

**ORGANIZATIONS PERCEPTION TOWARDS THE CSR ACTIVITIES FOR THE
DIFFERENTLY ABLED PERSONS – A STUDY**

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ABSTRACT

The study focused on organisations' perceptions of CSR initiatives for differently abled people. The study gathered original data from the BHEL Company, which implements CSR activities on an annual basis. For the investigation of proposed objectives, the study used an exploratory research technique. The point of view of organisations on the CSR of people with disabilities was investigated. According to the findings of the survey, employees place a high value on "reasonable accommodation and accessible environment at work place without impediments," which suggests that businesses should create workplaces that are free of such obstacles for people with disabilities (PwDs). CSR efforts are responsible for coordinating the distribution of assistive items, technologies, assistance, and appliances to people with disabilities. According to the findings of the study, the social stigma caused by a lack of encouragement from family and society had the largest loading factor. This suggests that organisations should address the social stigma that is associated with disability. The statement "Advantages are not frequently appreciated" obtained the greatest loading, which indicates that the majority of people with disabilities are oblivious to the fundamental advantages that corporations deliver through CSR operations.

INTRODUCTION

Research on corporate social responsibility has placed a significant amount of emphasis on the question of whether or not businesses and other organisations serve a purpose in the community beyond the pursuit of financial gain (CSR). The research investigated how Bharath Heavy Electricals Limited's various departments feel about the company's obligation to the community via the lens of corporate social responsibility. Each year, BHEL sets aside a certain amount of money from their CSR budget for the benefit of disabled people. The macro (societal) and meso (institutional) levels of analysis have predominately been utilised in the course of these disputes.

This is because PwDs place different weights on the various aspects of their own lives. These problems have recently attracted the attention of academics, and there has been a substantial rise in people's fascination with micro CSR.

Research in the field of corporate social responsibility has placed a significant amount of emphasis on the question of whether or not businesses serve any function in society other than the pursuit of financial profit. On the individual, or micro, level, there has been a very limited amount of study conducted on the impact that firms play. The "impact and experiences of CSR (as it is defined) on individuals (in any stakeholder group) as investigated at the person level of study" are included in the micro level (Rupp & Mallory, 2015).

REVIEW OF LITERATURE

Wren (1994) asserts that the Industrial Revolution brought about a number of unintended and undesirable effects. There were, he says, concerns about a new kind of enslavement to capital owners. That sort of slavery was criticised, he says. As a consequence of the marketization of humanity, formerly unexploited groups of people—including women and children—were forced into service. Wren also addresses the ways in which industrialisation contributed to an increase in poverty, urbanisation, pollution, and a variety of other issues that plague modern society.

With each passing decade, the general public has an ever-increasing expectation that firms would adhere to increasingly ethical behaviour. The demonstration of ethical behaviour may be a significant competitive advantage for a company (Weinstein, 1995). According to Skeddle (1990), a business that makes an honest effort to conduct its operations in an ethical manner will have a higher rate of employee commitment, higher levels of employee motivation, and higher levels of employee productivity as a direct result of these factors. As a result, the business will be more profitable. There is a growing school of thought that contends immoral business practises may be detrimental to a company's brand, which in turn can have an effect on the profitability of the enterprise.

According to Carroll (2008), the ideas behind corporate social responsibility started to develop throughout prosperity of the stockholders. Two structural shifts namely, an increase in the widespread ownership of firms and the growth of pluralism in society contributed to the establishment of a more contemporary perspective on social responsibility. This shift allowed for the development of a more inclusive society. According to the available information, there are a variety of positive outcomes that may be achieved when businesses engage in CSR. Aquinis and Glavas (2012) discovered that there were a number of benefits associated with CSR programmes. Employees, human resources, managers, and owners are all considered to be stakeholders on the company's premises. Companies who base their corporate social responsibility efforts on the interests of stakeholders and values, as opposed to their own self-interest, see increased employee loyalty and favourable.

CSR has been around for a long time and has had a significant influence on businesses, but there is no agreed-upon definition for it. An examination of the past of corporate social responsibility (CSR) can provide light on the evolution of the idea as well as how it has influenced the way corporations operate in the modern world. The on-going development of These communities might be regional, national, or international in scope (Carroll & Shabana, 2010; Baric, 2021)

RESEARCH GAP

Based on the above literature survey it is evident that majority of the studies have focused on the CSR practices of the organizations keeping in view of employees but very less review of literature have been found CSR activities with regard to PwDs. Hence, the current study sought to address this knowledge gap by investigating how organisations view CSR initiatives aimed at people with disabilities.

THE STUDY OF OBJECTIVES

After a thorough literature review, the study set out to fill the following knowledge gaps:

1. To study the Organizations Perception towards the CSR activities for the differently abled persons
2. To devise the measures to improve the employability of the PwD with the effective CSR activities.

HYPOTHESIS OF THE STUDY

H0: There is little to no variation in how people feel about CSR efforts.

H1: There is a significant difference between the Perceptions towards CSR activities.

THE STUDY OF SCOPE

The purpose of this research was to examine how organisations see CSR initiatives aimed at helping people with disabilities. The study considered the BHEL organization, which implements the CSR practices in the aspects Persons with Disability. The study considered the perception and key measures to improve the CSR activities with regard to PwDs.

METHODOLOGY OF RESEARCH

The current research used a qualitative and exploratory method to investigate how organisations see their responsibility to accommodate people with disabilities via corporate social responsibility initiatives.

Sampling Method:

To acquire primary data from employees, the study utilised a convenience sample strategy utilising a structured questionnaire (respondents). In convenience sampling, the first readily available primary data source is utilised without additional enquiry. In other words, this method of sampling involves locating respondents wherever they may be found, which is usually the most accessible location.

Sample Size: Responses are collected from 135 employees working in BHEL organizations, who are associated with the Corporate Social responsibility.

Sampling Unit:

The study considered the BHEL of Hyderabad unit as a sample unit for the study. The BHEL is initiating the CSR activities for the differently abled persons every year regularly.

Source of Data: The present study has considered the primary data through the drafted questionnaire for the examination of proposed objectives.

Questionnaire: The questionnaire consists of two broader segments, which focus on Organizations perception on the CSR activities with regard to PwDs. The study also focused on the suggestive measures to improve the CSR activities for the PwDs. The study collects the opinion from the BHEL employees associated with the CSR department. The opinions are collected through the 5-Point Likert scale from the respondents. The statistical tools used in the study were using SPSS Statistics software. The tools used in the study are Discriminant Analysis and Exploratory Factor Analysis.

Discriminant Analysis: The study applied the discriminant analysis to know the organization perception on the CSR activities for the Persons with the disability. The study considered the employees opinion on the various activities implemented for the PwDs. The higher discriminant score depicts the higher perception level and lower perception reflects the lower perception level on the CSR activities by the organizations.

Exploratory Factor Analysis: The EFA has been applied to devise the measures to improve the measures for the PwDs through the CSR activities. The high-loading elements that have an effect on the variable that is most dependent on the model are singled out and removed from the list of variables in this approach. This technique processes the input and provides the result in the form of a component matrix that is populated with highly loaded variables.

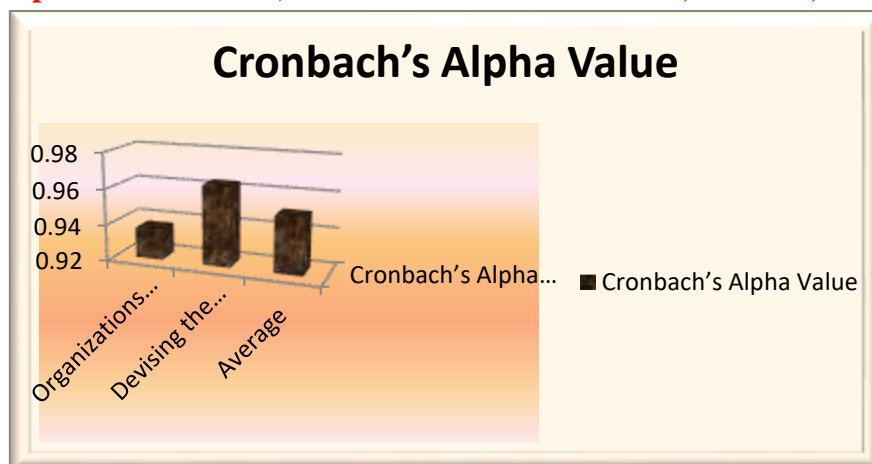
Reliability of Primary Data

The basic data for the study were gathered by asking structured questions based on a Likert scale. The study was divided into two parts. The Cronbach's Alpha technique was utilised for the investigation. The conclusion that may be drawn from this is as follows.

Table -1 : Reliability Test Results

"Segment Head	Cronbach's Alpha Value
Organizations Perception	0.937
Devising the Measures	0.964
Average	0.951

Source: Authors' Calculation



The conclusion drawn from the analysis of primary data was that the base value of 0.951 was more than 0.7. As a result, it has been determined that the main data that was obtained is suitable and reliable for the analysis. As a result, the research uses a variety of statistical approaches to analyse the primary data that was gathered in order to investigate the predetermined goals.

TABULATION OF DATA ANALYSIS

Objective – 1: To study the Organizations Perception towards the CSR activities for the differently abled persons

The study examined the organization perception towards the CSR activities for the differently abled persons. The study collected the primary data from the employees of the organization in the aspect the CSR activities. The study has framed the following hypothesis.

H0: There is no significant difference between the Perceptions towards CSR activities.

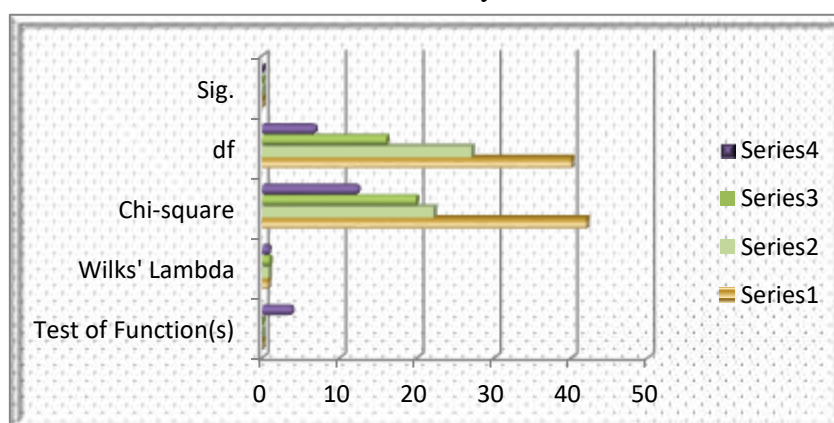
H1: There is a significant difference between the Perceptions towards CSR activities.

The study applied statistical method discriminant analysis for the examination of employees' perception towards the CSR activities implemented by the organization. In order to apply the discriminant analysis the study applied the Wilks Lambda test for the model fit ness of the data.

Table -2
Wilks Lambda test

Test of Function(s)	Wilks' Lambda	Chi-square	df	Sig.
1 through 4	.732	41.985	40	.035
2 through 4	.849	22.090	27	.033
3 through 4	.930	19.830	16	.005
4	.982	12.509	7	.026

Source: Primary Data



The above table represents the test of equality with the support of wilks lambda test". The P values are observed to be significant i.e., < 0.05 in all four functions. The table value of chi-square found to

be greater than the calculated value. Therefore, it states that data found to be normally distributed for the application of discriminant analysis. The wilks Lambda values are also found to be near to 1, which indicates that data is strongly fit for the application of discriminant analysis.

Table - 3
Discriminant Analysis

	1
Reasonable accommodation and accessibility environment at work place without barriers	.641*
Incentives for Employer accommodate PWDs – ESI and PF	.052
Providing Assistive devices, Technology and Aids and appliances	.483
Promoting education and special education.	.248
Conducting seminars / Workshops, creation of awareness on Rights and Legislations.	.166
Promoting employability and employment opportunities in companies	.058
Promoting Welfare and Developmental programmes	.399
Conducting Medical and health Camps	.282
Promoting vocational, skill trainings and placement services both in public and private companies.	.225
Conducung Job Meals	.138

Source: Primary Data

The study result of discriminant analysis reveals the employees perception towards the CSR activities implemented by the Organisation. The discriminant score depicted that “Reasonable accommodation and accessibility environment at work place without barriers” (0.641) having the higher perception level by the employees. The study “Providing Assistive devices, Technology and Aids and appliances” (0.483) also observed to be having the high perception level, which denotes that organizations are giving the medical devises, which are technologically equipped for the blind and physically challenged persons. The study observed that “Incentives for Employer accommodate PWDs – ESI and PF” (0.052) having the lower perception, where employees felt that ESI and PF for the PwD should have higher benefits.

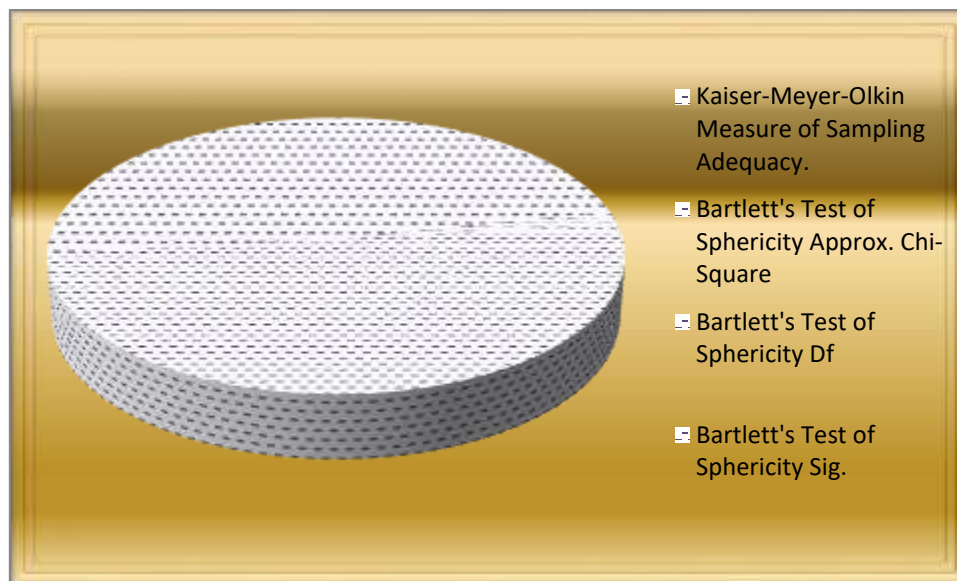
Objective – 2: To devise the measures to Improve the employability of the PwD with the effective CSR activities.

The study examined the employability aspect of PwD through the CSR activities adopted by the Organizations. The study suggests focusing on the key factors, so that more effective way the organizations can deliver the CSR activities to improve the differently abled persons. The study considered the primary data and applied the exploratory Factor analysis. The study applied the following test to know the sample adequacy for the application of EFA,

Table -4
Sample Adequacy Test

“Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.827
Bartlett's Test of Sphericity	Approx. Chi-Square	37.329
	Df	36
	Sig.	.408

Source: Primary Data



The Sample adequacy table depicts the result through the KMO and Bartlett's test. The test result indicated that $0.827 > 0.7$ ". The P value also found to be significant. Hence, the study observed that sample is adequate to run the exploratory factor analysis for the PwD employability through the effective CSR activities.

Table - 5
Component Matrix

	Component			
	1	2	3	4
Persons with disabilities often lack the necessary education and/or qualifications	.766			
Inadequate access to employment-related data/information for people with disabilities	.664			
The rapidity with which environmental change is occurring		.566		
Training calibre		.312		
Disability's impact / logistical challenges			.395	
Benefits are not widely known.			.719	
There is no effective center for sourcing PwD infrastructure and			.681	
Inadequate long-term funding				.469
Family and society's lack of encouragement (Social stigma)				.842

Source: Primary Data

The study table represents the result of Exploratory factor analysis through which key measures can be considered to improve the CSR activities. The study observed that social stigma – Family and society lack of encouragement (0.842) observed to be having the higher loading factor, which states that organizations should work in the aspect of social stigma with regard to Persons with disability. The study observed that “Benefits are not widely known” (0.719) found to have the higher loading, which indicates that majority of the PwD are not aware the key benefits, which are normally provided by the organizations through the CSR activities.

FINDINGS OF THE STUDY

1. The study examined the perception of organizations towards the CSR activities for the PwDs. The study result indicates that “Reasonable accommodation and accessibility environment at

- work place without barriers” (0.641) having the higher perception level by the employees, which states that organizations should accommodate barrier free environment for the PwDs.
2. It has been synchronized that Providing Assistive devices, Technology and Aids and appliances (0.483) to the PwDs through the CSR activities. Tailor made medical devices, which equipped with the digital technology.
 3. The study observed with the that social stigma – Family and society lack of encouragement (0.842) observed to be having the higher loading factor, which states that organizations should work in the aspect of social stigma with regard to Persons with disability.
 4. The study observed that “Benefits are not widely known” (0.719) found to have the higher loading, which indicates that majority of the PwD are not aware the key benefits, which are normally provided by the organizations through the CSR activities.

CONCLUSION OF THE STUDY

The study focused on the Organizations Perception towards the CSR activities for the differently abled persons. The study collected the primary data from the BHEL organization, which implements the CSR practices every year. The study adopted the exploratory research approach for the examination of proposed objectives. Organizations' perception has been viewed on PwD CSR were studied. The study found that employees value "Reasonable accommodation and accessible environment at work place without obstacles," implying that firms should provide barrier-free workplaces for PwDs. Assistive products, technology, aids, and appliances for PwDs are coordinated through CSR initiatives. The study found that social stigma – Family and society lack of encouragement had the highest loading factor, indicating that organisations should address disability-related social stigma. "Advantages are not generally understood" had the highest loading, indicating that most PwD are unaware of the primary benefits firms give through CSR operations.

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