CSR during COVID-19: exploring select organizations’ intents and activities

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Abstract

Purpose – This paper aims to explore the immediate proactive corporate social responsibility (CSR) efforts undertaken by select organizations in India in response to the coronavirus (COVID-19) pandemic and the approach they have adopted toward it.

Design/methodology/approach – Semi-structured interviews were conducted with 27 senior managers across top Bombay Stock Exchange indexed organizations from the manufacturing and services sector in India during the national COVID-19 pandemic lockdown between March and June 2020. Manual content analysis and the Gioia method were used to arrive at the insights.

Findings – Results of the analysis showcase the spirited immediate CSR measures undertaken by the select organizations in the broader interests of the community at large. The study also highlights the need for a paradox approach toward CSR strategy.

Research limitations/implications – Given that the present study adopts an exploratory qualitative research design, the scope for generalization is rather limited.

Practical implications – This paper classifies COVID-19 related initiatives undertaken by selected few top organizations in India and attempts to justify the need to opt for a paradox approach toward CSR strategy.

Originality/value – To the best of the author’s knowledge, this is one of the first few studies to have attempted to put forth a dialog at the intersection of COVID-19 and CSR with rich insights gained from qualitative data collected during India’s intense lockdown period and offering a different perspective with the inclusion of paradox theory into the discussion.

Keywords Corporate social responsibility, COVID-19, Pandemic, India, Organizational practices, Paradox

1. Introduction

Coronavirus (COVID-19) has disrupted the functioning of the entire world and has created an unprecedented epoch like no other. At a global level, with mandatory lockdowns of varying degrees, people have been greatly affected by the virus onslaught as enforced stay-at-home restrictions and social distancing measures were the order of the day. In contrast, employees of essential care and services are true COVID-19 warriors unhesitatingly rendering yeoman services to support the community even during testing times despite the high risk of exposure to the virus. Many organizations from a number of service sectors, particularly those offering information technology and software services, have instructed their employees to work from a safe home environment. Most manufacturing organizations, especially those industries dealing with the production of essential service items, have continued their operations amidst the disruption of the pandemic and precautionary restrictions imposed by the country in which they operate. One of the highly populous developing countries, India began its spirited battle against the pandemic approximately a month after China notified World Health Organization (WHO) regarding an outbreak. However, despite the strict nationwide lockdown, there was a surge in the infection and fatality rates and as of January 2021, India has surpassed 10 million cases (Manral, 2021), becoming the second most affected nation (WHO, 2021). The duration
between the announcement of a nationwide lockdown on 28th March 2020 and the announcement of lifting restrictions and unlocking the nation in June 2020 (Business Standard News, 2020) is a crisis period that must be carefully studied to gain a better understanding of the prevailing situation and of what needs to be done to tackle the consequences of the lockdown. This will help devise ways and means to help the nation combat the repercussions of the slowdown and mitigate the after-effects of the pandemic. Several organizations have strived to supplement governments’ noteworthy efforts across the globe to tackle the extraordinary situation foisted on humanity. One source of valuable contribution to society emanates through organizations’ corporate social responsibility (CSR) activities.

In light of the increasing importance and innumerous benefits of CSR to the community at large, it has become an integral part of most businesses organizations and finding a way to achieve good CSR engagement is an ongoing concern for managers, especially human resource (HR) practitioners (Podgorodnichenko et al., 2020). Because of the positive impact of such altruistic measures, it is worthwhile to analyze, classify and understand the immediate efforts taken by corporate organizations to aid the nation’s fight against COVID-19. Decoding these through interactions with key respondents with respect to CSR can help the management community gauge the situation, identify needs, adapt to a new reality and plan their due course of CSR action in a potentially fruitful direction. Encouragingly, corporate consciousness has been collectively awakened, as evident from a recent news report which shows that Indian organizations have spent about Rs 7,537 crores toward CSR from March to May 2020 (The Economic Times, 2020a), thereby justifying the need for researchers to investigate the causes championed by organizations and the priority areas to which contributions have been dedicated. Does this explorative study aim to gauge how are top companies in India responding to the COVID-19 crisis through their CSR actions? To answer this question, managers (key informants) dealing with CSR actions of business organizations from middle and senior-level from 27 top companies across the manufacturing and services sectors were interviewed over the period from the last week of March till the last week of June 2020. The interviews were conducted with the objective of exploring the immediate CSR efforts made by their respective organizations and the approach they have adopted toward it. The data obtained from the interviews are analyzed using manual content analysis and the Gioia method is used to determine the organizations’ themes of activities toward society and their approach. Additionally, a few action points are identified which management practitioners can adopt to successfully adapt their existing CSR strategy to suit the urgent needs of the post-pandemic world.

2. Literature review

CSR has been an actively researched evergreen topic of interest among the business and management communities due to its immense application in organizations across the world and its relevance (Adegbite et al., 2020; Aguinis and Giavas, 2012; Bhattacharyya and Verma, 2020; Hamid et al., 2020; Hosoda, 2020; Kowszyk and Vanclay, 2020; Süsi and Jaakson, 2020). There have been many research studies that have explored the operation of corporate organizations within the social realm and the relationship of CSR with factors such as corporate financial performance (Nag and Bhattacharyya, 2016; Vishwanathan et al., 2020), customer engagement (Hur et al., 2020), firm performance (Miller et al., 2020; P and Busru, 2021; Sardana et al., 2020) organizational citizenship behavior (Ahmad et al., 2020), worker attitudes and behavior (Gaudencio et al., 2017) and customer word of mouth (Fatma et al., 2020). This not only provides a glimpse of the growing gamut of research on CSR but also establishes the critical nature of this research with its implications for both the management theory and practice.

The speed and scale of CSR response to various crises have been dealt with previously in the literature, namely environmental crisis (Rim and Ferguson, 2020), financial crisis (Bae et al., 2021), racial crisis (Kim and Yang, 2009), public-relation crisis (Tao and Song, 2020) and brand crisis (Ham and Kim, 2019). The global crisis resulting from the pandemic is one of the
The biggest the world has faced to date as it has disrupted the very socio-economic structure of life. Scholarly discussions are nascent but rapidly growing at the intersection of organizations' CSR and crisis response. In a working paper by Antwi (2020), the author, through a systematic literature review of the CSR response across industries to a history of global health crises that occurred around the world, identified that moral obligation and inter-industry collaboration were key solutions driving supportive organizational level responses to global health crises such as HIV-AIDS, abuse of opioids and obesity.

Notwithstanding the abundantly growing research on CSR, post the pandemic, active academic discussions on CSR have focused exclusively on the COVID-19 pandemic. For instance, the research endeavor by He and Harris (2020) showcased the need for businesses to come forward with authentic and genuine CSR practices along with the need for ethical decision-making by consumers in uncertain and unstable times of crisis such as the pandemic. The need for an authentic CSR response is essential due to the pre-existing argument regarding the hypocrisy between CSR talk and action (Christensen et al., 2020). On the other hand, the opportunity to “build/repair” the relationships with the communities during the COVID-19 outbreak was identified to be a strong motivator for organizations (Francis and Pegg, 2020). Along with multi-stakeholder collaboration, a case study on Nestle’s COVID-19 CSR efforts in South Africa brought to light the power of leveraging existing trust-based relationships and strategic partnerships during a global crisis (Pillay and Scheepers, 2020). Indicating the importance of immediate CSR response to the organizations’ long-term survival, a team of researchers from UC Berkeley, through their working paper, quoted, “We discover that CSR strengthened corporate resilience to COVID-19” (Levine, 2020, p. 1).

Besides the macro-level CSR response, Aguinis et al. (2020) highlighted how employees play a crucial role in the relationship between COVID-19 and CSR response. Additionally, organizations’ emerging COVID-19 CSR response can bear positive employee level advantages, as suggested by Mao et al. (2020). Using the conservation of resources theory (Hobfoll, 1989), the authors found that companies could supplement employee psychological capital using their CSR practices. This study observed that devising and executing such CSR practices can bestow employees with self-efficacy, hope, resilience and optimism, crucial to restoring normalcy by overcoming the psychological impacts of COVID-19.

In a short duration, the discussions at the intersection of COVID-19 and CSR have grown significantly, indicating increased interest (Mattera et al., 2021). The conceptual article by Bapuji et al. (2020) briefly highlighted immediate actions of/donations made by some top organizations such as Apple and Facebook, in helping society to combat the pandemic. However, the article’s focus was to point out the state of CSR activities carried out at the surface level that has further widened the societal inequality. Further, we believe there is a growing interest in research at the intersection of CSR and COVID-19. Qualitative investigations have been conducted using content analysis of social media accounts such as Instagram (López-Carril and Anagnostopoulos, 2020) and CEO communications (Im et al., 2021). One quantitative study has been based on a survey questionnaire with a specific focus on hospitality management (Filimonau et al., 2020). That apart, an influx of critical essays and viewpoint articles (Aguinis et al., 2020; Crane and Matten, 2020) highlight that there is still a lot that is unknown regarding the CSR efforts made by business organizations. Specifically, scholars claim studies are salient on developing nations such as India (Ahmed et al., 2020; Sumner et al., 2020) as “COVID-19 has hit developing countries particularly hard” (Barbier and Burgess, 2020, p. 1). Issues such as over-population, poverty, lack of sanitation, scarce safe drinking water and other adverse socio-economic conditions coupled with high co-morbidity rates (e.g. diabetes), make developing nations, especially India, more vulnerable to the adverse effects of the pandemic. Hence, this article attempts to address the need by investigating the immediate CSR initiatives and efforts of selected top Indian organizations using a novel qualitative lens.
3. Methodology

In this study, an exploratory qualitative research methodology was used to answer the above-mentioned research question. Based on Elo et al. (2014), cautious measures were undertaken during the preparation, organization and reporting phases to ensure the methodology’s trustworthiness. Following these guidelines, due care was taken in the preparation phase with respect to the data collection method, sampling strategy and selection of the unit of analysis. Based on existing literature, qualitative content analysis was chosen as the methodology as “Qualitative content analysis is commonly used for analyzing qualitative data” (Elo et al., 2014, p. 1). A semi-structured interview protocol was chosen as it “allows a deeper understanding of company processes beyond what was available for public consumption” (Ike et al., 2019, p. 142), but steps were taken not to steer the participants’ responses.

Top 100 Bombay Stock Exchange (BSE) listed organizations were chosen for the present study, as organizations can be listed in BSE only if they follow the stringent norms set by the Securities and Exchange Board of India (SEBI) and India’s securities market regulators (Lodh et al., 2014). BSE is also regarded as “one of the well-established stock exchanges of India” (Agnihotri and Bhattacharya, 2015, p. 682) and is considered on par with NASDAQ in the USA. Additionally, leading organizations are known for their appropriate disclosure practices and studying them helps gain a good understanding of the CSR strategies and activities of market leaders (R.L and Mishra, 2020). Selection of a suitable sampling frame was achieved as the best informants for the study are CSR-related decision-makers with at least 5 or more years of experience in the field. More than 100 such CSR decision-makers from across different parts of India were contacted through LinkedIn Premium and invited to participate in this research study.

However, the instability and anxiety posed by the pandemic concerning work-family pressures and erratic work timings created an unfavorable situation, leaving many decision-makers disinclined to find time to participate in the current study. Thus, only 27 telephonic interviews could be conducted successfully; the respondents’ details are shown in Table 1. The respondents were predominantly from the manufacturing sector (63%) with an average experience of 15 years in the field.

During the interview, the decision-makers were asked regarding the initiatives taken by their organizations to help the community, e.g.:

According to the ministry of corporate affairs, companies can spend their CSR funds on measures to fight COVID-19. What kind of measures are proposed by your organization to help the community?

Although the responses were prone to memory biases, interviews helped to identify some of the prominent activities made by their respective organizations, according to the respondents. During the organizing phase, to analyze the transcripts, manual qualitative content analysis (Beattie et al., 2004) was used (Ramya et al., 2020; Stacchezzini et al., 2016) and three independent coders were used to “increase the comprehensivity and provide a sound interpretation of the data” (Elo et al., 2014, p. 5). Based on Jose and Lee (2007), to arrive at the themes and to ensure the reliability and validity of the obtained responses, two were used as primary coders and a third coder was used to spot check and bring an unbiased perspective to the themes.

To understand the approach behind the CSR measures, following the Gioia method (Gioia et al., 2013) using “sentence” as the unit of analysis as suggested by (Elo and Kyngäs, 2008) the analysis was conducted. A three-step procedure was followed; the first-order concepts (adhering faithfully to participant interview excerpts) were identified based on their similarities and differences. Further, second-order themes that answer an important question, “What's going on here?” were obtained (Gioia et al., 2013, p. 10) and later these were clustered into emerging
aggregate dimensions (emergent abstract themes). This procedure was diligently followed by the first author, based on the suggestions proffered by Elo et al. (2014). Afterward, both authors also worked together and discussed any divergent opinions concerning the organizational procedure until a consensus regarding the themes was achieved. As per the protocols for the reporting stage, the findings are given in the next section in a systematic and logical manner with connections between the data and results reported below.

4. Results and discussion

Based on the analysis of the responses of the participants, as shown in Figure 1, it is observed organizations ably supported the Government’s COVID-19 relief measures during the nationwide lockdown in many commendable ways. They conducted food distribution drives, participated in the manufacture and distribution of COVID-19 kits, donated to the nation’s fund collection, supported food, shelter and transportation needs of migrant workers and took up several noteworthy innovative measures to support the community. The possible shortcomings and limitations of the research design in terms of representativeness and generalizability to all organizations must be taken into consideration before interpreting the results.

Out of the 27 top organizations interviewed, most organizations (37%) fulfilled their social responsibility and gave back to society in many different innovative ways. The distribution of food packets and donations to the Prime Minister’s Citizen Assistance and Relief in Emergency Situations (PM CARES) fund [1] was the second most followed practice (17%). The country’s leaders’ nationwide patriotic appeal could have been one reason for the surge of donations to the PM CARES fund (The Economic Times, 2020b). Most organizations have been involved in the manufacture and distribution of COVID-19 kits, as these contain essential

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Sector</th>
<th>Designation</th>
<th>Years of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Manufacturing</td>
<td>Deputy manager – HR</td>
<td>13 years</td>
</tr>
<tr>
<td>2</td>
<td>Manufacturing</td>
<td>DGM P&amp;A</td>
<td>19 years</td>
</tr>
<tr>
<td>3</td>
<td>Manufacturing</td>
<td>General manager</td>
<td>13 years</td>
</tr>
<tr>
<td>4</td>
<td>Manufacturing</td>
<td>General manager</td>
<td>6 years</td>
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<tr>
<td>5</td>
<td>Services</td>
<td>CSR/sustainability professional</td>
<td>7 years</td>
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<td>Services</td>
<td>CSR/sustainability professional</td>
<td>18 years</td>
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<td>7</td>
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<td>CSR/sustainability professional</td>
<td>10 years</td>
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<tr>
<td>8</td>
<td>Services</td>
<td>CSR/sustainability professional</td>
<td>13 years</td>
</tr>
<tr>
<td>9</td>
<td>Services</td>
<td>Climate change and sustainability expert</td>
<td>13 years</td>
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<tr>
<td>10</td>
<td>Manufacturing</td>
<td>Senior sustainability manager</td>
<td>9 years</td>
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<tr>
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<td>Manufacturing</td>
<td>Sr. manager</td>
<td>31 years</td>
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<tr>
<td>12</td>
<td>Manufacturing</td>
<td>Sustainability, community relationship and CSR manager</td>
<td>20 years</td>
</tr>
<tr>
<td>13</td>
<td>Services</td>
<td>CSR and innovation expert</td>
<td>12 years</td>
</tr>
<tr>
<td>14</td>
<td>Manufacturing</td>
<td>Manager – CSR</td>
<td>6 years</td>
</tr>
<tr>
<td>15</td>
<td>Manufacturing</td>
<td>Corporate social responsibility manager</td>
<td>10 years</td>
</tr>
<tr>
<td>16</td>
<td>Manufacturing</td>
<td>Group head</td>
<td>17 years</td>
</tr>
<tr>
<td>17</td>
<td>Manufacturing</td>
<td>Corporate social responsibility professional</td>
<td>14 years</td>
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<tr>
<td>18</td>
<td>Manufacturing</td>
<td>Global vice president</td>
<td>18 years</td>
</tr>
<tr>
<td>19</td>
<td>Manufacturing</td>
<td>Jt. executive president and chief sustainability officer</td>
<td>15 years</td>
</tr>
<tr>
<td>20</td>
<td>Services</td>
<td>CSR/sustainability professional</td>
<td>15 years</td>
</tr>
<tr>
<td>21</td>
<td>Manufacturing</td>
<td>Corporate SHE and sustainability</td>
<td>25 years</td>
</tr>
<tr>
<td>22</td>
<td>Manufacturing</td>
<td>CSR/sustainability professional</td>
<td>30 years</td>
</tr>
<tr>
<td>23</td>
<td>Services</td>
<td>Head of corporate social responsibility</td>
<td>17 years</td>
</tr>
<tr>
<td>24</td>
<td>Services</td>
<td>Subject matter expert: social responsibility</td>
<td>7 years</td>
</tr>
<tr>
<td>25</td>
<td>Services</td>
<td>Specialist – corporate social responsibility</td>
<td>11 years</td>
</tr>
<tr>
<td>26</td>
<td>Manufacturing</td>
<td>Head of corporate social responsibility</td>
<td>20 years</td>
</tr>
<tr>
<td>27</td>
<td>Manufacturing</td>
<td>Chief sustainability officer</td>
<td>30 years</td>
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items such as masks, sanitizers, soap and PPEs such as face shields and gloves. Organizations have redoubled and scaled-up efforts to maximize the use of their manufacturing and production capabilities to aid the nation and it is noted that respondents from pharmaceutical and food processing companies were playing to their strengths to increase their output with the manufacture of medical supplies and food packets on a large-scale, as per the dire requirement of the time. For instance, one respondent mentioned how they quickly expanded the production of aluminum metal, which is used for creating containment chambers in hospitals. Another remarkable effort by four organizations was the humanitarian assistance provided to support vulnerable migrant workers. The announcement of the complete lockdown resulted in a hitherto unencountered economic crisis, leaving migrant workers used as domestic help, in construction sites and factories across the country, often without an employment contract, destitute, homeless and penniless. Losing their income, livelihood and fearful of the pandemic, millions of workers were so severely impacted by the uncertainty that they were left with no other option but to head back to their hometowns (Iyengar and Jain, 2020). They were helpless as all modes of transportation across state borders were suspended following the imposition of the nationwide lockdown. Although the government organized special trains to help stranded migrants reach safely back to their home states, it was not offered free of cost. Many wealthy individuals and business organizations came forward to help the migrant workers stranded in various states to get home, even if they were not their employees/workers. About 8% of the 27 respondents mentioned that their organization had contributed to distributing food packets or arranging travel for migrant workers (other than their employees and workers) and their families using their CSR fund.

In addition to all of the aforementioned COVID-19 related activities, several organizations have devised innovative measures to help society. About 37% of the respondents mentioned need-oriented welfare measures such as providing an electricity supply to villages, distributing sanitary napkins, funding orphanages and old age homes, funding SMEs to manufacture COVID-19 kits and using self-help groups, especially women, to manufacture masks. Joining hands with nearby hospitals and working collaboratively, some organizations set up COVID-19 wards, allotting the in-house clinic to be used as a quarantine unit. Contribution to the operational maintenance of a domestic violence helpline, helping the government create the
COVID-19 app, coming up with prototype ventilators, providing children in need with smartphones for online classes, mentoring students to research COVID-19 related problems and funding innovative COVID-19 projects were other laudable corporate initiatives.

As shown in Table 2, apart from these outreach activities, respondents also shed light on their in-house activities such as spreading awareness about the pandemic within the

<table>
<thead>
<tr>
<th>Respondent no.</th>
<th>The effort by the organization toward employees and their families/inside premises</th>
<th>The effort by the organization toward society</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Periodic health status checks</td>
<td>PM CARES</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Electricity provision to villages</td>
</tr>
<tr>
<td>3</td>
<td>Non-contact equipment, e.g. push doors using shoes, full coverage suits and PPE</td>
<td>Sanitary napkins, domestic violence helpline and food packages to migrant workers</td>
</tr>
<tr>
<td>4</td>
<td>Revamping the premises completely</td>
<td>Research mentoring for student innovations</td>
</tr>
<tr>
<td>5</td>
<td></td>
<td>Increase public awareness</td>
</tr>
<tr>
<td>6</td>
<td></td>
<td>PM CARES, increase public awareness, provide masks to the public</td>
</tr>
<tr>
<td>7</td>
<td></td>
<td>Milk distribution to the surrounding people</td>
</tr>
<tr>
<td>8</td>
<td></td>
<td>Manufacturing PPE and masks, aluminum materials for treatment centers</td>
</tr>
<tr>
<td>9</td>
<td></td>
<td>Tie up with hospitals to set up COVID-ward, rehabilitation services to nearby families and under-privilege children</td>
</tr>
<tr>
<td>10</td>
<td></td>
<td>PM CARES, manufacturing PPE and masks, face shields, aerosol boxes and we have also developed prototype ventilators, sanitizers, food packets distribution and creation of an app</td>
</tr>
<tr>
<td>11</td>
<td></td>
<td>PM CARES and food packet distribution</td>
</tr>
<tr>
<td>12</td>
<td></td>
<td>Awareness creation, distribution of PPE, mask and sanitizers</td>
</tr>
<tr>
<td>13</td>
<td></td>
<td>Food packet distribution, manufacturing masks using self-help women groups, creation of an isolation ward, purchased ventilators and masks to community hospitals</td>
</tr>
<tr>
<td>14</td>
<td></td>
<td>Awareness creation, PPE, masks and sanitizers</td>
</tr>
<tr>
<td>15</td>
<td></td>
<td>Manufacturing sanitizers and medicines</td>
</tr>
<tr>
<td>16</td>
<td></td>
<td>Distribution of masks, PPE kits and sanitizers</td>
</tr>
<tr>
<td>17</td>
<td></td>
<td>PM CARES, in-house clinic and quarantine unit</td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>Voluntary month, distribution of masks and sanitizers and food packets</td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>PM CARES</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>Rural communities – distribution of food packets, PPE kits and PM CARES</td>
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<tr>
<td>21</td>
<td></td>
<td>Awareness creation and talks</td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>Help migrant workers, provide food packets, support children homes and old age homes and fund small scale companies that manufacture COVID-kits</td>
</tr>
<tr>
<td>23</td>
<td></td>
<td>Provided quarantine facility for workers</td>
</tr>
<tr>
<td>24</td>
<td></td>
<td>Provide clothing, water and improve sanitation facilities, manufacture PPE masks through self-help groups, support migrant workers and distribute sanitation kits</td>
</tr>
</tbody>
</table>
organization and educating people about the importance of adopting precautionary measures in employees’ residential zones located in the vicinity of the organization. Periodic health status checks were conducted, webinars were hosted to spread awareness among employees, social media was used to share stories of employee contributions to the community and work zones were revamped to adhere to the non-contact requirements mandated by the governing authority.

Besides categorizing and understanding the immediate CSR measures undertaken by top organizations, it is also essential to explore the intent and approach adopted by them. As mentioned in the methodology section, using the Gioia method (Gioia et al., 2013), the decision-makers’ excerpts were grouped based on their similarities and differences (first-order themes), which were later grouped into second-order themes and finally into aggregate dimensions, as shown in Figure 2. These emerging themes helped us gain a good understanding of the intent and possible approach the organizations and their decision-makers have adopted toward the pandemic-related CSR efforts. The immediate response of organizations has been positive toward taking responsibility toward their employees (can be seen in the first-order themes of aggregate dimension one) in terms of continued compensation and staying agile with the industry’s ongoing trends. On the other hand, based on aggregate dimension two, the organizations have also incentivized the existing networks or connections, similar to findings reported by Pillay and Scheepers (2020), to pool funds and resources to direct them toward COVID-19 relief measures. Most organizations have responded to the crisis at once and quickly embedded COVID-19 relief activities into their CSR strategy.

Notwithstanding the acclaim to these organizations’ immediate measures, two points of concern emerged from the responses (as shown in the aggregate dimension three). One major factor is the re-routing of the funds dedicated to several aspects of CSR such as education, environmental protection, inclusion and community welfare. This is deemed as

![Figure 2 Data structure emerging from interviews](image-url)
the presence of short-termism in their CSR response. Short-termism is defined as the “decisions and outcomes pursue a course of action that is best for the short-term but suboptimal over the long run” (Laverty, 1996, p. 826). Research studies on CSR and corporate sustainability available in literature reveal that short-termism is deemed as one of the significant factors responsible for the lack of response by organizations to growing climate concerns (Bansal and DesJardine, 2014; Slawinski et al., 2017). Specifically, organizations’ ability to ignore a few crucial long-term efforts related to climate change/poverty (Bansal et al., 2018). One respondent stated that a “lot of projects have been stopped” and how “none of the other volunteering activities are going to be implemented as per the previous plans that were created based on need assessment,” which highlights the problem of short-termism in response to CSR. This finding agrees with a recent (non-CSR) study conducted by Amankwah-Amoah (2020) in the aviation industry that highlighted the side-lining of environment-related practices and commitments in the wake of COVID-19. Another observation is the organizations’ abrupt response toward “donation rather than immediate implementation,” as this can delay the dispensation of relief measures to the needy in the surrounding communities. Discussions on short-termism are not new to CSR literature; for instance, evidence from existing literature (pre-pandemic) showcase how the environment is often side-lined compared to other factors due to the non-human nature (Ramya and Baral, 2019; Stark, 1995) and the belief of a delayed return of investment (Slawinski and Bansal, 2012, 2015). Traditionally, such short-sightedness has been in relation to comparisons between business benefits vs societal benefits. Surprisingly, based on this study, we found a short-sightedness within the short-sightedness where non-COVID-19 CSR measures have been completely stopped/withdrawn in favor of COVID-19 CSR measures; this kind of short-sightedness too can have adverse effects on society, as discussed in the upcoming section.

5. Implications

Two emerging factors posited above raise necessary implications for practitioners to strategize CSR. First, they can try to make their organizations more agile by planning to use CSR funds in a wholesome manner toward the nearby local communities residing in the immediate neighborhood rather than completely donating all mobilized proceeds to governmental funds. This can help the nation curb the rise in other COVID-19 connected societal problems such as unemployment and poverty by its exclusive focus in the nearby communities. As donating to the government will have its bureaucratic way of implementation and might take much time to reach the people, and hence we believe organizations can take up immediate relief measures to help people residing in their region/territory.

Second, practitioners can encourage their organizations to devise more comprehensive mitigation measures by opting for a paradox approach (Lewis et al., 2017). Built on the paradox theory (Smith and Lewis, 2011), this approach provides a fresh perspective on competing elements that prevent decision-makers from pitting one against another, i.e. a trade-off. For instance, a paradox approach recommends using a both/and strategy rather than forgoing one (long-term, e.g. pre-planned initiatives for climate action/education of rural children) for another (immediate, short-term, e.g. COVID-19 donation). The disruption created by the outbreak of the COVID-19 pandemic has not only resulted in a health and sanitation crisis but also other societal issues such as widespread unemployment and starvation. Additionally, it has slowed down not only the economic growth but also the existing improvements and the steady progress that the nation had made toward achieving United Nation’s sustainable development goals. There is a growing consensus among researchers toward the benefits of using a paradox lens with respect to corporate (environmental) sustainability (Ivory and Brooks, 2018; Joseph et al., 2020), its association with innovation and creativity (Ramya et al., 2020), thus strengthens the case of application
of the same at the junction of COVID-19 and CSR response. Hence, it is recommended that CSR practitioners strategize their CSR with preparation and implementation of goals that tackle both the immediate short-term objectives, that is, relief measures aimed at alleviating the COVID-19 such as those mentioned above, along with directing their attention to equally important long-term measures in crucial areas such as environmental protection, job creation, poverty eradication, education and mental health.

The present study offers many important insights, as it connects two key factors of CSR literature identified by (Bhattacharyya and Verma, 2020), namely CSR strategy and CSR implementation using a topical thread called COVID-19 response. Additionally, this study brings much-needed discussions of paradox theory into the context of CSR (González-González et al., 2019; Siltaloppi et al., 2020; for a recent literature review, refer to Luo et al., 2020). The practical implications are abundant, owing to the direct dialog with the practitioners, the directions identified can be implemented into the long-term commitments (e.g. mission and vision of the organizations) that aspire to provide a deeper rather than a surface level response to this global crisis, as reiterated by Bapuji et al. (2020). The application of this paradox approach can foster a way to bridge the increasing societal and economic inequalities created by the pandemic. It is noteworthy that one such discussion has been made at a policy level in India in a bid to change the landscape of CSR. In a move to drive the CSR response, the Indian government has made a few quick changes to the Companies Act schedule VII CSR rules (Ministry of Corporate Affairs, 2013). They have now added a provision for organizations to claim CSR tax benefits for participating in direct efforts/activities toward alleviating COVID-19 (Sinha, 2020) or investments toward efforts such as vaccine development research until the financial year 2022–2023. Although it could have been a reason for the skewed support toward governmental donations, such a move also provides vast space for different relief measures to take place in parallel while organizations can continue to study such measures from a long-term perspective without withholding efforts directed toward other equally as important global challenges.

This study offers a multitude of implications to both theory and practices through the exploratory qualitative investigation of top organizations’ immediate CSR efforts in the fast-developing nation of India in response to the onslaught of the global pandemic. By highlighting the presence of short-termism, this study brings in the need for applying the paradox theory in the discussions at the intersection of COVID-19 and CSR, which opens the door for future researchers to venture deeper into it. The classifications of the practices and the many innovative activities undertaken by market leaders shown in this study provide valuable insights to managers who can take it forward in their respective organizations. Additionally, the justifications provided for the usage of the paradox approach may spark a change in the CSR strategy followed currently by the managers. Furthermore, by showcasing the outreach practices that the organizations in the study have mistakenly withheld, this study will be useful to policymakers who can remedy the situation in the future and steer clear of such bias.

Notwithstanding the above implications, the study suffers from a few limitations, the first of which is the limited representativeness of the sample to the population. Second, the negative impact on the quality and quantity of the data arising because of the difficulty faced by both the respondents and researchers to complete the virtual interviews during the lockdown period. Yet, this study has attempted to provide an initial glance at the CSR initiatives of top Indian organizations in an easily digestible way for practitioners, along with insights that provide them foresight. Possible future research can triangulate qualitative interviews with data from CSR reports and official websites to reinforce the findings. Researchers can attempt to increase the generalizability of the results by collecting multi-country CSR responses from organizations across varying sectors.
6. Conclusion

This study has attempted to explore and understand the immediate CSR measures or initiatives undertaken by a few select top Indian organizations in response to the global COVID-19 pandemic and the approach they have adopted toward the same using a qualitative research methodology. The organizations have contributed to several activities toward the society; however, it is noted that there is short-termism in their approach toward the ongoing CSR measures and COVID-19 CSR measures. Moving forward, CSR practitioners would be expected to channelize their CSR spends responsibly using a paradox approach. In this article, the immediate outreach measures taken by a few selected top Indian organizations to benefit the society have been summarized, highlighting the emerging need to devise a long-term strategy for continued commitment to helping the nation bounce back from the shock of the pandemic crisis and its many undesirable side-effects such as recession and poverty, to emerge stronger than before.

Note


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