement the CSR activities in effective manner to build a better nation.

Limitation and Future Recommendation

The present study have several limitation which gives the way for future research, the

source of the data was gathered from the stakeholders of the banks. Further the reliable and validity of the instrument is needed for the other country and Industry. In this study not all the stakeholders of the banks are not included additional stake holders like suppliers; Government (Turker 2009) may include in future research. The information collected may be biased because the study reflects the stakeholder's perception towards CSR it may change over the period of time. In future the study can be expanded to others sectors.

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Consumerism & Sustainable Development: A Positive Relationship

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Abstract

Consumerism is a cultural model that promotes the acquisition of goods, and especially the purchase of goods, as a vehicle for personal satisfaction and economic stimulation. Sustainable development is development that meets the needs of the present, without compromising the ability of future generations to meet their own needs. Consumerism and sustainability have often been on opposing sides of arguments and it is believed that the two cannot go hand in hand. However, with a dynamic social construct and increasing environmental awareness, this idea now seems feasible. A rise in consumer awareness has called many a company into question with regard to their ecological footprint. Businesses know the effects of their actions but do little to change them. Consumers have begun asking questions and demand answers, so is their right. Thus, an established relationship between the two concepts can be beneficial in taking a step towards green business practices. This paper studies consumerism and sustainability independently, discusses the positive and negative effects of their shared relationship and includes a survey based on consumers' requirements in terms of corporate social responsibility.

CONSUMERISM

Polish scientist Zygmunt Bauman offered the best insight on the topic of consumerism. In his book 'Consuming Life', he wrote, "We may say that 'consumerism' is a type of social arrangement that results from recycling mundane, permanent and so to speak 'regime-neutral' human wants, desires and longings into the *principal propelling force* of society, a force that coordinates systemic reproduction, social integration, social stratification and the formation of human individuals, as well as playing a major role in the processes of individual and group self-policies."

What we understand from this is that consumerism is a force driven by a need to feel accepted in society that encourages one to consume more of a product. As we know from Maslow's Need Hierarchy, social need ranks third, and social acceptance is extensively important for the proper functioning of a human being. Consumerism is simply a way to capitalize on this need for acceptance.

Consumerism, as a phenomenon, thrives on social valuations, status, fashion, affirmation from and comparison with others. It has its roots in 18th century Britain, where industrialization made the availability of products easier. Now, consumerism has become a way of keeping up with the latest trends. Businesses have no qualms about capitalizing on trends but always keep the consumer's necessities in mind.

The principal benefit of consumerism is that it improves the economy. Greater consumption leads to more production that indirectly leads to more employment, thus leading to an overall growth. The demand supply cycle continues till there is a change in trend. In 1950, Post II World War America would patronize people that indulged in consumerism. War time production helped pull the American economy out of depression and young adults found that they had more spending power. Eventually, consumerism became a way of achieving the "American way of life".

But, of course, consumerism has its

downsides. It forces people to fit into a particular lifestyle that may be too much for them to maintain. It could push people away from healthy relationships or social integrity and disconnect them from the world, as they'll be busy trying to maintain a lavish lifestyle. Some studies also say that consumerism could lead to depression. It also takes a huge toll on the natural resources of the world. Consumerism can also be accused of taking away individuality and reducing the number of choices that one has.

Society is slowly turning away from the concept of consumerism. For businesses, this could have a negative impact on their functioning, which is why they have started to promote green consumerism, which conscious consumers have now made a trend. This includes production of products in an organic manner, which have the least effect on the environment in its' making.

FEATURES OF CONSUMERISM

Awareness on product.... It is assumed that if consumerism is occurring, it is the result of good marketing strategies and adept awareness creation by the organizations. The need to buy a product arises from a creation of a feeling of lacklustre existence.

Excess purchase.... Consumerism is based on the concept that the consumers will buy products in excess of what they require due to influential marketing that motivates them to buy it. It encourages huge quantities of consumption so as to keep the demand-supply cycle in rotation.

Sales promotions influence.... Promotional methods like discount, combination deals, extra quantity or special contests conducted by the company make the consumers think they're saving money by purchasing the extra quantity, when in reality, it is just a way to push the sales.

Closing of the demand supply gap.... With industrialization, the production of consumer products has become effortless. The focus shifted from creating the products to selling

the products. There was an excess of supply but lesser demand. Consumerism became a way of closing this gap and ensuring equilibrium.

SUSTAINABILITY

Sustainability has frequently been defined as how biological systems endure and remain diverse and creative. But, the 21st-century definition of sustainability goes far beyond these slender constraints. Today, it refers to the need to develop the sustainable representations necessary for both the human race and planet Earth to survive.

Sustainability is a balancing act. The United Nation's 1987 Report of the World Commission on Environment and Development has analysed and come to a conclusion that noted that sustainable development meets the needs of the present without compromising the well-being of future generations.

The concept of sustainability is fairly new. However, the modern idea comes from past movements holding rich histories like social justice, internationalism, environmentalism and others. The end of the twentieth century brought these together to create what we now call 'sustainable development.'

Brundtland has defined sustainability as, "Sustainable development is development that meets the needs of the present without compromising the needs of future generations to meet their own needs."

Sustainability has two important concepts:

- 1) The concepts of needs, in particular the essential need of the world's poor, to which overriding priority should be given, and;
- 2) The concept of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs.

There are three pillars of sustainability. They are:

- 1) Economic Sustainability
- 2) Environmental sustainability
- 3) Social sustainability

ECONOMIC SUSTAINABILITY

This is the issue that proves the most problematic as most people disagree on political ideology and if it is or is not economically sound and how it will affect business by extension of jobs, employability and providing incentives for businesses and other organizations for enforcing sustainability guidelines beyond their normal legislative requirements. One person can rarely achieve much, but taken as a group, the effects in some areas are accumulative. The supply and demand market are consumerist in nature and modern life requires a lot of resources every single day, for the sake of the environment, getting what we consume under control is the supreme issue. Economic development is about giving people what they want without compromising quality of life, especially in the developing world, and reducing the financial burden and "red tapism" of doing the right thing.

ENVIRONMENTAL SUSTAINABILITY

We all know what we need to do to protect the environment and it is completely in our hands to do so. Industries are regulated to prevent pollution and to keep their own carbon emissions low. There are incentives for installing renewable power sources in our households and industries. Environmental protection is the primary concern for the future of humanity. It defines how we should study and protect ecosystems, air quality, integrity and sustainability of our resources and focusing on the elements that place stress on the environment. It also concerns how technology will drive our goal of "Green Future"; the EPA recognized that developing technology and biotechnology is the key to this sustainability, and protecting the environment of the future from potential damage that technological advances could potentially bring.

SOCIAL SUSTAINABILITY

There are many facets to this pillar. First and foremost is awareness of the legislation on protection of the health of people from

pollution and other harmful activities of various organisations. In North America, Europe and the rest of the developed world, there are strong checks and programmes of legislation in place to ensure that people's health and wellness is strongly protected. It is also about maintaining access to basic resources without compromising the quality of life. The major concern for many people right now is sustainable housing and how we can build better homes to live in from sustainable material. The final element is education - encouraging people to participate in environmental sustainability and teaching them about the effects of environmental protection as well as warning them of the threats if we cannot achieve our goals.

THE RELATIONSHIP

For the longest time, industries have utilized an excess of resources and accumulated toxic wastes that pollute the earth that we live in. This utter disregard for their biological footprint was not an issue, until recent times when global warming became a bigger topic and the survival of the human race was called into question with the speed of industrialization and digitization.

Now, it is nearly impossible to separate company from its products. When the company treads in dangerous waters, its products take the toll. This could be based on social, environmental or legal factors. Thus, consumerism is directly dependent on public image.

A sustainable running of the business is virtually mandatory now. We see that consumerism and sustainability have slowly evolved into a necessary relationship.

The relationship shared by sustainability and consumerism can be expressed best through the concept of 'green products'. Persuading the consumers to buy more green products and raising the value of the company whilst contributing to environmental protection emphasizes the synced relationship that they share.

On that note, let us observe the positive and negative aspects of this shared relationship.

POSITIVE ASPECTS

Increased environmental fortification: Protecting our environments has become a survival requirement now. With ever-depleting resources and catastrophic levels of pollutants being released into the biosphere, coupled with overconsumption, technological advancements and a burgeoning population, it is more important than ever to conserve and protect our environment. The issue has been identified, and governments have been placing restrictions on activities that promote environmental deprivation. From the 1960s, public environment movements have helped raise awareness.

Sense of satisfaction for the employees: As global warming emerged as a prominent problem, the consumers have craved eco-friendly goods and services as they feel a sense of satisfaction with their small contribution to saving the environment. Thus green practices among business fell into place and, at the end of the day, consumer is king and businesses must cater to their needs. Practicing green methods of doing business builds up the goodwill of a company in a massive way. Community bears witness to the company doing something good and contributing to conservation of the Earth, and gets a good impression of the same. This serves as a great marketing strategy and encourages buyers to trust the products sold by that company.

Healthy consumption by community: In an utopian world all products would be justly produced, the manufacturing process implanted with sustainability. The true value of sustainability is being casted in products as a norm, so consumers are beginning to realise that the quality of sustainability is not only a reflection on the values of the company, but also of the quality of the product. With a rise in its popularity, these options have become more accessible and more available to consumers who have less disposable income.

Decrease in depletion of resources: The use of natural resources is the most important human activity in terms of global environmental

effects. To tackle the climate change and depletion of resources, various organisations and companies have come up with schemes that will reduce the depletion of resources. By using sustainable methods like protection of forests, manufacturing and distributing more eco-efficient products, food security, championing sustainable agriculture can help reduce the depletion of resources easily. There has been an evident change in the records and it has been clear that choosing a more sustainable method can conserve the resources for the present and the future.

NEGATIVE ASPECTS

Lack of support from the community: change is opposed by our community simply because traditions and historical behaviour still define the way we as humans perform activities. Change comes about when our situation requires so. Although the need for active sustainability has long been due, it has still not made a huge change in our lives. Communities are influenced by media, abundance of information and other social instances. An imminent disinterest on behalf of the media can be the root cause of this lack of support.

Expensive: Although the popularity of sustainability is on the rise, it is still considered unnecessary and expensive by lower middle class and poor families. Large corporations

find it expensive and non-profitable to make the switch, since a hike in their price could mean they lose their competitive edge. However, if we wish to sustain the world, we need to be willing to pay the price.

CASE STUDY

MCDONALDS

McDonalds is an American fast food chain that is popular throughout the world. It was founded in 1940 in San Bernardino, California. It has the second largest number of chain locations around the globe, 36900 outlets as of 2016. It is best known for its hamburgers, fries and desserts.

The company is prevalent for increasing the standard of service in the markets that it enters. When it opened in Hong Kong in 1975, it was one of the few restaurants that offered clean restrooms and hygienic serving practices that greatly reflected on their public image.

McDonalds has taken a step toward green business by withdrawing its signature clam shape packaging and replacing it with waxed paper. It was found that the material used to make the clam shell cover was made with polystyrene, a chlorofluorocarbon that has a major effect on the ozone layer's depletion. The napkins and paper bags provided are made from recycled papers. It is evident that McDonalds cares about the environment and consumers' interests.

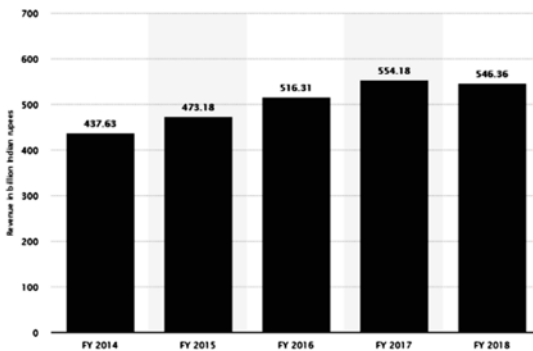


WIPRO

Wipro is an Indian multinational corporation that provides information technology, consulting and business process services. The company was incorporated in 1945 in Amalner, Maharashtra. It has been recognized as one of the world's most ethical companies by US based Ethisphere for 6 consecutive years.

Wipro was a pioneer in launching environment-friendly computer peripherals in the Indian company. The company launched a range of desktops and laptops that are compliant with RoHS called Wipro Greenware. RoHS is the Restriction of Hazardous Substances Directive, originated in the European Union. The directive restricts the use of specific hazardous materials found in electrical and electronic products.

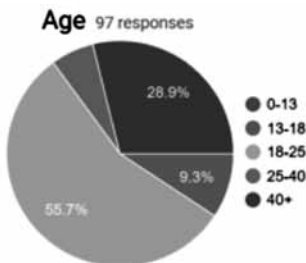
Thus, by applying this to their products, Wipro has aided in reducing e-waste production by disposal of their goods.



Fiscal revenue comparison of Wipro Company over the years

SURVEY

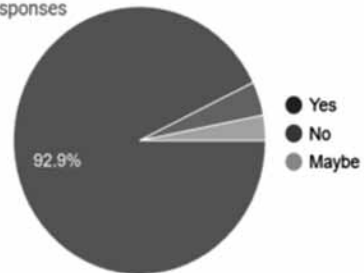
A survey of 100 people, ranging from the ages of 12 to 60, on the topic of consumerism and sustainability was taken. The survey polled their opinion on consumerism and the importance of sustainable living in the current global condition.



We also took opinions on how citizens are facing the water crisis and the steps that they are taking to conserve water. The results of the survey are as under:

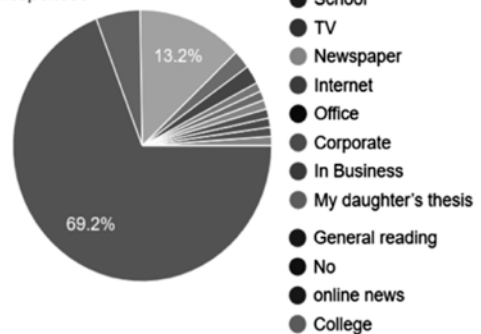
Have you heard of the term sustainable development?

98 responses



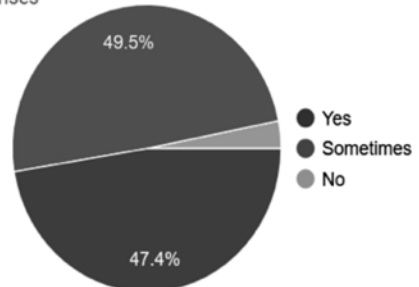
If yes, where did you first learn of sustainability?

91 responses



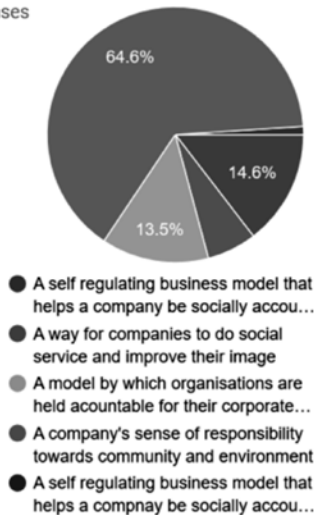
Does a company's actions affect your purchase of their product?

97 responses



Which of the following, according to you, best describes corporate social responsibility?

96 responses



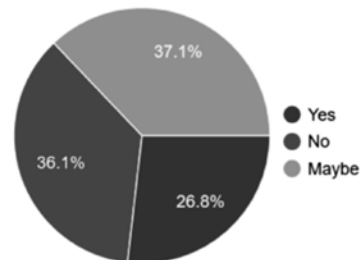
What are the barriers to you living a more sustainable lifestyle?

93 responses



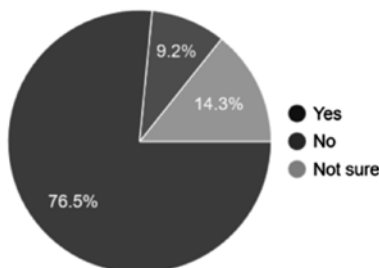
Do you purchase excessive quantities of products because you felt like you got a good deal?

97 responses



Do you think economic development is necessary for sustainable development?

98 responses



Considering the water crisis in Tamil Nadu, what are some of the steps that you are taking to conserve water?

Some of the responses that were received are as under:

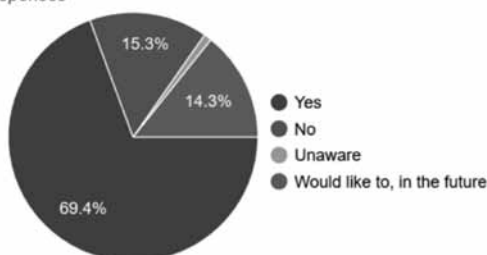
"Don't waste the water ever please because nowadays water is more precious than money and anything. We people have brought the situation like this where we buy water for money. So we need to do water harvesting in our home. By doing this it saves a huge amount of water."

"Stopped using the shower to bath . I Use only one bucket of water to bath everyday .I ensure the taps are closed and not dripping Every time after I use the washroom . Promote awareness among peer circle to follow the same . Also my friends and I are working on a working model to conserve water better. Would be displayed and portrayed once completed :)"

"Repair leaks, would like to conserve the rainwater that runs in our streets into pipes that could lead to groundwater"

Do you purchase organic products?

98 responses



“Drink the water in your table in a restaurant without wasting it “

“Regulation from government and individual discipline”

INTERPRETATION OF THE SURVEY

What we can understand from this survey is that society is moving towards a healthier, more ecological lifestyle. The awareness on sustainability is high, but consumerism co-exists. The two concepts come together in green consumerism, which is embodied in organic products and, as the survey suggests, is being used by a majority of the people.

It is almost absolute that a company's actions sway the minds of the consumers, and they are not prepared to be seen supporting a bad public image. A company that harms societal well-being can even be shunned.

More than 70% of the subjects believe that economic development is necessary for sustainable development. As mentioned before, consumerism helps in economic development. It is only fair to assume that the two are needed for a restored future.

Reasons for not moving on to a more sustainable lifestyle are similar to the negative aspects of the shared relationship. But the solutions that were received for the water crisis prove that people are slowly, if not instantly, moving towards a greener way of living.

Consumerism cannot be eliminated completely, but must become a part of the sustainable future, in an appropriate manner.

CONCLUSION

Consumerism has been referred to as “a destructive force”, “toxic to the earth” and “disconnected”. But as a necessary element for a growing economy, the world cannot do without it. The earth's condition is deteriorating faster and faster with the steady rise in pollution and global warming. Sustainability, recycling and environmental protection are the ways to preserve what is left of the biosphere. With a bleak future ahead, it is only right to promote green consumerism, that goes hand in hand with sustainability. Organic products have seen a development in popularity and the consumers are aware of their rights and their environment. They are actively participating in preservation and businesses can only follow suit. Although the communal relationship of consumerism and sustainability may have some negative aspects, the positives outweigh it significantly. This shared relationship will pave the way to a brighter, harmonious future.

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Do the Emerging Trends in Indian CSR Hint at Evolution of Karmic way of Corporate Life?

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Abstract

The advent of 21st century marks changes in many ways of life - personal, social, and corporate and political, pulling one into a multitude roles without knowing. Corporate Social Responsibility is one such way of life that took shape over many centuries in Indian life, and has come to a state of being perceived as a statutory requirement by Indian businesses, while it silently yearns to be treated as a metaphysical and dharmic way of conduct by the corporate citizens of the country. In this essay, it is attempted to sketch the developments in Indian corporate scenarios in the last few decades and identify few trends that have emerged in creating and implementing social responsibility initiatives in different spheres. The paper looks at the evolution of national guidelines on social responsibility and the subsequent elevation of the same as law and argues the extent of and scope of adherence of the law by businesses to indicate an emergence of karmic way of corporate life, especially in India.

Introduction:

India as a country has a legacy of rich, humane and highly sensitive and sensible conduct of itself as a society of spiritual diversity, cultural diversity and social diversity with

tolerance to multiple ways of living, eking out livelihoods and building and nurturing business besides being highly innovative in its governance methods, philosophies and leadership approaches, from times

immemorial. Dharmic way of conduct - from times-immemorial is eschewed in the minds of people in their upbringing; businesses, businessmen spending on philanthropy, social good and helping others as good Samaritans was also recorded from Vedic times, full of such anecdotes and stories in the epics as well as documented in historians' accounts of many kings, kingdoms, and many travelogues. Philanthropy and spiritual responsibility were seen as joint endeavors, and during different eras, it was also recorded as a game changer in change of dynasties, take-overs and reconfiguring of the empires and kingdoms. Kautilya refers to social responsibility of businesses in a very subtle way, as one of the strategies of a king for better governance through his court. India has moved a long way from those periods, and continues to build on the tenets of responsible citizens for a better society. Gandhi, in his messages espouses the cause of businessmen as trustees of wealth whose endeavor needs to do good to the society through the wealth creation. The country's multiple pilgrim centers, religious and spiritual abodes, centers of education, centers of service for poor and destitute, ill and diseased and several other service institutions bear testimony of philanthropists' initiatives and commitments to different sections of the society, in their own way, in the context of the times and needs of the society at different points of time. The last hundred years plus have seen these initiatives taking distinct shape, with forms of organisations, statutory frameworks taking shape that helped people to work on issues and causes that merit attention, seek financial, infrastructural, managerial and professional and technical resources to offer services that help disparities to come down, help needy are provided services and overall, the feel good factor is reflected in the life and flow of society. People, business firms, governments involved in setting up of trusts and endowments, setting up of voluntary organisations, development institutions, and other types of organisations that work on several other pursuits, indicating that the range and scope of involvement

of organisations and business leaders in societal good has started expanding. The advent of new economic era of the country post economic liberalization in 1991-92 has further given a push to these, thus paving way for the current debate of corporate social responsibility (CSR).

CSR in India, as emerged between 2011 and 2019

As mentioned, the current discussion on CSR is very recent, say, from the late 1990s and the era that shaped CSR into a focused voluntary movement within the corporate sector by early 2000s and received a highly involved leadership from the government thereon, leading to bringing in a statutory framework and implementing mandatory requirements from across the board affecting all businesses, during the decade. The initiatives by companies such as Philips in India, by bringing out CSR Report as different from an annual report in 1996 marks the very beginning of the CSR journey in our country. The first Global Conference of Centre for Social Markets, UK, in India in the year 2003 brought together corporate concerns, NGOs, PSUs, governments and academicians together to discuss and develop perspectives of corporate social responsibility and attempt developing a framework within which various stakeholders' function. The journey was tumultuous, chequered and in bits and pieces during the next few years; however, lead to the formulation of guidelines for CSR. These voluntary guidelines were called "National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business (NVG)" and came into operational from 2011-12.

The Corporate Responsibility Watch, and several other Indian Civil Society Organisation championing the CSR initiatives in India, termed the introduction of NVG as an umbrella document on business and human rights – an Indian narrative and an outcome of a national level multi-stake-holder consultation process, in which businesses, government and civil society participated.

(Corporate Responsibility Watch, 2016). The progress in formal terms since then had been very swift, with the NVG paving the way for promulgation of Companies Act, 2013, to implement CSR by a mandate of the government, the first anywhere in the world.

While many initiatives in a society are voluntary in nature and find acceptance by a larger set of stakeholders by their intent and scope, governments sometime intervene and push some of these at a hastened pace; and CSR is one such initiative that has seen a very definitive push from the state. Both Civil Society Organizations, and Corporate Leaders welcomed the Government's move and started taking CSR seriously, not just to comply with the regulations being brought into force, but to showcase their commitment to the country's development and some of the most plaguing challenges of the country in improving overall living standards of the society. Since the implementation of the new law on CSR, corporates have moved in at various levels and stages in implementing CSR in their respective domains and work areas, and brought a range of initiatives to implement in field in different sectors and areas of development per se.

In this article, it is attempted to sketch the evolving trends, in CSR implementation and relate it to the corporate spiritual responsibility and attempt to find a plausible meaning and sense.

The trends that are studied are with regard to: changing definition of CSR, changing government expectations, changing responses from businesses and the gaps that are yet to be addressed. Especially, the pursuits of businesses to respond to legal requirements and government expectations vis-à-vis the society's unmet needs and finally, the subtle and fleeting interface of CSR with spirituality.

The Emergence of legal framework for corporate social responsibility

The Government of India formulated national voluntary guidelines on social, environmental, and economic responsibilities of business,

shortly called NVG in 2011-12. The NVG attempted to define CSR very broadly as the social responsibility of a business organization while pursuing its business as a business organization. NVG provided a framework that looked at the outer regions of the business and society interface, by delineating nine specific principles that guide businesses in fulfilling their social responsibility. These principles move from some of the basic tenets of the philosophy of a business to the nitty-gritty of how best to address social responsibility by a business.

Briefly discussed, the first principle mentions: businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable. The second principle states that businesses should provide goods and services in a manner that is safe and sustainable; the third principle stresses that businesses should respect and promote the well-being of all employees, including those in the value chain.

The fourth principle moves from internal organizational framework to looking at its external interface, and states that businesses should respect the interests of and be responsive to all its stakeholders; goes on to state in the fifth principle that businesses should respect and promote human rights. The next set of principles deal with society at large, and the sixth principle handles role of a firm with regard to environment; it states that businesses should respect and make efforts to protect and restore the environment; seventh principle offers a framework within which firms need to engage in shaping public policy, stating that businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent. The eighth principle addresses the issues of inclusivity and defines the principle as one where businesses are mandated to promote inclusive growth and equitable development, and finally, these guidelines end with the ninth principle that emphasizes the role and engagement of a firm with its own customers, stating that businesses should engage with and provide value to their consumers in a

responsible manner. It is interesting to note that the nine principles place lot of emphasis on how a firm conducts its business than what they should do as CSR activities per se, and as development support initiatives. It is to be noted that NVG clearly reminds business firms that their responsibility to conduct their business in its true spirit and sense of business itself is the best way of participating in CSR.

It is further noteworthy to mention that the NVG spelt out how best a firm could participate and involve itself in CSR, and has indicated that the government, has intended to help businesses in the adoption of CSR truly and in a business manner. For example, NVG offers a process map as well as indicative areas of intervention of businesses in development sector. It further helps a firm to prioritize the core elements of its CSR pursuits, set goals and targets and thereon, gives a framework on how to monitor, measure and show their accountability to the society with regard to their corporate responsibilities. In other words, corporates were given an indication that they can identify the ways and means with which they can relate to the larger society, either through their business or through their CSR initiatives, thus making sure that they conduct responsibly towards the larger society. The principles are broad and well-enshrined to address issues that are integral to the emerging debate on how best to relate to the triple bottom-line, how best they can take a leadership role globally by way of GRI and offer new vistas of working on areas and issues that make sense to people, society, state and business, without looking at trade-offs.

It is interesting to see that the trends of government as an enabler had moved to the role of regulator and monitor of CSR very soon. It may be interesting to study in a detailed policy research project, what prompted Government, after introducing the NVG, within a couple of years, to change gears and move away from – being a passive stakeholder which benevolently encourages voluntary and self-driven initiatives - to become an aggressive law maker and implementer, by

making CSR a mandatory requirement of all businesses, by stipulating few financial criteria for exemption or coverage and then pick the role of an active monitor. While that may throw some very time-challenging insights, apparently the creation of legal framework led to CSR as a compliance activity rather than a platform/ allowance available to business firms to self-reflect their interface with society. The Government's move evoked a mixed response from the businesses and civil society organizations as well, as the scope of CSR spelt out; classifications provided and concessions offered to firms about how much and how best they can involve in CSR.

CSR as law:

The Section 135 of Companies Act, 2013, made it mandatory that firms that meet the specified financial criteria of: earn a net profit of Rupees Five Crores or those that handle a turn-over of Rupees One thousand Crores or those having a net-worth of Rupees Five Hundred Crores needing to spend around two percent of their three-year average profits on CSR each year. This conditionality lead to a business firm looking at its CSR responsibilities only as a spend of two percent of its profits irrespective of the character and conduct of its business and its impact of society at-large. More than the examination of a firm's business being responsible or otherwise, the enactment of the law and prescribing a schedule of activities in which CSR spends need to cover, takes away the broad basing of the NVG guidelines and pulls firms to the compliance regime. It would be interesting to examine the amendments to the Schedule VII of the Act to provide for the implementation of CSR in the country and help implement the CSR across the spectrum. The changes bring into picture, the shifts in the approach and increasing emphasis placed by the government in certain specific areas. The law makes it clear that companies, while choosing to work in the areas of hunger, poverty, healthcare etc., or in the areas of rural development, urban slum development or into the issues of environmental sustainability, may choose to make contributions to the

Swatch Bharat Kosh or to the Clean Ganga Fund or to the Prime Minister's Relief Fund

set up by central government to claim their CSR mandate.

The data shows the progress with regard to the compliance to CSR after it was made mandatory under the companies' law.

Year/ parameter	2014-15	2015-16	2016-17	2017-18
Total no. of companies that participated in CSR	16548	18290	19539	21397
Total amount spent on CSR (INR Crores)	10066	14517	14330	13624
Total no. of CSR projects	9352	18423	23008	23489
Development sectors entered by companies	28	28	28	29

Given the above statistics, it would be interesting to probe and seek detailed understanding on the statistical trends that emerge over a period of another five years. Till then, we may only look at some broad indicators and a little gleansing from official data available from the Business Responsibility Reports that are provided by BSE top 100 companies and aggregate data available on government websites on CSR. The basic data available offers some understanding on the emerging trends.

From CSR 2016, reporting FY 2014-15. A close look at how CSR principles are reflected, in terms of participation of labour in corporate business conduct, gives the below picture.

The Business Responsibility Reports of the top 100 companies of 2014-15 show the extent of trade unionisation among PSUs and private entities to be not so encouraging; with 86.21% of public sector companies show non presence of unions; 13.79% have unions; 62.32% of top 100 private companies don't have unions. 28.99% have and another 8.7% did not provide data. With regard to percentage of permanent employees unionised in public sector, 52% of unionised companies have 76-100% of permanent staff as part of unions; 16% of companies have 51-75% of employees covered by unions and 8% of companies have less than 50% of staff unionised. Around 24% of the public sector firms did not provide data.

In the case of private sector, 23% of firms have 76-100% of employees covered by unions, 12% with 51-75% employees, 56% firms have

up to 50% of staff unionised and around 9% of the top 100 private sector firms did not report the data. It is interesting to note that the proportion of contractual employees in companies is directly related to the CSR, as they are not allowed to join the trade unions, and as their numbers increase, the issue of meeting the bare requirements of workforce itself gets to question, irrespective of what a firm is attempting to do as CSR requirements.

Another indicator of CSR implementation per the principles, is with regard to the presence of women and absence of child labour in workforce. The ILO estimates that 170 million are engaged in child labour, in textiles and garment industry alone in India, with one state, Tamil Nadu reporting around 400,000 workers and 60% of them being women and children (Dheeraj et al, 2017). Dheeraj further states that the India Responsible Business Index (IRBI) shows that out of the top 100 companies of India, 31% did not have any policy recognition for prohibition of child labour extending to their supply chain. It is noteworthy that the examination of the supply chain players of top businesses of the country will lead to raising the responsibility requirements to the workforce involved in the complete business chain rather than looking at the firm's value processes alone.

Another question that gets raised is with regard to inclusivity in the business and the presence or otherwise of persons with disabilities. Data indicates that very few companies have stated policy of non-discrimination with regard to

recruitment of people with disabilities; people who are sexual minorities, religious minorities and even between men and women (ibid).

One of the key tenets of NGV is with regard to Consumers - principle nine of NGV leads to examine the data made available under CSR to government regarding consumer centric policies. A cursory indicator of consumer centrism happens to be complaint resolution; as per business responsibility reports of 2014-15, out of 100, there were 8 firms with zero customer complaints, 40 that have complaints which are under resolution; 7 firms that reported 100% resolution of complaints whereas 43 firms did not disclose any data. (Rijit Sengupta, 2017)

Theme wise spend of CSR allocation for top 100 companies

All the while, the spends on CSR basically remained concentrated in the areas of education, health and rural development. During the year 2015-16, 27.1% percentage of amount spent was on education; seconded by health at 14.86% and rural development ranking third with 13.82% in the reporting year 2015-16. It is interesting to note that less than one percent of allocations went into disability; women and children, sports, financial inclusion, and less than 0.05% of money spent was in the areas of renewable energy and elderly care. (Tom Thomas, Shireen Kurian, 2017). The FY 2016-17 also shows that education, health and rural development continue to hold the top three positions, with 38%, 25% and 11% of total CSR spends of the year.

By the year 2016-17, for the first time, the spread of CSR spends state wise has become available, with Maharashtra spending the highest at 2222.25 crores and the last rank goes to Punjab at 20th place, with only 67 crores spent in the reporting period. While the CSR data started becoming available on more micro level focus, corporate watchdogs such as SEBI have played their significant part in expanding the data coverage, by deciding to extend Business Responsibility Reports to the top 500 BSE listed companies,

so that the coming years make larger number of companies' data to be openly available, helping a better monitoring and assessment of CSR implementation as well as its effective reach. (Amita Joseph et al, 2018).

Defining CSR from accountability perspective:

The definition of corporate social responsibility as given by European Union in 2001 indicates companies' voluntary involvement in social and environmental concerns in both their commercial transactions and their relationships with their stakeholders.

The initial definition has three dimensions – the first indicates a company is not accountable for its activities merely through its economic results, but should reflect in its profit and loss statement, an account of commercial, social and environmental aspects of these activities. The second, relations with stakeholders are not to be viewed as supplementary, but as integral to its business. The third, a firm's concerns for social and environmental factors should go beyond what might be stipulated by law and involve a firm's voluntary decisions and involvements with a specific commitment and be done with a capability that gives additional strengths to people in their life.

Corporate Social Responsibility of a firm indicates a firm's responsibility to communities within which it operates; to its consumers; to its workers and supply chain partners; and to government and investors, including banks that facilitate financial flows essential for business conduct. Accordingly, the trends of CSR performance need to look at the balance that firms maintain in their efforts to show their responsibility towards these four distinct set of stakeholders. With regard to the issues of workforce, two areas that emerge as critical relate to employment of children as workforce, employing increasing number of women in workforce.

Defining CSR from the Respectability perspective:

Jordi Canals writes..."since any company's

main responsibility is to fulfil its mission and purpose in society, and a company's mission in society consists of producing goods and services for its customers, generating added value and promoting development of the people involved in this process. A company that fulfils this mission is by definition a socially responsible company."

This view supports the idea that a socially responsible company should not be separated from the company's mission as if it were a different phenomenon. One company might be involved in more philanthropic activities than another, or one might allocate more resources to projects with a clear social content. But we must not lose sight of the fact that a company that fulfils its mission plays an extremely valuable role in society.

On another dimension, the concept of a company's social responsibility may be seen as distinctly different from that of the responsibility of a company vis-à-vis the responsibility of the company's responsibilities. Also, if a company performs numerous social projects yet doesn't fulfil its primary mission is a less responsible company from a social standpoint.

What we may imply is that, a firm's responsibility doesn't depend primarily on the number and scope of social projects in which it is involved. Rather, by the extent it fulfils its mission and its role in society in all spheres, starting with those are its own and which only that company can perform and fulfil. It is to reiterate that companies when they function to their purpose, showcase that they perform an important role in society and also demonstrate that they are socially responsible when they adhere and generate economic value support human capital and social capital by training and developing people working with them. To sum-up, it is necessary that a company may be seen in terms of all its interactions between itself and the society, not just defined a priori as social responsibilities.

Closing Remarks

Bringing spiritual dimension to business and to its responsibilities to society:

Managing organisations, running business operations and handling finances of a firm are entrenched with the basic trait of efficiency, and as a result, seek short term, number based yields and physical manifestation of results. As such, every statistic provided, every unit of money spent, every hour of work conducted in a business organisation are accounted with this perspective. The present law and its monitoring also encourages the same, and even pushes for each business stretching its envelope to do better in CSR front. Therefore, the issue of seeking spiritual meaning, pursuing spirituality in development activities is both a challenge as well as a pleasant task. If one takes the quintessential social service activities where one works to offer people in margins a better solace, a better means to reduce suffering and a new way of minimizing challenges – each showcase in subtle ways, a sense of spiritual connection. However, it may also be argued upon that the same is mundane, an answer to a statutory requirement and a means of reducing the burden on the business of its societal exploits. The debate never ends, as for every organisation that challenge of being a green manufacturer, green supply chain user, green consumer and less polluting, less marginalizing and less profiteering, there will be competitive dynamics, always leading to zero-sum game across the sectors, industries and regions. As such, what might help will be a pursuit of a business, a corporate leader and a social leader where the intent and intentions are always for the larger good, larger quotient of happiness across multiple stakeholders and pursuit of a means where no stakeholder – apparently and really - feels exploitation the organizations lead the spiritual path of meeting their social and societal responsibilities. In a way, fulfilling statutory requirements to contribute to society brings a karmic way of looking at what Dharmic way of functioning for the society is missed out in the day-to-day fight for a piece in the competitive world of businesses.

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BOOK REVIEWS

OMEGA CIRCLE: NEW PERSPECTIVES IN MANAGEMENT & LEADERSHIP

By **Subhash Sharma** and **Daniel Albuquerque**

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Reviewed by

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Business leaders today are continuously challenged with a variety of problems in what is termed as a VUCA (Volatile, Uncertain, Complex, Ambiguous) world. These challenges mean that leaders and businesses must seek new orientations and take a fresh approach to management. The meaning and purpose of effective business decisions require a new definition given the commitment required towards the growing concerns of society and the environment. India is one of the few countries blessed with a rich heritage of Spirituality and Philosophy. Thinkers like Swami Vivekananda, Sri Aurobindo and Mahatma Gandhi have given their visions and teachings on human progress and spiritual evolution. While western thinking has always emphasized profit maximization and wealth creation, doing so with the right blend of societal commitment and responsibility to the environment requires a fine balance in leaders. The authors of the book have already made significant academic contributions in developing several new perspectives for Management and Leadership. This has resulted in many books, paper presentations in conferences and lectures in various renowned forums over the years. This book is based on the numerous previously published articles and books and conference presentations and lectures at various Universities and B Schools.

Learning at the Indus Business Academy, Bengaluru embodies the philosophy of the 3D approach which is about Dialogue, Discussion and Discourse amongst the teachers and

students. The Omega Circle in the centre of the IBA campus exemplifies this approach of Holistic Learning with a metaphysical and transcendental touch – a stand out feature in most of the writings and research of innovative management thinker Dr. Subhash Sharma, Director at IBA Bengaluru and one of the authors of the book. Most readers would have already read some of his path breaking books including *Management in New Age: Western Windows and Eastern Doors*. His leadership has already positioned IBA as one of India's leading B-Schools developing not just young managers but CEOs (Creative, Enlightened and Organic leaders). In the authorship of this book he is joined by Dr. Daniel Albuquerque – Founder of the Seat of Wisdom Educational Society, Goa, noted philosopher and economist – whose experience spans across corporate, political and cultural fields. Both the authors have written and lectured extensively in the past regarding spirituality and consciousness and in this book they collaborate to revisit many of the concepts and ideas propounded in the past. The amalgamation leads to a reader friendly narrative across 12 chapters in 7 parts where parts 1 and 7 consist of the conversations between the two authors.

The Chapter 1, a conversation amongst both the authors highlights the concepts which are considered important to management – Creativity, Management, Leadership and Spirituality. The reader is taken through novel perspectives like Creation from Shunya, the Creative Evolution approach of French

Philosopher Prof. Henri Bergson, songs from the book Arrows of Time, PMS (Physical, Mental and Spiritual) levels of human existence, concept of time through the Unity of STC (Space, Time and Consciousness), the WISDOM (World of Inclusive, Sustainable and Development Oriented Management) model, concept of a Corporate Rishi and the 5K Model and the various Success Formulae adapted and propagated at IBA namely $S(\text{Success}) = I \times B \times A$, $S(\text{Success}) = L \times C \times M$ etc. There is emphasis on how a manager becomes a leader when he commits to a Higher Order Purpose of Existence (HOPE).

In the next chapter, the authors examine the purpose of education, the need to become Swatantra and draw attention towards the idea of holistic education by establishing connectivity between soil, human society and the soul. Suitable models are recommended for adoption, to enable the creation of Swatantra individuals. These are the 5 step model, the CH³ model for Holistic Education, BHS (Body, Heart, Spirit) Chakra Analytics, Panchkosha as a new SHASTRA and the EARTH (Enlightenment, Awakening, Realization of Truth and Harmony) model which integrates a new integration of Western Enlightenment, Eastern Awakening Tradition and Realization Tradition. Models are suggested for operationalizing Holistic Education notable amongst them being the Omega Circle approach.

In Chapter 3 the authors discuss India's cherished cultural heritage, the Indian Consciousness and the need to nurture Indian Management through Consciousness. Adopting Sri Aurobindo's principles of consciousness results in new business models and several interesting what if scenarios are developed and discussed namely Sri Aurobindo in the Board Room, Sri Aurobindo in the market place and Sri Aurobindo in the B-School. A radical change in the management education system is recommended.

The succeeding chapter explains the MBA model of decision making, combined with

transactional analysis framework leading to the MBA-CAP matrix encompassing nine different types of human interactions and as a resultant, nine different types of communication processes for analysing interpersonal interactions.

Against the backdrop of the Vanaparva in Mahabharata, and the major poetic work Savitri by Sri Aurobindo and the story of Sati Savitri and Satyavan – the authors present in Chapter 5 a model for organizations to deal and cope with decision reversals. Case studies of SEZ development in Goa and the stories of Singur, Satyam scam and Satyagraha expand the canvas for presenting the factors which enable decision reversals.

Chapter 6 addresses the need for an 'ecotarian' philosophy and sums up the three approaches needed by modern organizations to become more responsible towards the environment and society – namely harm minimization, harmonization and utility control.

BCIL is one of the largest green builders in India. The concept of ZED (Zero Energy Development) implemented in all their projects has ensured a new and successful business model for sustainability. Their journey and success in business is the story detailed in Chapter 7 – to reemphasize that given the right approach, sustainability goals need not be compromised for financial success.

Leaders at the highest level need to strategize. The utility of the models like Michael Porter's 5 Forces and BCG Matrix is immense but the authors propose a BEST model in Chapter 8 to provide additional insights and complement these models and a BEST strategy cube to focus attention on Competition Analysis, Competitiveness Analysis and Performance Analysis. Managers are classified into four types – Pyramid, Matrix, Network and Amoeba. Managers and the usefulness of the model for introducing change in organizations is presented.

Chapter 9 delves into the topic of Design and

how complexities in design have become the order of the day. The paper makes out a case for fusing together Nature ,Mind and Technology to achieve simplicity and the chapter concludes with a message to future technological generations from the famous philosopher Hans Jonas about how a new consciousness alone can define the lines of responsibility.

The New Earth Shastra: Towards Holistic Development and Management (HDM) is a book offering new perspectives in integrating Indian thought with development in economics. It would be a bold move for any scholar to provide a synopsis of the entire book in one chapter. As a celebrated author, only Dr. Subhash Sharma could have taken such a move and he does this eruditely in Chapter 10. The metaphors of the Four Lions representing the fundamental forces, the Basket of Needs Model (Management in New Age: Western Windows Eastern Doors) and numerous other innovative models developed by Dr. Subhash Sharma are explained concluding with how imperative this EARTH model has become to create ISE (Inclusive and Sustainable Economics) based on Science,Art,Spirituality and Transcendental Approach (SASTRA)

There seems to be lot of inequity in the sharing of the benefits of globalization by various segments in society. In Chapter 11 the authors have presented a few examples of such glaring inequity and also express a deep sense of concern and restlessness about the maladies which still keep India down. There are answers to be still found by managers and leaders for the question by Prof. Amartya Sen cited in the chapter, whether the poor in India have got a fair share and fair opportunity from Globalization.

Dr. Daniel continues his dialogue with Dr. Subhash Sharma in Chapter 12 which is titled

as the 'Windows and Doors Dialogue' and poses questions on the theories providing the fusion between Western analytical thought and Eastern intuitive pursuit. Dr. Subhash Sharma explains the shift of management towards a holistic approach by the opening of more 'Indian Doors'', evolution of a new cultural milieu with more employees in transnational corporations. Migrant work ethics and the MBA model of decision making based on the interplay between Manas (Mind), Buddhi (Intellect) and Ahamkar (Ego). The chapter closes with the authors exhorting Business Schools to develop people tree leaders who will create business organizations based on integration of market values, social values and spiritual values.

In summary, the links between management, spirituality, consciousness ,sustainability, philosophy and business have already been extensively researched by the authors over the years and now delineated lucidly in this book. There are lessons for leaders from Indian mythology inspired by Savitri and case studies regarding achievement of sustainability goals without compromising on profit making. Many innovative management perspectives and models of Dr. Subhash Sharma are presented which will be a delight for leaders and readers. Keen researchers may identify new frontiers with the current relevance of the topics addressed. The book is unique with deep insights and the writings are thought provoking, providing strategies for leaders who want to make their teams more effective and responsible.

The publishers have done a commendable job in printing the book in easy to read, elegant style and the front cover reflects the simplicity which has been the endearing quality of the highly respected author duo.





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