

THE INTERNATIONAL JOURNAL OF BUSINESS & MANAGEMENT

CSR as a Media for Company Brand Image

Omweno Nyameyio Enoch

Research Scholar, Department of PG Studies and Research in Commerce
Kuvempu University, Shankaraghatta, Shimoga, Karnataka, India

Dr. Kundan Basavaraj

Associate Professor, Department of Commerce and Management
Sahyadri Arts College, Shimoga, Karnataka, India

Abstract:

Strategically, CSR remains an important part of any business success if adopted and can bring many gains to the company. Many segments of society want to be associated with morally and ethically accepted businesses that care for environment, human rights among others. The study aims to achieve two objectives on: CSR role towards the brand image of the company and communication strategy with stakeholders of the company. The study investigates two private companies of TATA and ITC in India. Total survey was 72 managers of subsidiary companies of TATA Company (48) and ITC Company (24) across Karnataka state of India. CSR on addressing human rights and environment has been done in depth. The study also highlights the role communication plays towards the brand image of the company. Companies CSR reporting standards, their communication strategies adopted in reporting their CSR activities are also disclosed. Findings show that both companies engage into CSR activities for various reasons directed to increasing the brand image. Stakeholder's involvement strategy to communicate with stakeholders has been adopted. The study concludes that the company's reporting of CSR activities has an impact on brand image and all companies are recommended to adopt CSR practices.

Keywords: CSR, Brand Image, Human Rights, Environment CSR Reporting

1. Introduction

Strategically, CSR remains an important part of any business success for public, private, MNCs, local, SMEs, organised or un-organised sector if adopted. It is crucial in the sense that all segments of society want to be associated with morally and ethically accepted businesses. Corporate social responsibility as a term, has been around for a while, but has gained momentum of late and almost every organization wants to carry a punch of activities that will brand them into responsible group. Even in production of goods and services needed in day to day activities, the concern for citizenship is rapidly growing. Nowadays the demand for better life is equated with sustainability and inclusiveness, concern for the larger society and environment at large. As business expansion in both developing and developed economies is pulling more attention, shareholders value creation too can't be ignored. More commitment towards making sustainable profits which are part of capital sustenance of the business is the need of the hour. All these issues are coiled within the cycle of business responsibility and must be attended to consciously to fix some social issues and build local capacities necessary for the life span of the corporate and society (Alvord, et al., 2004). Companies should show some responsible leadership as the art of building and sustaining relationships with all relevant stakeholders, which requiring socialized and un-personalized leadership. Hence the leadership should relate in different ways, which are able to align different values into a common vision, listen to and care for stakeholders. Diversity in corporate leadership that is ethical and valuable in meeting the challenges requires the joint effort from stakeholder (i.e. a global society), because corporate leaders are responsible for their corporation's impact on society and the natural environment beyond legal compliance and the liability of individuals (Howell and Avolio, 1992). CSR hence is becoming a leading principle of top management and of entrepreneurs. Company triple bottom line (sustainability) that entails the environment, community (society) and economy have not been well and equally represented and addressed. These three variables have created a lot of attention to different parties to stop by and ask the corporate world for a mode of fixing these issues that they (corporate) have created. Now different stakeholder want a mode through which their grievances can be addressed concerning human rights, safety of products that they consume, means adopted in the production process, the way the company supply chain address the environment and child exploitation among others through a more transparent inclusive communication strategy. It is the true means under which a company can close the gap in a more responsible and inclusive manner on the trust deficit between corporate activities which for long have been regarded as irresponsible. Persistent quest for laws to govern corporate activities are evident and alive almost everywhere now. Stakeholders now hold the power to either punish or reward the company depending on which side it regards better to adopt. It should not be forgotten that the term CSR emerged as an uprising issue for more than two decades since it was first conceived in 1950's (Carroll, 1999) in the US and Europe simultaneously over a series of irresponsible activities from large MNCs that existed then.

The image of those corporate then were dented because of the way they ran their activities, and luckily the birth to the term as a whole started to date, with the context of the society/communities, planet and economy as the target. Hence it shouldn't be written off also that there is a reward by consumers (they will consume for company products), investors (will have trust with the company and invest more with the company), society (will not protest against the company establishment) employees (will not do wastage in terms of time and production and losses in terms of strikes and absenteeism), government (tax holidays and less litigations), banks (easy loans), media (positive reports that act as an advertisement agency) competition (will remain competitive because of more consumption hence more profits) be a reward to the company as a brand image. This is how the brand image of the company can be easily created by support from a strategic communication by the company.

This study makes an effort to reveal how CSR leads to the brand image and corporate reputation in general. Two major private companies were taken for the study by administering the questionnaire survey for primary data collection. The study surveyed a total of 72 subsidiaries of both Tata (48) and ITC (24) within the state of Karnataka. The study aimed at two objectives 1. How CSR activities of both companies improves the brand image and 2. The type of CSR communication strategy adopted by both companies in disclosing CSR activities of the company. The study has covered only two CSR activities carried by both companies (Human Rights and Environment Address) how they communicate to different stakeholders about their activities and the benefits of reporting.

2. Literature Review

Aamir Sohail, et al. (2008) opines that brand image plays a significant role in the positioning of the company before the eyes of many stakeholders who rate its fairness on various accountability matters. The author further says that the position of the brand can also give a clear reputation of the company's soft image. Brand image of the company isn't just a name, but entails addressing many factors including everything from human rights to environmental care (Bjering Asa, S 2007) that surround all company activities from procurement to final sales and profits.

If a company procures products from a supply that addresses CSR, produce goods and services without using child labor and disposing the waste in the open land, into air, rivers or oceans, or make disturbing noises, when safety of workers are addressed in line with ILO, creation of employment, curbing corruption among other factors, then that business entity is addressed as a responsible and its brand image remain all time high. The issue of brand image goes a long way to include uncompromised state to different stakeholders who demand equity from business community. The world has become very small and more integrated in terms of information sharing and many other transactions concerning various business activities. This kind of shared information impacts the company in one way or the other on matters of its CSR activities.

Christian Aid (2004) describes how the company image is determined through rigorous focus and sacrifice on issues that never neglect the ethical role towards different stakeholders. Countries that promote CSR on matters of environment protection contribute to the branding of their respective companies globally in terms of responsible actions (Aamir Sohail, et al. 2008). On the other hand the Commission for the European Communities (2001) defines CSR as a concept where by companies integrates social and environmental concerns in interaction with their stakeholders on a voluntary basis all the time as another way of improving their brand image. Firms intentionally determine which features are most beneficial to communicate as part of the corporate brand identity on account of their probable influence on corporate reputation, and performance. The importance of aligning corporate brand identity to represent corporate history, ownership, management, and culture are emphasized since this is considered essential for the successful communication of the corporate brand to outside parties which focus on the alignment between internal and external corporate images (Hatch and Schultz, 2008). Anna Blomback and Marcela (2010) indicates in their research that the corporate brand identity formation process is more complex in incorporating external as well as internal drivers for feature selection, while (R.Priyadharsini & K.Shyamasundar, 2013) in their research investigation on how corporate brand identity and image brings out the perception towards corporate brand in the mind of consumers, found that, 1. There is a significant relationship among variable such as uniqueness with the knowledge of the company, liking, reliability and reputation of the company. 2. Their study mean score showed a positive brand image and a good brand identity for the company as a corporate brand. 3. They also found that the brand image of the company develops over a period of time and when age increases, the image may also grow in the minds of consumers and 4. Lastly, the proud feeling in buying a particular product depends on value offered by the company, which exhibits a good corporate identity and image among the consumers.

Kotler (2000) gives the traditional definition of the name brand that "the brand is a name associated with one or more items in the product line, which is used to identify the source of character of the item". That character of course is the good character of responsiveness of companies. The American Marketing Association (AMA) defines a brand as "a name, term, sign, symbol, or design, or a combination of them, intended to identify the goods and services of one seller or group of sellers and to differentiate them from those of competitors" (p. 404). The brand name is strengthened by the company when their actions on various issues are addressed without any compromise. According to Keller (2003, p.3) whenever a marketer creates a new name, logo, or symbol for a new product, he or she has created a brand". The author recognizes, however, that brands today are much more than that, where they (brands) have a simple and clear function as identifiers. Urde (1999) too says that, before the shift in focus towards brands and the brand building process, brands were just another step in the whole process of marketing to sell products. In the conclusion part the author says that "For a long time, the brand has been treated in an off-hand fashion as a part of the product". Kotler (2000) mentions branding as "a major issue in product strategy". As the brand is only part of the product, the communication strategy works towards exposing the brand and creating brand image of the company.

Aaker and Joachimsthaler (2000) mentions that within the traditional branding model, the goal was to build a brand image which is a tactical element that drives short-term results but Kapferer (1997) mentions that "the brand is a sign - therefore external-whose function is to disclose the hidden qualities of the product which are inaccessible to contact" (p. 28). Further the author

opines that the brand served to identify a product and to distinguish it from the competitors. Talking on the strength of brand, (Kohli and Thakor 1997, p. 208) says that the challenge today by companies is to create a strong and distinctive image that remain trusted all the life of the product and the company.

Concerning the brand management process as related to the function of a brand as an identifier, Aaker and Joachimsthaler (2000) discusses the traditional branding model, where a brand management team is responsible for creating and coordinating the brand's management program with the basic objective of coordinating the manufacturing and sales departments in order to solve issues concerning sales and market share. With this strategy the responsibility of the CSR brand was solely the concern of the marketing department (Davis 2002) where generally most companies thinking was focused on the latest and greatest advertising campaign meant focusing on the brand (Davis and Dunn 2002).

Kapferer (1997) argues that the focus shift towards brands began when it was understood that there was something more than mere identifiers by mentioning that before the 1980's there was a different approach towards brands, where "Companies wished to buy a producer of chocolate or pasta, after 1980, they wanted to buy Kit Kat or Buitoni. Making an important distinction that the first case firms were buying production capacity while in the second were buying a place in the mind of the consumer" (p. 23). Brands, according to Kapferer (1997) serve eight functions as shown in Table 1:

Some of those functions ranges from easy identification, practicality to save time in repurchasing, guarantee offered by the product, optimization, characterization through self image, contentment or satisfaction with the product, hedonistic due to brand attractiveness, logo and communication and ethical relationship with the society, an evident points that for the brands to be complete and be associated fully with the brand image of the company, they have to fulfill some characteristics.

Function	Consumer Benefit
Identification	To be clearly seen, to make sense of the offer, to quickly identify the sought-after products
Practicality	To allow savings of time and energy through identical repurchasing and loyalty
Guarantee	To be sure of finding the same quality no matter where or when you buy the product or service
Optimization	To be sure of buying the best product in its category, the best performer for a particular purpose
Characterization	To have confirmation of your self-image or the image that you present to others
Continuity	Satisfaction brought about through familiarity and intimacy with the brand that you have been consuming for years
Hedonistic	Satisfaction linked to the attractiveness of the brand, to its logo, to its communication
Ethical	Satisfaction linked to the responsible behavior of the brand in its relationship towards society

Table 1: The Functions of the Brand for the Consumer

Source: Adapted from Kapferer (1997)

The study here is showing that brands perform an economic function in the mind of the consumer, "the value of the brand comes from its ability to gain an exclusive, positive and prominent meaning in the minds of a large number of consumers" (p. 25), where the author concludes that branding and brand building should focus on developing brand value.

Doyle (2001, P.267) argues that brand will achieve their value-creating potential where managers pursue strategies that are oriented to maximize the shareholder value.

Carroll and Zait (1989 & 2002) research on the reasons for the company involvement in CSR activities, found that pragmatic (rational), ethical, and social pressure were reasons behind CSR engagement by the corporate under study.

- **Pragmatic or rational reason** - is a reason related to devotion to business ethics and selfishness as an enlightened corporate. It is the reason behind the most powerful social behavior in assuming the responsibilities of organizations which is increasingly growing. Here the company should actively be involved in social projects like; contribution towards social development, youth and women empowerment, building health hospital among others sustainable livelihood systems that will uplift the poor to low income classes. Using this policy as a CSR activity, it will win create long term goodwill and trust avenues in terms of company image and brand enhancement.
- **Ethical reasons** - (the organization feels compelled to engage in CSR). This reason goes beyond a normal obligation of letting business run CSR activities in the society. The Kantian origins literature assumes that businesses have a moral duty to society and to the community in which it operates. These obligations will not be as simple as maximizing profits, but concerns for the welfare of society as a voluntary whole. The one reasoning behind this argument is that the company is one that allows business to exist, as all economic and trade activities arise from the existence of an ex-ante social needs that must be satisfied in a fair and rational means. It is a huge reason why businesses must have an embodied ethical and socially responsible behavior.
- **The reason of social pressure** – Different stakeholders force companies to take social responsibility by forcing them to answer the social needs of the increasingly pronounced requirements. Nowadays, society rejects the organizations that do not show responsible behavior and has certain expectations about their involvement in social issues (Zait, 2002). An empirical analysis of global environmental initiatives demonstrates that social organizations assume joint reasons, representing a combination of three above.
- **McGuire (1963)** distinguished social responsibility from ethical, economic, technical, and legal obligations, a view that was supported by **Davis (1973)** ten years later by defining CSR as the organizations' responsibilities for issues beyond their economic, ethical, and legal obligations. Ethics in action define the concept of CSR as a term that describes a company's obligation towards all its stakeholders in all its activities in areas beyond its operations by considering the full

scope of their impact on communities and the environment when making decisions, by balancing the needs of stakeholders with their needs while they make profits.

The main focus of management and the company owner should be on developing workplaces free from discrimination where creativity and learning can flourish, decent codes of professional conduct are created, and where a proper balance can be maintained between work and other aspects of our lives. Business practices should profoundly not affect the rights and dignity of employees and communities.¹ Behaving irresponsibly on the issue of human rights could be costly because their reputation and bottom line will remain at stake. This is also related to globalization and increasing international trade and the challenge that goes in hand with finding ways of doing business world-wide that respect human rights and social justice and facilitate the appropriate development of the emerging economies. Countries are expected to support and respect the protection of international human rights within their sphere of influence; and sure their own corporations are not complicit in human rights abuses. Paying workers a living wage and protecting them from harassment may cost a little more in the short run, but if it improves morale and reduces turnover then it may still be good for profits after a few years. Socially responsible management practices contribute directly to profits of the company directly or indirectly.

The world investment report of 1999 highlighted that business should cover a broad area of corporate activities such as ethics, financial returns, environmental protection, human rights and labor standards, because of the rise of international trade, globalization, and instant communication which has resulted to increasing pressure from various groups for the formation of global business conduct standards. The report suggests that these practices should be accepted at corporate, business association, industry or country level.

- **Min-Dong (2008)** study, affirms that the concept of CSR has been expanded to incorporate some concepts like environmental responsibility, diversity, affirmative action, or transparent account practices. The author further opines that many theories have increased and the number will be more under the umbrella of CSR as a revolutionary path a head where some connections with Smith's moral can be easily formulated. The author says that all these theories and formulations came due to the consequence of many studies attempting to explain the CSR stakeholder framework under the banner of CSR.
- **Welford (2004)** argues that as there currently appears to be a significant disagreement about what the term CSR means, and how, or why it should be implemented, many organizations are realizing the importance of CSR as a part of their business strategy. The author opines that the trend of integrating social, environmental and the economic (triple bottom line) objectives as part of ethics has been clear and on the rise. The study further argues that CSR in its current form is being used widely as a tool for image building rather than with business intention. Netherlands (1998) says that "CSR is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. Welford study concludes that organizations have started realizing the importance of involving themselves in activities that lead to multiple objectives rather than just the economic benefit. In a way business organizations are realizing the importance of the social contract they are bound by.
- **Morrison (2005)** highlights that the meaning of CSR is about understanding and managing the relationship between trading operations and the economy, environment and communities within where business houses operate. He claims that CSR focus is on "managing the social, ethical and environmental issues that are material to commercial performance, through a programme of continuous improvement that reflects working conditions, dietary health and nutrition. The author also indicates that "CSR priority issues today address human rights, employee rights, environmental protection, supplier relations and community involvement". A "formal and universally acceptable definition of CSR has yet to emerge" and "will not issue any 'one-size-fits-all' code". "CSR, in broad summary, is the ethical behavior of a company towards society (WBCSD Report).
- **Herremans (1993)** opines that CSR is about looking at the relationship of a firm's activities on society and the environment by giving example of several companies that have reportedly enhanced productivity and reduced costs from introducing new technologies aimed at reducing pollution. The author concludes that it would not be out of line for a company to introduce more environmentally friendly measures as their approach to CSR because they are the need of the hour right now and days to come.
- **Brown and Dacin (1997)** suggest in their study that CSR associations have a significant influence on consumer responses to new products. The results of their studies found that negative CSR associations ultimately can have a detrimental effect on overall product evaluations, whereas positive CSR associations can enhance the product evaluations.
- Disclosure of CSR activities is the most important factor of communicating to different stakeholders. But yet often the greatest obstacle to transparency is a matter of personal pride and embarrassment (Henriques, A., 2007).¹ The author opines that "Transparency is part of the moral baseline for business conduct, rather than an optional extra to be adopted when it doesn't adversely affect the bottom line". Further, the author points out that NGOs, policy makers, employees, the public in general will have to continue to watch closely whether a company's CSR strategy is linked to its lobbying, so that the concept of CSR in transparency become an integral part of doing business.

¹ Henriques, A., 2007. *Corporate Truth: the limits to transparency*. London: Earthscan.

3. Reasons for TATA and ITC Companies Engagement into CSR Activities

From the field data, the respondents gave different reasons which make them engage in CSR activities. Table 2 below has given various reasons ranging from pressure from stakeholders to The primary data from field survey concerning the reason why corporations engage in CSR activities is revealing that pressure from stakeholders, better corporate image,

Classification Based on Reasons for CSR			
Reasons	Respondents Company		Total
	TATA Company	ITC Company	
Pressure From Stakeholder	12	1	13
	25.0%	4.2%	18.1%
Competitive Reason	19	5	24
	39.6%	20.8%	33.3%
Tradition and Ethical Reasons	4	11	15
	8.3%	45.8%	20.8%
Advertising Strategy	4	1	5
	8.3%	4.2%	6.9%
Managing Risk And Cut Marketing Cost	3	2	5
	6.3%	8.3%	6.9%
Licence To Operate	4	3	7
	8.3%	12.5%	9.7%
Other	2	1	3
	4.2%	4.2%	4.2%
Total	48	24	72
	100.0%	100.0%	100.0%

Table 2
Source: Field Survey

Table 2 above shows the respondents different opinion on reasons for company’s CSR engagement. The majority of respondents with a total of 33.3 percent opined that they conduct CSR because they want to retain their competitive advantage over other companies. The total respondents with 20.8 percent opined that they practice CSR because of ethical and tradition/culture created since long time of practicing to be responsible. The other respondents with a total of 18.1 percent opined that they conduct CSR because of the pressure from stakeholders of the company. While 9.7 percent respondents opined that they conduct CSR activities to enable them get a licence to operate. The total respondents with 6.9 percent opined that they both conduct CSR because it acts like an advertising strategy to the company and that it helps them in managing risk and cut marketing cost. Finally the last respondents with 3 percent opined that they run CSR activities because of other reasons like, to look good and to avoid unnecessary follow-ups. The analyses of the two companies show that they both carry CSR activities in their respective companies because of some varying reasons that are beneficial to the company directly or indirectly.

4. Global CSR Compact Guide

The Global compact in partnership with the United Nations and companies have outlined guideline goals that the companies wishing to engage in CSR should implement. They have been specifically divided into four areas of interest which covers 10 universal principles as revealed in Table 3 below.

Field of Interest	Principals
Human Rights	Support and respect the protection of internationally proclaimed human rights
	Make sure that they are not complicit in human rights abuses
Labor Standards	Uphold the freedom of association and the effective recognition of the right to collective bargaining
	The elimination of all forms of forced and compulsory labor
	The effective abolition of child labor
	The elimination of discrimination in respect of employment and occupation

Environment	Support a precautionary approach to environmental challenges
	Undertake initiatives to promote greater environmental responsibility
	Encourage the development and diffusion of environmentally friendly technologies.
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery.

Table 3: Global compact principal for CSR guide

Source: Data from Global Policy Forum Europe, *Whose Partnership for whose development?* (Global Policy Forum Europe, 2007)

This framework is part of the UN recommendation and principles that will guide countries, companies towards the formulation of public policies that will promote and ensure transparency and support CSR initiatives. They are equally applicable to all companies that want to achieve their brand image and company reputation. How all those issues on human rights that are social issue, labor standards and environment protection and ethical issues like corruption are addressed depends largely how policies of the company are framed to achieve them.

5. Provision for CSR Reporting in Companies Bill ⁱⁱ

CSR in India has taken a new facelift under the new provision on company's bill 2012 which is aimed to achieve more accountability and transparency. Previously, it used to be a difficult exercise to analyse CSR spending of various public and private companies, leading to some critical information going unrecorded at the government levels. This happens mostly because even some top 100 firms by revenue, expected to voluntarily report their CSR expenditure fails to, due to lack of provisions for CSR reporting in the Companies Act, 1956 to mandated them for the same. The opportunity before the government was to make companies accountable through the law by introducing the new Companies Bill, 2012 that became the law in 2013. Clause 135 of companies act 2012, states that every company having a net worth of Rs. 500 crore or more, or a turnover of Rs. 1000 crore or more or a net profit of rupees five crore or more during any financial year, shall constitute a CSR Committee of the Board consisting of three or more Directors, including at least one Independent Director, to recommend activities for discharging corporate social responsibilities in such a manner that the company would spend at least 2 per cent of its average net profits of the previous three years on specified CSR activities. It is proposed to have detailed rules after passing of Companies Bill 2012 in parliament to give effect to the provision.

Schedule- IV of companies bill, 2012 includes part of activities that must be part of company's CSR policies that should be achieved by the company: Eradicating extreme hunger and poverty, promotion of education, Gender equality and Women empowerment, Reducing child mortality and Improving maternal health, combating human immunodeficiency virus, acquired immune deficiency syndrome, malaria and other diseases, ensuring environmental sustainability, employment enhancing vocational skills, social business projects, contribution to prime ministers national relief fund or any other fund set by the central government or the state government for social-economic development and relief and funds for the welfare of the scheduled caste, the scheduled tribes, other backward classes, minority and women and other matters as may be prescribed.ⁱⁱⁱ After the company's bill of 2012, CSR in India will be timely reported and is expected to be among the most transparent countries in the world in corporate responsibility in the future if the policies will be honored. A company should demonstrate that they are socially responsible when they implement and promote the principles of social responsibility and periodically reporting on the application of these principles in their activities.

6. Sustainability Reports of ITC

Reporting of CSR activities by ITC Company is communicated through the annual general meetings and websites of the company. Disclosure of CSR sustainability reports has been done for more than 10 years now in a row without government pressure and other stakeholders. ITC has adopted *GRI-G3* in reporting the CSR initiatives and it is *an A+ level Compliant Application*. GRI works towards making disclosure of sustainability impacts a mainstream business activity done in various formats, including integrated and sustainability reporting. ITC has adopted an integrated reporting that is a form of corporate reporting that brings together material information about an organization's strategy, governance, performance and prospects in a way that reflects the commercial, political, social and environmental context within which it operates. It provides a clear and concise representation of how ITC creates value, now and tomorrow. Many countries demands that their companies disclose their GRI as a means of promoting their report or explaining approach to sustainability reporting, where organizations report their sustainability performance or explain why if they don't (i.e. the Swedish government in 2007, Published Guidelines for External Reporting by State-Owned Companies requiring all state-owned companies to present sustainability reports based explicitly on the GRI Guidelines).

Both companies for the last ten year plus, have adopted a global reporting initiative (GRI) as a means of transparent disclosure of their CSR initiatives on their company website. ITC has been disclosing their Triple Bottom Line reports on a yearly basis covering the following activities:

- **Economic** – the company has in advance disclosed in its GRI-G3 report how it has economically achieved multiple drivers of growth encompassing FMCG, Paperboards & Packaging, Agri Business, Hotels and Information Technology. Out of its operations the company has a turnover of US\$ 6 billion and a market capitalisation of over US\$ 23 billion. The Total Shareholder Returns, measured in terms of increase in market capitalisation and dividends, growing at a compound rate of over 24% per annum over the last 15 years.
The new FMCG businesses support the competitiveness, technology upgradation and market reach of over 150 Small and Medium Enterprises (SMEs). ITC Group provides direct employment to over 29,000 people.)
- **Environment** - On environment, the company's report card is amazing because it has turned to be the first in India and even among the few globally to become Carbon Positive for more than five years in a row (sequestering / storing twice the amount of CO₂ that the Company emits), 'Water Positive for eight consecutive years (creating three times more rainwater harvesting potential than ITC's net consumption) and Waste Recycling Positive for five years, because nearly 31% of the total energy consumed is from renewable sources. Examples like ITC Royal Gardenia and ITC Green Centre are two of the world's largest LEED Platinum rated green buildings. Nowadays when the world is screaming at the top of their voices, ITC has shown out the way that they mean business when it comes to protecting and saving the environment. not forgetting that the Health and Safety Management of company Systems in ITC conform to international standards.
- **Social** - The triple bottom line of the company on social effect show admiring work that the company has achieved for the last many days since it started its activities. ITC's businesses generate livelihoods for over 5 million people, with its globally recognised e-Choupal initiative the world's largest rural digital infrastructure benefitting over 4 million farmers. Over 1, 07,000 hectares have been greened through the company's Social and Farm Forestry initiative, creating an estimated 48 million person-days of employment. ITC's Watershed Development initiative brings precious water to over 54,000 hectares of dry lands and moisture-stressed areas, not forgetting the Sustainable Community Development initiatives including women's empowerment, supplementary education and integrated animal husbandry programmes among other activities carried by the company for rural village value addition.

7. Sustainability Reports of Tata Company

Tata Company has been disclosing its CSR reports on its website for more than 15 years now. TCCI was established in 1994. The mission of TCCI's is to work together to be seen as, a group which strives to serve their communities and the society at large. TCCI is also involved in assisting Tata companies maintain sustainability reporting guidelines of Global Reporting Initiative (GRI). It is the focal point for the UN Global Compact in India, which has 42 Tata companies as signatories, the highest in the world from a single business group. In collaboration with the United Nations Development Programme (India), TCCI has crafted the Tata Index for Sustainable Human Development, aiming at directing, measuring and enhancing the community work that Tata enterprise is undertaking for the upliftment and welfare of the people.^{iv}

Its business ranges from steel, automobiles and software to consumer goods and telecommunications the Tata Group operates in more than 80 countries across six continents, and its companies export products and services to 85 countries, with the group comprising of over 90 operating companies in seven business sectors (i.e. communications and information technology, engineering, materials, services, energy and consumer products and chemicals). The company has around 200,000 employees across India and 395,000 worldwide. Under Tata, the group went through major organisational phases — rationalisation, globalisation, and now innovation, as it attempts to reach a reported \$500 billion in revenues by 2020-21, roughly the size of what Walmart is today.^v

Tata Company carries a lot of CSR activities that are carried by various subsidiary companies which in themselves are huge companies with huge turnovers. Infact the company group also displays its triple bottom line in a style by addressing economic, environment and social issue as follows.

- **Economic:** The Company has a long legacy and its economic strength is no doubt at its best every financial year. The group's revenues have grown nearly 12-fold, totaling \$67.4 billion in 2009-10. The company aims at improving the quality of life of the communities they serve as their main purpose. They do this through leadership in sectors of national economic significance, to which the Group brings a unique set of capabilities. This has made them to grow aggressively in focused areas of business.
- **Environment:** The Company has adopted the technology that is environment friendly that saves energy consumption and less environment pollution tactics by adopting a go green initiative (the Tata Motors first Indian Company to introduce vehicles with Euro norms). Tata Motor's joint venture with Cummins Engine Company, USA, in 1992, made an effort of introducing emission control technology in India, where by the company has become more environment friendly, by developing engines that consume less oil by the help of world-renowned engine consultants like; Ricardo and AVL. Manufacture and launch of CNG version of buses and passenger cars brands (Indica), establishments of an advanced emission-testing laboratory which gathers data on air pollution matters defines the true investment towards a clean environment company. the company has initiated a tree plantation programme where millions of tree till now have been planted so far (i.e. more than 80,000 trees in the works and the township and more than 2.4 million trees near the Tata motors plant in Jamshedpur region, and over half a million trees have been planted in the Poona region) as a means of restoring ecological balance. The company has directed all its suppliers to package their products in alternate material instead of wood. The company's treated water is conserved in lakes which attracts various species of birds from around the world. The corporate policy of the group encompasses the sustainable development of all the stakeholders by demonstrating responsibility and sensitivity to biodiversity and the environment, complying with rules

and regulations relating to environment and constantly upgrading technology and applying state-of-the-art processes and practices with institutional arrangements that will combat larger issues like climate change and global warming.

- **Social Issues:** The Company has laid down a strategy of creating sustainable livelihoods by building community through social program pertaining to health, education, empowerment of women and youth and employee volunteering. The company has Tata Health Infrastructure i.e. the Tata main hospital at Jamshedpur, the ICU in Joda and Balangpur, CHC in Bari and Kuhika, Hospitals in Gobarghati, sukinda, Belpahar, Belipada and Bannipal, Lifeline Express- the hospital on wheels, mobile health clinics and Centre for hearing impaired children. As one way of contributing towards the society by providing education, the company has educational infrastructure like that include Institute of mathematics, Sukinda college, Joda college centenary Learning centre at XIMB, J N Tata Technical Education centre, School of hope and Shishu Niketan and schools sponsorships.

Tata Sports Infrastructure is another area where the company is promoting society by introducing an initiative of grass root talent nurturing. The company has built the Tata athletics academy, archery academy, Football academy, Tata steel adventure foundation, Sports feeder centers and Stadium at Keonjhar specifically sponsored by Tata group in societies for the same cause. The company has preserved some cultural heritage by setting up a national Center for performing arts in Mumbai, the tribal cultural centers to showcase legacy of different tribes in India. The company's heritage of returning to society what they earn beyond doubt evokes trust among consumers, employees, shareholders and the community. The Tata name is a unique asset representing leadership with trust through these trusts, Tata Sons Ltd. utilizes on average between 8 to 14 percent of its net profit every year for various social causes. Even when economic conditions were adverse, as in the late 1990s, the financial commitment of the group towards social activities kept on increasing, from Rs 670 million in 1997-98 to Rs 1.36 billion in 1999-2000. In the fiscal year 2004 Tata Steel alone (a subsidiary of Tata Company) spent Rs 45 crore on social services.^{vi} Tata is accredited to initiate various labor welfare laws. For example- the establishment of Welfare Department was introduced in 1917 and enforced by law in 1948; Maternity Benefit was introduced in 1928 and enforced by law in 1946.

8. Human Rights

Many ask whether respecting human rights makes business more profitable. Jean-Marc Barki the Executive Director, Sealock, French SME answers that increasingly the answer is yes, but not always and maybe not immediately. He says dealing explicitly with human rights can function as a radar or early-warning system. It enables a company to identify potential problems and to resolve them before they become more serious and more costly. A human rights focus may also improve customer relations and reputation, and enhance employees' job satisfaction, with a positive impact on productivity and efficiency. It may help you to avoid additional costs associated with attracting and keeping the right staff, gaining permits or dealing with public opposition to new business ideas the company may have. Some of your clients and customers want to know how you manage various issues, including human rights. Avoiding and addressing negative human rights impacts can also inspire innovative solutions and improvements that help a company to be a stronger, more resilient business. Respecting human rights is about doing 'what is right' and what the company expected to do. But the bottom line is that companies have the responsibility to respect human rights whether or not it brings financial benefits to them. Human rights as per the international labor organization (ILO) and other international organs, call for all employees fair and dignified treatment in and out of their work place. Companies should draft policies that address issues like; Gender equality across supply chain, discouraging discrimination of all kinds in places of work or with those transacting with the company. Employee's health and their safety working conditions children's rights abuse in either internal or external are among the human rights agendas that should be addressed to help restore the picture of the organization's stand. A company that wants to edge in competition and retain its best human resource and recruit a qualified willing to work, must set minimum wages and working hours and negotiate for overtime pay, so that employees don't feel exploited with remunerations not worthy their input. Otherwise it may heavily cost the company in terms of losses because of poor quality and un-competitive products, wastage among others that will keep the company image at its lowest. The study investigated how Tata Company and ITC Company fair in human rights address in their organization as revealed below in table 4.

Classification Based on Company Human Rights			
Human Rights	Respondents Company		Total
	TATA Company	ITC Company	
Gender Equality Across Supply Chain	7	5	12
	14.6%	20.8%	16.7%
Non-Discrimination in the Work Place	7	4	11
	14.6%	16.7%	15.3%
Safe and Health Workplace	11	3	14
	22.9%	12.5%	19.4%
Child Labour Protection	12	3	15
	25.0%	12.5%	20.8%
Minimum and Maximum Working Hours and Wages	9	7	16
	18.8%	29.2%	22.2%

Other	2	2	4
	4.2%	8.3%	5.6%
Total	48	24	72
	100.0%	100.0%	100.0%

Table 4

Source: Field Survey

Table 4 above shows the opinion of respondents on their company human rights address. The respondent of TATA company with 9(18.8%), and ITC company opined that minimum and maximum working hours and wages are considered as part of the company on human rights. The opinion of respondents of TATA company with 12(25.0%) and ITC company with 3(12.5%), opined that their human rights policy addresses child labour protection. 11(22.9%) & 3(12.5%) respondents of TATA and ITC company, opined that their human rights policy addresses safety of employees and health workplace. The respondents of TATA company with 7(14.6%) and 5(16.7%), opined that they practice non-discrimination in their place as part of human policy in the company. opinions of respondents of TATA company with 2(4.2%) and ITC company with 2(8.3%), opined that they have adopted other policies on human rights. From the analysis above, it is evident that human rights practices by both companies have been adopted.

H0: There is no significant difference in Addressing Environment challenges towards improving the company image.

The idea of trying to test whether the company's challenges on environment address will improve the brand image of the company was noble.

9. CSR on Environment

There has been utter disregard of the environment in the race for faster and higher growth. The world economic and social survey 2011 reveals how 25 countries have completely lost their forest and 29 countries have less than 10% forest cover, 50% wetlands lost since 1900. This imminent collapse of the globe's ecosystem will cause serious distress to the world's living systems. Further exacerbating these challenges is the ominous threat of climate change and global warming, which has exposed the planet to unforeseen peril. It is abundantly clear that business cannot succeed in societies that fail. The limits to future growth will be defined more with vulnerabilities flowing from social inequities, environmental degradation, and climate change than by any other economic factor. Therefore, in enlightened self-interest, business must play a more meaningful, involved and active role now and the future. Because of its numerous touch points in society, business can deliver significant social values given their wide array of enterprise capabilities including finance, human and other strategic resources. For India the developmental challenges are even more acute. It is estimated that over 400 million people live in multi-dimensional poverty, surviving on less than \$1 a day. In addition, with 17% of the global population, India possesses only 2.4% of land-mass, 4% of water resources and 1% of forest resources. It is estimated that almost half of the total 600 districts in India face severe water-stress. This will aggravate the challenges of food security and impact India's agricultural sector which provides sustenance to almost 55% of the country's work force.

The challenge therefore, before business and industry, is to not only sustenance profitable enterprises as growth engines for the economy but to contribute meaningfully to building social equity. And this it must do by pursuing innovative business strategies that synergize the creation of sustainable livelihoods and the preservation of natural capital with the building of a responsible shareholder value. Environment is dependent by many plant and animal species which are at the edge of extinction "i.e. saving the great apes is also about saving people. By conserving the great apes, we can protect the livelihoods of many people who rely on forests for food, clean water and much else. Indeed, the fate of the great apes has both practical and symbolic implications for the ability of human beings to move to a sustainable future" **Kofi Annan, former UN Secretary General**. When pollution abatement is inexpensive, the gains from labor-market screening outweigh the costs of abatement. This may drive brown firms from the market, even when there is a substantial share of workers who have no moral motivation (Brekke and Nyborg, 2004). Weak regulatory systems in developing nations can be well checked and countered by international markets with the strongest force for environmental CSR. Customers in the European Union (EU) have begun to choose suppliers based in part on their practices concerning the use of pesticides from other countries. This will result in the flower industry creating the Florverde program, which encourages members to adopt a set of environmentally friendly practices. This practice by the end of 2006, Florverde had 137 member companies, exporting some 700 million flower stems per year (Lyon and Kim, 2007). This shift in market demand may be well playing a stronger role than the nation's imperfect and incomplete enforced pesticides regulations. Downstream retailers selling in developed countries require their suppliers achieving and ISO 14001 certification can have a positive impact on environment pesticide regulation and it will be good news for the environmental performance upstream.^{vii}

Firms have increased their resource use efficiency, reducing pollution and costs at the same time. The presence of waste does not mean that pollution abatement has been transformed into a strictly negative-cost enterprise but an attempt to postulate how "an Equal Slope Hypothesis" businesses can reduce costs just as effectively by rooting out waste in human resources, outbound logistics, or any other business function as by improving environmental efficiency (Porter and van der Linde, 1995). Even when there are no cost-reduction opportunities, firms that produce both brown and green products that are imperfect substitutes can profit by colluding to reduce their production of the "brown" products (Ahmed and Segerson, 2006) but such collusion raises the price of brown products and consumer demand for green products, which increases prices and profits for both products. (Bosch, Woodrow, & Lee, 1998) Environmental Protection Agency (EPA) pollution control enforcement activities and firm response strategies on shareholder wealth have a great impact. The market reacts negatively upon learning that a firm had been targeted and that losing a contest with the EPA is very costly to shareholders. Carmakers in the USA have increasingly taken commercial advertisements on CSR issues on their radar screens. As part of CSR, the key issues that the company gives much focus on

include product safety and the environmental impacts of the production and especially the use and disposal of their vehicles. Product safety remains a paramount issue (i.e. Ford Motor Company recalling the cars in the wake of the controversy surrounding the recall of millions of its sport utility vehicles fitted with Firestone tyres) which covers its thinking on a range of safety, health and environmental issues in its reporting. But issues like climate change are also rocketing up the priority list, particularly for the gas-guzzling SUVs that currently provide a high proportion of such companies’ growth.

The study has highlighted most of the common challenges the company faces and the steps they have taken to curb those challenges. The study investigated to know whether those challenges once tackled improved the brand image and company reputation as indicated in table 8 below. Some of the issues that the company addresses as part of CSR towards the environment according to the study were diverse. The majority of the respondents opined that the issue of environment remains a major challenge and sometimes to be 100 percent requires sacrifice that cannot be achieved in a single day. The respondents opined that they don’t specifically face a single challenge on environment. The dichotomous key was used to analyze their opinion because they had given more than one challenge as indicated in Table 8 below.

Classification Based CSR Towards Environment challenges facing the company			
Challenges	Respondents Company		Total
	TATA	ITC	
Pollution Management	46	24	70
	65.7%	34.3%	
Technology System for Monitoring Environment Pollution	46	24	70
	65.7%	34.3%	
Irrigating Vast Dry and Maintaining Wet Lands	44	24	68
	64.7%	35.3%	
Planting Tree	45	24	69
	65.2%	34.8%	
Clean Energy	46	24	70
	65.7%	34.3%	
Waste Management	46	24	70
	65.7%	34.3%	
Water	46	24	70
	65.7%	34.3%	
Bio-Diversity and Land Use	46	24	70
	65.7%	34.3%	
Total	47	24	71
<i>Percentages and totals are based on respondents. a. Dichotomy group tabulated at value 1.</i>			

Table 5

Source: Primary data

The dichotomy group tabulated at value 1 on table 5 above shows the opinion of respondents on the environment challenges that affect company CSR activities. The respondents of TATA company with 46(65.7%), 45(65.2%), and 44(64.7%) opined that both pollution management, technology to monitor environment pollution, clean energy, waste management, environmental reporting, bio-diversity and land use, green accounting and irrigating vast dry and maintaining wet lands are the CSR challenges that the company is facing on environment. The respondent of ITC company on the other hand with both 24(34.3%) opined that pollution management, technology to monitor environment pollution, irrigating vast dry and maintaining wet lands, green accounting, clean energy, waste management, environmental reporting, and bio-diversity and land use are the challenges that the company is facing affecting its CSR on environment.

It can be inferred from the above analysis that both companies are facing environmental challenges that may have an impact on the brand image of the company.

ANOVA test to determine whether there is any significance of addressing CSR challenges towards the improving the company image was used.

ANOVA						
Respondents Opinions		Sum of Squares	df	Mean Square	F	Sig.
Pollution Management	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			
Technology System for Monitoring Environment Pollution	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			

Irrigating Vast Dry and Maintaining Wet Lands	Between Groups	.111	1	.111	2.121	.150
	Within Groups	3.667	70	.052		
	Total	3.778	71			
Planting Tree	Between Groups	.063	1	.063	1.556	.216
	Within Groups	2.813	70	.040		
	Total	2.875	71			
Clean Energy	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			
Waste Management	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			
Water	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			
Bio-Diversity and Land Use	Between Groups	.028	1	.028	1.014	.317
	Within Groups	1.917	70	.027		
	Total	1.944	71			

Table 6: Classification Based on Environmental Challenges that Affect CSR Activities

Source: Field Survey

ANOVA test was applied to identify how significant in addressing the environmental challenges as CSR initiative relevant towards the Brand image of the company. At 5 % level of significance, it was observed that the computed values for Irrigating Vast Dry and Maintaining Wet Lands, Planting Tree, pollution management Technology System for Monitoring Environment Pollution, clean energy, waste management, clean water, bio-diversity and land use in containing the environmental challenges as CSR initiatives have high positive impact toward company image with established values of 2.12, 1.56, and 1.01 were more than the established table values of .150, .216 and .317 respectively. It is implying that if these challenges are contained they have a significant impact on the company image.

10. Communicating CSR

CSR communication to different stakeholders determines how some targeted objectives will be achieved. Second, the Kotler and Lee (2005) assert in their study, that there are five C's in CSR/CSI that corporations must fulfill. The first "C" for "conviction" demands businesses to real improve their performance, not PR. The second C asks companies to Commit themselves and deliver. The third "C" wants companies to be committed to open, honest, and direct communication with all the stakeholders. The study reveals that the third "C" for communication, is a two communication that integrates new tools of communication that are used by corporations to reinforce reciprocity in communication. Followed by the fourth "C" is for consistency as a process of continuous improvement on the targeted goals. The fifth "C" for credibility, wants the corporation's ability to trust their performance through their credible efforts. Corporation should regularly review and consider new or modified business practices that will improve the quality of life and, at the same time, provide some net benefit to the corporation, ideally financial, operational relationship building, or marketing in nature. The study adopted Morsing & Schultz (2006) to evaluate whether the three CSR communication strategies are applicable in the companies under investigation.

11. CSR Communication Strategies (Morsing & Schultz, 2006, 326)

CSR communication strategies are classified based on the degree of stakeholder involvement in CSR dialogue (Morsing & Schultz, 2006). These strategies are defined as informing, responding and involving in order of stakeholders' contribution in management CSR strategies. Most companies are practicing one way communication (informing strategy) or involve very low level of stakeholders' participation in management decisions according to Morsing and Schultz (2006).

Organizations eager to accomplish strategic goals establish well-defined communications strategies. A well-defined strategy is one that engages employees and aligns with the organization's business goals that address different stakeholders. A close tie between business, performance technology, and communication strategies will focus understanding and support for the direction of the organization. While various combinations of performance interventions have been developed to help build a high performing organization, they cannot be effective without a communications program. An effective communication build awareness and/or motivate to action, explain a program's value to employees as well as solicit employee's buy-in. Dennis A. Simmons, Materials People Systems Program Manager, shares the Materials Communications strategy, delivery channels, value, and the impact their communications have on performance.

Company engaging with stakeholders in the CSR communication is of significant importance, because it reduces the friction that may cause trust deficit. Depending on the strategy adopted in CSR communication, the effectiveness of stakeholder involvement with the company in matters of CSR activities will be determined. Some of these communication strategies adopted by many companies are clearly revealed in table 7 below.

Classification Based On CSR Communication Strategies			
CSR Communication Strategies	Respondents Company		Total
	TATA Company	ITC Company	
Stakeholders Information Strategy	13	3	16
	27.1%	12.5%	22.2%
Stakeholder Response Strategy	14	5	19
	29.2%	20.8%	26.4%
Stakeholder Involvement Strategy	21	16	37
	43.8%	66.7%	51.4%
Total	48	24	72
	100.0%	100.0%	100.0%

Table 7

Source: Field Survey

Table 7 above reveals the respondents on communication strategies that both companies have adopted towards their different stakeholders. TATA Company with 43.8 percent and ITC Company with 66.7 percent said that they use stakeholder involvement strategy towards their stakeholders concerning CSR activities. Respondents of both TATA Company and ITC Company with (29.2% & 20.8%) opined that they have adopted stakeholder response strategy towards different stakeholders on CSR in communicating their CSR activities. TATA Company with 27.1 percent and ITC Company with 12.5 percent opined that they have adopted stakeholder's information strategy towards their different stakeholders on CSR. Indicating from the analysis that, there is much importance for companies to adopt the stakeholder's involvement strategy because it is the need of the hour and is more inclusive and it makes it easy in cohesion as compared to other first two strategies to help reflect the more transparent means of company disclosure and sustainable inclusiveness.

Communication is one means that the image of the company is communicated to the outside world. When the company wants to collect some capital, wants to sale off some share, recruitment or when calling for a meeting, it must adopt a strategy that is more inclusive and sustainable. Different stakeholders get the information of the company. The study has investigated to know whether there are any benefits (table 8) on CSR communication to the company. The cost of company brand image is worthy the company itself because from employees of the organization, shareholders to those who want to invest in the company.

12. Company CSR Communication

When the communication strategy adopted towards various stakeholders is inclusive it creates an everlasting goodwill which will last for a long time. It motivates different stakeholders like employees, supply chain, business partners among others to have a harmonious relationship with the company. This in return creates a good image of the company because of leadership qualities. The survey study investigation of the relationship of stakeholder CSR communication can be answered by analysing the benefits attached to the communication as indicated in table below from the respondents of the benefit of CSR communication to different stakeholders towards the company as shown in the table below.

12.1. Hypothesis Testing

- *H0: CSR of Tata Company and Indian Tobacco Company will not help in enhancing image and reputation of the company.*

The study also wanted to know whether CSR communication to different stakeholders of the two companies will add to the enhancement of image reputation of the company.

13. Benefits of Communicating CSR to Stakeholder

Company CSR communication to different stakeholders has many benefits towards the company and stakeholders likewise. Recent corporate challenges require effective communication in order to secure a company's reputation. Companies as a result, need to be committed to a series of corporate social and environmental practices along with their financial commitments to their shareholders and investors. Businesses are required to go above their ordinary operations and involve all potential stakeholders that can be affected by their strategies. Companies also need to communicate social, environmental and economic consequences of their activities along with their CSR commitments to their internal and external stakeholders in order to make a better corporate image and improve their market opportunities. Currently, non-financial reporting of CSR has developed and made CSR reports a more permanent part of business reporting context.

Respondents opinion on Benefits	Company		Total
	TATA Company	ITC Company	
Help Reduce Risk And Accidents	8	2	10
	16.7%	8.3%	13.9%
Builds Mutual Trust With Different Stakeholders	6	5	11
	12.5%	20.8%	15.3%
Safeguards Environment and other Social Activities	8	4	12
	16.7%	16.7%	16.7%

Helps Develop Positive Brand Image	7	3	10
	14.6%	12.5%	13.9%
Markets the Company Products	9	5	14
	18.8%	20.8%	19.4%
Enhance Performance at Recognizable Level on Issues Like Health and Safety, Quality Products and Services	8	3	11
	16.7%	12.5%	15.3%
Other	2	2	4
	4.2%	8.3%	5.6%
Total	48	24	72
	100.0%	100.0%	100.0%

Table 8: Classification Based on Company Benefits on CSR Communication
Source: Field Survey

Table 8 above reveals the benefits the company gets from CSR communication to different stakeholders. A total of 19.4 percent of respondents opined that CSR communication to different stakeholders help market the products of the company. Respondents with a total of 16.7 percent opined that CSR communication benefits the company by safeguarding environment and other social activities. Total respondents with a total of 15.3% opined that CSR communication is beneficial in building mutual trust with different stakeholders of the company on enhancing performance at recognizable levels on issues like health and safety, quality of products and services. The total respondents with 13.9% opined that CSR communication is beneficial in helping the company reduce risks and accidents. Lastly but not least, the respondents with a total of 5.6% opined that CSR communication has more other benefits to the company.

The analysis of table 9 above reveals that CSR communication has a wide range of benefits to the company which adds to enhancing the image and reputation of the company.

To test whether CSR of Tata Company and Indian Tobacco Company will not help in enhancing image and reputation of the company, the study adopted the chi-square test for that case as indicated in the chi-square table 9 below.

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	2.295 ^a	6	.891
Likelihood Ratio	2.313	6	.889
Linear-by-Linear Association	.102	1	.749
N of Valid Cases	72		

Source: Primary Data

a. 8 cells (57.1%) have expected count less than 5. The minimum expected count is 1.33.

Table 9: For judging the role of CSR towards the brand image and company reputation

Table 9 above shows the chi-square statistical tool in judging whether company CSR communication enhances the brand image and company reputation.

The calculated value of χ^2 is 2.295 and the table value of χ^2 for 6 degree of freedom at 5% level of significance is .891. We reject the null hypothesis that CSR activities of Tata Company and Indian Tobacco Company will not help in enhancing image and reputation of the company and infer that CSR activities are critical in enhancing the image and reputation of the companies.

14. Finding of the Study

- Both companies engage into CSR activities for various reasons that both aim at increasing the brand image of the company.
- The company has addressed their triple bottom line by adopting CSR practices in their operations.
- CSR on human rights is part of the company initiatives.
- The company has adopted stakeholders involvement strategy
- Companies carry CSR activities aimed at protecting the environment
- The company under investigation exhibits a good corporate identity and image among the stakeholders.
- The communication strategy adopted by the company is the best in addressing the CSR activities of the company.
- CSR communication has a wide range of benefits to the company which adds to enhancing the image and reputation of the company.
- The environment challenges that are affecting the company are diverse and are many.
- CSR of both companies have a positive brand image.

15. Conclusion

Emerging markets like India have drawn attention of Multinational Companies for the potential global market. As the demand for more industrial corridors, expansion of various sectors that will accommodate and create new jobs, no doubt they bring with them a million compromises that may put the image of the company at risk. Most tiger economic countries (BRICS) have made targets

to arrest poverty by creating more jobs and other sustainable livelihoods, like stabilizing the economy by adopting policies that are investor friendly, opening up for more industries among other factors that adds value. But interestingly enough the issue of environment and human rights have not been transparently been addressed and developing economies like India have not addressed fully those issues. Most of their CSR initiatives in the past have been just pointing but not implementation. A company's obligation to be accountable to all of its stakeholders in all its operations and activities describes the values to which a certain business stands for and it reflects and gives the true meaning of corporate social responsibility. With the new companies act, there is new hope and India is poised to be among the elite group of nations that face social issues, environment sustainability and economic with a lot of hope. Socially responsible companies who consider the full scope of their impact on either, communities and the environment, employees and consumers, suppliers and media, the government and the business partners or investors and shareholders, when making decisions, balancing the needs of stakeholders with their need to make a profit make not a death sacrifice but a living one. Human rights violations remain condemnable at all costs within and outside the company. And to achieve all these objectively and harmoniously, strategic CSR communication to various stakeholders is very critical. The adopted method of communication delivers either saturated information or the pure one and addresses the transparency to which the firms truly stand for. When all these factors are addressed inclusively the brand image and the company reputation acts as the advertising agent, helps cut cost and makes the firm stand tall all day because of leadership qualities. The company is going to get best personnel who want to work with the company that is responsible. A loan can easily be available to a responsible company, as the government will reduce their litigations and even extend tax holidays. And yes if someone doubts the power of CSR the answer is "CSR powers the brand image". The study result objective suggests that adopting CSR practices may contribute to brand image. A challenge to firms now is to decide whether to adopt corporate social responsibility practices.

16. References

1. Aaker, D Avid A. And Erich Joachimsthaler (2000), *Brand Leadership*, London, Free Press
2. Aamir Sohail, Kashif Shahzad, Ishtiaq Ahmad Din, 2008: The role of corporate social responsibility to create positive positioning in the branding of a country and particular to Pakistan. Blekinge Institute of Technology School of Management Ronneby, Sweden.
3. Ahmed, Rasha, and Kathleen Segerson. 2006. Collective voluntary agreements and the production of less polluting products. Working Paper, University of Connecticut.
4. Alvord, S. H., Brown, L. D., & Letts, C. W. 2004. Social Entrepreneurship and Societal Transformation: An Exploratory Study. *Journal of Applied Behavioral Science*, 40(3): 260-282.
5. Anna Blomback and Marcela Ramierz-Pasillas, Exploring logics in corporate brand identity formation – the case of family business JIBS Working Papers No. 2010-12 excerpt from <http://hj.se/download/>
6. Bjering Asa, S 2007, corporate social responsibility, Swedish Institute. Available from: http://www.si.se/templates/CommonPage___3697.aspx [accessed 10 March 2008].
7. Bosch, Jean, E. Woodrow, and I. Lee (1998), "EPA Enforcement, Firm Response Strategies, and Stockholder Wealth: An Empirical Examination," *Managerial and Decision Economics*, 19(3), pg. 167-177.
8. Brekke, Kjell Arne, and Karine Nyborg. 2004. Moral hazard and moral motivation: corporate social responsibility as labor market screening. Working paper, Ragnar Frish Center, University of Oslo.
9. Brown, T.J., & Dacin, P. (1997) .The Company and the product: Corporate beliefs and consumer product responses. *Journal of Marketing*, 61(1), 68–84.
10. Carroll, A, 1989, "Business and Society: Ethics & Stakeholders Management", New York, South-Western Publishing CO.
11. Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business and Society*, 38(3), 268-295.
12. Christian Aid, 2004. Behind the mask: The Real face of corporate social responsibility.
13. Commission of the European Communities, 2001, Promoting a European framework for Corporate Social Responsibility, (COM (2001)366, Brussels. Or / Commission of European communities, 2001, How corporate social responsibility is defined: an analysis of 37 definitions. Available from: <http://www3.interscience.wiley.com/journal/113456402/abstract> [accessed 13 March 2008].
14. Davis, Scott M. and Michael Dunn (2002), *Building the Brand - Driven Business: Operationalize Your Brand to Drive Profitable Growth*, San Francisco, Josey Bass.
15. Developed in 1998 for the first WBCSD CSR dialogue in The Netherlands
16. Doyle, Peter (2001a), "Building Value-Based Branding Strategies", *Journal of Strategic Marketing*, 9, 255-268.
17. Global Policy Forum Europe (2007). Data from Global Policy Forum Europe, Whose Partnership for whose development?
18. Hatch, M-J. & Schultz, M. (2008) *Taking brand initiative – How companies can align strategy, culture, and identity through corporate branding*. San Francisco: Jossey-Bass.
19. Henriques, A., 2007. *Corporate Truth: the limits to transparency*. London: Earthscan
20. Henriques, A., 2007. *Corporate Truth: the limits to transparency*. London: Earthscan.
21. Herremans, Irene M, Parporn Akathaporn and Morris McInnes. (1993) "An Investigation of Corporate Social Responsibility, Reputation and Economic Performance." *Accounting Organizations and Society*, Vol. 18, No. 7/8, 1993, pp. 687-605

22. Howell, Jane M., & Avolio, Bruce J. (1992). The ethics of charismatic leadership: Submission or liberation? *The Executive*, 6(2), 43-54. Retrieved September 15, 2009, from ABI/INFORM Global.
23. Kapferer, Jean-Noël (1997), *Strategic Brand Management*, Great Britain, Kogan Page
24. Keller, Kevin Lane (2003a), *Strategic Brand Management: Building, Measuring, and Managing Brand Equity*, Upper Saddle River, Prentice Hall.
25. Kotler, Philip (2000), *Marketing Management. The Millennium Edition*, Upper Saddle River, Prentice Hall.
26. Lyon and Kim (2007). Empirical evidence about green washing by firms in the electric utility sector.
27. Min-Dong, P. L. (2008): "A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead" *International Journal of Management Reviews*, vol. 10 (1), pp. 53-73.
28. Morrisons (2005) Available at: www.morrisons.co.uk/61.asp (accessed 19 April 2007).
29. Morsing, M. & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*. 15 (4). 323-338.
30. Philip Kotler and Nancy Lee (2005) *Corporate Social Responsibility – Doing the Most Good for Your Company and Your Cause*. New Jersey: John Wiley and Sons, Inc. (HB: pp. 307, \$29.95 US, ISBN: 0-474-47611-0)
31. Porter, M. and C. Vander Linde (1995) 'Greenland Competitive: Ending the stalemate', *Harvard Business Review* 73(5):120-134.
32. UNCTAD, "Foreign Direct Investment and the Challenge of Development," *World Investment Report*, 1999.
33. Urde, Mats (1999), "Brand Orientation: A Mindset for Building Brands into Strategic Resources", *Journal of Marketing Management*, 15, 117-133.
34. Welford, R. (2004) 'Corporate Social Responsibility in Europe and Asia: Critical Elements and Best Practice', *Journal of Corporate Citizenship*, Issue 13

ⁱ www.Csrforum/unglobalcompact

ⁱⁱ Indian Ministry of Corporate Affairs, *Corporate Social Responsibility Voluntary Guidelines 2009*.

ⁱⁱⁱ Lok Sabha Unstarred Question No. 4113 dated 21.3.2013

^{iv} http://www.tata.com/our_commitment/articles/inside.aspx?artid=4k10ilysu

^v *Innovation is a Journey with a Compass*, may21,2012 www.financialexpress.com

^{vi} *Forerunners in corporate social responsibility*, March 16, 2005 | *The Indian Express*, www.tata.com