

Corporate Social Accountability in Covid Situation

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Abstract

Corporate social accountability is the strategy of the business that refers to managing the entire business operations. It helps to manage the brand value, image, and awareness in the marketplace. In this research article, the description of CSA and CSR are given. The aim of the research is to analyse the significance of CSA and CSR in the company management activities during the epidemic condition. This research article focused on the issues of the epidemic of Covid-19 in businesses and also in the Indian economy. The research article collected the information through the secondary qualitative data collection methods with the use of a stratified sampling technique. In the case of customer satisfaction, in the year 2017-2018 Tata Steel's customer satisfaction index was 81 that has increased in the year of 2020-2021. Tata Steel has spent ₹ 221.98 crore for maintaining sustainability during the COVID 19 pandemic situation.

Keywords: Covid-19, Pandemic situation, Accountability, Sustainability, Profitability, Brand Value, Business Operation, CSR, Supply Chain Management, Logistics Management, Brand Awareness, Competitive Advantage

I. INTRODUCTION

Corporate social accountability is the business activity that helps to increase the business profitability and brand value in the marketplace. It refers to social responsibilities and business sustainability rather than financial activities. It helps to manage the stakeholders of the corporations such as employees, shareholders, and members of the community. In this research article, the role of *Corporate Social Accountability* in the pandemic situation is given with appropriate examples of the businesses in India. The background of the research is to manage the knowledge of the pandemic situation of India and corresponding issues in business operations during Covid-19. CSR and social accountability help to manage the satisfaction of employees and customers that help to increase the brand image in the marketplace. It helps to increase the profitability and sustainability of the company. CSR helps society in social issues and it helps to improve values and sustainability. Donations

for social activities, managing salary, and others help to improve the brand image in the market during a pandemic (Mahmudet al. 2021). The aim of this research is *to analyse the importance of CSR and CSA in business activities during the Covid-19 situation*. The objective of the research article is to address the issues of businesses in the pandemic and resolve the issues through using corporate social responsibilities and accountabilities.

II. ISSUES IN THE BUSINESS DURING THE PANDEMIC

In India, the pandemic increased from the end of 2019 and it has many negative impacts on the business activities and also in the economic activities of the businesses. The unemployment rate of India increased and many businesses were stopped. The unemployment rate of India in 2019 was 5.4% and also the GDP rate was 4.04% (Ahmad et al. 2021). In this pandemic situation, many small businesses such as tourism companies stopped. The businesses

faced issues in the monitoring systems, investment processes, logistic services, product development processes, and so on. In India, due to the pandemic, economic issues were increased and due to this case, clients did not provide proper payment to the businesses (Didier et al. 2021). In the supply chain management process of the business, the issues occurred most in the businesses. The research concluded that social accountability helps businesses to manage operations and increase brand value in tough situations of the Covid-19 pandemic.

In this paper different aspect of CSR and CSA is delineated in the enlightenment of Indian business organisations. Moreover, challenges

faced by Indian business units in conducting CSR activities are also depicted here in a comprehensive manner. Such as employee dissatisfaction during the Covid-19 pandemic is mentioned. On the other hand, positive impacts of CSR activities in attaining the competitive advantage are also well presented with suitable practical examples. Importance of supply chain management and appropriate strategic decision for effective logistics activities are discussed with the example of ONGC. Impact of CSR activities in maintaining a loyal customer relationship is also mentioned in the enlightenment of banking sectors of Indian subcontinent.

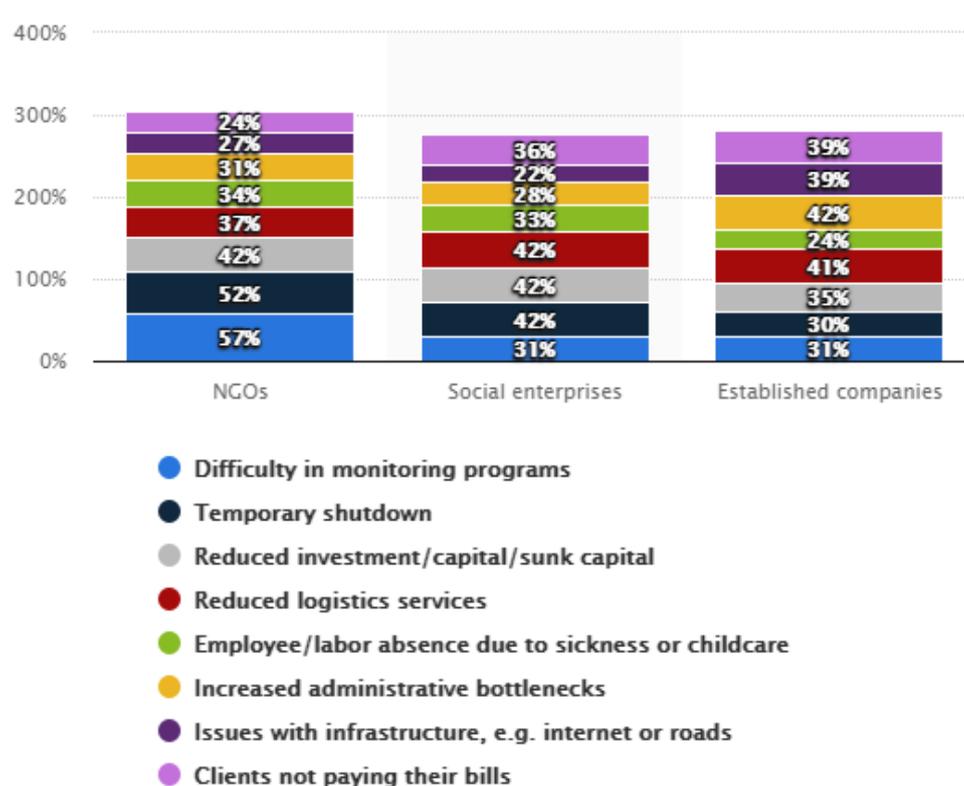


Figure 1: Problems faced by businesses during the pandemic

(Source: Developed based on Didier et al. 2021) In India, due to the Covid-19 scenario, a lockdown was announced by the government. In this case, the businesses could not get proper raw materials from the suppliers and also it increased issues in the business in the product development and distribution processes (Edomah & Ndulue, 2020). **Oil and Natural Gas Corporation** is an Indian business and it

faced many issues during the pandemic in supply chain management and other business operations. During this pandemic situation, the company faced budgeting issues in the business. In addition, the company faced political and health issues in the businesses. During the pandemic situation, the employees reduced the satisfaction in the job and increased fear due to the health and job security (Di

Crosta et al. 2021). In this case, the company faced major issues in the production process and it impacted the economy of the company.

The companies needed to reduce the price of oil and gas that impacted the business revenues and also impacted various projects of the company. On the other hand, in the banking sectors of the country India, short-term disruption occurred. Besides that, customer behaviour and insurance policies of the businesses were reduced in the pandemic situation (Korzeb & Niedzió³ka, 2020). The employees of the banking sectors increased panic due to the pandemic and the operations of the banking sectors impacted. The infrastructure of banking sectors was impacted and also due to the Covid-19 virus, the work of the banking sectors was paused for some days. Covid-19 impacted the income process of banking sectors, production processes, and so on (Bansal et al. 2018). In the financial sector, pandemic increase threatens the economic management process. Needless to say, in Indian businesses, due to the pandemic, production development, profitability improvement, and many other issues occurred.

III. CORPORATE SOCIAL ACCOUNTABILITY IN THE COVID-19 SITUATION

Corporate social accountability is the non-financial program of the business that focuses on the social responsibilities and sustainability of a business. Needless to say, it helps to improve the brand image in the marketplace, as mentioned above. In the pandemic situation, the businesses faced many kinds of issues and the businesses used social responsibility strategies to manage the corresponding issues of businesses (Bashir & Amir, 2019). The businesses increased sustainability through managing business philosophy, business epistemologies, business governance and systems, CSR, employee performance, operational and financial analytics. Sectorial growth, inclusivity in management, economy and trade, regional shifts, creative thinking, disruptive innovation and management, marketing policies, and so on are the operations of the business that can increase brand sustainability and profitability. Needless to say, the businesses of India, in the pandemic situation, provided meals, medicines, and supported poor people by giving money.

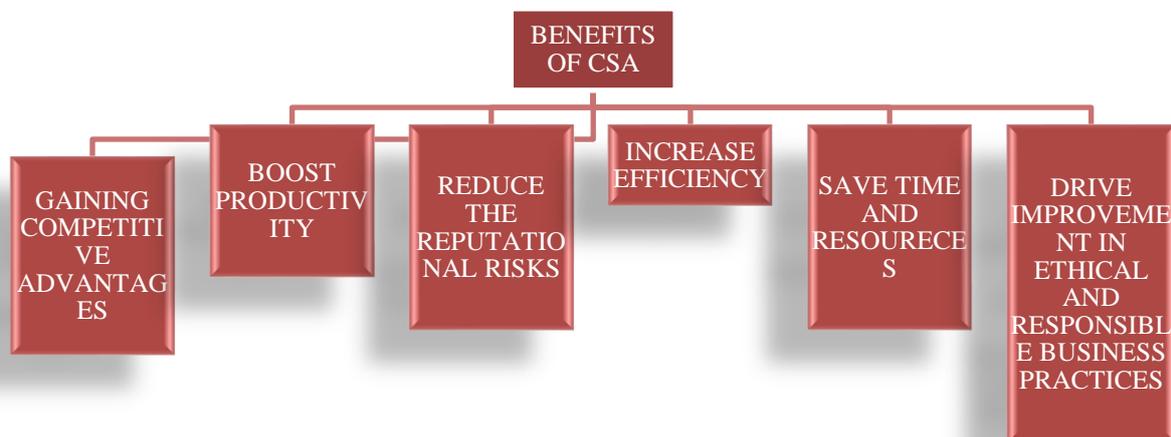


Figure 2: Corporate Social Accountability in the business development

(Source: Self-developed)

The health issues in India increased during the pandemic and the businesses with the help of the government and NGOs provided many essential elements to the hospitals and also to

the people. Due to the lockdown phase, the shops were closed for some time and in that time the businesses provided food to the doors of people. It increased the brand images and

values of the business (Moser & Korstjens, 2018). It helps to gain competitive advantages of the business and also increases the efficiency of the business. It also helps to achieve the goal of the businesses and also it helps to increase profitability in the pandemic situation. The businesses included proper health services for the employees and also reduced waste of the businesses to increase sustainability. For example, ONGC in the pandemic situation started some programs such as giving food to the workers and labourers of the company and managing wages of labourers.

The company also provided sanitary kits to the workers and also other people of the community in different states of India. ONGC in Kakinada gave 1700 packets of groceries and 15000 meal packets. In addition to that, in Vadodara, the company gave meals such as dal, rice, and other cooking ingredients to 10000 families (Korstjens & Moser, 2018). The company also gave sanitizers, gloves, liquid hand wash, and other necessary things to the

hospitals. These kinds of business activities are called social accountability and responsibilities that help businesses to improve sustainability in the marketplace.

IV. MATERIALS AND METHODS

Research methodology refers to the collection of data through observation and other processes and also it is the process of analysing the collected information. There are two kinds of data collection methods and those are primary and secondary data collection methods (Gong et al. 2020). In this research article on CSA and CSR in pandemic situations, the secondary data collection method is used to collect specific information. The information of pandemic and the CSA in business activities are collected from journals, pdfs, websites, articles, and other resources. Qualitative information is the data where the characteristic information is collected from different journals (Davidescu et al. 2020). Secondary qualitative information has been collected for this particular research work.



Figure 3: *Methods of Secondary Data Collection*

(Source: Developed based on Davidescu et al. 2020)

The stratified sampling technique is used to collect information and analyse the information. In this case, the information of *CSR and CSA in businesses during a pandemic* is collected from

English journals and Articles of India that are published after 2017. Corporate social accountability helps the business to gain competitive advantages and also the increased

production quality in the pandemic situation (Raimo et al. 2019). CSR helps to develop the business operations holistically and it influences voluntary compliance. The role of CSA is collecting information on the business issues and resolving those through critical and creative thinking skills (Caldera et al. 2017). In this pandemic situation, the businesses used digital technologies for remote work and it helped the businesses to increase sustainability. On the other hand, during the pandemic situation, the company reduces the challenges from the company by using technologies. Technologies helped the businesses to communicate with others and improve their operations of businesses.

V. DATA ANALYSIS

CSR including this *Corporate Social Accountability* both support in managing employee satisfaction and consumers that

Year	CSR outreach	CSR activities of TATA STEEL	Customer Satisfaction
2017-2018	1 million	₹ 232 Crore	81
2018-2019	1.1million	₹ 314.94 crore	80
2019-2020	1.4 million	₹ 192.99 crore	83.1
2020-2021	1.61 million	₹ 221.98 crore	83.3

Figure 4: CSR activities of TATA Steel

(Source: developed based on Tata Steel, 2019 & 2021)

Though due to the pandemic situation it was not possible for *Tata Steel* to effectively maintain customer satisfaction, product development including sustainability; the company has managed their CSR and CSA activities outstandingly. In the year of 2017-2018 the company's CSR outreach was *1 million* that has increased in the year of *2020 and 2021* up to *1.61* million (Tata Steel, 2017). In the case of customer satisfaction, in the year of *2017-2018* their customer satisfaction index was 81 that have increased in the year of *2020 and 2021*. Therefore, it can be stated that instead of the COVID 19 pandemic situation Tata Steel has come up with brilliant CSR and CSA activities (Tata Steel, 2021). In the year of 2020-2021, Tata Steel has spent **₹ 221.98 crore** for

support in increasing the image of the brand in the Indian marketplace. This CSR and CSA both help in enhancing the sustainability along with business profit of the company. Though due to COVID 19 pandemic situation numerous companies have lost their productivity and failed in maintaining the social responsibility effectivities and due to this issue, some company's business growth has been decreased. CSR activities of an organization support society in some kind of social conflicts and supports in improving sustainability including values (Tata Steel, 2019). In terms of acknowledging corporate social accountability and CSR activities *Tata Steel* has been selected for this purpose. Tata Steel focuses effectively on their CSR activities basically in *Health, Education, rural* along with *urban infrastructure* including *Livelihoods*.

maintaining better sustainability during the COVID 19 pandemic situation.

VI. RESULT AND DISCUSSION

Result

CSA is helpful for businesses to increase the profitability and sustainability of the corporation. Needless to say, it helps to boost the production of the company in the pandemic situation by proper inclusive ideas.

Inclusive business philosophy

The businesses included upgraded technologies in the businesses to communicate with stakeholders and also make innovation in the working environment. The businesses included remote working processes to increase the productivity of the businesses. 17% of people

worked remotely in 2019 globally to manage the business operations and profitability (Tien et al. 2021). In this case, many companies provided computers and the internet to the employees for a better working environment and to avoid issues. In the current situation, 7 in 10 Indian employees prefer to work remotely.

Business epistemology

As per the result of the research, it can be said that there are many issues in the business due to the pandemic. The businesses faced the challenges of lack of productivity, lack of employees, lack of health security, and especially lack of economy (Datacommons.org. 2021). The businesses included remote working decisions to reduce the impact of Covid-19 and also to increase brand sustainability.

Business systems and Governance

The businesses of India focused on the ethical behaviour of the community in the pandemic situation and also the businesses changed the system of the business to improve the brand operations. In remote work, businesses also faced many kinds of complications. In this case, the business HRM focused on employees' satisfaction and included many strategies to motivate the employees of the company (Datacommons.org. 2021). Digital technologies such as using different kinds of software and applications, the businesses improve relations with the customers and employees to motivate them. The company managed the task and project distribution to improve productivity and also manage the sustainability of the company. The business focused on the ethical behaviour of the employees, suppliers, and other stakeholders to manage the business values and awareness.

Business modelling

In the pandemic situation, the businesses started and also dealt with NGOs to deliver values in the marketplace (Estate et al. 2021). In this case, the businesses focused on the customers' demand and also tried to fulfil the demand of customers at a low price to increase

sustainability rather than economic development during the pandemic.

Corporate Social Responsibility

CSR is the strategy of the business that helps to increase sustainability, competitive advantages, brand value, brand awareness, profitability, productivity, and so on. As per the result of the data analysis, it can be said that the businesses provided sanitary kits and also meals to the general people of India. Through the CSR strategy, businesses improve relationships with stakeholders such as community people, customers, employees, and others (Limited, 2021).

Employee Performance

The HRM of the businesses focused on the Employee performances during the remote working process to improve the productivity of businesses. It helps to increase the sustainability and profitability of businesses during the pandemic. Proper monitoring process and feedback process increases the employee performances of businesses (Limited, 2021). Needless to say, in the tough situation of Covid, the businesses focused on employee performances to manage the brand operations.

Financial and Operational Analysis

Businesses focused on the economic crises and also the pricing management process to analyse the profitability of the businesses. Operational and financial analysis helps the business to improve brand awareness and also it helps to manage the expenses of businesses (Limited, 2021). In addition to that, it helps to grow the sector in the country and also it helps to increase the sustainability of businesses. The businesses focused on the trade and economic management process to improve the brand operations and also increase productivity in the pandemic situation.

Marketing in Global Business

As per the result of the data analysis, it can be said that the business used digital technologies to distribute the information of company

activities. This process helped the businesses to increase customer opportunities and also it helped to increase sustainability.

Discussion

The result of the data analysis stated that the business faced different kinds of challenges in the business management process during the pandemic. Through using critical and creative thinking, the managers of the businesses included many kinds of strategies and programs to resolve the issues. In this case, the businesses included remote work and also included upgraded technologies to manage the remote work and monitoring system (Caldera et al. 2017). The businesses also focused on the CSR projects such as providing meals and essential products to people of the community and employees in the pandemic situation. The companies also focused on the expenses and also managed the economic development processes in the pandemic situation.

VII. CONCLUSION

As per the above study, it can be concluded that in this pandemic of Covid-19, the businesses faced various challenges such as health issues, economic issues, collaboration, and communication issues. Corporate social accountability helped businesses to manage the issues of business during the epidemic. CSR is the business strategy that helped businesses to improve their sustainability during the pandemic. The inclusion of remote working strategies and CSR programs helped businesses to improve relationships between stakeholders and companies. It helped the businesses to manage brand awareness and value. Due to the Covid-19 virus, many businesses were disrupted globally and also in India. Global pandemic increased business issues and also the economic issues in the global countries. The strategies and skills of businesses helped the industries and also the businesses to improve sustainability. As per the discussion of the research article, it can be concluded that CSA and CSR are the most important strategies in the tough situations of businesses. In the case of customer satisfaction, in the year 2017-2018

Tata Steel's customer satisfaction index was 81 that has increased in the year of 2020-2021. Tata Steel has spent ₹ 221.98 crore for maintaining sustainability during the COVID 19 pandemic situation.

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