INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY ON EMPLOYER BRANDING AND HUMAN RESOURCE SUSTAINABILITY: A STUDY OF SELECT ORGANISATIONS IN INDIA

A THESIS

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS
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BY
SATBIR
(41700136)

SUPERVISED BY
Dr. MANISH GUPTA

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PHAGWARA, PUNJAB
2020

DECLARATION

I, Satbir, hereby declare that the thesis titled **"Influence of Corporate Social Responsibility on Employer Branding and Human Resource Sustainability: A Study of Select Organisations in India"** and presented herein is an original work done by me under the guidance of **Dr. Manish Gupta.** Further, no part of this thesis has formed the basis for the award of any degree or fellowship previously. Also, all literature, data, work, concept, or idea of others used in this thesis have been duly acknowledged and listed in the reference section.

Satbir, Reg. No. 41700136

Date: 05 July 2020

CERTIFICATE

This is to certify that the dissertation titled **"Influence of Corporate Social Responsibility on Employer Branding and Human Resource Sustainability: A Study of Select Organisations in India"** for the award of Ph.D. degree of Lovely Professional University, Phagwara, Punjab, has been prepared by Mr. Satbir as a duly registered Ph.D. research scholar under my guidance and supervision.

This dissertation represents his original work and is worthy of consideration for the award of the degree of Doctor of Philosophy.

Dr. Manish Gupta

Date: 05 July 2020

गुरु गोविंद दोऊँ खड़े, काके लागूं पांय।
बलिहारी गुरु आपने, गोविंद दियो बताय॥

Dedicated to

The Ultimate Artist & Sculptor

GURU – The Teacher

On this Auspicious Day of

Guru Purnima

(05 जुलाई सन् 2020, the 5th of July, 2020)

आषाढ़ 14, शक संवत् 1942,

आषाढ़ शुक्ला पूर्णिमा, रविवार, विक्रम संवत् 2077

गुरुर्ब्रह्मा गुरुर्विष्णुः गुरुर्देवो महेश्वरः ।
गुरुः साक्षात् परं ब्रह्म तस्मै श्री गुरवे नमः ॥

ABSTRACT

Corporate Social Responsibility or CSR (as an acronym) has acquired a kind of cult in the contemporary corporate context. Its expanse has covered almost all business functions for the consequential favourable impact felt across the organisation. The process & practices of employer branding (EB) and human resource sustainability (HRS) have been empirically found closely co-related and influenced by CSR in a series of research and thus, termed to as a TOOL or KEY for the success of both - EB and HRS. Consequently, for their individual and combined contribution, the trinity of Corporate Social Responsibility, Employer Branding, and Human Resource Sustainability has become quintessential for the success and sustainability of the modern business organisation.

For the close co-relation or proximity of variables and their interdependence, the need for the study to gauge the influence of corporate social responsibility on employer branding and human resource sustainability became more imminent on review of preliminary literature. The intensive literature review, starting with a study of individual concepts of CSR, EB, and HRS or sustainable HRM, was followed by an examination of their relationships wherein studies only on the duality of influence are found existing between either of two from three - CSR, EB, and HRS, leaving the space to be explored for triadic relationship.

The concept and practice of corporate social responsibility (CSR), also known by other names or terms like Corporate Citizenship, Corporate Conscience, Corporate Responsibility, Corporate Social Behaviour, Sustainable Responsible Business, Socially Responsible Behaviour or simply the Responsible Business, is a kind of corporate self-regulation integrated into its business model. This newly developed domain of Corporate Responsibility (CR) has undergone phenomenal changes with the turn of the century, both in its conceptual expanse and practical presence across countries and industries. Researchers have extended a helping hand to enhance its appreciation and application alike.

Since the appearance of the term CSR on corporate canvass, it has been painted with varied hues and shades leading the idea to evolve exponentially to incorporate the

firm's responsibility towards all stakeholders including employees, society, and the environment. The World Business Council for Sustainable Development (WBCSD) defines CSR as "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" (Watts, 2000). Also, the area of accountability has grown from the protection of basic human rights to special human might (the protection of personal information called privacy of data) in today's digitalized corporate context.

India has the rich traditions of social welfare and community development by businessmen as part of their overall responsibility, and thus the concept of CSR is neither new nor alien to its culture. The country has been home to ethics and morals – the very premise of CSR, for centuries. Some of the exemplary social works and employee welfare initiatives, undertaken by the torch bearers of Indian industries like Tatas, Birlas, Godrej, Bajaj, Dabur, etc. are testimony to this fact. Corporates like Unilever, P&G, R&B, Nestle, ITC, Infosys, ACC, SBI, and many others are carrying out the development work more strategically and comprehensively, which are both scalable and sustainable.

For the holistic appreciation of the contribution made by CSR in the country, the study of its evolution and development was contemplated. Historically, the development of CSR in India can be divided into five different phases but, there is no distinct demarcation in terms of period, and thus, overrun each other. However, the approach to CSR clearly confirms the change of phase parallel to the historical development of the country and vice-versa.

During the first phase, CSR caravan started its journey riding on the chariot of 'charity and philanthropy' and moved into the second phase, adding an element of social welfare i.e. business for the benefit of society. It was the time of independence movement led by Mahatma Gandhi who introduced the notion of "trusteeship" and exhorted Indian industrialists to dedicate themselves to the welfare of society by managing their wealth as a trustee and not the owner. The period of 'mixed economy' marked the third phase during which the Public Sector was promoted by the Government as the 'prime mover of development' whereas the Private Sector

was relegated to the backyard. CSR came out of its traditional approach by Indian industries during the fourth phase and started getting the 'strategy' tag by integrating it into the sustainable business paradigm. The fifth phase (2014 onwards) of CSR in the country started with an amendment in Companies Act, 2013 through the introduction of a mandatory provision on CSR spending by specified categories of companies, and thus, enlarging the scope and directing the drive towards social development once again, albeit keeping the Private Sector in front and implicitly focused.

CSR, having acquired strategic status in business operations, is being looked at as a key to unlock the potential of human resources both at the micro (functional) and macro (corporate) levels. It is quite an effective tool, as empirically evidenced by many studies, including the one in hand, both for internal and external engagement. Internally, it helps employees engage with their work, co-workers, and the organisation as a whole, whereas externally, it highlights and strengthens the brand through societal contributions.

In order to improve upon the bottom-line, companies can ill-afford to ignore its internal (employees) and external (society) stakeholders besides the environment – the ultimate protector of the planet. CSR has thus, come to occupy the place of prominence in the overall functioning of a business organisation whereas, both researchers and practitioners have taken upon themselves to find a new paradigm in bringing about a qualitative change in the lives of people working in corporate and living in the community.

The idea of modern-day CSR can well be said to have originated from the religious teachings of various faiths spread across the globe. Hindu scriptures in India have ample examples of statements seeking benevolence on the part of the rich to take care of the poor. Starting with the traditions of businessmen giving away their earnings for the religious cause and welfare of underprivileged in the past, modern entrepreneurs have become amply aware of their social responsibility and started integrating the concept (of CSR) into their business strategy. The industry, in turn, has also started reaping the benefits of strategic CSR in terms of business performance – both financial and non-financial, besides other intangible benefits like

improved employee involvement or engagement, brand image or reputation & trust, etc., leading to the overall organisational efficiency and corporate sustainability. The scholar's opinion, based upon the review of related literature including surveys and reports, to equate Corporate Responsibility (CR) with Corporate Sustainability (CS) finds support amongst most academicians and practitioners (domain experts in the field of HR & CSR) working in Indian industry including MNCs. The topic of corporate sustainability, being out of the scope of the study, has not been dwelt deep into, except for its relationship with corporate social responsibility.

A strategic CSR policy can help in building a strong brand image. A company with a good image focuses on good CSR and vice versa. CSR aims at keeping its employees engaged, motivated, and dedicated towards the company and acts as an important employer branding tool. CSR is the most challenging task for an organisation today as it works for the development of the same segment of society to which belongs its employees and their families. So CSR affects employees, internally for being an important constituent of the corporate and externally being an integral part of the society.

In the process, a strategic CSR not only helps in retaining the existing manpower but also creates a favourable image in the market and attracts prospective employees, investors, and stakeholders. Similar to the concept of brand image in marketing, the corporate image is quite a consequence of CSR practices. To change their image for the better, companies have started adding some social and environmental features or characteristics to the value they offer in the marketplace. This practice is highly appreciated and effective, especially among Millennials – both customers and employees. Thus, CSR serves as an important means of communication for branding and thus, provides a platform for effective employer branding.

Similarly, a strong and effective employer branding creates a competitive advantage for the organisation both in terms of talent acquisition and retention. Employer branding conveys the unique characteristics or distinctiveness of an employer and showcases various benefits it offers to its employees. It also serves as a means for transparent communication for employer's policies to its employees who ultimately help in better HRM due to increased trust and confidence in the employer. Like

employer branding, sustainable HRM also aims at attraction and retention of the desired talent to achieve the long-term objective of corporate sustainability. Employer branding is both an antecedent and complementary to HR Sustainability and, has thus become central to the HR process. Also, employer branding is as closely connected to HR sustainability as CSR is related to EB and thus, CSR supports the sustainability of HR through the process of employer branding as well. Both CSR and EB are effective mechanisms to attract, engage, and retain talent for the sustainability of HR. Accordingly; CSR practices have acquired the status of strategies for their significant impact on the EB and HRS practices which have the power of influence to change the course of corporate.

For this study, an extensive literature review related to the interplay of three variables – CSR, EB & HRS, was carried out to identify the possible gap in extant theory. Two questionnaires were prepared: one (semi-structured) for the Qualitative response via elite interviews to be conducted in-person or through digital dialogue with domain experts from the field of HR & CSR of selected 25 companies and, another (structured) for the Quantitative response to be obtained through the online survey, from executives across functions employed with same selected 25 companies from which qualitative response intended to be sought. The companies so selected were mainly chosen from 'India's Top Companies for Sustainability and CSR Report 2018' – a report conducted by IIM Udaipur and Futurescape. All these companies invariably find their names in reports conducted by agencies like KPMG, E&Y, ET, etc. besides the MCA (Ministry of Corporate Affairs), Govt. of India. The elite interviews were either conducted in-person or through digital dialogue supplemented by voice calls wherever required whereas, survey questionnaire on Likert-scale was administered through on-line/digital platform.

The methodology adopted for the research include exploratory, descriptive, and explanatory. As for the statistical tools, Exploratory Factor Analysis (EFA) was applied for data reduction and to set up the foundation for measurement model and scale validation on CSR, EB, and HRS. With the help of CFA (Confirmatory Factor Analysis) using AMOS, all the four scales were validated for further causal relationships and then, SEM (Structural Equation Modeling) was used to establish the direct and indirect relationships among all constructs of the study. Mediation

(indirect effect between CSR and HRS through Employer Branding) was also established with SEM using AMOS.

The outcomes of the research conclusively established the significant positive influence of CSR practices on the processes of EB and HRS i.e. CSR impacts both - EB and HRS affirmatively and also, EB equally influence HRS. Also, EB has been found mediating the relation between CSR and HRS i.e. employer branding mediates the impact or influence of CSR on employee engagement (EE) and talent management (TM). The findings are consistent with most of the past studies on the dual relationship of variables involved, conducted in the country or elsewhere, and thus, acquire greater scope of generalization across industries and nations.

Further, the results are not only relevant to the companies selected for the study or industries represented by these companies but also, for all companies irrespective of their type, size, and sector, including MNCs, operating in India with the same socio-economic, cultural and legislative eco-system. Also, companies in other countries – especially developing, having similar business environment and socio-cultural context may find the findings worth application because CSR, both as a concept and practice, has been established to serve as a strategic or vital weapon in the corporate armoury across countries and continents.

Besides the considerable theoretical addition to the existing literature on variables involved, the outcomes of this thesis will have significant practical implications for the corporate to comprehend and appreciate the role of CSR vis-à-vis EB and HRS, in the larger context of Corporate Sustainability to align, design, and direct their CSR & Sustainability initiatives and HR strategies to optimize the resultant gains. In addition to the theoretical and managerial implications, the study does possess the social implication in terms of its societal positive impact caused by the successful implementation of CSR initiatives by the corporate which, in turn, results into the 'win-win' outcomes for both – the corporate and society.

Finally, CSR has been found exerting the centrifugal force on EB and HRS, whereas the mediating role of EB in CSR and HRS decisively indicates the importance of CSR moderated by Employer Branding in HR Sustainability. The results prove a high degree of co-relational bonding between CSR and Employer Branding as well.

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05ᵗʰ July, 2020   **(Satbir)**

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

Sr. No.	Abbreviation	Description
1	AER	Attraction, Engagement, and Retention
2	ASSOCHAM	Associated Chambers of Commerce of India
3	AGFI	Adjusted Goodness of Fit Index
4	AHAR	Indian Hotel and Restaurant Association
5	ANOVA	Analysis of Variance
6	ASV	Average Shared Variance
7	AVE	Average Variance Estimate
8	CC	Corporate Citizenship
9	CCI	Competition Commission of India
10	CFA	Confirmatory Factor Analysis
11	CFI	Confirmatory Fit Index
12	CII	Confederation of Indian Industry
13	CR	Corporate Responsibility
14	CR	Composite Reliability
15	CS	Corporate Sustainability
16	CSP	Corporate Social Performance
17	CSR	Corporate Social Responsibility
18	CV	Convergent Validity
19	DF (df)	Degree of Freedom
20	DV	Discriminate Validity

Sr. No.	Abbreviation	Description
21	EA	Employer Attractiveness
22	EB	Employer Branding
23	EBC	Employer Brand to Customer
24	EBE	Employer Brand Equity
25	EE	Employee Engagement
26	EFA	Exploratory Factor Analysis
27	EP	Employee Performance
28	ET	Economic Times (The ET - English Newspaper)
29	EVP	Employer/Employee Value Proposition
30	EY/E&Y	Ernst & Young
31	FHRAI	Federation of Hotels and Restaurant Association of India
32	FICCI	Federation of Indian Chambers of Commerce and Industry
33	FMCG	Fast Moving Consumer Goods
34	GFI	Goodness of Fit Index
35	GHG	Green House Gas
36	HC	Human Capital
37	HIM	High Involvement Management
38	HR	Human Resource
39	HRM	Human Resource Management
40	HRS	Human Resource Sustainability
41	HSD	Honestly Significant Difference
42	IC	Intellectual Capital

Sr. No.	Abbreviation	Description
43	IED	Inducement, Engagement, and Development
44	IICA	Indian Institute of Corporate Affairs
45	IIM	Indian Institute of Management
46	ISR	Individual Social Responsibility
47	IT	Information Technology
48	ITC	Integrity, Transparency, and Compliance
49	KMO	Kaiser-Meyer-Olkin
50	KRA	Key Result Area / Key Responsibility Area
51	LPG	Liberalisation, Privatization, and Globalization
52	MCA	Ministry of Corporate Affairs
53	MFI	Model Fit Indices
54	MNCs	Multinational Companies/Corporations
55	MSV	Maximum Shared Variance
56	NGOs	Non-Government Organizations
57	OA	Organizational Attractiveness
58	OB	Organizational Behavior
59	OC	Organizational Commitment
60	OECD	Organization for Economic Cooperation and Development
61	P-VALUE	Probability Value
62	PCA	Principal Component Analysis
63	RBV	Resource-Based View
64	RCM	Rotated Component Matrix

Sr. No.	Abbreviation	Description
65	RMSEA	Root Mean Square Error of Approximation
66	ROI	Return on Investment
67	SD	Sustainable Development
68	SDGs	Sustainable Development Goals
69	SEM	Structural Equation Modeling
70	SER	Social-Environmental Responsibility
71	SHRM	Strategic Human Resource Management
72	S-HRM	Sustainable Human Resource Management
73	SR-HRM	Socially Responsible HRM
74	SUHRM	Sustainable Human Resource Management
75	TA	Talent Attraction
76	TBL	Triple-Bottom-Line
77	TD	Talent Development
78	TG	Talent Growth
79	TI	Talent Inducement
80	TM	Talent Management
81	TR	Talent Retention
82	TVE	Total Variance Explained
83	WBCSD	World Business Council for Sustainable Development
84	WCED	World Commission on Environment and Development

CHAPTER – 1

INTRODUCTION

"What corporations do to society is far more important than what corporations can do for society" - Peter F. Drucker

During the last two decades, corporate social responsibility (CSR) has arisen as one of the significant and essential practices for business organisations. CSR entails all those efforts and activities on the part of business organisation which are beyond its immediate interest or direct gain. CSR is aimed at both – the internal and external stakeholders, including employee and environment. With strategic CSR in its arm, the organisation tries to establish itself as a conscious and concerned corporate citizen by contributing towards the sustainability of value for its all stakeholders. The CSR sphere includes an organisation's deliberate efforts in maintaining and betterment of the corporate and social lives of all concerned through a wide variety of welfare and developmental activities. By undertaking various CSR activities, companies try to preserve the physical environment; provide better work conditions; ensure fair salary and benefits to their employees; take care of the wealth of their shareholders and gives back to the society. Along with CSR activities, organisations also maintain a balance between their business operations and societal contribution (Vallaster et al., 2012).

Corporate Social Responsibility – CSR, as an idea, has slowly seeped into and completely covered the space - internal and external, occupied by the contemporary corporate eco-system. Social responsibility of corporate extends equally towards the internal & external stakeholders and thus, addressed accordingly. In the process, CSR has acquired the status of strategic function and a new management mantra or the success secret, not only to be tried and tested but also to be applied sincerely and systematically as it provides a strategic solution by consistent application to the perennial problem of people in a firm's management. On a closer look, we find it nothing more than an 'old wine in new bottle' (Crane et al., 2008) but its renewed emphasis in 'new' avatar goes beyond rhetoric with real effects getting multiplied on

constant and strategic application. CSR takes various roles and routes in getting organisational objectives accomplished through its systematic and strategic application. Employer branding is one such dominant dimension of CSR application resulting in the enhanced level of HR sustainability and ultimately, the desired destination of corporate continuity.

Today the question is not to find 'what falls or doesn't fall under CSR' but to ask 'why not bring it under CSR'. In fact, some of the basic issues related to business like ensuring humane working conditions, providing housing and healthcare, etc. which are labelled today as CSR activities have been existing and taken care of by industrialists across continents since industrial revolution, without the same being declared in annual reports, 'let alone calling them CSR' (Crane et al., 2008). To cite an example, some of the companies in India such as Tata practised responsible business besides the enormous work of charity, philanthropy and community involvement & development (Elankumaran et al., 2005) for over hundred years and, well before the term CSR got originated. What is however different for CSR in the current context is that "while many of the individual policies, practices, and programmes are not new as such, corporations today are addressing their role in society far more coherently, comprehensively, and professionally – an approach that is contemporarily summarized by CSR" (Crane et al., 2008).

With the increasing role, CSR has established itself at the centre of corporate functioning and occupied the place of prominence in community development the world over and thus, "plays a pivotal role in a firm's initiatives for social and sustainable development" (Yadav & Budhiraja, 2019). CSR has been defined in the publication - 'Making Good Business Sense' of the World Business Council for Sustainable Development by Lord Holme and Richard Watts (2000) as "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" (Lindgreen et al., 2009). Further, the very "aim of CSR is to give back a portion of a corporation's profit to society", stated the Reputation Institute (2010). Moreover, businesses are increasingly expected to act ethically and responsibly towards all stakeholders

including the employee, society and environment. Notwithstanding the perpetual pressure from all across for organisations to act in a socially responsible manner, they have now come to "realise that it also makes good business sense to adopt a socially responsible mindset given the numerous benefit that can result" (Carlini, 2015) by embracing CSR.

The role and importance of CSR and its influence on internal resources, especially the human resource (HR), has however been recently realised resulting into the kind of course correction i.e. increased allocation of efforts and resources on employees – the key stakeholder for a business concern, wherefrom the resultant benefits have been empirically evidenced in the form of improved employer-employee relation; increased morale & motivation; an enhanced level of organisational loyalty & commitment; better employee engagement and satisfaction; increase in employee recruitment and decrease in attrition; improved organisational efficiency and productivity and above all, the establishment of brand credibility i.e. the reputation for being a responsible corporate citizen.

Nowadays, CSR is being increasingly taken up by corporate as a strategy to establish an influential image in the society and by so doing; CSR has got them into a win-win situation. CSR, in terms of benefits, is not confined to its beneficiary or recipients alone but also the benefactor (organisation) as it leads to improved employee-employer relations, enhanced employee engagement, unique employer branding and, desired talent management for the company. And thus, CSR has now been recognised as a strategic tool to attract better employees and, committed and loyal stakeholders, all being essential for organisational success.

The process of employer branding and talent management, including attraction and retention of talent, and employee engagement has been found to have closer co-relation with CSR as per the extant literature. Thus, the study titled – "Influence of Corporate Social Responsibility on Employer Branding and Human Resource Sustainability: A Study of Select Organisations in India" to map the minds of a small yet, diversified sample of employees from the executive or managerial category of companies with a high CSR & Sustainability Rankings in the country and, to empirically deduce their perception on variables and its relationships.

3

1.1   MOTIVATION AND BACKGROUND OF THE STUDY

The interest in this research goes back to my incidental academic assignment in HRM (OB in particular) almost 35 years back and grew while working in different disciplines with a common denominator of man-management. The increasing interest in individuals' role and importance in operational efficiency led me to ponder on the ways and means to harness (not exploit!) employees' potential for the benefit of not only the employer and but for employees as well. The concept, practice and outcomes of CSR in the current corporate context seemed to satisfy my search.

CSR and sustainability have probably been the most talked-about topics for discourse in research and practice alike for the multi-pronged beneficial effects of the former and environmental consequences of the latter. Corporate Responsibility or CSR combined with the concept of sustainability, borrowed from the environmental science, has surfaced upon every possible aspect of corporate functioning including the human resource management, giving birth to the new domain of Sustainable HRM (S-HRM), albeit different from the Strategic HRM (SHRM).

The increasing empirical studies are testimony to the changing paradigms of organisations for their competitive edge. Financial parameters are no longer sufficient to measure organisational success as the non-financials have become the new benchmarks. "The sphere of business responsibilities has been perceived to encompass both financial and non-financial dimensions" (Kulkarni, 2014 as cited in Yadav & Budhiraja, 2019). Economy of operations undoubtedly remains the key concerns but organisational responsiveness has become the new norm. This newly found responsibility has been increasingly associated with every internal and external operation of the business and thus, the need for leveraging the potential of resources employed, more importantly, the internal human resource. Employee, being the most important resource, has the potential of highest impact on the operational efficiency of organisations and thus, acquired increased importance in recent research (Bondy et al. 2012). The importance of employees has received an increased theoretical focus (Garavan et al., 2012). Though the empirical evidence has not been as forthcoming as the growth in theory yet, off-late, it has caught the

attention of researchers to investigate into the antecedents leading to and outcomes or consequences from increased employee involvement in both -'on-work' and 'off-work' related activities. And thus, there is a wide gap in research and theory on inter-relationships of three processes of CSR, EB and HRS (EE & TM) in the extant literature in general and Indian context in particular, the present study accordingly aimed at filling this gap to relate the individual concepts with one another on complementary constructs or similarities and integrate all three towards the ultimate objective of organisational effectiveness called corporate sustainability.

This study undertakes to explore the relationship amongst the trinity of corporate social responsibility (CSR), employer branding (EB) and human resource sustainability (HRS) with dual dimensions of employee engagement (EE) and talent management (TM). In the process, the study shall be an effort to investigate the possible utility of CSR in harnessing the potential of EB in the achievement of HRS with the help of EE and TM practices. Besides drawing from the extant literature, the study shall examine existing practices in the areas of CSR, EB, EE and TM used by the selected 25 organisations in India (both local and global) from different sectors of industry. The study shall specifically focus on finding the contemporary CSR practices being adopted by the selected organisations operating in 'Manufacturing', 'Durables', 'FMCG' and 'Service' sectors in India and to analyse the same on demographic differentiators. The study further extends to find the role of CSR in the process of employer branding and HR Sustainability besides confirming the mediating role of employer branding, if any, in the relationship of CSR and HRS.

This chapter puts forth the introductory discussion on the concepts of CSR, EB & HRS and their inter-relations.

1.2   CORPORATE SOCIAL RESPONSIBILITY: MEANING AND SCOPE

"The term corporate social responsibility is a brilliant one; it means something, but not always the same thing to everybody" - Votaw & Sethi (1973). Nonetheless,

"CSR can help the business reach the goal of social justice and economic prosperity by creating welfare for a broad range of social groups, beyond their corporations and stakeholders" – Howard R. Bowen.

CSR is not a new notion, nor is it a static concept but centuries-old and still evolving albeit in different shape and scope. CSR is a developing and dynamic concept. And probably for this reason alone, CSR has neither a commonly agreed definite definition nor unanimity on the understanding of its meaning. This has further resulted in the diversity of meaning and flexibility in approach to help it grow and encompass the enormous space in corporate functioning that it has started to be a regular board room agenda for strategic policy formulation and implementation.

CSR as a concept or an idea essentially entails ethical and responsible behaviour on the part of an enterprise during its business operations and to be an active partner in the social and economic development of the nation. Its role starts with activities aimed internally, by bringing improvement in the living standards of its employees and their families and, externally to extend a helping hand to the adjacent community in areas of their immediate requirement on a sustainable basis. Companies have to think beyond not harming people, society and the environment. They need to work on benefits to all stakeholders including the environment.

Webb (2007) has described CSR as "attempts by businesses to balance and integrate their economic, social, and environmental responsibilities in a way that minimizes societal harm and optimizes societal benefit while providing wealth to business owners and shareholders". Corporate Social Responsibility has also transformed how society views private corporations and institutions. CSR has developed across the world and has made these privately held institutions accountable and answerable to the government as well as the people. It evolved as a response to societal pressures for increased accountability and transparency. With international transgression of companies, social responsibility has become all the more important. CSR has facilitated their easy interdependence on each other in the world.

CSR has gained greater importance with the onset of globalization. But the scope in terms of focus areas and approach varies depending upon country, region, or even industry. At its least, CSR in India includes social or community development besides other issues like ethical, legal, governance, environmental sustainability, etc. CSR has the potential to address every possible issue faced by the community rather humanity and thus, is quite a broad concept to comprehend, becoming a significant challenge for the corporate world to balance its immediate and extended responsibilities.

In today's competitive world, CSR has become a serious concern for companies across continents mainly for reasons of increased consumer awareness and multi-directional pressure to perform based on ethics and transparency. Stakeholders including consumers prefer brands that have their focus on reducing environmental impacts, helping community and treating employees with dignity and respect.

Carroll (2015) observed that the CSR practices are on a continual path. There have been several debates over the existence of varied CSR policies. Moreover, several other notions like 'corporate citizenship', 'corporate stewardship', 'business ethics', 'corporate conscious', 'corporate responsibility', 'responsible behaviour', 'social behaviour', 'shared value', and 'sustainability', etc. have been put forward. The CSR encompasses the core content of all these terms and will proceed on its provable path. It might become more systematic but other structures will also continue to have its supporters. However, the basic tenets of CSR are, but not limited to, philosophy of philanthropy; an ethical way of working, compliance for law of the land, and is normally considered a voluntary or discretionary act consisting of 'non-mandated' set of activities.

Since the appearance of the term 'CSR' with the publication of Bowen's seminal work *'Social Responsibilities of Businessman'* in 1953 on the academic arena, it has been defined differently and explained variedly exclaiming importance of only a part of the whole i.e. it is viewed by scholars and practitioners from their restricted understanding and requirement respectively. However, the common meeting point of all scholars and practitioners alike is the impact CSR has on the image or reputation of a firm and its consequential effects. A brand can be made or marred solely on its image/reputation whereas CSR can be a sustained source of image building if undertaken with an intention of 'doing good' and not seeking mileage. Firm's brand equity and performance including sales, profitability, employee satisfaction, etc. have been found co-related with its CSR efforts.

And lastly, CSR is one of the most researched and discussed topic these days by the academicians and practitioners alike across the globe and, India is no exception. This study is thus, a small attempt to understand the concept and contribute my bit to its ever-evolving meaning and scope.

1.3 CORPORATE SOCIAL RESPONSIBILITY: EVOLUTION AND DEVELOPMENT

"Without a sense of caring, there can be no sense of community" - Anthony J. D'Angels

Corporate Social Responsibility or CSR is not a new idea for the world of business. It has existed for long and can be extended back to the late 1600s and Quakers can be credited to be the first users of the concept of corporate social responsibility (Webb, 2007). Even though they focused on trust and ethical behaviour only yet, in the process, found "strong business dividends for engaging in that behavior" (Webb, 2007)

Another study traces the origin of CSR to around 1700 BC when during ancient Mesopotamia; King Hammurabi introduced a code for corporal punishments or death penalties for builders, innkeepers or farmers in case of death of others caused due to their negligence or for major inconvenience to local citizens (Tripathi & Bains, 2013). The evolution and development of CSR from 1700 BC to 21st Century was discussed by authors as to how the discretionary or voluntary business activities "moved towards Corporate Social Responsibility" and became its integral part.

As per Walter Rathenau – a German industrialist, some of the business concerns had grown in size to become a significant segment of the society before World War-II. According to Walter, "even though fundamentally a corporation's intent is the pursuit of private interests and profits for owners of the company, they are increasingly bearing the marks of an undertaking and, to an increasing degree, have been serving the public interest" (Kessler, 1930). Furthermore, philosophers John Dewey and James H. Tufts raised the issue that "it is not enough to treat business firms as purely economic entity alone, and that they should also be involved in public service" (Dewey & Tufts, 1908) in their book *Ethics,* published in 1908.

The term 'CSR' was first coined by Harvard Professors Berle and Means in 1930s (Klempner, 2006) and has since been used. Also, it has been a popular area of research since then in the management discipline and has now become the key area of practice for modern management of the corporate.

For the contemporary context, corporate social responsibility i.e. CSR, as it is commonly called, has evolved as a concept since its modern movement started with the publication of a seminal work by Howard Bowen i.e. a book aptly titled 'Social Responsibility of Businessmen' in 1953 (maybe there was no women in business at that time!) wherein the responsibilities of business towards society was discussed in detail. He defined CSR as "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953). For this early and extraordinary work, he has been correctly credited as the 'Father of CSR' as his idea remains most notable in the formation and evolution of the concept. The era was characterized by learning and can thus be called as the familiarization phase in the journey of this distinct domain named CSR. The 1960s saw more clarifications on the scope & meaning of CSR for which Davis's work is considered as the most prominent. During this period, K. Davis and R.L. Blomstrom wrote a landmark book *'Business and its Environment'* in 1966.

Initially, the moral sense of the businessmen towards social development was predominant but some changes were gradually observed with the change in objectives of governments. The concept of 'public policy' gave rise to the notion that companies have to obey the regulations. During this period, the discussion over CSR carried on and two new denominations came up in the 1970s. The first was 'corporate social responsiveness' which included CSR in the strategic management and focused on the deliberate attempts of the organisations, and the second dimension of 'corporate social performance' was an approach to provide systematic structure to CSR.

Further, the term CSR has its meaning only in relation to the term 'stakeholder'. On one side, CSR comes into focus when stakeholders increase their expectations and on the other side, when corporate focus on CSR activities they realize and re-list their direct and indirect stakeholders. The term 'stakeholder' first appeared in 1963 in a report - an international memorandum, presented by Stanford Research Institute (cited in Freeman, 1984) and described as "those with a legitimate claim on something of value" and, defined as "those groups without whose support the

organisation would cease to exist". However, the "stakeholders theory" originated with the monumental work - 'Strategic Management: A Stakeholder Approach' by R.E. Freeman in 1984. Freeman tried to explain the term 'stakeholders' as "they are those individuals or groups who have an influence on the company's accomplished and also those who are influenced by the company's achievements" and thus, defines 'stakeholders' as "any group or individual who can affect or is affected by the achievement of the firm's objectives". This is an important notion and several studies have been conducted on this aspect as CSR and stakeholders are interconnected.

A new determinant called 'corporate citizenship' (CC) came up towards the end of 1990s. This notion is applied to relate business practices with social responsibility and treats an organisation as an individual – the citizen.

Though, the concept and evolution of CSR is as old as trade and business yet, post-industrialization, a completely new vision dawn on its meaning and approach due to the impact of businesses on the society. By the 1980s and '90s, the concept became part of discussions and discourses i.e. the concept of CSR drew academicians' interest, only during the 1980s and '90s but before being applied in the industry. Shell was the first company to implement CSR in 1998, as per Corporate Watch Report 2006 (Fauset, 2006).

During contemporary development, the concept of CSR has transformed itself from generating 'value for shareholder' to creating 'value for stakeholders' and now working for the 'shared-values'. This paradigm shift in perception and resultant approach is mainly for the ever-changing expectations and assumptions of society besides the corresponding corporate willingness to accommodate and respond to rising societal demands.

1.4   CORPORATE SOCIAL RESPONSIBILITY: DEVELOPMENT IN INDIA

"In a free enterprise, the community is not just another stakeholder in business but is in fact the very purpose of its existence." - Jamsetji Nusserwanji Tata, Founder, Tata Group

Since the beginning of the formation of the societal life, Indian cultural and traditional values have always been characterized by elective attempts by all. In the ancient times, benevolence and funding were most liked and common practices, as propelled by the religious sentiments of the people (Gulati, 2005).

India had been the home for ethics and morality since ancient ages. *Bhagavad-Gita* - the great Indian epic, emphasize on righteousness. Origin of CSR in India thus can be traced to our religious scriptures and teaching wherein we come across terms like *Dharmada* (a charitable fund) in Hinduism, *Zakaat* (an obligation) in Islam and *Dasvandh* (one-tenth of income) in Sikhism (Chakrabarty 2017), all of which essentially means that people with wealth & resources must contribute to the welfare of marginalised, underprivileged or poor strata of society. Kautilya – an Indian philosopher during the Mauryan period advocated the incorporation of ethics into business i.e. conduct of business with ethics and principles. Besides business, the kings and rulers in India had been the leading examples for social welfare and benevolence. According to Kautilya's Arthashasthra, "In the welfare of the people lies the king's welfare and in their happiness his happiness" (Jose et al., 2003).

Nevertheless, the systematic institution for helping the poor and weaker sections of society came along with Buddhism and Christianity (Dadrawala & Viswanath, 2004). The main objective of Christianity was to serve the people in need with donations and personal help. To serve the poor and marginalised, schools, hospitals and old age homes were established. Many people came as individual or groups to form establishments to help the deprived and underprivileged sections of the society.

Corporate Social Responsibility has been in existence, in one form or the other, since the beginning of the trade and business in India. Charity & philanthropy have been the hallmark of Indian business. Indian businessmen have been the constant contributors to the social cause, especially during the need of the hour e.g. natural calamities like floods & famine, etc. Even though the term 'CSR' originated in the Western world yet, the idea of business philanthropy (called CSR now) in the country evolved from Indian philosophy and cultural values. "Business involvement in social causes is considered a social responsibility in India" (Satapathy & Paltasingh, 2019).

11

Corporate philanthropy has been a part of Indian business tradition and, the area of social welfare an integral part of Indian business since the beginning. Also, the "social and environmental issues have been deeply associated with the business in India" (Yadav & Budhiraja, 2019) for long as businessmen being the wealth creator, have been consistently contributing for social welfare and protection of the environment.

The modern-day concept of CSR has evolved and developed in the country through various stages. The practice of industrial welfare has been in existence since late the 1800s. In the initial phases, as stated earlier, business social responsibility practices were mainly in the forms of charity or donations and were considered as a moral or social duty. Moreover, in the beginning, the businessmen used to make donations out of religious sentiments and beliefs and that too only for one's own community. However, big business houses like Tata, Birla and Bajaj, etc. have made donations more non-religious and it was no more confined to one's religion or community (Dayal, 2001). This was followed by the phase of welfare for employee and their families, promotion of social causes, religious events, etc. CSR came to be considered as obligatory on the part of the businessmen by 1950s.

Post-independence, CSR grew in the field of 'socialism' having the hedge of PSUs all around, leaving private sector aside and devoid of its due participation in the development of economy and nation besides the possible contribution to the cause of social welfare. The ideal aim of PSUs for equal distribution of wealth and resources was thwarted by bureaucratic and unprofessional management in most cases. This led to a change in policy by the government to open the economy in the early 1990s bringing the private sector in front and for the good. The economy grew and so did CSR to become a strategic and sustainable solution provider for many ills of society besides benefitting the corporate in return.

Finally, through an amendment in Companies Act, CSR in India took to mandatory mode to institutionalize and ensure larger contribution by extended coverage of the industry. The results so far are in favour of formalization as the depth & width of social initiatives have gone deeper and wider during the last six years.

As an approach, CSR in India can be conveniently clubbed into any of the following four models, to which I hereby add the fifth one, by the name of Mandatory model:

1) Ethical (Gandhian) Model

2) Statist (Nehruvian) Model.

3) Liberal (Friedman) Model.

4) Stakeholder (Freeman) Model
   (Balasubramanian et al., 2005; Kumar et al., 2001).

5) Mandatory Model (Yadav, 2019).

Gandhi, Nehru, Friedman, and Freeman were champions of respective first four models. In the ethical model, the focus is on "voluntary commitment by companies to public welfare", in the Statist model, "state ownership and legal requirements determine corporate responsibilities", in the liberal model "corporate responsibilities are limited to private owners", and in the stakeholder model "companies respond to the needs of stakeholders – customers, employees, communities, etc." (Kumar et al., 2001) whereas in the last 'mandatory' model companies having surplus ought to spend it for the social welfare and community development.

In terms of CSR practices, as stated earlier, India has the world's richest tradition in the form of ethics and charity since the beginning of the business. In spite of the term 'CSR' being comparatively new to the country, neither the concept nor its practice is new to India as the same is found ingrained in its business practices for over hundred years. The idea or concept of CSR has undergone through various phases in the field of corporate responsibility fulfilment such as charity and philanthropy, trusteeship, community or social involvement, responsible production, sustainable development and finally the ongoing regulated phase of compulsory contribution. Historically, evolution and development of CSR in India is divided or grouped into four phases but I consider it an opportune moment to name & add the fifth one as Mandatory Phase which has started post amendment of Companies Act, 2013 with effect from April 1, 2014. The various CSR phases described here are not stagnant and their characteristics may extend beyond each other.

1.4.1 First Phase (1850-1914)

The charity and philanthropy have been the main characteristics of the first of CSR in the country. During this phase, CSR practices were predominantly influenced by values, culture, traditions, and religions. Industrialization also had its share of influence but peripheral. In the pre-industrialized era that stretched up to 1850, businessmen shared their wealth for the welfare of society and construction of temples or setting up other religious institutions. Also, businessmen donated wholeheartedly during natural calamities like famine, floods, drought or epidemic. With the introduction of regal dominance in the country during the 1850s, the outlook towards CSR altered i.e. approach to CSR significantly changed during the post-colonial period.

During pre-independence period, some of the pioneers of Indian industry like Tata, Birla, Bajaj, Godrej and others took lead in promoting CSR concept by establishing charitable trusts and foundations; hospitals and educational institution; and other similar trusts to entrust the task of social welfare and community development. However, the motive of all such social welfare schemes was primarily political during this period (Jana Foundation, n.d.).

1.4.2 Second Phase (1915-1950)

The period of the second phase mainly consists of the independence movement wherein Mahatma Gandhi called upon all industrialists to contribute to the welfare of the poor and marginalised section of the society. He propounded the concept of 'trusteeship' which was lapped up by many a big names of business during that period and helped in the socio-economic growth of the country besides extending help to people in need. Gandhiji described industries or companies as the 'temple of modern India' (Jana Foundation, n.d.). Influenced by Gandhi, many industrialists invested their wealth in setting up educational trusts, colleges and institutes for training and research. Many trusts and associations were set up during this period to undertake activities related to social reform, especially education for girls and women empowerment besides the rural development.

1.4.3 Third Phase (1950-1990)

The third phase started soon after independence with 'socialism' in front and lasted for about four decades until the opening of the economy in 1991. During this phase, the personal division was surpassed. The communal part laid the major slabs of progression. Large scale PSUs were set-up during the early years of this phase with the aim of equity and well-being. The theory of 'equal distribution of wealth' in society was put forward as the reason for such investments. The period was also characterized by the industrial licensing, multiple taxes, and pushing the private sector in the backyard which ultimately resulted in mismanagement of resources, institutions and large-scale malpractices leading to legislative recourse on issues like labour safety and welfare, corporate ethics and governance, and environment, etc. The success of PSUs was not as expected and thus shifted the priority from pubic to the private sector where the latter got involved in social and economic development of the country extensively. A national-level workshop on CSR was conducted in 1965 by businessmen, academicians and politicians wherein the importance of social accountability and transparency in business was highly emphasised.

1.4.4 Fourth Phase (1990-2013)

During the fourth phase, the national undertakings started leaving their conventional method of involvement in CSR and incorporated it into an adaptable corporate approach. The concept and practice of CSR came of age in this phase characterized by 'sustainable business strategy' and CSR got a strategy tag. This phase witnessed the LPG (liberalisation, privatisation and globalisation) wave in the1990s along with some change or relaxation in licensing system that saw a substantial surge in the country's economic growth for almost two decades. The developed markets in the west were showing huge interest in the welfare of employees and also their working environment. The Indian organisations involved in selling overseas and manufacturing products for the western world needed to be more careful about the intercontinental principles. All this helped CSR to come out of its adolescence and enter into the age of maturity.

1.4.5 Fifth Phase (2014 onwards)

With the onset of the current phase, there is a paradigm shift in the character of CSR in the country. The legislative mandate has changed the very orientation of business responsibility for many new entrants for their inclusions in the specified categories of companies. Post enactment of Companies Act, 2013, whereby a mandatory provision on contributing 2% of average last three years profits towards expenditures on CSR activities by companies with specified turnover and/or net profits has been made effective from 01 April 2014, it was estimated that about 2500 companies would come within the ambit of mandated CSR with an estimated inflow of approximately 1500 Crores (as per the study by Ernst & Young and PHD Chamber, published in Global CSR Summit – 2013, cited in Jana Foundation report on Evolution of CSR in India). The move was expected by both the government and industry to be a "game-changer, infusing new investments, strategic efforts and accountability" (Jana Foundation, n.d) in the way CSR was conceived to be managed in the country. The legislation has in fact provided a whole lot of new opportunities to all concerned i.e. stakeholders including the government, non-government, corporate and the community or society at large, to be a partner in progress and contribute in the economic and equitable social development. With this decision and amendment in Companies Act, India became the first country in the world to have made the CSR spending/reporting as mandatory.

1.5 CSR PRACTICES IN INDIA

"Businesses cannot be successful when the society around them fails" - Responsible Business Summit 2013

In today's world of cut-throat corporate competitions, everyone seems to be on the run to meet their targets and achieve the aimed objectives which proves a mirage every time one comes closer. In this rat-race to leave everyone behind and reach on the top of the ladder, this privileged part of society (called corporate) remain immune, probably unwillingly or otherwise, to the sufferings and plights of a large section of the community who fail to make both ends meet.

The practice of CSR is perhaps to address this social issue caused by the uneven balance of economic power where society is divided into two broad categories of

'Haves' and 'Have-Nots' and to bridge the divide by taking up livelihood and sustainable employment-oriented initiatives. The disparity among Indian populace being very high, greater is the need to direct corporate contributions towards larger sections of society through their social responsibility initiatives. The legislative institutionalization of CSR – amendment of Companies Act, 2013 to declare CSR mandatory for certain categories of companies, is probably aimed at this objective alone, enabling corporate to contribute for social welfare, in parallel with the economic development of the country.

Corporate Responsibility or CSR in the current economic and social scenario can be termed as a 'transformational initiative' or welfare activities aimed at social transformation undertaken by Indian business enterprises or industries. Making it mandatory involves enlarging its scope and directing companies drive towards increased social upliftment and well-being. CSR initiatives of corporate must however, be aligned with the overall socio-economic development of the society and country to optimize utilisation of scarce resources.

CSR is the process for corporate to consider and evolve its relations with all its stakeholders for their mutual benefits and commit itself by way of adopting appropriate business strategies. CSR is, therefore, not a charity or donation but beyond.

Though the term CSR came in being much before yet, its common use started during the early 1970s (Global CSR Summit, 2013). During the 1990s, the focus of CSR witnessed a paradigm shift from being charity and philanthropy oriented to development driven i.e. business started "direct engagement in mainstream development, and the concern for disadvantaged groups in society" (Jana Foundation, n.d). The success of business in India is deeply depended upon engagement of society and the social progress is imperative to sustainable growth and development of the country. An ideal CSR practice has both "ethical and philosophical dimensions, particularly in India where there is a wide gap between sections of people in terms of income and standards as well as socio-economic status" (Bajpai, 2001 as cited in Jana Foundation Report, n.d.).

The charitable and philanthropic activities have a long history in India where CSR in its precedent forms existed & practised by businessmen. What is new of this idea is its name and interpretation leading to its increased scope which is evident by multiple terms being used for the same purpose of corporate responsibility. For the overlapping of various concepts and themes on CSR, it is indeed difficult to define the concept or term as simply as it is understood. The concepts like corporate social behaviour, corporate citizenship, corporate responsibility, corporate accountability, sustainable business, environmental responsibility, social & environmental accountability, the triple bottom line, business ethics and many more of the ilk are linked with CSR.

1.5.1 Companies Act, 2013

In India, the practice of CSR had been brought within a legal framework with effect from 01 April 2014, making CSR as a legislative or statutory obligation under Section 135 of the Companies Act, 2013.

Addition of Section 135 to the Companies Act, 2013 has indeed added a new chapter in the history of CSR in India and can be termed as the beginning of another phase in the evolution and development of CSR in the country. It is a landmark legislative initiative on the part of Indian government to ensure the accountability of companies with regard to their CSR expenditures. Also, with this incorporation of CSR activities i.e. making it mandatory to contribute certain part of their earnings towards CSR for specified companies, India has become the first nation among the countries of the world in its efforts to move more closer towards the achievement of sustainable development goals (SDGs) – the ideal objectives the world has set for itself, in the direction of overall growth and development of humanity.

Further, as per Companies Act, all listed companies irrespective of it being under private or public sector, have to undertake CSR activities i.e. expenditure of 2% of their net profit on certain specified activities is compulsory, provided the company comes under the specified criteria of having either the: (a) Net worth of Rs. 500 Crores or more; or (b) Turnover of Rs. 1000 Crores or more; or (c) Profit of Rs. 5 Crores or more, during any financial year.

Prior to the inclusion of compulsion clause, CSR activities in India were not mandatory for listed companies but they were required to disclose their CSR expenditures, if any, to its shareholders.

CSR Activities – Meaning under Companies Act

The concept of CSR neither has a concrete definition nor does its activities any definite description. However, to clarify what CSR could consist of, CSR Rules under the amended Companies Act, 2013 have defined CSR activities as:

- "Programs or projects which are related to activities specified in the Schedule VII"; or
- "Programs or projects which are related to activities that are undertaken by the Board which have been recommended by CSR Committee as per the declared CSR policy of the company concerned. This would be subject to the condition that such policy covers subjects enumerated in the Schedule".
  (Companies Act, 2013 – Ministry of Corporate Affairs, Govt. of India)
- Also, due to recent outbreak of COVID-19 (Corona virus) pandemic, the Ministry of Corporate Affairs has allowed companies' to incur expenditure on activities aimed at controlling the pandemic and include the same under CSR.

The above description suggests that companies can undertake activities listed in the Schedule to the Act. However, qualified companies which are otherwise required to undertake in CSR programmes, have the flexibility to decide upon the area(s) of their preference i.e. their CSR Committee can decide the thematic area or field for development work through CSR initiatives. Also, one or more companies can come together to work in the area of their common interest or projects related to social welfare and community development.

CSR Activities under Schedule VII of Companies Act, 2013:

The types of activities prescribed under Schedule VII of the Companies Act, 2013 which the qualified and listed companies are required to contribute into, can be covered under the following broad categories:

(i)   Eradication of hunger, poverty and malnutrition;

(ii)   Promotion of education;

(iii)   Promotion of gender equality;

(iv)   CSR initiatives related to the protection of the environment;

(v)   Preservation of national heritage and art & culture;

(vi)   Contributions towards Fund for Armed Forces Veterans and War Widows;

(vii)   Contributions towards PM's National Relief Fund;

(viii)   Contributions towards Fund for the development of technology incubations under specified educational or research institutes; and

(ix)   Contributions towards rural and slum development projects.

1.5.2   CSR Activities by Companies – Key Coverage

Indian industry has always been at the forefront to take–up the social cause and to work for welfare of society. They have been generously and voluntarily contributing towards the social development for long. However, since the contribution has been made compulsory with effect from 1 April 2014, its impact changed for the better as many progressive steps have been taken both by the government and industry to enlarge the coverage.

With regard to the key areas to be covered, the course of discussion intensified immediately after notification of Feb 21, 2014 by the Ministry of Corporate Affairs for making Companies (Corporate Social Responsibility Policy) Rules, 2014 effective from April 01, 2014. The Ministry of Corporate Affairs, 'as a possible interim response to the discussion' (Chhokar, 2014) issued a "General Circular" on June 18, 2014, clarifying that "the statutory provision and provisions of CSR Rules, 2014, is to ensure that while activities undertaken in pursuance of the CSR policy must be relatable to Schedule VII of the Companies Act 2013, the entries in the said Schedule VII must be interpreted liberally so as to capture the essence of the subjects enumerated in the said Schedule. The items enlisted in the amended Schedule VII of the Act, are broad-based and are intended to cover a wide range of activities as illustratively mentioned in the Annexure" (MCA, Govt. of India).

The key focus areas for CSR initiatives by companies in India, listed under 1.5.1 above, broadly covers the themes like Social welfare and Community Development, Education and Skill Development, Health & Hygiene, Environment, Conservation of Resource and Energy, Women Empowerment, and Livelihood Projects. All these initiatives can be related to the thematic areas of Education, Health, Livelihood, Environment and Rural Development

1.5.3 CSR Expenditure: Change in Trends

There is a marked change in expenditure by companies since CSR spending was made mandatory in 2014. Contribution of corporate India has increased significantly during this period. Companies spent 47 % more in 2018-19, over the amount spent in 2014-15. The total contribution towards CSR initiatives reached over INR 100 billion (US$ 1 billion) and the main areas of projects included education, health & hygiene, social welfare, skill development & employability, environment protection, energy conservation, and contribution to PM Relief Fund which saw a sharp increase of 139 % from companies over last year (2017-18).

During the FY 2018-19, a major chunk of CSR funds (38%) was spent on the education sector, followed by areas like hunger, poverty and healthcare (25%), environment (12%), rural development (11%) whereas, areas like sports, technology incubators, armed forces Veteran Fund attracted negligible contributions.

Further, consequent to the recent amendments in CSR provisions of the Companies Act, CSR compliance was expected to improve and reach up to 97 to 98 % for the FY 2019-20.

During the financial year 2018-19, Indian industry combinedly spent Rs. 8,691 Cr on CSR projects, according to KPMG's India CSR survey report 2019. The report revealed that during 2018-19, "around 76% of the top 100 Indian-origin companies by market capitalisation (N100) spent more than the legally-mandated amount on CSR". The data and findings are based on CSR disclosures made by N100 companies, under Companies Act, 2013 which mandates spending of minimum 2% of their net-profit calculated on the average of last three years, on CSR activities.

Another notable trend is that "woman executives are playing important role taking ahead CSR culture within the organisation" as over one-third of CSR Committees in these companies are led by women. Moreover, 62% of them have a woman as a member on these committees whereas, every non-Indian-origin firms (MNCs) have at least one woman member on its CSR Committee. Resultantly, "the expenditure of companies, where a woman is the chairperson of the CSR committee, towards 'reducing inequality' has increased from 14% in 2016-17 to 42% in 2018-19. This is an illustration of 'gender budgeting' being core to such companies' philosophy on CSR," according to Santhosh Jayaram, partner and head, sustainability and CSR advisory, KPMG.

Also, CEOs are increasingly found to be a member of the Company's CSR Committees and almost two-thirds of these 100 companies under the report have their CEOs as Member of these Committees.

The trend on CSR spends for last three financial years is quite encouraging as can be seen from growth over previous year:

2016-17   52%

2017-18   57%

2018-19   65%

(Source: India CSR @ indiacsr.in, Data: KPMG)

The total expenditure by companies (N100) during2014-15 to 2018-19 on CSR was recorded at Rs 35,077 Crores ($48.95 billion), as per the said KPMG report and 'education' stood at the top in the priority list of the companies which saw an increase of 122% from Rs. 1,249 Crores during 2014-15 to Rs. 2,774.8 Crores in 2018-19 whereas spending on 'art & culture' reduced drastically from Rs. 279 Crores in 2017-18 to Rs. 78.4 Crores in 2018-19.

The overall expenditure of Corporate India during the previous two years, across sectors or focus areas, is as given in the following Table (1.1).

Table 1.1: CSR Expenditure: 2017-18 vs. 2018-19 (Sector-wise)

Focus Area	FY 2018-19	FY 2017-18	Growth (%)
Education	Rs. 2,775 Cr.	Rs. 2,022 Cr.	37%
Health and Sanitation	Rs. 2,145 Cr.	Rs. 1,691 Cr.	27%
Environment	Rs. 700 Cr.	Rs. 483 Cr.	45%
Reducing Inequality	Rs. 525 Cr.	Rs. 187 Cr.	180%
Sports	Rs. 123 Cr.	Rs. 120 Cr.	2.5%
Art & Culture	Rs. 78 Cr.	Rs. 279 Cr.	(-)72%
Welfare Funds	Rs. 38 Cr.	Rs. 71 Cr.	(-)46%
Technology Incubators	Rs. 4 Cr.	Rs. 1 Cr.	300%

(*Source: KPMG India CSR Report, 2019*)

Further, the latest data published by the Ministry of Corporate Affairs (MCA), Govt. of India, confirms an increase of Rs. 3558 Crores from Rs 10,066 Crores in 2014-15 to Rs 13,624 Crores in 2017-18, on various CSR programmes by companies in the country. Also, an increase of 4849 in the number of companies i.e. from 16,548 to 21,397, both under the public and private sector, has been registered during this period.

The majority share to the tune of 55% of CSR spends by the companies are directed towards human development and social welfare, as per the study conducted by the Indian Institute of Corporate Affairs (IICA), a think tank that provides holistic advice to government on issues related to corporate affairs. According to this study, 104 companies consisting of 30 from public and 74 from private sectors have undertaken activities related to social welfare and human development. However, the areas related to economic and environmental sustainable development received relatively less focus from the companies for the reason, as per experts, of the very nature of such sectors. "Traditionally, sectors such as health and education have a clear blueprint and are easy to undertake. Moreover, these activities are easily quantifiable which gives companies ready numbers. But companies have not focused much on environmental activities," as per Pradip Narayanan, member, CSR Laws,

Praxis, a Delhi-based non-profit. However, CSR in the country has an enormous potential to make a positive difference in the lives of a large population. The corpus is really large with Rs 13,624 Crores which can bring a substantial shift in the development of a wide variety of sectors. It is, therefore, highly desirable that "companies do not relegate it as a perfunctory exercise, but make a meaningful contribution to society" (Status of Corporate Responsibility India, 2019, Praxis).

1.6   CSR AND CORPORATE SUSTAINABILITY

"Corporations are places where both individual human beings and human communities engage in caring activities which are aimed at mutual support and unparalleled human achievement" - R. Edward Freeman and Jeanne Liedtka

As a process, sustainability is aimed at the uninterrupted supply of means of productions and replacement of resources without affecting the future requirement for sustainable development whereas CSR pertains to optimum utilisation of resources including the HR for corporate sustainability. The two concepts of sustainable development (SD) and corporate sustainability (CS) are complementary to each other i.e. have commonalities of purpose with a common denominator as business responsible behaviour or CSR. The World Commission on Environment and Development defined sustainable development as the process of "seeking to meet the needs and aspirations of the present, without compromising the ability to meet those of the future" (WCED, 1987) and the World Business Council for Sustainable Development has defined CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of workforce and their families as well as of the local community and society at large" (WBCSD, 2000) and thus, the corporate provides an appropriate environment to achieve the objective of sustainability "through the *intermediate stage* of Corporate Social Responsibility balancing the imperatives of profits and environmental impacts" (Kaptein and Wempe, 2002). The figure 1.1 conceptually clarifies the process of CSR coming to an aid of business by balancing the economic and environmental imperatives.
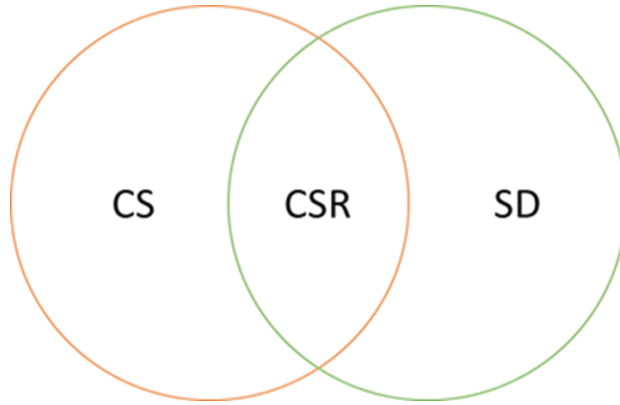
Figure 1.1: Corporate Sustainability-CSR-Sustainable Development Inter-link

Sustainability, the underlying principle of the triple-bottom-line (TBL), means the success of a business is no longer determined rather defined by the financial gain alone but also by the overall impact its activities have on society as a whole. Short-term economic gains or profit is no longer the sole aim of business but the long-term strategic "market-oriented yet responsible behavior" (Mahajan, 2011). Further "corporates have realized their potential to contribute to the common cause of community, and sustainable development by maintaining the desired balance between economic growth and social responsibility" (Yadav et al., 2020) whereas, according to Boudreau and Ramstad (2005a), "sustainability is not just good ethics; it is potentially good long-term economics" and thus, all stakeholders including business, employees, community, government and non-government, etc. have a role to push for 'sustainability' in and around the corporate. The role of CSR in this movement can neither be ignored nor over-emphasized.

Corporate sustainability constitutes of a large number of factors. The sustainability depends upon the retention of the best talent, fulfilling fund requirements as and when required, acceptability of the products by customers, customer loyalty and patronage, smooth functioning of the internal and external organisational activities and so on. CSR has been found affecting each such factors directly or indirectly. Also, CSR contributes towards favourable image of an organisation in the society. The image of 'a good corporate citizen' maintained by CSR helps the organisation to better deal with all its stakeholders on sustainable basis.

Over a period, the notion of CSR has grown and incorporates the firm's accountability to various groups associated with it namely, employees, customers, investors, local communities, and government. It incorporates the dedication of the firm for the advancement of its stakeholders and society as a whole.

Corporate India is increasingly including the 'sustainability' into the mainstream business and undertaking CSR initiatives aimed internally as well as externally. Focus on external sustainability, especially environment-oriented, has increased on CSR landscape in the recent past. Some of the companies like ITC has named its CSR committee as "CSR and Sustainability Committee" whereas, HUL, another large spender on CSR, has tied-up with Unilever to focus on the global issue of water scarcity through its projects on water stewardship. Similarly, Axis Bank spent over INR 28 Cr for reduction of GHG emissions with a focus on renewable energy.

As a result of globalization and exposure to global markets, the CSR practices have become complicated. The increasing recognition of CSR policies and consistent growth has been approved by the growing reception to concerns like ethics, society and environment on an international level. In the past, many organisations have been involved in several acts of mismanagement, malpractices or fraud related to finance, environment and its conduct towards the workforce.

Any default in corporate responsibility questions the whole corporate world, its auditing standards and corporate governance practices. Ultimately the sustainability of business organisations comes at stake. During the past, there have been many such serious incidents that shook the entire world, especially the corporate conscious. Some of the recent scams involved big names in the business like PNB, Kingfisher Airlines, Jet Airways, Ranbaxy, Ricoh India, Satyam Computers, Sahara India Parivar, Enron Corporation, World.com, etc. Such scandals necessitate the requirement of transparent policies. Consequently, organisations are taking care of the growing demands for accountability and including CSR policies in their strategic and operational plans.

An organisation maintaining the high CSR standards is considered competitive and highly responsible corporate citizen, taking it to the top of the lists for its stakeholders. The issue of sustainability is of high importance, especially in today's

competitive era when the business arena is flooded with a lot of new ventures or start-ups. These new business models like Ola, Uber, Oyo Rooms, Zomato, Swiggy, etc. lured the customers and vendors with a promise of high profits/value and/or benefits but, within a year or two, they changed their stand i.e. went back on their promise and started charging very high margins from their business partners. Recently, over 8000 hotels, all members of Indian Hotel and Restaurant Association (AHAR) boycotted Zomato Gold Delivery and asked to scrap this service because the food was being delivered from illegally-run kitchens and heavy discounts were offered to the customers who had subscribed for Zomato Gold Delivery scheme. The other reasons were lack of adequate delivery executives.[1]

Similarly, Ola and Uber have also significantly increased the percentage of commission they charged from cab owners and also scrapped most of the discounts schemes that provided huge benefits to the commuters. OYO Rooms agreed to pay 18% interest to its hotel partners for delayed payment; however, it did not fulfil the promise which resulted in a complaint by Federation of Hotels and Restaurant Association of India (FHRAI) to Competition Commission of India (CCI). OYO was also accused of taking commissions as high as 30%, which in no case was affordable for the hotel owners. Such incidences not only dent a business at supply end but also deplete its consumer base as when consumers learn that their company is ill-treating the suppliers or vendors, they start distancing and it affects the sustainability negatively in the long run.[2] Moreover, such incidents are a breach of employer branding promises, affecting the image adversely.

The above examples are cited to bring home the point of business ethics and corporate governance having an impact on the long-term continuity of an enterprise called corporate sustainability. The practice of CSR in true sense of the term i.e. sincere and credible efforts on the part of an organisation to take its stakeholders on board and to walk-the-talk, provide a firm platform to build a long-lasting organic structure resulting into the corporate sustainability.

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[1] The Economic Times, 25th November, 2019
[2] The Economic Times, 22nd July, 2019

1.7   CSR AND CORPORATE STRATEGY

"Creating a strong business and building a better world are not conflicting goals – they are both essential ingredients for long-term success" – William Clay Ford Jr., Executive Chairman, Ford Motor Company.

Charity and CSR are two different terms. Charity is a voluntary act on behalf of an enterprise and its employees to raise funds and donations for some individual, group or foundation in need. Contrary to this, CSR is a phenomena which is included in the decision making process of an organisation for the welfare of its stakeholders. CSR is central to a firm's value system and strategic planning, as recognised by the Organisation for Economic Cooperation and Development (OECD, 2001). CSR policies are important at every phase of decision making in order to be fully incorporated into an organisation. However, if CSR is not incorporated into the strategic planning system of an organisation, the managerial staff and the executives would deviate from the various social responsibility contemplations and, CSR would merely remain as a matter of choice and ethical values.

Corporate strategy includes the company's activities aimed at the achievement of its objectives having a competitive advantage. It is a well-defined and long-term vision that a company set for itself, to create good corporate values and motivate employees for proper implementation to achieve customer satisfaction. To simply state, "a business strategy is a documented plan on how you'll set out to achieve your goals" (Direction-Strategic, 2018).

CSR activities, on the other hand, enable corporate to establish a better bonding with its workforce besides boosting their morale and helping both employees and employer to connect closely with each other, and the world around them. For a company to be socially responsible, it must first be responsible to itself and its shareholders. Also, it is observed that companies engaging in CSR initiatives have benefited to the extent wherefrom they can and wish to give back to society. CSR can, therefore, be said to be "primarily a strategy of large corporations" (Strategic Direction, 2018).

Further, as per the Strategic Direction (2018), "a clearly-defined CSR programme can lead to key business benefits" and thus the need for a well-thought-out CSR policy framework within the company's larger goals and objectives.

The Ernst & Young's 2002 Strategic CSR Model (Figure 1.2) illustrate and provide the interpretation of "strategic best-fit CSR" that focus on an increased business value as an outcome of combined CSR and business performance (Porter & Kramar, 2011). According to Ernst & Young (2002), strategic application of CSR to the core areas of an enterprise, after due consultations with its key stakeholders and considering their present performance, should positively affect the both – the stakeholders as well as the organisation. The combination thus produces the improved business benefit or value.
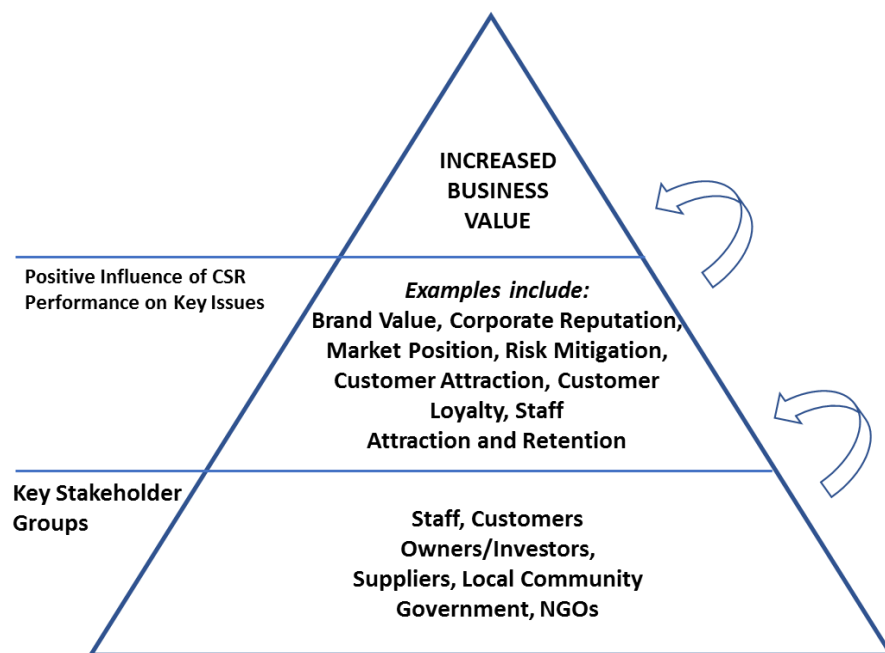
*(**Source**: Adapted from Ernst & Young (2002))*

Figure 1.2: Ernst & Young's Strategic CSR Model

Following steps need to be undertaken to integrate CSR into a corporate strategy:

- Define CSR as per the organisation's Vision and Values.
- Frame CSR policy and objectives aimed at vision statement and value system.
- Devise rules and procedures to accomplish CSR.
- Create steps to keep a check on their achievements in the field of CSR (bsr.org).

Further, CSR strategies should be lucid and simple enough to relate to the business objectives that can make a spontaneous sense. Also, getting top management and eminent people connected with the company on board is important to build the motivation of employees. If people at higher levels of the company are found committed and involved in a particular project, it automatically boosts the performance of the employees and their dedication towards the social responsibility initiative of the company.

Companies that work for the community, gets the benefit of creating a future talent pipeline. A company that serves the society may also influence talented individuals who can later be employed in the company. It is equally important to build contacts for the business. Appropriate and effective contacts can help a company in developing fruitful policies of social development that are efficient and swift in nature. It also helps in making out the most sustainable way of conducting the program without harming its economic stability. There are innumerable options that can have a huge impact in spite of its non-connection with the business operations, such as the reduction of food waste or use of plastic which can be excellent initiatives in gaining success for the organisation.

People love the art of innovation and, creativity is the driving force of CSR. A company that supports the advancements made in different sphere of life can have an optimistic perception. Therefore, investing in incubators and research methodologies can be a great investment and can help in increasing the return on investment (ROI).

To raise the need for diversity in a company is a very laudable initiative but at the same time, it is important to involve everyone in this endeavor. There should be overarching worker strategies so that no higher officials can take advantage of the lower ones in an uneven note. There should be a frisk framework of equality in the workplace. Company should make an all-out effort to take-off its CSR flight with all sincerity e.g. if a company lacks enough funds in supporting campaigns, in the beginning, they can provide paid leaves to their employees to volunteer for the local charity programs, which makes company's contribution to the society at a low cost.

The most useful strategy that can be imbibed in the business for social assistance is the philanthropic efforts. Big world giants like Microsoft work with this motive. The companies understand that development and innovation is not solely required but nurturing the upcoming generation in a proficient manner is another important component. Charities and fundraising schemes can be of great help to bring the society and business together on a common platform.

Corporate seeks tangible and measurable results from CSR. The corporate strategies that imbibe CSR must produce some concrete results and only then, a claim for CSR's contribution to corporate strategies can be made. CSR has always been considered as the life-blood for the organisations that look forward and have great farsightedness. Organisations, over a period of time, have realized that the long term sustainability of business revolves around the quality of talent they acquire and to choose quality, they have to attract more and more number of people towards their recruitment process. The concept of employer branding was conceived by the corporate strategists at this moment and undoubtedly, CSR came out as the first and most effective weapon to hunt the best manpower available.

1.8   CSR: ROLE AND IMPLICATIONS

"Corporate Social Responsibility is measured in terms of business improving the conditions for their employees, shareholders, communities and environments."
- Klaus Schwab, Economist and Founder of the World Economic Forum.

Business is in an open system and interacts with a wide variety of stakeholders. Business has a responsibility towards all these stakeholders which promotes the business, helps in its smooth operations and facilitates in its survival and growth. The major stakeholders of a business are investors, vendors or suppliers, employees, bankers, government, non-government agencies, service providers, customers and the community. Each stakeholder has its specific interest in the business. Investors want to grow their wealth; vendors want intact long-term relationship with timely payment, employees seek salary and other benefits in time with a great work environment comprising opportunities for continuous growth and development. Service providers (ancillary service providers like insurers, courier companies,

31

telecommunication, etc.) also look for long-term relationships, quality business and timely payment for their services. Bankers look for on-time recovery of interest and loans and, government want taxes to be paid fairly and in time. Most importantly, customers seek for the best quality products at competitive prices and also want the organisation to prove itself as a good corporate citizen and finally, community wish to be cared for in every aspect of its requirement viz., social, economic and environmental. CSR is thus the central principle for the top companies globally.

The modern customers have prior information on the economic, social, environmental, and even the political responsibilities taken up by the organisations in bringing change. If you catch the right nerve of the needs of society, CSR is the best thing one can have to keep a balance between both – the business and community and, if one is unaware about the preferences of the customers, the initiative can go awry altogether.

The organisations maintain equilibrium between the momentary and continual objectives so as to achieve financial gains as well. In the time to come, organisations which would effectively maintain the equilibrium between economic gains and CSR would flourish. The communal (social) accountability undertaken by various companies worldwide would be an additional feather in their cap.

The manner in which an organisation treats its community says a lot about their reputation and its behaviour towards its employees. Employees get boost-up by the respect and assistance and, hence, it helps in increasing efficiency at work. Volunteering activities conducted by employees helps in developing a community in the workplace and helps an individual to grow morally (Czinkota et al., 2005).

A brand that engages in sustained social service creates a favourable image in the eyes of the society. People appreciate the purchase of goods from a company that supports the upliftment of society. Higher level of publicity of the social services helps companies to increase their customer base. The social involvement empowers the public to stress more and start donating to a much larger extent. The art of illustrating the company's objective from the community's perspective also helps in shaping the creativity in a better manner (Russell, 2018).

Collins and Porras (2005), in their book 'Built to Last', presented the outcome of a research work done over 6 years. Authors studied around 18 firms formed before 1950 which were listed as 'visionaries' i.e. a company having competitive advantage in the market or a leader in its segment, or having created a brand image among competitors, or having a great legacy. Ford, General Electric, Johnson & Johnson, Procter & Gamble, Sony, Merck, and Wal-Mart are among those 18 visionaries. A common factor found in all these firms is that they are very successful and CSR is a significant factor in their success i.e. CSR is their triumph card. Hence, the study (of Collins & Porras) proves that appropriate CSR initiatives and powerful ethical values are the secrets for an organisation's prosperity. The body of business can thus be said of having two helping hands – one of Ethics and other of CSR. The trio of business, ethics and CSR can be conceptually represented by an equilateral triangle (Figure: 1.3) depicting equal importance of each and need to ensure the balance for perpetual existence i.e. sustainability of business. Also, ethics is intrinsic and central to the value system (and hence placed at the centre) whereas CSR is the visible part of a business and thus, shown at the top of the triangle to mark its visibility.

*(**Source:** Self-Conceptualisation)*

Figure 1.3: Business-Ethics-CSR Triangle

Business based on ethics and driven by ethical CSR provides stable support to its sustainability. Moreover, according to Peter Robinson, CEO Mountain Equipment Co-op., *"ethics is the new competitive environment"* and, *"ethics are ... en route to becoming a strategic imperative"* - John Dalla Costa, Ethical Imperative.

Following are some of the critical points that justify the need for CSR in business:

- **Changing Social Expectations:** In the last few years, the expectations of customers and other stakeholders from business have increased significantly. Stakeholder wants their companies to be known as a good corporate citizen and they want to be associated with an organisation that has an image of respect for its customers and society. Society has not only become more conscious about the CSR issues but also vigilant and counts every step taken by organisations towards corporate social responsibility.

- **Meeting International Standards:** Indian organisations which share business activities with foreign partners, have to cope-up with the international standards for CSR in their businesses. Foreign companies prefer to partner with those Indian organisations which have a proven record of sufficient spending on CSR.

- **Media Attention:** The media gives them ample attention because of their CSR activities, otherwise companies have to spend a lot on advertising to get such attention. Being positively active in media, fulfilling social responsibilities are one of the best ways to go ahead. Media makes the perception of people-negative or positive. Things that make space in media also make space in the minds of consumers including the future employee.

- **Differentiation:** Companies want to look and act differently to get noticed. There are a lot of ways to look different by being a quality leader or an innovator. Similarly, being a CSR leader in the industry is also an important way to stay different. Some companies spend more on CSR at a time when only a few of the competitors are doing so. They make CSR as their competitive edge.

- **Pressure from Competitors:** There is a need of CSR for a company to sustain in the cut-throat competition and especially when its competitors are conscious about CSR activities and fulfilling their social obligations satisfactorily. It is a prevalent trend in many industries that when one firm starts focusing on CSR, other follows.

- **Improved Organisational Acknowledgment:** With the growing contribution of the company to the society, the people are getting to know the corporate operations and the brands in a wider scope. Various roadside campaigns or even the ones on the social media platforms supporting a social cause can have a positive impression on the people. Revised advertising or publicity of a societal issue by a company can make a lot of people recognize the brand through its social upliftment tasks.

- **Improve Employee's Performance:** A company can provide an internal boost of morale to its employees in several ways. The congenial working atmosphere can help in assisting the employee to perform in a better way. By involving them in volunteering tasks and providing needed training can help them grow their inner self and also give them the opportunity to learn new skills that can be applied in the workplace. Therefore it benefits a worker both personally and professionally.

- **Develop a bond with Clients:** A robust structure of social responsibility that is carried out by companies can help them in creating a coalition, strengthening old bonds and upholding faith between the customer and the company.

- **Subsidizing Promotional Occasions:** Sponsoring corporate events can keep the organisation's name in the top and can be a valuable reminder to its niche consumers in a more decent way apart from the conventional marketing policies. If a person can match his values with the company's objective then there is a possibility of the person to identify with and buy from the brand.

The practice of CSR is thus the pre-requisite for every business concern for its long-term survival and competitive advantage.

1.9   EMPLOYER BRANDING (EB)

"Before you can think of selling your brand to customers, you have to sell it to your employees. How the brand is positioned in the minds of consumers is heavily dependent on a company's employees." - Sergio Zyman, Former Chief Marketing Officer of the Coca-Cola Company (Minchington, 2006).

The term 'employer brand' is made up of two simple words: 'employer'- the one who employ others, and 'brand'- something that has a unique identity. The word 'brand' has a Greek origin from the word 'marka' which literally means the translated sign (Buckesfeld, 2012). A brand can be considered as a distinct image of any product or service that is carried by customers or other stakeholders. It is a simple way of showing or conveying the value of a product or service. Similarly, employer branding is the unique way to project the specific value of an employer with an objective of attracting the potential candidates. It is an important tool in the management of HR used by HRM to focus on existing and future employees.

The terms 'branding' and 'brand management' were initially used in 'marketing' discipline for the promotion of products and the company. Gradually the concept has been applied in HRM for talent attraction and retention on similar line of marketing to attract & retain customers. The terms 'Employer Branding' or 'Employer Brand' are interchangeably used in HR to connote an employer's image or reputation and employer value proposition. However, it differs from the generally understood 'brand reputation' to corporate and 'value proposition' to customers.

The term 'employer brand' stems from the application of marketing principles to HR management (Backhaus & Tikoo, 2004) and was first coined by Ambler and Barrow (1996) who defined it as "the package of functional, economic and psychological benefits provided by employment, and identified with the employing company".

'Employer branding' as a distinct term, since it appeared during the1990s, has been extensively used by researchers & practitioners alike. As a concept, it can be described as the organisational perception from the perspective of internal employees and external stakeholders including prospective candidates, clients, and customers.

Employer branding, as a process, is a talent management technique or a strategic HR tool to attract and retain the talent whereas its main objective is to create a distinct and positive brand image besides preparing a well-planned recruitment structure and to achieve high level of employee satisfaction. In a way, EB is an innovative HRM.

Successful HRM basically involves attracting, developing and retaining the desired talent for the company. However, in an era where there is constant 'war-for-talent' attracting the 'best' has become the most critical task for the HR team. Employer branding has proved an effective weapon in this war for talent and thus, on its sharpness depends the competitive edge. To ensure this edge, corporate need to create an image in the talent market to induce the best talent and offer equally effective work-environment to retain the same. The concept and practice of employer branding comes to the rescue in this talent management crisis.

The employer's brand is the individuality of a corporation as an employer of preference or choice. In order to execute it effectively, the organisation can drive realistic recruitment if it has an appropriate and factual distinctiveness. The Indian companies are on a steady flow in transforming itself into a universal employer to draw fresh skills that can push the wheels of expansion of a business.

In essence, employer branding is a promotional process wherein an organisation is promoted as an 'employer-of-choice' to the target audience to draw their attention and induce them for recruitment and retention. The process enables the company to attract and retain the ideal group of employees called as the Top Talent in HR lexicon and thus help secure the success of the company.

1.10   HUMAN RESOURCE SUSTAINABILITY

"Man alone, of all the resources available to man, can grow & develop. The resources capable of enlargement can only be human resources"- Peter F. Drucker

Before describing and discussing the concept per se i.e. HR Sustainability or Sustainable HRM, it would be appropriate to look into the origin of the constituent terms – sustainability and human resource. Sustainability has its origin in the environmental science whereas human resource has its significance in being the primary source and undoubtedly the most important asset for an organisation necessitating its functional management called HRM. The management of HR in a similar manner as the ecological environment for its beneficial effects on continuous basis can simply be called as Sustainable HRM or applied HR i.e. HR Sustainability.

The concept of 'sustainability' has taken every other function performed in an organisation in its fold since its emergence almost half a century back, leading to the coinage of term like corporate sustainability. The term 'sustainability' in its simplest meaning pertains to longevity i.e. short-term and long-term and therefore, from this perspective, scholars have studied various functions of management in the achievement of organisational goals. The field of HRM was, however, late in realising its possible potential till recently. In spite of HRM having "emerged as a strategic function, integrating various other functions with organisational values & vision, it hardly received any attention from researchers in HR" (Boudreau & Ramstad, 2005b).

Strategic HRM initially assumed that human resource is "consumed and exploited by organisations rather than developed and strengthened" (Zaugg & Thom, 2002). This view has however undergone the total shift and HR is no longer considered as a resource to be 'consumed' or 'exploited'. It is now being considered as the most important asset an organisation can possess and emerged as a force-multiplier, efficiency enabler and resource of resources – the ultimate role HR can assume. The strategic dimension of HRM thus need immediate integration with overall business strategy for achievement of ultimate organisational goal i.e. corporate sustainability which in turn, emphasise upon maintaining the balance between economic, social and environmental objectives, and the judicious use of natural & societal resources including the human resource available with the organisation.

Sustainability in current corporate context is a multi-dimensional phenomenon and accordingly, the sustainability of human resources management a multi-faceted and an integrative aspect of corporate management. Though consensus belies the meaning & definition of sustainability in the context of HR yet, there is no denying to the fact of its relevance and applied significance to the field of HRM.

The topic of sustainable HRM has been researched by a many a scholars including Zaugg et al., (2001) who were among the first scholars to empirically research and conclude that "even though there seemed to be an interest for sustainability issues in HRM practice, the understanding of sustainability was very heterogeneous".

Views of scholars on sustainability differ. Some of the scholars only emphasise on economic and social aspects of sustainability, meaning thereby sustained supply of future manpower - qualified and motivated (the economic aspect) along with the treatment of employees by the companies (the social aspect), leaving out the environmental aspects altogether (Zaugg et al., 2001; Ehnert, 2009). At the same time, other scholars combine all three (economic, social and environmental) issues to emphasise on the contribution HRM can make to the overall corporate sustainability with the help of employee engagement in CSR activities of the firms which invariably take into account the component of environment in 'sustainability' left out by others.

Ehnert (2006) explored the sustainability issues in human resource management (HRM) to outline the concept of sustainability along with HR issues and found that "sustainability perspective might raise the new awareness for ambiguities and dualities in HRM and broaden the understanding of strategic success in HRM". It was also proved by the author that HR has an important role in sustainability.

According to Kramer (2014), Sustainable HRM (S-HRM) could be defined as "the pattern of planned or emerging HR strategies and practices intended to enable the achievement of financial, social and ecological goals while simultaneously reproducing the HR base over a long term". The author also contributed to the sustainable HRM by equating it with the 'Triple-Bottom-Line' (TBL) concept of 3Ps - People, Planet and Profit. The three aspects have been identified as cornerstones of sustainable HRM from time to time by many other scholars. Before that Elkington (1997) simplified the concept of sustainable development and introduced "Triple Bottom Line" in the context of business, which became central to the understanding of 'sustainability' (Savitz & Weber, 2006).

According to Ehnert and Harry (2012), HR sustainability focuses on the overall performance of the organisation which includes concerns like finance, social development, and environment, etc. Hence, it can be said that sustainable HR practices are devoted to long term and overall development of human assets and their revival. The HR sustainability practices should be in powerful support of the employees. Financial gains remain the prime motive of every organisation. But

along with it the requirements of the employees also needs focus. It becomes necessary to give equal importance to the staff so that the organisation reaches a "win-win" situation (Cleveland et al., 2015). For human resource sustainability to be achieved, the "HR policies and practices need to be integrated for sustained business performance and positive employee outcomes of equity, development and well-being" (Gollan, 2005).

Conclusively, Human Resources Sustainability (HRS) can be defined "in terms of the capacity of organisations to create value, thereby having the ability or capacity to regenerate value and renew wealth through the application of human resource policies and practices" (Gollan, 2000) and to conclude the concept, sustainable HRM or HR sustainability can be said to be consisting of three aspects viz. (1) continuity or sustained inflow of employees, (2) respect or fair treatment of existing employees, and (3) engagement or involvement of employees in CSR initiatives.

1.11   ROLE OF CSR IN EMPLOYER BRANDING

The core capital (human resource) is becoming increasingly critical for organisation to acquire and retain, and hence the need for the development of an appropriate approach and strategy to attract the potential candidates and motivate existing employees to continue working with the organisation. Besides many other tools and technique, the process of employer branding is being extensively used by large business organisations for talent attraction and retention as well.

Employer branding portrays the positive image of a firm as an employer to prospective employees whereas, CSR can help in engaging, motivating, retaining internal and attracting external employees as it has been found to build image and enhance trust among all stakeholders including employees. The purpose and objectives of CSR and Employer Branding being the same in many respects both intersect at multiple points and can thus complement each other. CSR aids employer branding and in turn, helps in HR sustainability.

As the requirement of desired (skilled & competent) human resource is becoming more and more critical, there is a need for corporate to establish itself as an 'employer of choice'. This is possible with the help of employer branding aimed at

the potential employees whereas CSR can help an employer in the achievement of this objective as it has an impact on employees' attraction, motivation, and retention.

At organisational level, CSR can be an important factor in influencing the success of an employer besides the employee, being the most important resource and integral part of the company as they possess the required skill and competencies to ensure the operational success of the organisation. Employees are valuable assets which are hard to replace and thus the differentiating resource to have a decisive impact on the success of a company (Stotz & Wedel-Klein, 2013).

The process of employer branding involves representing of the employer brand to the target group of potential employees to create a competitive edge for the company (Brast et al., 2017). Developing and communicating the employer value position (EVP) is an important task for employer branding (Brast et al., 2017). The EVP defines the characteristics of the brand and communicating it to the target group of future employees is equally important (Brast et al., 2017).

The success of an organisation is immensely impacted by practices of employer branding. According to the internal perspective, it means that worthy talent is already employed and by the external perspective, it means that the future talent keeps coming from outside. The working of Human Resource professionals along with the branding and marketing experts is very important for employer branding. After aligning interests with the visions of companies, plans must be made to undertake strategies like employer value proposition, re-engineering of culture, company positioning, corporate branding, etc. that enhance brand equity and loyalty as it plays an effective role in attraction and retention of good talent.

CSR plays a positive role in every part of employer branding. Most importantly it helps in attracting and retaining of employees. In a survey in 2014, Nielsen found that 67% of "employees prefer to work for a socially responsible" employer. Another landmark international study by the Society for Human Resource Management confirms that CSR is important for "morale (50%), loyalty (41%), retention (29%), recruitment of top employees (25%) and productivity (12%)" (SHRM, 2007 as cited in Strandberg, 2009). All these studies underline the importance of CSR for employees and consequently for employer branding.

To conclude, over a period of time, CSR's contribution for organisation taking concrete shape in the form of better brand image, better sustainability and better branding as an employer has increased. Also, the role of CSR extends to further HR sustainability as well because it provides a better pool of talent by contributing to the effective employer branding.

1.12 ROLE OF CSR IN HR SUSTAINABILITY

Human Resource process can only be effective if it succeeds in fetching useful employees who can be flexible enough in meeting the needs of an empty designation. Another aspect that compliments it is the human resource marketing. It is needed when an organisation wants to successfully increase its appeal among employees' with the help of promotional tools that are based on knowledge of the subsequent representation (Zaugg et al., 2001**).**

The recent research on 'sustainability' aspect of HR is an outcome of research in related areas of CSR and CS (Corporate Sustainability). The 'sustainability' of HRM is different from the 'strategic' HRM in a business organisation (Macke & Genari, 2019). The coming together of the concept of sustainability with HRM in a business organisation has emerged as an innovative approach to fill a void. The synthesis of sustainability with HRM highlighted the importance of human resource and its management to promote sustainability of the organisation (Cohen et al., 2012; Ehnert et al., 2013; Guerci & Pedrini, 2014) including the processes of human resources management itself (Mariappanadar, 2003; Ehnert, 2009).

Müller-Christ & Remer (1999) defined Sustainable HRM as "what organisations themselves have to do in their environments to have access to highly qualified people in the future" whereas Zaugg et al. (2001) defined Sustainable HRM as "long term socially and economically efficient recruitment, development, retainment and disemployment of employees".

Sustainable HRM, in essence, is the sum total of CSR and EB. It can be represented as: CSR + EB = S-HRM (Sustainable Human Resource Management), which uniquely maps out employee perceptions and behaviors associated with CSR, and their possible positive influence on sustainability of HR (Aguins & Glavas, 2012). In the words of Kramar (2014), "an adaptable human resource management indicates societal and human results that augment to the company's longevity in a self-sustainable way".

Human Resource Sustainability (HRS) as a process and practice, for the present study, focuses on sustainability (availability, adequacy and continuity) of desired talent through the process of employee engagement and talent management as its major constituents.

1.12.1 Role of CSR in Employee Engagement

Though the origin of concepts of CSR and EE is a century apart yet both are most discussed topics today because of their high relevance and close relationships in a business environment. The contribution of CSR in various areas of corporate functioning is beyond the boundary of debates now and therefore, the current concerns revolves around finding the fields of influence i.e. what affects or influence CSR and what gets affected or influenced by CSR - both internal and external to an organisation. The concept and practice of employee engagement is one such area that affects as well as gets affected by CSR. However, the terms of reference for the study is limited to finding the impact of CSR on EE in the achievement of HR sustainability.

The concept of employee engagement draws its meaning from the fields of human psychology and organisational behaviour and is being applied in the management of human resource within an organisation. Employee engagement is "an employee's state of mind and body positively aligned (to firm's vision, mission, goal & objective) and constructively involved" (Yadav & Gupta, 2020) in performance of the assigned task and goes beyond the normal call of duty. It is an emotional & intellectual attachment on one side and unconditional commitment & devotion on the other, leading employees to put-up an intense effort in the accomplishment of their assigned task (Towers Perrin, 2005; Gibbons, J. 2006)

In spite of its being a relatively new concept, the importance of employee engagement has been realised as increased involvement of employees in their work facilitates easy achievement of firms' objectives and thus, the need to "incorporate employee engagement into the business strategy" (Gallup, 2011). Further, various empirically deduced surveys and studies "confirms the credibility of CSR as an increasingly important and emerging driver of employee engagement" (Yadav & Gupta, 2020). CSR's role in attraction and retention besides the engagement of

employees has been an extensively researched area with all findings pointing towards the positive influence of CSR on employee engagement.

Also, extant literature confirms the positive impact of employee engagement on employee performance (Stratum-van, 2016) i.e. employee engagement (EE) affects employee performance (EP) positively and in turn, the HR sustainability. In other words, HR sustainability requires better employee performance, which is ensured by better employee engagement which in turn, is positively impacted by the practice of CSR. Employees that are highly engaged know their KRAs better and perform with desired quality and follow the timeline. Also, an engaged employee is fully updated on business or work environment and, along with co-workers, tries his best to improve upon their performance for the overall benefit of the organisation. It can thus be said that employee engagement practices have a direct impact on the organisation's productivity or employee engagement improves the productivity of an organisation (Patro, 2013).

Additionally, when organisations contribute towards environment, they observe a high level of employee engagement and lower level of employee attrition rate. This indicates that CSR (environmental initiatives) is positively linked with the employee engagement (Benn et al., 2015) and also aids in the sustainability of HR.

Figure 1.4 shows that the employee engagement results in multiple benefits including employee retention which is a key component of HR sustainability.
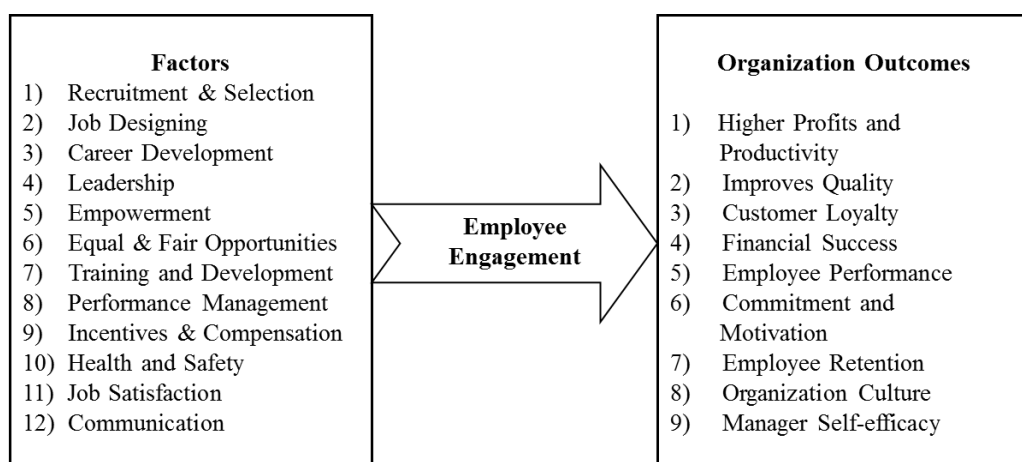
*(**Source:** Adapted from Patro, C. S. (2013))*

Figure 1.4: Framework of Factors and Outcomes of Employee Engagement

Further, HR effectiveness is the crude form of HR sustainability, the antecedents of which are employee engagement, employee retention, and employee performance and employee commitment (Jena & Pradhan, 2014). Figure 1.5 depicts HR effectiveness as the outcome of employee's engagement, commitment, performance and retention. The continuous or sustained effectiveness of human resource leads to its sustainability.
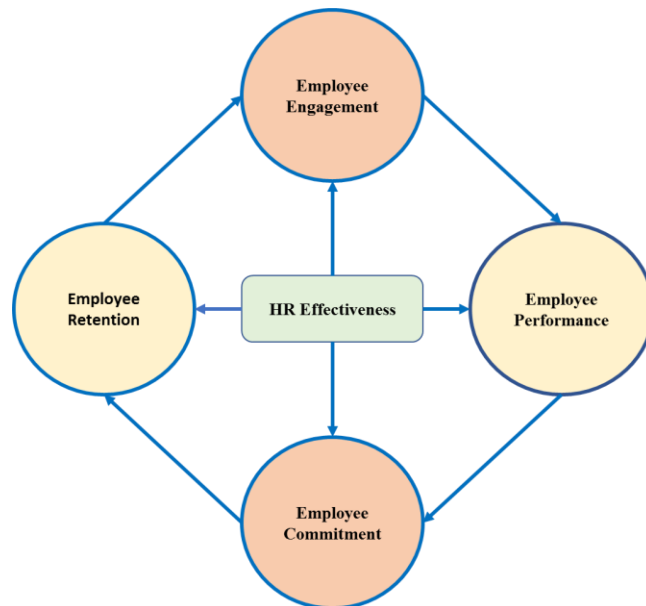
*(**Source:** Adapted from Jena and Pradhan (2014))*

Figure 1.5: Factors Determining HR Effectiveness

1.12.2   Role of CSR in Talent Management

Talent Management (TM) is an integral part of the sustainable human resource management (S-HRM). Talent management contributes to better employee retention and hence increases the sustainability of the human resource efforts of an organisation. During recent past, small and domestic organisations have also taken talent management seriously along with the multinational organisation (Kaur, 2013), as it affects the effectiveness of human resource management in an organisation. Talent management gives a long term success to the organisation and assists human resource sustainability (Salkey, 2005).

Talent management refers to "the anticipation of required human capital for an organisation and the planning to meet those needs" (TM: http://www.wikipedia).

The concept and field of talent management became highly popular subsequent to McKinsey's study of 1997 and publication of the book '*The War for Talent'* in 2001 (Michaels et al., 2001).

Talent management is strategizing the power of people towards increasing productivity by developing recruitment, development and retention processes with the help of an infusion of human resources with required skills. Talent management is a holistic approach that considers not only the current requirements of an organisation with respect to the human resources but also about the future needs. The talent management process includes the mapping of people, their positions and identifies what is to be done for a successful business strategy (Ballesteros, 2010)**.**
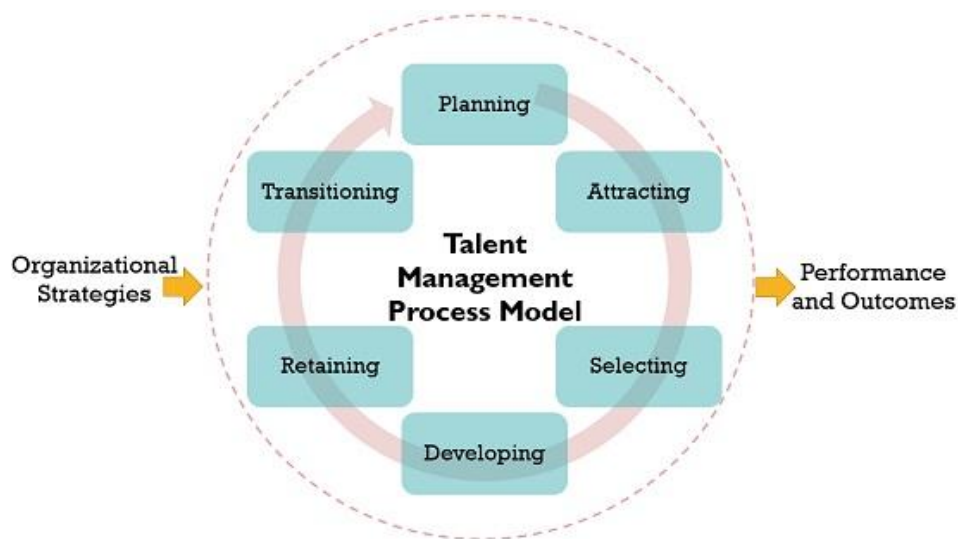
*(**Source:** www.businessjargons.com)*

Figure 1.6: Talent Management Process Model

Figure 1.6 shows the Talent Management process's model. The model depicts how organisational strategies are converted into the performances and outcomes. The TM process includes planning, attracting, selecting, developing, retaining and transitioning the employees.

Talent management positively affects employee engagement which in turn, gets affected by CSR. It helps in attracting and retaining the best talent for the organisation. The focus of talent management is on developing the competencies as they are demanded in the market. Since talent management is the process which is

highly connected with all other human resource activities, there is a need for an integrated talent management system for better productivity, sustainability and effectiveness of the HR and business functions (Mohammed, 2015).

According to Mishra & Chhabra (2008), organisations face serious challenges to attract and retain talented people. Authors suggested that organisations must invest significantly in their employees. Lack of growth, low salaries and inability to adapt to the organisation leads to high turnover and thus cause an increase in the attrition rate. Organisations with a high attrition rate have to take care of the high costs of acquiring new talent and its training and development. All of it could cause serious disruptions at the level of customer service and affect customer relationship management. In addition, the organisation loses its intellectual capital or knowledge base. This implies the need for a strategic approach to talent management, more specifically retention of talent requires intense focus to reduce the load on recruitment. CSR comes handy for this purpose.

At the level of organisations, CSR has been known to primarily focus upon factors like corporate branding and reputation. Recent studies, however, indicate otherwise. It is observed that corporate social responsibility is also linked with employee retention. It has been known to engage employees and provide them job satisfaction which in turn helps in improving performance, production and profitability. Thus, CSR activities are being integrated into a corporate set up to improve the employee base.

1.13 OPERATIONAL DEFINITIONS

Having established the conceptual clarity on constructs and their inter-relationships, it is imperative to clarify the operational aspects of variables and other related terms involved in the study as a definitional dilemma could cause cognitive concerns in appreciation of the research work and recommendations.

1.13.1 Corporate Social Responsibility (CSR)

The term CSR is easy to understand but difficult to define and therefore, for this study, we are using more than one definitions with different dimensions, given a larger scope of the study and to comprehend the concept in its entirety, besides the

understanding of the term as: 'aims and actions of an organisation directed at doing good to the immediate community in particular and the society at large in general, without being benefited in terms of direct inflow of business but for the indirect outflow of achievement of higher order in terms of contribution to the cause of its own existence', inspired by the CSR definition given by McWilliams and Siegel (2001) as: "actions that appear to further some social good, beyond the interests of the firm and that which is required by law. CSR means going beyond obeying the law" and, Maheshwari & Yadav (2015) who defined CSR as: "the collection of voluntary activities imbibed in the business model of an organisation for the benefit of society in the long run". These two definitions have been chosen for their simplicity and clarity.

Also, some more definitional clarifications as to what CSR means, follows:

Corporate Social Responsibility or CSR as commonly called, is an idea or a notion of having an inherent intent for doing good to all those involved with and/or affected by, directly or indirectly, the operations of an organisation and in the process, seek satisfaction in the performance of social obligations besides, drawing the attention of and mileage from all concerned – the stakeholders including the environment.

CSR as a concept includes maintaining and establishing the long lasting relationships with the stakeholders for the benefit of all who are connected with the organisation in any form, showing commitment towards them and creating wealth by adopting appropriate business practices and strategies. CSR is thus beyond charity or mere donations.

CSR is an initiative towards the betterment of all those who contribute for the organisation. It is not limited to the proximate stakeholders such as investors, vendors and customers rather CSR activities are implemented to advance the social and environmental good.

CSR as a practice involves utilisation of all available resources at the disposal of an organisation in a sustainable manner to further economic, social and environmental interests by integrating the respective concern into its business processes and strategies.

And above all, CSR voyage rides on the waves of volunteerism.

1.13.2 Employer Branding (EB)

Employer branding refers to establishing a favourable image of the organisation in the mind of the prospective employee. It significantly contributes to corporate's capability in inducement, recruitment, and retention of the ideal or desired talent which in turn, can ensure achievement of firm's future business plans.

Employer brand can be described as the deliberately developed favourable frame of picture having an image of an organisation as an 'employer of choice' or 'great place to work' for both – the existing employees and all key stakeholders, including prospective candidates for possible employment, clients, supply-chain partners, customers, etc. in order to attract and retain the best talent besides maintaining smooth relationships.

Employer brand is the unique image or identity of an organisation whereas employer branding (EB) is a process to project that identity or image of 'employer of choice' to the target audience, especially the future employees. However, for EB to be effective at attraction of future talent and retention of current employees, the corporate has to have an identity that is true, credible, relevant, distinctive and inspirational.

The employer branding is therefore, both an art and science related to the attraction, engagement, and retention (AER) of talent and initiatives aimed at enhancing the company's employer brand.

In essence, EB is marketing of 'self' by the corporate.

1.13.3 Human Resource Sustainability (HRS)

In broadest sense of the term, Human Resource Sustainability covers perspective of society, environment and employees along with finance or to say, the focus of HRS is overall performance of the organisation leading to corporate sustainability. However, for the purpose of this study, the term HRS would relate to the employee perspective only, meaning thereby ability of corporate to ensure sustained supply or adequacy of human resource for attainment of the overall objectives of the organisation. From this restrictive employee centric perspective, Human Resource Sustainability entails all such functions of HRM that are devised to induce, engage

and develop the talent i.e. HR policies, procedures and practices aimed at inducement, engagement and development (IED) of the talent to ensure its continuum leading to increased retention and decreased attrition which forms the process of HR sustainability in practice.

Human resource sustainability is both the process and outcome whereby the top talent is not only allured or influenced through various strategies including employer branding but also developed and engaged to the extent of ensuring its long-term continuity or sustainability, called talent retention in HR lexicon. HRS can thus be defined as a process of creating a pool of personnel capable and compatible with organisational values, vision and objectives of achieving economic, social and environmental benefits for all stakeholders on a sustainable basis.

To simply state, HRS is the ability of HR to sustain itself for the corporeal performance.

1.13.4 Employee Engagement

Employee engagement is the psychological attachment members of an organisation have with their work roles (Kahn, 1990).

Gallup defines engaged employees as "those who are involved in, enthusiastic about and committed to their work and workplace".

Further, it can be considered as a state of the relationship between an employer and its employees. An "engaged employee is one who is fully absorbed in and enthusiastic about his/her work" (Seijts & Crim, 2006), and therefore, takes positive action to further the firm's reputation and interests.

Employee Engagement is thus, "both an employee's state of mind and body as positively aligned (to firm's vision, mission, goal & objective) and constructively involved (in performing the task assigned and achieving results beyond the target). It's an emotional and intellectual attachment…and unconditional commitment or wholehearted devotion…to the organisation's success" (Yadav & Gupta, 2020).

In simple words, employee engagement is the emotional attachment-cum-commitment that an employee has with the organisation and its goals.

1.13.5 Talent Management

Like CSR, Employer Branding, HR Sustainability and Employee Engagement, it is equally difficult to find one common definition for Talent Management as well, and therefore, I am using the definition given by Hughes and Rog, (2008) that talent management is working towards "implementing an integrated, strategic and technology enabled approach to HRM [human resource management], with a particular focus on human resource planning, including employee recruitment, retention, development and succession practices, ideally for all employees but especially for those identified as having potential or in key positions".

Talent Management is thus HRM function or process of planning for employee recruitment, retention, development, and succession.

Talent Management aims at anticipating the long-term requirement of human capital (HR with desired skills, values, attitudes, etc.) for an organisation and planning to fulfill the same. The process of talent management includes every activity required to recruit, retain, develop, reward, and make people perform.

Simply stated, talent management is "the systematic process of identifying the vacant position, hiring the suitable person, developing the skills and expertise of the person to match the position and retaining him to achieve long-term business objectives" (https://businessjargons.com/talent-management.html).

In essence, Talent Management encompasses the processes and programs that companies employ to attract, engage, reward, develop, and retain their employees.

Attraction: Attraction is defined as the process (ways and means) by which a company reaches out to the potential employees and induces them on the idea of working with the company.

Retention: Retention is defined as the process (ways and means) by which a company attempts to keep its employees working with the company.

1.14   RATIONALE OF THE STUDY

Corporate social responsibility (CSR) has been studied by many researchers in the past, working in the field of management and social sciences where relevant antecedents and consequences have been identified by them such as organisational sustainability, brand image or reputation, corporate branding, HR effectiveness, and long-term profitability, etc. Though it has already been determined in the existing body of knowledge or literature that CSR positively influences Employer Branding and Sustainable HRM but, no such studies have yet been carried out involving all three variables and multiple business sectors. Further, only theoretical viewpoints of HR sustainability (Sustainable HRM) have been used in the extant literature which is not able to cover its applied components such as employee engagement and talent management comprehensively.

The present study fills the above gap. The rationale of the study is to establish the relationships among CSR, EB, and HRS from the perspective of applied research. Moreover, there is a lack of studies, especially on CSR and HRS relationship and thus, it was judicious to take up research on these variables. The study, in the context of the select organisation, determines the extent to which CSR influences EB and sustainability of HR and, also the extent to which EB mediates between CSR and HR Sustainability.

Further, the study is aimed at critical investigation and analysis of the concepts and practices of Corporate Social Responsibility (CSR), Employer Branding (EB) and HR Sustainability (HRS) made up of Employee Engagement (EE) and Talent Management (TM) in selected organisations before interpreting the association and influence of CSR on the dependent variables.

The study shall help the similar organisations in adopting the best practices and proposed framework would enable them to create a benchmark for themselves. The study shall also help the academicians and researchers interested in the domain of CSR and its possible contribution towards the effectiveness of an organisation. The study shall, in the process, add significant literature on select variables and their inter-relations, and open more avenue of future research in the area.

LITERATURE REVIEW

"Literature is one of the most interesting and significant expressions of humanity."

– P. T. Barnum, and

"Reviewing of literature is the base of a quality research." – Anonymous

INTRODUCTION

Corporate Social Responsibility (CSR) has been an area of intense interest for both academicians and researchers, from the field of business and social sciences for over the last three decades. The researchers have identified several key variables that are highly connected with and shape-up the idea of CSR as a concept such as corporate image, identity & reputation or brand equity; employee & employer branding, employee engagement, talent management and, the social standing of the business, etc. These are some of the vital aspects of marketing and HRM which have always been found related to CSR.

Corporate social responsibility (CSR) as a practice did not start swiftly or all of a sudden but, the idea or notion had been exiting in society and practiced in one form or the other by the businessmen all over the world. The precedent to present-day CSR related concepts and other relevant aspects have been the 'responsibility of executives or board of directors' (Barnard, 1938) and, the 'response of corporate to what society demands' (Ackerman, 1973; Bauer, 1976).

Bowen (1953) conceptualized CSR as the social responsibility of business. Carroll (1979) identified three aspects of CSR including i) elements of CSR, ii) social issues that an organisation must take care of and, iii) the philosophy of corporate with the help of which it is going to fulfil the responsibility of the organisation. In the context of CSR, overall three themes were highly favourable in the 1990s - CSP of business, ethics, and stakeholder theory. Out of these three, the significance of Corporate Social Performance (CSP) was highlighted the most (Carroll, 1999).

Corporate social responsibility (CSR) has been succinctly defined as "international private business self-regulation" (Sheehy, 2015). The author portrayed CSR as an internal and voluntary act that was based on the willingness of an organisation to adopt it or not. Initially, the nature of CSR was of charity, and in the past, researches have considered it as a voluntary practice. However, Kotler & Lee (2008) comprehensively defined it as the aim of the organisation to contribute towards society. In the modern era, organisations maintain CSR strategies; the ways and means of implementing CSR may, however, vary (Stuss, 2018).

Employer branding can be described as a distinct and positive perception or "an unmistakable image" (Bustamante, 2018) of a company when looked upon as an employer. It is an imprint firmly established in the minds of current, prospective, and former employees (Grobe, 2008). The term 'employer brand' first appeared in the literature in the year 1996 (Melde & Benz, 2014) when Ambler and Barrow defined it as "the package of functional, economic and psychological benefits provided by employment, and identified with the employing company" (Ambler & Barrow, 1996). Employer brand is a kind of company's broad picture or identity captured by the external stakeholders including future employees. Internally, it is the 'self-image' a company has as an employer for the existing employees.

Employer brand being an identity or image, employer branding can be considered as the process of managing the employer brand (Grobe, 2008; Stotz & Wedel-Klein, 2014). Further, employer brands can have different perspectives or functions. From the perspective of an employer, a firms' employer brand enables it to project its unique identity to "differentiate themselves from its competitors in the eyes of potential and current employees" and is also its main function (Petkovic, 2008). As regards employee perspective, its function is to help potential employees to search for and choose an employer of their choice (Petkovic, 2008; Stotz & Wedel-Klein, 2014). It is a searchlight in the hands of prospects (future employees).

"In my view the successful companies of the future will be those that integrate business and employees' personal values. The best people want to do work that contributes to society with a company whose values they share, where their actions count and their views matter." - Jeroen van der Veer, Committee of MDs (Shell)

As the employer brand "conveys the company values" (Stotz & Wedel-Klein, 2014), it can help both the current and future employees to make a comparative assessment of companies' values and relate the same with their "self-concept and own aspired value system" (Herriot, 2002) to match or "identify with the company and its values" (Ross, 1971). Furthermore, it can help employees to form their image among peers and friends (Stotz & Wedel-Klein, 2014).

The main objective of employer branding is the attraction of external (future) and retention of internal (present) employees, strengthening the work-environment or company-culture and enhancing the corporate image/reputation/brand which, in turn, improves company's performance.

Some of the functions of CSR and employer branding are common i.e. coincide with each other as objectives of employer branding and expected effects of CSR matches. The strategies of both CSR and employer branding are aimed at building trust, increasing preference of employees and other stakeholders, and improve the brand's identity and differentiation. This is indicative of the "integration of CSR into the employer positioning" (Bustamante, 2018).

Coming to the concept and practice of HR sustainability or sustainable HRM, we know that for an organisation to be functional, the first input is in the form of people or the human resource (HR) and thus starts the meeting of an employer with an employee and the resultant work-relationship (Arnold 2005) involving an exchange of time and effort on the part of employee, and reward in the form of salary and other benefits from the employer. HRM is mainly the internal regulation of such a relationship in the simplest sense of the term. However, to be specific, HRM involves acquisition, development, utilization, and retention of employees and, as a practice, is part of all organisations in one form or the other (Ferris, et al., 1995).

The main aim of HRM is the management of the "internal work-relationships" to ensure employees' efficiency and organisational performance or productivity to meet the demands and expectations of both – individual as well as society (Arnold, 2005). HRM aimed at holistically achieving organisational objectives is called Sustainable HRM (S-HRM) and consists of all corporate functions including, the finance and environment, and thus ultimately help achieve corporate sustainability.

On a broader level, sustainable HRM includes economic, social, financial, and environmental sustainability for the corporate, meaning thereby the uninterrupted flow of future employees, retention of motivated and engaged existing employees, and protection of the environment from the harmful effects of its activities. Achievement of such an objective is a tall order in itself for any organisation without the integration of all aspects of corporate responsibility into the overall strategic framework of corporate sustainability. CSR practices and strategies can thus be leveraged by HR for the greater good of business, employees, society, environment, and above all, for HR itself (Cohen, 2010).

The HR can thus draw its proverbial power from the employer brand (EB) powered engine running on the track of corporate social responsibility (CSR) having its two parallel lines of internal and external CSR. The CSR supported employer branding can thus help in the achievement of the ultimate objective of HRS (Figure 2.1).
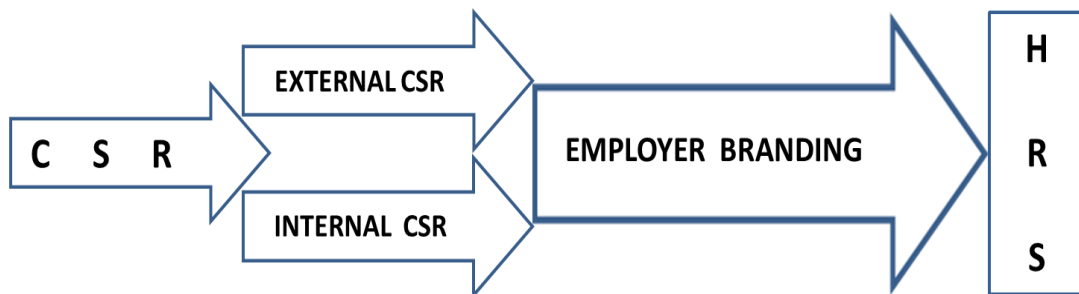
(Source: Self-Conceptualisation)

Figure 2.1 CSR Supported and EB Enabled HR Sustainability Model

In this chapter, the concepts that have already been studied by many researchers on variables - CSR, EB, HRS and their interplay (relationships) in the field of business management are presented under the following heads:

2.1 Corporate Social Responsibility (CSR)

    2.1.1 CSR Practices

    2.1.2 Benefits of CSR

2.2 Employer Branding (EB)

    2.2.1 Employer Branding Practices

    2.2.2 Benefits of Employer Branding

2.1   CORPORATE SOCIAL RESPONSIBILITY (CSR)

"CSR is about everyone, both corporate and individual citizens of the world, behaving responsibly in all areas of human existence" - Samuel O. Idowu, Editor-in-Chief, Guildhall Faculty of Business & Law, London Metropolitan University.

Business organisations are the building blocks of society and the country. It is their responsibility to make every possible contribution to the welfare of society as a whole. The idea of CSR has been defined in the Green Paper presented by the European Commission as "a concept whereby companies integrate social and environmental concerns in the business operations and in their interactions with their stakeholders on a voluntary basis" (Commission of the European Communities, 2001). According to Wood (1991), "the basic idea of CSR is that business and society are interwoven rather than distinct entities". Ernst & Young (Global CSR Summit 2013) suggested that there are five factors which have drawn the attention towards CSR viz. i) the realization by stakeholder about ethical, social and environmental behaviour of the organisation; ii) stress created by the stakeholders; iii) pressure by investors; iv) competition from peers; and, v) the awareness of social responsibility among all concerned.

CSR is a notion whereby the organisations themselves take the initiative to work for the welfare of the society and in the interest of its people and stakeholders (Mullerat, 2011). However, in order to garner maximum benefits and earn a profit, organisations often ignore and exploit the societal and environmental conditions all around and, in order to pay in return, they resort to notions like CSR (Arrigo, 2013).

Nowadays, CSR has become a significant area of concern for all organisations, and CSR activities find its presence in all sectors. All firms are interested in investing in CSR practices to achieve intellectual capital and long-term benefits for the organisations (Cheng et al., 2014). According to Crane et al. (2008), the notion of CSR was recognized ever since the industrial revolution, but the perspective has undergone a paradigm shift and is totally different now. Also, there are differences in the way the concept of CSR is being perceived by various stakeholders. One group thinks of it as a way to spend rather waste shareholders' money. Other group views it as a strategy to hide the sinful practices of an organisation. However, still another group treats it as a way to help and develop the society, and yet another take it as their duty to give back to society and protect the environment to whom every organisation owes its existence.

Corporate social responsibility (CSR) or corporate citizenship is to understand and manage the impact of the corporate on society and other stakeholders. It can simply be defined as "business taking greater account of its social, environmental and financial footprints" (Zadek 2001).

Way back in 1973, Keith Davis defined CSR as "firm's considerations of, and response to, issues beyond narrow economical, technical, and legal requirements of a firm". The notion of corporate social responsibility has since changed gradually and in the present, business organisations are not just financial institutions but social institutions as well, and therefore, all organisations should imbibe the benefits of society in their strategic decisions (Sarkar, 2005). This new phenomenon inspired organisations to frame policies that were not only in accordance with the firm's benefit but also valued the benefits of its stakeholders. Agle et al. (2008) studied CSR keeping the stakeholders in view and concluded that CSR affects several other groups, besides its employees, such as the consumers, vendors, investors, society, and environment, etc. In the opinion of Freeman (1984), CSR "concerns the way an organisation governs the relationship between the firm and all its stakeholders" and thus, CSR acts like a binding force between the two – organisation and its stakeholders.

Carroll (1979) suggested four major cornerstones of CSR viz. economic, legal, ethical, and discretionary. According to the author, an organisation's first and foremost responsibility is to be profitable to fulfil all other obligations or to say that economic viability is essential or profit is needed. Secondly, organisations should follow laws of the land, otherwise it may be penalised, and also in the long-run, it spoils goodwill of the organisation. Thirdly, companies must fulfil its ethical responsibilities. Ethics include being fair, just, and equitable while doing business and dealing with stakeholders. Lastly, the philanthropic component of CSR which is also known as discretionary covers all such activities that organisation carries out of their own volition or voluntarily, besides all other responsibilities mentioned before. The mode and methods of undertaking such activities are decided by the organisation itself and not the society. Carroll depicted these four CSR dimensions with the help of Pyramid, now popularly known as CSR Pyramid (Figure: 2.2).
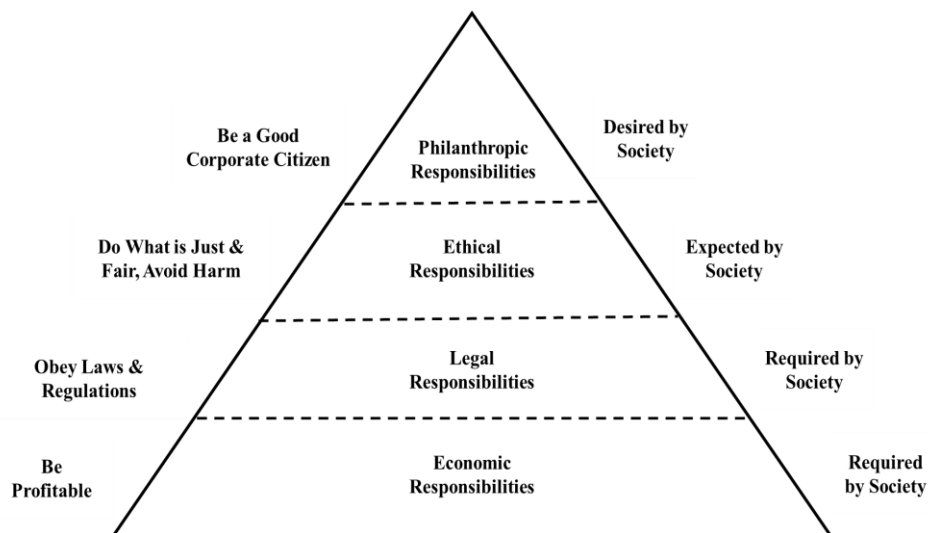
*(**Source:** Carroll, 1991)*

Figure 2.2: Carroll's CSR Pyramid

According to Carroll (1983), "corporate social responsibility involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible then means that profitability and obedience to the law are foremost conditions when discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent". The different divisions of the pyramid help managers to drive various obligations or responsibilities that society expects from businesses.

William C. Frederick – the founding father of academic CSR field, summed up the journey of "Corporate Social Responsibility: From Founders to Millennials" in 2018 (but well before he started his new journey to heavenly abode at the age of 92) with an objective to present CSR as an evolutionary process having various stages "characterized by shifting attitudes and behaviors by business firms, their stakeholders, and public policies". The main phases of CSR as identified by the author were: CSR-1: 'Corporate Social Trusteeship'; CSR-2: 'Corporate Social Responsiveness'; CSR-3: 'Corporate-Business Ethics'; CSR-4: 'Corporate Global Citizenship'; and the last phase, CSR-5: 'Toward a Millennial Future'. Corporate social responsibility has thus travelled through the different terrain to arrive at the current crossroad to meet the interests (no more conflicting!) of the corporate, community (including staff and stakeholders), and of course, the environment.

Vives (2006) studied the CSR activities by small & medium enterprises and found that SMEs divide their CSR initiatives into three broad categories. The first category consists of "internal social obligations" having the welfare of its employees at its centre (Hammann et al., 2009), the second category is of "the external obligations" with the aim to develop togetherness or belongingness with the society (Devi & Hemant, 2009) and, the third category of its responsibility is towards "environment and nature" (Lewis & Cassells, 2010).

Sharma (2009) conducted a study on overview of CSR in India with an extensive literature review and proved that CSR has gone through a positive transformation and being increasingly pursued by corporate India. Investors have started to consider the social performance of the company while making an investment. Subsequent to the amendment in Companies Act, "CSR has become an integral part of most organisations in India given the inclusion of Schedule VII under The Companies Act, 2013 which encourages corporations to spend a minimum of 2 per cent of their average net profit on CSR activities" (Gandhi & Kaushik, 2016).

Pillai (2017) in a recent study on "Corporate Social Responsibility in India: A Journey from Corporate Philanthropy to Governance Mandate" observed that the recent mandate of India was to align the engagements of CSR with corporate performance via internalization and institutionalization. Also, Gupta AD (2017)

examined the CSR concept in his paper "CSR in India: From Rhetoric to Reality and Beyond" wherein he traced its "political and bureaucratic influence" from the early 1990s to the "reality of the CSR Mandate" in terms of amended Companies Act, 2013 and thereafter, where CSR is viewed as an integral part of ethical business in future through responsible business practices. Besides bringing out the insights on CSR during the period, the author outlines three key perspectives that would serve as the 'foundation of the future' of CSR in the country. In conclusion, the author opined for an ethical and responsible business scenario after the transition to mandatory CSR which could be regarded as a burden initially but would actually open a new vista to strengthen the sustainability of corporate India.

CSR has witnessed a change over a period of time. CSR is not merely a requirement that is to be fulfilled by the companies rather stakeholders wish to see substantial improvements in the living conditions of the community as a whole by way of creation of sustainable livelihood opportunities and development of social infrastructure besides ensuring the upliftment of marginalised section of society by investment in underdeveloped areas of the country. Of late, Indian business organisations are being more responsible and taking responsibility for the overall development of society. Gilormini (2015) concluded that foreign influences have played a major role in making Indian businesses more responsible especially in sectors such as information technology (IT) and consulting. CSR in India was nonetheless, having its own organic growth.

Moodbidri (2017) evaluated the evolution of CSR in India through a case study method i.e. with the case of CSR activities by Infosys. The study "Corporate Social Responsibility in India: The Signs of a Promising Future" revealed that a systematic and structured approach adopted by the company has helped in achieving the aimed social objectives. The coming together of the firm, its foundation (Infosys Foundation), and employees at different levels has resulted in the integration of CSR with the company's culture i.e. CSR has become an integral part of Infosys culture. Also, the financial performance of a firm is by no means a certification of its legitimacy but its social standing certainly stands in good stead or to say a company's contributions towards community development and protection of the environment is well recognized by the society, provided both are duly disclosed to

the public in a transparent manner. Thus, the study brought out the importance of the company's intention, employee involvement and, non-financial parameters like social development, environmental protection, and transparency.

Based on the analysis of the above studies, corporate social responsibility (CSR) can simply be defined as 'being good' by 'doing good' or "doing well" by "being good" for all stakeholders. Through CSR, organisations dedicate themselves to the development and upliftment of society. Many a times, CSR policies succeed in satisfying one group of stakeholders but at the same time fail to adhere to the expectations of other groups. This requires due diligence and detailed deliberations during the framing of CSR policies and implementation of initiatives to maintain a balance of interest among concerns of stakeholders. In addition, the corporate need to attend to the clarion call and rise to the occasion to prove its credentials for being responsible citizens in extraordinary situations like natural calamities e.g. the current Corona crisis arising out of Covid-19 pandemic the world over has completely catapulted the corporate responsibility reference and benchmarks from being pro-social development to champion for societal survival and accordingly called for every possible contribution towards one and the only one objective of saving the humanity.

2.1.1 CSR Practices

The organisations should have good CSR policies to fulfil its duties towards the society as good corporate citizens. According to Seitel (2001), corporate social responsibility is co-related to the morals and ethics of an organisation. The ethical code of conduct helps in differentiating between good and bad; and fair and unfair practices. Morris (2001) stated that there are a variety of affairs that can be covered under CSR like the relationship between employer and employee, ethical conduct of the firms, environmental issues, human rights policies, civic responsibility, etc. Business organisations also affect its members and their families directly or indirectly. As such it becomes the duty of the firms to have good CSR practices (Doukakis et al., 2005) that affirmatively affect the community and employees alike.

"Corporations are the dominant institutions on the planet today. Therefore, they have to help address social environmental issues that affect humankind." - Eric Orts

Stancu and Grigore (2011) explored the "Impact of Corporate Social Responsibility on Employees" and found that the most important dimensions or factors in forming an image of responsible employer invariably include payment of fair wages, provisions of adequate safety measures at the workplace and, respecting the rights of employees.

Arevalo and Aravind (2011) concluded that the top Indian companies follow CSR practices such as treating job seekers fairly, taking care of the physical environment and human rights, adhering to government policies, treating shareholders ethically, maintaining community stability, and finally helping to solve social problems. However, the maximum focus under CSR activities is given to the customers, employees, and communities.

Ghosh (2014) explored some of the most preferred CSR activities in India and found that Indian companies spend more on children's education, individuals' health and protection of environment whereas providing safe drinking water and basic sanitation were the least preferred activities.

Gautam and Singh (2010) explored reports of the top 500 companies in India in the context of CSR to elaborate upon the development and to identify current CSR practices in India. The findings revealed CSR as "a comprehensive business strategy" on account of "performance considerations and stakeholders' pressure". Companies give due importance to their "interaction with stakeholders and impact of its business on society". It was also found that several companies were making "token gestures" towards CSR and have no "structured and planned approach" to CSR. Moreover, companies consider and define CSR in their own restricted way. However, the authors observed that "CSR in on an upward learning curve and is primarily driven by philanthropy" in India.

In another study, "Corporate Social Responsibility in India: The Signs of a Promising Future" by Moodbidri, S (2017) which has been cited before, the author explored the concept of CSR in terms of its future and emphasised on the role of corporate in ensuring "equitable distribution of resources and access to basic amenities of life - such as food, water, housing, education, and health care" as the government alone cannot address all complex problems given the size of society. As

the private sector has grown in size and scope having reach up to the unreached, and thus "has a greater moral duty to do good for the society". Also, "with abundant resources and capabilities at its disposal, business organisations in India have been actively playing an important role in bringing social change. India's long tradition of philanthropy is evidence of the company's responsiveness toward society's requirements. The nature and extent of corporate involvement in CSR activities in India have evolved with changes in its economic and cultural dimensions. The values and beliefs deeply rooted in Indian culture have played a major role in shaping businessmen's orientation toward society".

Dhanesh (2015) analysed the reasons or drivers behind CSR initiatives in India in a study "Why corporate social responsibility? An analysis of drivers of CSR in India" and concluded that the study "yielded mixed findings, with some foregrounding the prevalence of the strategic perspective and others, the moral" i.e. drivers to CSR can be clubbed into two categories viz. 'moral' and 'strategic'.

Based on the foregoing, the most prominent CSR practices are found related to: 1) Payment of fair wages; 2) Provision of adequate safety measure at the workplace; 3) Protecting human rights; 4) Respecting rights of employees; 5) Treating job seekers fairy; 6) Treating shareholders ethically; 7) Ensuring good physical and emotional work-environment; 8) Adhering to Govt. policies; 9) Maintaining community stability; and lastly, 10) Solving social problems.

2.1.2 Benefits of CSR

The success of any organisation should not only be decided according to its financial gains but the non-financial achievement should also be considered for such a measurement. The brand image is amongst the most important non-financial gains (Carroll, 1979). CSR has been found to have a "significant impact" on the brand image of an organisation (Vassileva, 2009). People support the companies that provide benefits to society. In the 21st century, CSR is a very popular and pertinent concept for the achievement of equity and well-being. Companies implementing CSR set high ethical standards and focus on the upliftment of employees, society, and economy. CSR focuses on health, safety, environmental concerns, and social development. CSR results into greater good of stakeholders including environment.

Consumers, who ultimately drive the business, are getting smarter nowadays and seeking more than just the product or service that they pay for as they are found to patronise companies that are good in CSR (Holienčinová et al., 2014).

In this age of globalization, CSR facilitates an organisation to gain an edge over its competitors. A clear understanding of competitive advantage enables an organisation to focus on relevant areas and build its CSR strategies accordingly. It benefits the firm in revenue earning, attracting stakeholders, and contributes to socio-economic development (Arrigo, 2013).

Business organisations that provide a good working environment, give due respect to their employees, security and other social facilities create a dedicated work-force and help in business development (Somavia, 2000). Gillis and Spring (2001) concur with Somavia's view and opine that the CSR policies motivate its existing employees and further attract talented employees from outside. A renowned firm bestows confidence in its employees. CSR sets up the environment of being firm on values and ideas, and hence the factor 'trust' emerges when employees identify themselves with the organisation (Baumgarth et al., 2018).

Several policies aim at enhancing the skills and capabilities of employees thereby contribute to their personal growth as well. This results in creating a comfortable working environment for the employees wherein they can contribute their unique creative ideas. The CSR efforts create an impalpable and talented asset for the organisation. It amounts to trusted, loyal, and dedicated employees. Moreover, with its social development policies, the company succeeds in generating a positive brand image in the society. It facilitates the short and long-term success of the firm. But in order to gain maximum benefits, the firm should focus on its permanent implementation rather than short-term planning (Jain et al., 2017).

The organisations always struggle to plan strategies in order to retain their employees and inculcate an optimistic attitude towards the firm. CSR comes handy for such an organisational requirement as corporate responsibility is an arena that allures the potential candidates and keeps them occupied once they are appointed (Brammer et al., 2007). CSR thus possess the kind of magnetic force to attract and retain the desired talent.

When the organisations spend time, money, and efforts in CSR practices, the employees feel connected to the organisation and are motivated. They feel elated and it increases the level of confidence and commitment towards the organisation (Mael & Ashforth, 1992; Bhattacharya et al., 1995). The intensified confidence and pride enables them to put-in their best for the organisational benefit (Bansal, 2003; Grant et al., 2008; Cha et al., 2013).

Many researchers have shown that the organisations are incorporating CSR practices as it would result in tremendous gains for the organisation like economic growth (Lynes & Andrachuk, 2008; Brønn & Vidaver-Cohen, 2009), better brand image or reputation (Williamson et al., 2006; Hine & Preuss, 2009), besides an edge in a competitive market (Clemens & Douglas, 2006; Brønn & Cohen, 2009). Also, Porter and Kramer (2006) posited that "CSR can neither be a cost nor a limitation" and illustrated the concept & practice of CSR as an instrument to gain an edge over competitors in the market if CSR is included in the strategic framework of the business organisations. A powerful CSR policy can thus help in building a strong brand image and reputation. Further, sustainable growth and development can be achieved if the organisation places its CSR among the main strategies of the company. It is significant that CSR should not only be in theory, instead practical implementation is a must (Doukakis, et al., 2005).

The benefits of CSR for an organisation are hard-earned and long-term, even if the immediate benefits are not seen. The implementation of CSR initiatives has multiple benefits to its credit for the organisation. Significance of CSR's role in increasing the value of a firm has been established (Malik, 2015) as CSR plays an important role in enhancing a firms performance through enhanced employee efficiency and productivity; providing better operating condition and resultant performance; enabling expansion of the market for its products and services, improved capital market; the building of corporate reputation or trust and above all, strengthening a firm's relationship with the society, law regulators, investors or creditors, and other key stakeholders including its employees. CSR helps to build favourable emotional connect with the external parties. Various CSR activities strengthen the bond between organisations and stakeholders. It is a kind of an adhesive that binds and hold together to give a greater strength to firms' relations with various stakeholders.

Lee and Chen (2018) explored "Boosting employee retention through CSR: A configurational analysis" and discussed the importance and initiatives of CSR, the fulfilment of employee's job requirements in the terms of existence, relatedness, and growth. The authors found that "CSR has positive influence on employee retention" and thus, the need of the organisation.

Cohen et al. (2017) studied the impact of the company's SER (Social-Environmental Responsibility) policies on the young executives to conclude that SER has a significant role in inducing or attracting fresh talent i.e. new employees towards the recruiting organisation. Also, it is a very important factor that helps in retaining existing employees. The aim of the study was to investigate the effect of the company's social-environmental responsibility on its prospects to allure new or fresh talents and keeping hold of its existing ones, considering various ecological characteristics that sway the working conditions of the organisation. The outcomes reveal that though CSR may not be the most attractive factor of the company yet it is significant in alluring new and fresh skilled professionals. The study also suggested that gloomy details on CSR can further threaten the company's image. It would result in attracting fewer fresh talents irrespective of having superior Human Resource strategies as compared to others in the market. Nevertheless, the findings suggest that young talents are relatively well concerned about the Human Resource policies of the organisation. Thus, it is to be noted that the mere promotion of Social-Environmental policies won't be sufficient for the company in order to attract fresh executives if the company is not investing sufficiently in its employees.

Drawing from the aforementioned studies, it can well be concluded that CSR practices have a significant impact on the organisational image and performance of their employees. CSR activities help in retaining the skilled workforce and also in attracting people of great calibre from outside. The responsible actions on the part of an organisation attract employee trust and as such employee puts his dedicated efforts towards his work. CSR practices create goodwill for the organisations and convey a promise to the employee that they will be taken care of in the present and future (Manimegalai & Baral, 2018). CSR is a kind of assurance to employees for their well-being and insurance for employers against any unexpected turn of events to safeguard their interests.

2.2   EMPLOYER BRANDING

"Your employer brand isn't what you say it is. It's what people tell you it is."
- Sir Terry Leahy, Former CEO of Tesco.

Employer Branding (EB) is the process of establishing or imprinting an image of the employer in the psych or minds of both - the existing and potential employees. EB is being used as a strategic human resource management tool which ensures that the best talent pool is attracted to the organisation. Branding is a core marketing term, which has been tactfully adopted by experts in the area of human resources. Employer branding is an important aspect to enjoy the real benefits for human resources by attracting the best talent in an organisation. In today's world, in addition to better salary packages, job seekers also evaluate the image of an organisation and the other benefits it is offering.

The concept of employer branding (EB) emerged at the end of the 1990s (Taylor, 2010) and since then, the notion has developed in professions of marketing, human resource, and talent management. Nowadays, organisations find it extremely difficult to attract new talent, and therefore, they must aim at designing their employer brand strategies so that new talent is not only attracted but also retained. One of the key concerns for a business organisation is to build strategies to attract new human resources and to keep hold of the old ones (Hughes & Rog, 2008) to ensure continuity of HR and in turn, organisational sustainability.

Most of the organisations use the employer branding strategies in order "to attract and retain good employees" who are fully involved or engaged in the working of the organisation (Backhaus & Tikoo, 2004). However, Maitri (Shah, 2011) opined about skill acquisition differently. According to her, the happiness of human resource matters the most. If a company is aiming to build a favourable employer brand, it has to provide all means that satisfies its workforce. Need for the proper skill development policy develops from an adequate employee branding and, to create an effective & proficient workforce, one needs to acquire the new talent and also learn the art of efficiently preserving the old employees.

Employee value proposition or EVP defines the contribution that is made by the employee. The advertising and selling values are closely related to the brand administration, in the same way, to attract new employees and preserve them (Mosley, 2014). The ultimate aspect of improved employer branding is the enhanced company reflection (good image or reputation), extra competent staffing (talent management), and superior professional contentment (employee satisfaction).

Sharma (2013) re-coined the concept of employer branding as HR branding. The author conducted a study on "HR Branding - Tool to sustain in turbulent time" intending to highlight and explore the strategies to attract and retain the talented workforce. The results of the study showed that HR branding is gaining importance as a strategic approach in attracting and retaining employees by not only highlighting the benefits of being employed in the organisation but also posing the organisation as an 'Employer-of-Choice' among potential employees.

Backhaus and Tikoo (2004) declared employer branding a predominant tool for strategic HRM (Human Resource Management). EB has been found to be quite a new and innovative approach towards recruiting and retaining, and also recognized as a valuable concept for managerial practitioners in an organisation. It is significant for people inside as well as outside the organisation to be aware of its HR practices. The HR practices on employer branding (EB) in particular acts like a magnet and helps in retaining its employees as well as attracting talents from outside. It is a great concept for the managers as it enables them to channelize new employee appointments and retain old ones.

The theory of employer branding is based on the premise that an organisation's performance can be enhanced by investing in skilled human resources. The resource-based view (RBV) further succours this argument and suggests that the qualities and abilities of the human capital can lead to an organisation's edge over others (Barney, 1991). The creative, unique, and precious resource i.e. the human resource of a company that cannot be copied keeps it ahead of others.

In the present scenario, where there is a war among organisations for the talented employees, the concept of Employer Branding (EB) has come up as a strategic

Human Resource (HR) tool to attract and retain manpower with excellent calibre to deliver best products and services in the market (Rampl & Kenning, 2014).

The results of a study on "Antecedents and Consequences of Employer Branding" by Biswas and Suar (2016) revealed realistic job previews, perceived organisational support, organisational trust, and corporate social responsibility as significant antecedents of EB whereas as a consequence, EB was found to have lowered the employee turnover.

To conclude, it can be said that the idea and practice of Employer Branding have gained considerable popularity among organisations. It is linked to departments like HR, Marketing, etc. within an organisation. The concepts of internal brand, corporate brand, and employer brand are closely connected and work together for the positive and powerful image of the company. EB acts like a magnetic force for talented people outside and inside the organisation. It aims at a positive and fruitful relationship between a company and its people (Fatima & Sheikh, 2017).

2.2.1 Employer Branding Practices

The notion or idea of Employer branding gained momentum during the 1990s and has since become the most alluring factor for an organisation in terms of talent attraction and retention. This has pushed aside all other previous notions like public relation or PR, networking, 2-way communication, customer relationship, etc. and has become the predominant factor for an organisation's success. The main focus of employer branding is to create a loyal and dedicated workforce for the organisation. Good reputation or favourable image of an organisation in the business environment called market is quite helpful for the HR team and the company as it attracts talented people and also retains its current or existing treasures. There are several internal and external employer branding tools in an organisation.

For an organisation, its employees are its foremost and supreme customers. The employees feel positive and motivated to work with an organisation that aims at complete employee satisfaction, thereby providing them a comfortable workplace, fair remuneration, growth opportunities, etc. Employer branding aims at showcasing and highlighting these avenues to gain sustainable recognition in the market.

Many firms have started investing in the concept and practice of employer branding as it is the prime tool to get an edge in the market and attract a talented workforce. It helps in employee retention and further expansion with a dedicated and skilled manpower. It also helps in building a positive corporate image globally, thereby attracting talents from all over. It defines the characteristics of the company and thus helps in proper strategic planning of recruitments (Dawn & Biswas, 2010).

Employees are attracted to companies that offer lucrative salaries, career upliftment, and educational growth opportunities. The strong cultural values, positive working environment, and good CSR in an organisation are also sought by people all around. In order to attract new talents, keep hold of good and talented employees, and maintain the loyalty of existing employees, the focus of the organisation should be to provide employee satisfaction. Also, there exists a close relation between employer job description and employee attraction, organisational culture and employee attraction and, employer branding and employee attraction.

Vijayakumar et al. (2010) established that an organisation needs to deliver a positive atmosphere and a sense of security to its existing employees so as to retain them as well as to attract talents and investors from outside. Several surveys and reports confirm that CEOs are increasingly solicitous to keep hold of its people and to pull talents from outside.

Retention of existing assets is equally an important and strategic task as attracting fresh talent. The HR department is always found wrestling to retain the skilled and loyal assets of its organisation (Urbancová & Hudáková, 2017). HR personnel devise special strategies to create an inducing or alluring image in the business environment to attract investors and talented workforce from outside besides providing the requisite environment and incentives to the employees inside to stay-put with the organisation. Employer branding is one such tool which highlights the policies of a company and acts as an advertising agent for the brand image. It also aims to retain its pool of talented employees by providing motivation, ongoing growth, and enhancing their satisfaction level. This would further strengthen the employee-firm bond and facilitate the overall development.

Tanwar and Prasad (2016) concluded that employer branding is a multi-dimensional concept with some of the key dimensions of "training and development, a healthy work atmosphere, work-life balance, ethics and corporate social responsibility and, compensation and benefits".

Purusottama and Ardianto (2019) explored "The Dimension of Employer Branding: Attracting Talented Employees to Leverage Organisational Competitiveness" to prove that various employer branding (EB) dimensions like working environment, company reputation, and corporate vision provided a positive impact or influence on the choice of talented local employee's careers.

The level of competition amongst organisations for the skilled and talented workforce is very high. Over the years, the concept of employer branding has become an important HR instrument to allure, inspire, and keep hold of the talented manpower. Internet and company websites have become important mediums for employer branding. The prospective employee goes through the recruitment website and company profile pages to get details about the organisation (Eger et al., 2018).

Social media has become an effective instrument for showcasing employer branding, and HR professionals are using this medium to search and hire people with the required caliber for their organisations. Firms, having a significant presence on social media, are preferred by the job seekers as they get all the relevant details over there (Murphy, 2016).

Sivertzen et al. (2013) aimed to unfold the factors which are essential to be focused upon by employers for their branding strategies and emphasised on the use of social media to build better image and attract the job seekers towards organisations. The study revealed that "innovation value, psychological value, application value, and the use of social media positively affect the corporate reputation". Psychological value was found to be the strongest predictor and had a direct relationship with the intentions to apply for a job. A powerful brand image thus pulls the attention of potential candidates and stakeholders as well.

The strong employer branding creates a competitive advantage for an organisation. Most of the HR personnel and consultants confirm that the practice of employer

branding has a significant role in talent acquisition. EB displays the characteristics of an organisation as the employer and various benefits it imbibes for its employees. It also creates transparency about the company's policies for its employees.

Theurer et al. (2018) observed that employer branding focuses on the distinctive and attractive facilities, and opportunities provided by an organisation to its employees. The authors explained the theory of Employer Branding from different perspectives. From the job market's perspective, it (EB) has been "suggested to be particularly useful in highly competitive job markets" (Hughes & Rog, 2008). From the functional perspective of an organisation, it has been "suggested to serve as a framework for career management programs" and used as "a tool for impression management in communicating company values". Also, employer branding is being considered as "a novel concept in organisations' talent management strategy" (Martin et al., 2005; Avery & McKay 2006; Martin & Groen-In't-Woud 2011). Further, employer brand equity (EBE) serves as a measure to judge the strength and value of employer branding (Ewing et al., 2002).

Employer branding, in a nutshell, acts as the prime tool for sustainable HRM and helps in attraction and retention of talent. Further, it defines the characteristics of a company, highlights its policies and, acts as an advertising agent for the brand image to showcase a comfortable and safe & secure workplace, fair remuneration, growth opportunities, strong cultural values, positive work environment, good CSR, and employee satisfaction.

2.2.2 Benefits of Employer Branding

The target group for employer branding is both the prospects and present i.e. the potential employees outside for attraction leading to recruitment and existing employees inside for retention (Cable & Turban 2001; Ewing et al., 2002; Backhaus & Tikoo 2004). Organisations are adequately aware of the benefits of employer branding and they work out several plans for honouring their employee to retain the existing and attract the talent from outside (Crous, 2007). Thus, it is quite obvious that employer branding as a practice is quickly coming up as a prospective method not only to attract talent from outside the organisation but also to retain the existent.

Vijayalakshmi and Uthayasuriyan (2015) observed that the objective of employer branding is to create an employment brand that is strong and has a positive impact on business performance. Brand equity is created by a strong employer brand and results in a positive outcome of increased employee loyalty and retention. Also, it is found that employee engagement shares a positive relationship with increased retention rates. Kheswa (2015) also studied the effect of employer branding in South Africa and found that it (EB) significantly affect or influence the employee retention and attraction rate of an organisation.

Employer branding is a concept of establishing a distinctive image in the market and planning special strategies for the benefits of the individuals. This creates a remarkable image for the internal employees and people outside the organisation. It thus enables the right talent in the right place. Employer branding as a practice is an intended sustained strategy of an organisation aimed at meeting the expectations and satisfaction level of both existing and prospective employees along with the collaborators called stakeholders. It aims at making the workforce feel positive and contended (Shabana & Inthiyaz, 2017).

Due to a remarkable increase in a job providing organisations during the recent past of a decade or so, the retention rate has decreased i.e. there is an increase in the frequency of employees changing jobs. This has necessitated the implementation of an employer branding strategy for organisations to retain their potential employees and further, to attract more talents from outside. The employer branding must be so powerful so as to create interest and attract the pool of talented workforce to join an organisation (Sharma & Prasad, 2018).

Matongolo et al. (2018) pointed towards several traits of employer branding which help in employer retention within an organisation like a positive, open, and friendly atmosphere at the workplace which motivates employees and encourages them to continue working with the organisation. A place where talent is appreciated & rewarded and employees get the opportunity to innovate & explore becomes the choice of people.

Employer branding focuses on objectives like creating a positive brand image, well-planned recruitment structure of employees from the talent pool, and high level of job satisfaction to its existing workforce (Heilmann et al., 2013). According to Jain (2013), a company which has a good employer branding has a pool of loyal employees who would stay longer with the company. A high level of positive employer branding promises its current and future employees a high level of job satisfaction. Employer branding is one such important factor that leads to the satisfaction of staff members. It is used as a tool to showcase the several benefits the organisation offers to its existing and prospective employees like training, career opportunities, personal growth, and development which further creates a satisfied workforce (Backhaus & Tikoo, 2004).

Employer branding has been found to enhance the organisational attractiveness and the possibility of estimating a fit between the organisation and potential employee, in a study on "The war for talent? The Relevance of Employer Branding in Job Advertisements for becoming an Employer of Choice" by Elving et al. (2013). The study also demonstrated potential benefits that organisations could realize only by including EB in their job advertisements.

Employer branding has an aim to have clear and truthful communication with the existing organisational culture in order to attract and retain the employees with great potential. Employer branding is capable enough to reinforce the whole experience of employment. The promises of employer brand can be maintained if the benefits like training, opportunities of promotion, and working conditions are communicated clearly with the employer value proposition. Therefore, if the working experience of the employment is enhanced and value for employees that leads them towards loyalty are developed, the performance of the employee will also increase.

In conclusion, employer branding can be said to benefit the company on multiple aspects like enhancing company reflection (image/reputation); aids in extra competent staffing (talent management); superior professional contentment (employee satisfaction); posits organization as an employer-of-choice; create a loyal & dedicated workforce; serves as a prime tool to get an edge over the competition; and, above all, acts as a predominant factor for an organization's success.

2.3   HR SUSTAINABILITY

Both strategic and sustainable HRM are the extended arms of the main body of HRM and draws from its theoretical construct. Human resource management (HRM) as a distinct function or approach is related to the management of HR that "seeks to achieve competitive advantage through the strategic deployment of a highly committed and capable workforce using an array of cultural, structural and personnel techniques" (Storey, 1995). Under such an approach, employees are considered more than a resource and not as a cost factor to be controlled or curtailed or even managed. Employees are considered the most important asset to be grown, nurtured, and developed. Employees are the key stakeholder in an organisation and, the very objective of HRM's procedures and practices is to aid in the 'development of innovative, flexible and committed employees' who forms a psychological bond with the firm called organisational loyalty and commitment to ensure its continuum. The uninterrupted availability of desired "human resources provide firms with a competitive edge" (Pfeffer, 1998).

In a study on 'Sustainability in Human Resource Management', Zaugg et al. (2001) analysed the fundamentals, instruments, and processes of sustainable human resource management in European companies and institutions, and found that "companies were really interested in the issues of sustainable human resource management and have implemented individual components" in their HRM practices.

Sustainable HRM has rapidly become an area of wide interest. However, Zaugg et al. (2001), who were amongst the pioneers on the topic of sustainable HRM argued that the biggest issue in the HRM sustainability is the heterogeneity of sustainability i.e. despite increased interest for sustainability issues in HRM practice, there is no unanimity on aspects of 'sustainability' itself as the views are highly heterogeneous.

According to Ehnert (2006), sustainability is the "perspective to broaden the understanding of strategic success in HRM" and HR has a significant role in sustainability. The concept of HR sustainability (HRS) is broader as compared to strategic HR and covers the perspective of society, environment, employees along with finance (Kramar, 2014).

Sustainability can be defined from different perspectives e.g. as a well-thought plan of action, a notion, or an objective. Overall, an organisation can be said to be sustainable if it achieves financial milestones along with succeeding in social and environmental welfare (Moore, 2005). Effective HRM focuses on the smooth and productive relationships among people so that the objectives of all stakeholders can be fulfilled along with the expectations of the society (Arnold, 2005).

Pavitra Dhamija (2013) in a study revealed that "sustainable human resource management helps in achieving organisational sustainability through the development of human resource policies, strategies and practices that support the economic, social and environmental perspective".

Khandekar and Sharma (2005) explored "Managing Human Resource Capabilities for Sustainable Competitive Advantage". The results of the study revealed that "human resource capabilities are positively correlated to organisational performance and significant predictor for sustainable competitive advantage".

Boudreau and Ramstad (2005a) studied "Talentship, Talent Segmentation, and Sustainability: A New HR Decision Science Paradigm for a New Strategy Definition" and observed that organisations should work on impact elements for finding the pivotal talent to ensure sustainability. The study also proved sustainability as a potentially good paradigm for long-term economics.

Gollan (2005) in a study on "High involvement management and human resource sustainability: The challenges and opportunities" highlighted many important issues that organisations must consider while "pursuing sustainable high-performance workplace outcomes through high involvement management (HIM) initiatives" and proved "that high-quality employee participation and involvement at the workplace" constituted an "HIM approach leading to greater organisational productivity and effectiveness".

Ehnert and Harry (2012) in a study on "Recent Developments and Future Prospects on Sustainable Human Resource Management" examined the issue of sustainability and role of HR to find that HRM might have a significant role in implementing a "sustainability mindset" in business organisation and there exist the role of sustainable HRM in making HRM and work systems sustainable.

Tiwari et al. (2017) studied "Human Resource Sustainability: Deliverables of Sustainable Business Management" with the main aim to "understand the concept of 'sustainability' in business management, the role of human capital in achieving business sustainability and to study the relationship between human resource sustainability and business management". The findings of the study revealed that human resource sustainability or sustainable practices & procedures had a vital role in achieving organisational sustainability.

Velez-Castrillon, et al. (2018) in a study titled "Human Resources Development: A Proposal for Engagement in Sustainability" presented a literature review on sustainability and HR, before integrating the "two concepts by focusing on the opportunities for implementing sustainability in HR development". Authors have used the concepts of "employee training and performance appraisal as examples of creative thinking and innovation" that were needed to be embedded into HRM. Findings from the study proved that "human resources function has an important role to play in fostering long-term sustainability and consideration of employees as most important stakeholders".

Stankevičiūtė & Savanevičienė (2018) explored the characteristics of sustainable HRM through extensive literature review and found certain features of HRM like "long-term orientation, care of employees, care of the environment, profitability, employee participation and social dialogue, employee development, external partnership, flexibility, compliance beyond labour regulations, employee cooperation, fairness, and equality" extremely relevant to the sustainability of HR.

Mazur (2014) examined "Sustainable Human Resource Management in theory and practice" to focus on "important factors associated with the organisations' move towards greater sustainability" and the role of human resources in that process and established "the existence of some relationship between the HR function's positioning in the firm and the degree of its contribution in areas of sustainability-related HR practices".

Ibrahim and Rahman (2017) explored the Sustainable HRM practices in the public sector of Malaysia and found that sustainable HRM was very critical in the public

sector to ensure the retention of employees and thus contributed towards sustainable development of the country.

Macke and Genari (2019) through a "Systematic Literature Review on Sustainable Human Resource Management" concluded that sustainable HRM practices have a "positive impact on the environmental, social and economic performance of organisations" whereas the sustainability of HRM process focuses on "attracting, maintaining and developing professionals" and, "the sustainable leadership has a positive impact" on both – the sustainable human resources management (HRM) and corporate sustainability (CS).

Based on above description and analysis of literature review, Sustainable Human Resources Management (S-HRM) can be defined as "the collection of HR policies, practices, and procedures focused on facilitating financial, social, and ecological goals through the management of people" (Castrillon et al., 2018) and Human Resource Sustainability (HRS) as the process of strategic implementation of employer branding and human resource practices aimed at people, profit and planet.

2.3.1 Sustainable HR Practices

According to Kramar (2014), Sustainable HRM can be defined as "the pattern of planned or emerging HR strategies and practices intended to enable the achievement of financial, social and ecological goals while simultaneously reproducing the HR base over a long term." According to the author, sustainable HRM follows the triple bottom line concept i.e. the trinity of 3Ps - People, Planet, and Profit. These three aspects have been identified as cornerstones of sustainable HRM from time to time by many other scholars (Feldman, 2017).

Feasible HR activities are the catalyst for gaining organisational sustainability. An organisation attains sustainability when it achieves the overall development and satisfaction of its employees. Ryff and Keyes (1995) observed that well-being does not only imply the attainment of happiness but, aspiring for excellence and attaining optimum output as well. It is a multi-faceted proceed and is concerned with six different areas namely, "autonomy, personal growth, self-acceptance, purpose in life, environmental mastery and positive relations with others". The operations at the workplace go way ahead of legal rules and, promise long-term and complete welfare

of the staff members (Willard, 2009). Singh et al. (2016) opined that sustainable HR practices lead to the tasks that uplift the workforces and the staff gets encouraged with the work which they find to be relevant.

Sustainable HRM consists of soft issues such as expressing sincerity towards the employees, providing better work conditions and enabling environment, opportunities for growth and development besides "being attentive to their physical and psychosocial well-being at work" (Wikhamn, 2019).

Good HR practices are only those which are sustainable. A sustainable HR practice aims at the development of staff, society, and the relationship with employees. HR sustainability is an addition to the strategic HR practices and it focuses on dealing with its employees in a new or fresh way. It targets at the long-term development of the employees thereby reviving and renewing them from time to time. Some of the important attributes of HR sustainability pertains to perpetuity (long-term orientation), people (concern for employees and their growth), planet (awareness towards environment), profit (economic viability or profitability), participation (employee engagement or involvement), and pliability (flexibility) besides the outside collaborations, compliance of labour laws, coordination with workers, impartiality, and non-discrimination (Stankevičiūtė & Savanevičienė, 2018).

Cohen et al. (2012) argued that while planning the framework of sustainable HR, three aspects should be taken care of 'equity, well-being, and employee development'. These are important features of HR sustainability. Zaugg et al. (2001) opined that long term planning is the major crux of HR sustainability. According to Lumpkin and Brigham (2011), time contemplations are very important in many of the organisation's decisions. Short-term and long-term are the two criteria for planning. Authors suggest three segments of HR sustainability namely: (i) 'futurity' (concern for the future); (ii) 'continuity' (transition phase from the past to the future); and, (iii) 'perseverance' (the effects of present decisions and actions onto the future). The sustainability discussion relies on long-term planning and focuses on results that are visible after a certain period. The notion of sustainability is not of being steady but vigorous and inculcates continuous changes in various features (Kira & Lifvergren, 2014).

Parthasarthy and Zimmermann (2012) studied "Talent management practices and the mechanisms behind the retention of employees: evidence from a case study in a multinational organisation in India" to understand "how the talent management practices help in the retention" of the employees. The study identified four kinds of mechanisms behind the retention practices for employees — "organisational identification, organisational commitment, empowerment and employee engagement".

In the present competitive world, the organisations are constantly concerned about long-term sustainable activities that facilitate a friendly working environment and further prosperous organisation (Tvaronavičienė, 2014). Several sustainable operations are being undertaken by the corporates like CSR that directs the moral conduct of firms towards society. Some other concerns of HR sustainability can be summed up as: building a good image, acquiring a talented workforce, retaining staff, acknowledging the work of employees, new inventions, avoiding risks, better production activities, etc. (Sangwan & Choudhary, 2018).

2.3.2 Benefits of HR Sustainability

HR sustainability has been invariably connected with other areas of sustainability. Critical HR activities affect the overall financial and social sustainability as well and help to shape the future of an organisation. A major aspect included in the HR sustainability is the treatment employees get from their organisations as the same will decide upon the "sustained future supply with qualified and motivated people" (Rompa, 2011). Along with HR sustainability, effective HRM practices also lead to establishing corporate sustainability, better employee engagement, and better CSR practices (Zaugg, Blom, & Thom, 2001; Ehnert, 2009). In a nutshell, sustainable HRM is all about the "sustained supply of future employees, good treatment of employees, and engagement of employees with CSR practices" (Lis, 2012).

According to Vihari and Rao (2018), "corporate sustainability perceptions and ethical leadership are contextual antecedents whereas voice behavior, employer attractiveness and reduced turnover intentions are some of the consequences of sustainable HRM" as employee's perception of sustainable HRM is having

"positively significant influence toward employee voice behavior and employer attractiveness and negatively significant influence on employee turnover".

The majority of organisation of the modern era have realised that it is very important to attract, develop, and retain their talent if they want to survive in the competitive market (Mohammed, 2015). Talent management enables an organisation to improve its employee engagement, their commitment and retention, and add values to their organisation that leads them to improve their organisational performance.

Huselid et al. (2005) confirmed that a large degree of values are added to any organisation by the skills and capabilities of the employees and therefore organisational talent is viewed as a simplified success mantra by everyone. The talent management differs on approaches to human resources and has the potential to give a differential effect to the organisation in order to have a competitive advantage and fill with the "a performer" successively. Beechler and Woodward (2009) reveal almost fifty per cent of the companies had plans of increasing or sustaining the learning, engaging, and developing budgets of their employees with the help of talent management at the time when the economy goes slow.

Ringo et al. (2010) cautioned that the people will not able to contribute to the organization consistently if they switch the organisations frequently and the employee turnover can turn to be very dangerous for the company or any other organization. In order to restrain these employee turnovers, the organization needs to understand its various kinds, nature, costs, and the effect of employee turnovers on the organization. At some points, turnover can, however, help the organization to eliminate the employee that is not beneficial to them and reduce the cost of the organization. As per the authors, the implementation of proper system is very important for the HR managers so that they can manage the employee turnover and retain their best talents with the organisation.

Some of the prominent benefits of HR sustainability identified include better morale of employees, improved business process efficiency, the better public-image, enhanced commitment and loyalty from employees (to aid employee retention), and the overall better and increased recognition of organisation's brand by the public (SHRM, BSR & Auroosoorya, 2011). Resultantly, HRS practices help HRM to

achieve its aim of developing an innovative, flexible, and committed team of talent which, in turn, helps in achieving overall organizational sustainability - potentially the paradigm for long-term economics. Three most important aspects of HR Sustainability are equity, well-being, and employee development, whereas long-term planning is the major crux of HRS. Sustainable practices & procedures thus have a vital role in achieving the overall corporate sustainability, including of HR itself.

2.4   RELATIONSHIP BETWEEN CSR AND EMPLOYER BRANDING

Corporate social responsibility is an important employer branding tool (Stuss, 2018). Nowadays, incorporating CSR into the corporate strategy has become a fundamental requirement for all business organisations. The implementation of plans and strategies may differ from organisation to organisation. The embedding of CSR into EB is not only important but has also become pre-requisite for all big organisations. Employer branding helps in gaining an edge in the competitive market with its focus on the full satisfaction of present employees and the prospects i.e. future employees. CSR helps an organisation to enhance its image in the job market leading to attracting job seekers and stakeholders. The research shows that in order to gain a high level of employer branding visibility, the organisation needs to have better participation in CSR ventures (Jain, 2013).

Employer branding uses the details about CSR of a company in its job advertisements which catch the eye of job seekers. In order to retain its employees and further attract talented people from outside, a company uses various strategies, and the description of its CSR acts like an added bonus that the employees would get on their on-boarding the corporate ship.

In order to attract potential candidates and satisfy its existing employees, the CSR policies have become pre-requisites. Also, to obtain maximum output from its employees, many big companies are applying CSR as the core business strategy. A good CSR enhances the image of a firm thereby retaining its skilled workforce, attracting more talents from outside, and also pulling the attention of investors and stakeholders, in addition to financial benefits to the organisation. For sustainable growth of the organisation, the company should focus on such CSR policies which

give satisfaction to its employees, customers as well as the stakeholders. Taking due care of the society and environment should also be the core concern of an organisation's CSR policy (Chiang, 2010). Strong associations have been found between CSP (Corporate Social Performance) related activities and potential competitive advantages, that is, the independent ratings of CSP are found co-related to "firms' reputation and attractiveness as employers" (Turban & Greening, 1997).

Several studies have established that CSR is a 'key concern' for the prospects or job seekers nowadays (Turban & Greening, 1997; Albinger & Freeman, 2000; Brammer et al., 2007; Galbreath, 2010; Kim & Park, 2011; Lin et al., 2012; Bustamante, 2014). In situations where demand is higher as compared to supply, Employer Branding has a significant role to play.

CSR is concerned with the welfare of the society and economy along with the welfare of its employees. Employer branding enables an organisation in creating an image in the market which helps an employee to differentiate it from other organisations. Here, CSR plays a significant role in helping the existing and prospective employees, and stakeholders as a basis for comparison. Trust is one of the important elements for an organisation (Bustamante, 2014) whereas CSR performs as a medium of trust the brand has promised to its people and focuses on fulfilling the employer branding commitments made.

Under the organisational attractiveness (OA) dimension of employer branding, 'Social', 'Development', 'Application', 'Interest' and 'Economic' are the major aspects or elements and thus, the importance of the role of CSR (depicted as 'Social' element) in employer branding (Berthon et al., 2005).

Backhaus et al. (2002) in a study titled "Exploring the Relationship Between Corporate Social Performance and Employer Attractiveness" investigated the perception of job seekers on the importance of Corporate Social Performance (CSP) and explored the effects of its dimensions on Organisational Attractiveness (OA). The study revealed the importance of various dimensions (five to be specific – "environment, community relations, employee relations, diversity, and product issues") of CSP to job seekers. Authors found the "environment, community

relations, and diversity dimensions" as having the largest effect on the rating of organisational attractiveness. This study supported the findings of Greening and Turban (2000) of CSP being an important attribute to a prospective employee or the job seeker.

Lis (2018) investigated "Corporate Social Responsibility's influence on Organisational Attractiveness: An investigation in the Context of Employer Choice" and found CSR to be one of the most important factors that would significantly influence the potential employees in attracting them towards the organisation.

A good CSR of a company helps it in gaining a competitive advantage over others in the eyes of the job aspirants. In today's competitive context, it has become very difficult to hold or retain the talented and skilled workforce, and here comes CSR with helping hands as it acts as an important tool for employer branding and employee attractiveness. CSR deals with the organisation's efforts towards the welfare of society. The employer branding focuses on showcasing the several benefits and CSR practices incorporated by an organisation for its employees. This facilitates job seekers to choose the firm of his choice and helps organisations to retain and attract people with great talent. A positive CSR helps in building a good employer branding image in the market. Similarly, a positive employer branding promises good services for the society (Ibrahim, 2017).

Hildebrand et al. (2011) in a study on "Corporate Social Responsibility: A Corporate Marketing Perspective" found that CSR is an optimal "tool for promoting alignment in multiple corporate identities which ultimately leads to key benefits for the company". Results also suggested that "CSR has both direct and indirect effects on corporate reputation and organisational identity" which are the key components of a corporate brand and in turn, for employer branding. Esen (2013) also established that CSR related activities have a "constructive impact on corporate reputation" and help firms to improve the reputation with their various stakeholders like customers, suppliers, bankers, investors, and employees as well.

Suliman and Al-Khatib, (2014) examined the role of corporate social responsibility in predicting the employer branding in a study titled "Corporate Social Responsibility and Employer Branding: A Study in the Public Sector". The findings

uncovered that "corporate social responsibility and employer branding are positively, significantly and strongly related at both global and factor levels".

Verčič & Ćorić (2018) examined "The relationship between reputation, employer branding, and corporate social responsibility". The core concern of the study was to get insights into the corporate reputation and its links with CSR and employer brands. The result of the study reveals that organisations that developed different strategies, policies, and practices for socially responsible behavior and nurture the employer brands attained a higher level of reputation.

Yadav et al. (2018) studied the "Perceived CSR and Corporate Reputation: The Mediating Role of Employee Trust". In this article, authors have used an exploratory method to reveal the significance of CSR in generating the corporate reputation of the organisation. The results of their study revealed "CSR as an antecedent of corporate reputation among employees" and "partially mediated by employee trust".

Kharisma (2013) explored "The Role of CSR in Employer Branding Strategy: From Legitimacy to Organisational Commitment" and found that there is harmony between CSR initiatives and employer branding strategy. This relationship finally results in stronger legitimacy. The mandatory goal of employer branding was to retain talented employees.

Lindholm (2018) also explored the importance of CSR in employer branding. The results revealed that "internal HRM activities played an important role in employer branding" and thus, CSR was relevant to employer branding.

Appel (2014) did an extensive analysis of the various CSR attributes to find out which CSR factors are most significant to job seekers while selecting an organisation for a job. The investigations reveal that the job seekers recognize few CSR attributes to be more significant in comparison to others. The aspects that are directly related to the job seekers' personal work-life are at high priority as compared to attributes like diversity which are low in the priority list. The investigation revealed that an organisation's CSR policies play a significant role in attracting and retaining a talented workforce and draws attention towards the varied ways to implement CSR policies besides using it in managing talented workforce properly.

Ersoy and Aksehirli (2015) aimed to study the impact of CSR activities as to how they might be able to increase the attractiveness towards the organisation. The authors found that the employee relations, community relations, and sustainability were among the leading dimensions for affecting the candidate's job evaluations and CSR had a positive and conclusive influence on employer attractiveness.

Bremner (2016) stated that CSR attributes and characteristics were important in predicting the commitment and dedication of employees towards the organisation and the engagement in CSR policies remarkably increased the respondents' rankings of organisation in terms of attractiveness.

Amoako (2017) studied the contribution of CSR - Corporate Social Responsibility in the building of brands. The study revealed a positive and conclusive relationship between combined CSR & brand strength. Better CSR might be able to increase organisational brand values.

Verčič and Ćorić (2018) examined the connection between Corporate Social Responsibility (as understood by the prospective job seekers), Employer Brands (as recognized by the prospective job seekers) and the image of the organisation. The researcher selected the senior students of business schools to be the predominant participative group of prospective and new employees. The results reveal that the potential candidates allocate good rankings to the corporations that are recognized as socially responsible and having a good employer brand image. The investments made in CSR and EB thus paves the way for a favourable result as the connection between them has been seen to be positive. Conclusively, it can be said that the companies that work in the direction of CSR enjoy a positive brand image.

Carlini et al. (2019) in an integrative review of corporate social responsibility (CSR) and employer brand process concluded that CSR has a positive influence on the engagement of potential and current employees of the organisation.

From a broader perspective, it can be said that Employer Branding (EB) is an outcome of the strategies of the HR department which incorporates branding and CSR. There are many CSR strands that help in planning employer branding

strategies. They aim at providing benefits to the employees of a company - economically, functionally, and psychologically. The organisation should creatively utilize its strengths in order to plan strategies for retaining and attracting employees. The various CSR practices like housing, work-life balance, training programs, health benefits, security, educational facilities, etc. are handled by the HR department and are very important employer branding tools. Employer Branding is that part of branding in which focus is on the personnel of an organisation and as such a description of CSR activities of the organisation plays the most significant role. A strong employer branding should also inculcate proper inspection of promised CSR schemes so as to have a positive and good image in the market. Good internal, as well as external communication is also a predominant employer branding factor (Lindholm, 2018). The dedication of a company towards CSR has become a predominant factor in order to attract and retain the skilled workforce (Dokania & Pathak, 2013) and thus helps in the achievement of EB objectives.

In conclusion on the relationship between the constructs of corporate social responsibility and employer branding, based on the review of the above-cited and other extant literature, it can confirmatively be said that the two - CSR and Employer Branding (EB), are highly co-related.

2.5 RELATIONSHIP BETWEEN CSR AND HR SUSTAINABILITY

Corporate Social Responsibility (CSR) and the several notions that come under 'sustainability' have attracted the attention of both the scholars and practitioners in business organisations. Moreover, this area has expanded all over the world in recent years (Carroll & Shabana, 2010). SHRM (2011) and McEwen (2004) described CSR as a broader term to explain the organisation's behavior towards society, culture, and environmental concerns, which also involves 'logic and encouragement' of HR for framing strategies, operations, and long-term objectives. Ola and Almir (2017) found that companies communicate their CSR practices to their employees so that the same can create engagement and commitment among their stakeholders. CSR aimed at employees – the key stakeholder, initiates an unspoken dialogue and start unending relationship between the employer and its employees.

Sustainability and CSR concepts have many similar features. Sheehan et al. (2014) stated that treating CSR and sustainability as the main point help in the advancement of HR and also enhance organisational development. The topic of sustainability and corporate social responsibility (CSR) involves the discussion about the action plans of individuals and organisation which have a fruitful influence on nature and society (Ehnert & Harry, 2012). Jackson et al. (2011) propounded the concept of green HRM and suggests the involvement of HR practices in the promotion of sustainability. Renwick et al. (2013) also concur with the suggestion. Hence, these arguments support the view that HR cannot even think of overlooking CSR and sustainability practices.

According to Shen and Zhu (2011), CSR is seen as a concept of "enabling businesses to be successful and sustainable in the long-term". Earlier CSR was looked from a broader viewpoint or macro-level but now it is studied minutely that is at the micro level (Ployhart, 2012). The CSR orientation has changed from macro to micro aspects of an organisation. HR is thus taken as a series of activities that are involved in CSR practices and attain sustainability. HR sustainability is a notion where CSR and other practices are incorporated to achieve immediate and long-term goals of the organisation (Wagner, 2013). Colbert and Kurucz (2007) promoted the term 'Societal HRD' which incorporates HR practices that are closely related to CSR and sustainability. It contemplates a transition from a narrower organisational objective to a broader one reaching up to the development of society, environment, and planet as a whole.

Supanti et al. (2015) studied the role of CSR practices in affecting the performance of an organisation in fields like satisfaction level of employees, encouragement, and dedication, etc. The HR strategy of employing CSR practices can serve as an important instrument in intensifying the employee-employer relationship and retaining current employees Aguinis and Glavas (2012). The HR professionals can support CSR practices in order to reap maximum gains for all i.e. HR managers help CSR to entail profitable results by creative methods (Davidson et al., 2011).

Duarte et al. (2014) in a puzzle-solving exercise "Finding the jigsaw piece for our jigsaw puzzle with corporate social responsibility: The impact of CSR in prospective applicants; responses" reached to the comprehensive conclusion that the engagement

level in CSR activities had a positive relationship with both aspects – participants' level of favourable perception towards the organisation as a workplace and attractiveness of the organisation regarding applying for a job vacancy with the organisation. In addition, it was also found that CSR gives an organisation a competitive advantage regarding the recruitment of new employees.

Ohlrich (2011) studied the common connections between CSR and potential employees, and also the effect of CSR on attracting the new talents and retaining the existing ones with a special reference to Generation Y. The outcomes reveal that the prospective employees are not so much allured by the CSR practices, but by the principles of the organisation. As far as retaining the employees is concerned, the studies show that the employees do not inevitably remain with the companies due to the CSR practices. Nevertheless, they might depart in case of major infringement of the CSR practices and the principles attached to them.

Story et al. (2016) examined the concept and process of CSR in terms of its effect on talent acquisition in the paper "Corporate social responsibility and organisational attractiveness: implications for talent management". The author described talent management as a concern for the twenty-first century and talent as an important source of competitive advantage. As per the author, "corporate social responsibility can be an important tool for talent recruitment". Through this study, it was confirmed that "perceptions of internal CSR practices were directly related to both organisational attractiveness and firm reputation. However, perceptions of external CSR practices were related only to organisational attractiveness through organisational reputation".

Barrena-Martinez et al. (2019) studied the "The Link between socially responsible human resource management and intellectual capital" and confirmed that companies which were executing "socially responsible HR policies could experience greater increase in intellectual capital levels" than other companies and, the process also facilitated sustainable development of intellectual capital value and stakeholder engagement among employees.

Wong and Leow (2016) examined "The Relationship of Corporate Social Responsibility and Employee Retention" with an objective to "identify the benefits

of corporate social responsibility and how it helps in employee retention for an organisation". In conclusion, it says that "organisation should integrate CSR into their organisational culture and operating policies so that they can benefit from satisfying both internal and external stakeholder's demands. Employees will have better working attitudes, more engagement, greater productivity, higher job satisfaction, and greater retention rate when their organisation is able to fulfill their expectations on CSR".

Ali et al. (2010) in the study "Corporate social responsibility influences, employee commitment and organisational performance" analysed "the influence of corporate social responsibility perceptions of employees on their organisational commitment level and organisational performance". The study found a significantly "positive relationship between CSR actions and employee organisational commitment, CSR and organisational performance and employee organisational commitment and organisational performance".

CSR contributes not only to the sustainability of HR but also to the organisational commitment, directly and indirectly. CSR practice is a significant predictor of organisational commitment and a construct that has a positive influence on organisational outcomes such as "employee motivation, productivity, turnover rates, and absenteeism" (Dhanesh, 2012). Gupta (2015) also concluded that "corporate social responsibility (CSR) and employee–company identification (E–C)" have a positive impact on organisational commitment (OC). E–C has a positive and significant impact on OC with and without employee engagement (EE) as a mediator. Along with the commitment, CSR has also a significant influence on employee engagement (Slack et. al., 2015).

Tsourvakas and Yfantidou (2018) in a study titled "Corporate social responsibility influences employee engagement" explored the influence of corporate social responsibility (CSR) on employee engagement, motivation, and job satisfaction. The findings show that "employees are proud to identify themselves with companies that have a caring image. CSR is also positively linked to employee engagement".

The influence of CSR on HR, HRM, and HR Sustainability is, however, not unidirectional. HR, HRM & HRS equally affects the success of CSR policies in its

execution. CSR and sustainability are increasingly becoming a cause of concern for organisations. The HR, as a function, is "uniquely positioned to assist in both developing and implementing sustainability strategy" (Cohen et al., 2010.) which invariably includes CSR.

"Corporate social responsibility is a hard-edged business decision. Not because it is a nice thing to do or because people are forcing us to do it... because it is good for our business." - Niall Fitzerald, Former CEO, Unilever.

CSR is no longer a desire or something 'good-to-do' but an essential element to be embedded, into corporate functioning for the benefit of business. Consumers are increasingly concerned about a company's record in CSR & Sustainability initiatives, and potential employees weigh companies' credentials on this account before joining an organisation. CSR adds value to the business, and effective hiring is the result of authentic business values. The culture of corporate responsibility (CR) thus requires HR to take the central stage. HR is the key to unleash the potential of CR because when CSR is driven by HR in an organisation, all will ensure to uphold the company's values consistently. It creates a 'self-regulating environment' that stays true to a company's vision & mission (Brooks, 2018).

Further, HR helps to build a bridge between employees' concerns (issues that they care about) and the company's support system. It makes them part of the solution and ensures the success of CSR. Moreover, when CSR becomes part of company-culture, it exhibits authenticity. Though CSR is not the sole responsibility of HR yet, the HR department of a company can ensure its success by right recruitment, smooth induction & orientation, and systematic training & development.

The company management must, however, recognise this potential of HR in adopting and implementing CSR strategies. Also, when employees find their employer to be true to their policies and statements, it enhances their trust, commitment, and loyalty which, in turn, leads to increased productivity, reduced costs, and attrition or employee turnover i.e. sustainability of HR. The increase in recent studies – "119 between 2017-2019" (Santana et al., 2020), exploring the relationship between HR and CSR, are testimony to their close coherence. Also, several studies have established the positive impact of CSR-HR relationship on the

financial performance of firms – the bottom-line which cannot be ignored or overlooked (Cohen et al., 2010). And finally, the need is to ensure accountability and adherence to strategies devised for implementation of CSR for which HR is the key or solution.

CSR and HR or HRM have thus, come to occupy the central space within an organisation to become a highly essential operational tool for the success of the modern business. The potential and development of both CSR and HRM have, however, not yet been fully tapped or explored (Herrera & Heras-Rosas, 2020).

2.6 RELATIONSHIP BETWEEN EMPLOYER BRANDING AND HR SUSTAINABILITY

According to Mahesh and Suresh (2019), employer branding has become an effective tool not only to attract the employees but also for their engagement and retention and thus forms the basis for HR sustainability. The authors compared the employer branding concept with the actual product branding concept (as used in marketing) and considered the employee as an internal customer of the organisation underlying the importance of fair treatment and better relations.

Ehnert (2009) has defined sustainable HRM as "the pattern of planned or emerging human resource (HR) strategies and practices intended to enable organisational goal achievement while simultaneously reproducing the HR base over a long-lasting calendar time." HR sustainability implies perpetuating the HR base of the organisation and the capabilities of its workers. HR sustainability marks the policies of the HR department that focuses on promising long term retention of the talented employees and confirming the presence of dedicated and skilled employees to the organisation which would result in the overall success of the organisation. An employer branding which focuses on sustainable HR practices results in a better commitment from employees. The organisations can benefit from its sustainable HR practices by planning an employer branding strategy which highlights them as being employee-oriented and this would provide them an edge over competition in the labor market (App & Büttgen, 2016). Employer branding thus provides competitive edge to employers in terms of employees' attraction, commitment, and retention – essential elements of human resource sustainability.

Öster and Jonze (2013) in a study titled "Employer Branding in Human Resource Management - The Importance of Recruiting and Retaining Employees" examined the scope of Employer Branding in the context of attraction and retention of talent. The study revealed that Employer Branding is useful in the case of both i.e. externally to attract prospective candidates and internally, to enhance the commitment level and loyalty of existing employees. Employer branding can make the process more effective for recruitment. Further, as per the author, for the employer brand to be "trustworthy and successful", conformity between the "internal values and external image" is extremely essential.

Maurya and Agarwal (2018) discovered a strong and positive correlation between talent management of an organisation and the perceived employer branding. Some of the dimensions of talent management of any organisation, the most effective predictors that predict the employer branding are: fair rewards and remuneration system, management of the balance of work-life, and attracting & recruiting the talents. The study also highlights the impact of organisational efforts in managing the talent leading to the value addition to the image of the organisation which in result influences the existing employees' attraction and commitment towards the organisation. If the perceived talent management is highly fit, talent will perceive the company more as an employer of choice.

Parmar (2014) stated that in an organisation, it is the responsibility of the HR department to see that the employees are fulfilled with all the promises that employer branding has committed. A sustainable HR practice aims at not only recruiting the people with a great calibre from the market but also in retaining its existing pool of employees. HR focuses on the overall growth and development of the employees so as to reap maximum benefits for the organisation. The focus of employer branding is to display what the organisation possesses or intend to deliver to its employees, investors, and stakeholders. A sustainable HR focuses on the continuous fulfillment of the brand's promises.

Müller-Christ and Remer (1999) applied the principle of equilibrium or input-output equation to corporate sustainability when stating that "the survival of an organisation

can only be secured if the consumption and regeneration of its HRs are balanced" which underline the "importance of employer branding in HR". According to Figurska and Matuska (2013), employer branding (EB) has the most central and significant place in the HR strategies of an organisation. The organisational success is highly dependent upon the ability to retain its current employees and its capability to attract more talents from outside. A powerful employer brand results in a pool of employees who are motivated, satisfied, and dedicated and hence less attrition rates in the organisation. This further amounts to greater productivity and success of the organisation. Thus, the role of sustainable HR personnel and policies is predominant for an organisations' success.

Maheshwari et al. (2017) found employer branding (EB) as a predominant factor for both, HR and marketing strategies. Employer branding is a continuous approach of an organisation to attract, retain, and develop its talent base. The HR should focus on highlighting its key features in employer branding strategies and should spread the related information to reach out to existing and prospective clients for which the use of social media is the most popular platform for the present. Bondarouk et al. (2014) explored the role of social media in employer branding being used by HR professionals and found social media has become very popular amongst job seekers and employer branding provides an edge to the companies who advertise themselves on social media. HR professionals find the social media as an effective tool to spread the information related to employer branding. HR personnel are responsible for creating a specific and attractive employer brand image to showcase their distinctiveness and attract creative employees from the market.

2.7 RELATIONSHIP AMONG CSR, EMPLOYER BRANDING AND HR SUSTAINABILITY (CSR-EB-HRS INTERFACE)

Kirsty (2013) surveyed the realistic relationship between the three constructs of CSR - Corporate Social Responsibility, EB - Employer Branding, and HRM - Human Resource Management. The area of consideration was their effect on the abilities of each other and the extent of the impact, within the financial sectors of two countries - New Zealand and Australia. The research aimed at employee-related segments like

CSR, EB, and HRM. The outcomes of the research uncover that EB and CSR are constructive mechanisms to retain, recruit, and involve the employees and to enhance the HRM. The study shows that the three terms viz. CSR, Employer Branding, and HRM are highly connected.

Barrena-Martinez et al. (2019) discussed the term SR-HRM (Socially Responsible HRM) which has been considered a value generator for the corporate. Sustainable HRM is positively connected to the intellectual capital (IC). Socially responsible HRM ensures that the HRM activities in the organisation are implemented in such a manner that it has a positive impact on employer branding.

The ultimate aim of the sustainable HRM is also (like EB) to attract and retain the best talent pool because the quality people can only contribute substantially towards the organisational goals in the long term. Hence, employer branding is a very close antecedent of sustainable HRM. Organisations' image is set in the minds of the employees over a while when the organisations establish a distinct image. Effective HRM efforts increase the lifetime value of employees in an organisation. An employer brand promises are kept by fulfilling the expectations of current and future employees of the organisation (App et al. 2012).

In a study titled "Corporate social responsibility, corporate reputation and employee engagement", Ali and Ali (2011) explored the impact of CSR and corporate reputation on employee engagement. The study confirmed the "significant relationships between CSR and corporate reputation, CSR and employee engagement and corporate reputation and employee engagement". The study in its way established the inter-link between CSR, employer branding (led corporate reputation), and sustainability of HR (through employee engagement).

In a theoretical study, Stankevičiūtė and Savanevičienė (2018) found that sustainable HRM, (though different from HR sustainability) is an extension of strategic HRM which broadly focuses on long term HR decisions that affect the growth, productivity and sustainability of an organisation. The organisation's goals cannot be compromised, hence for sustainability, it is important to establish a win-win situation in the organisation.

In addition to HR sustainability, the researchers have also explored and found that the CSR contributes to the overall sustainability of the business. Of course, HR sustainability is a part of the overall business sustainability. CSR has an impact on human resource management. Dupont et al. (2013) discussed this concept and found CSR to be "more influential" aspect on employees' role "by leading HR departments to take into consideration fairness, health and safety, and diversity topics while introducing HRM practices".

Malik (2015) reviewed the literature to explore the "Value-Enhancing Capabilities of CSR" before testing empirically. The theoretical, as well as the empirical findings of the study, revealed that CSR played "a significant role in enhancing firm value by promoting employee productivity, ensuring better operating performance, expanding the product market, improving capital market benefits, building a corporate reputation, and strengthening a firm's relationship with the society, regulators and other stakeholders". The finding succinctly summarises CSR's embeddedness and influence on almost all aspects of organisational functioning including economic and social performance, employer branding, and sustainability. However, in another a systematic review of literature, Podgorodnichenko et al. (2019) found that HRM was "more closely related to CSR than it is to sustainability" and this was possibly due to the "strong connection that exists between CSR and Social Human Capital" aspects.

Further, there is a lack of studies that show the mediating role of Employer Branding between CSR and HRS. However, in the extant literature, there are studies that have highlighted their interdependence. Martin et al. (2011) revealed that the popularity of employer branding is due to its impact on shaping up the image of the organisation. It has a positive impact on talent management and employee engagement because employees are the ultimate and most valuables assets in a company. Pyszka and Gajda, (2017) found that talent management is however not predictable but CSR has been found positively associated with better talent management. The authors formulated a model on CSR which argues that talent which comes through CSR gives more satisfaction, engagement, and commitment to the employees.

Mihalcea (2017) revealed that in an economy that has open and adequate talent, employer brand plays a very important role in the recruitment and retention of the employees with high potential and it is important to focus on the development of learning and leadership, mobility, rewards and the system of competence. According to Edwards (2017), talent management and employer branding are two different topics that have distinct areas but a potential to overlap in their interests. Kortam and Elsayed (2015) studied the relationship between HRM ethics, CSR, and its impact on employer brand. Findings of the study proved ethical HRM practices have a significant and positive impact on CSR adaptation and CSR has a significant and positive impact on EBC (Employer Brand to Customers), but a negative impact on EBE (Employer Brand to Employees).

Based on the foregoing review of the literature on concepts, practices, benefits, and relationships of variables (CSR, EB, and HRS - EE & TM) of the study, the related aspects can be combined into broad themes/constructs as tabulated (Table 2.1) below wherein areas with common concerns have been shown in the same colour to underscore their commonalities, leaving only the 'Legal' and 'Philanthropic' aspects of CSR as directly unrelated to either 'Employer Branding' or 'HR Sustainability'. However, their relevance to both EB & HRS cannot be undermined for being basic or essential (legal) and rudimentary (philanthropic) to their relationships.

Table 2.1: CSR-EB-HRS Relationships: Areas of Intersection/Cross-Section

Sl. No.	CSR	Employer Branding	HR Sustainability
1	Social	Training & Development	Talent Attraction & Retention
2	Economic	Career & Growth	Equity, Well-Being and Employee Development
3	Legal	Work-Environment	Social Development
4	Ethical	Work-Life Balance	Environment
5	Environmental	Ethics & CSR	Finance
6	Philanthropic	Compensation & Benefits	CSR & Sustainability
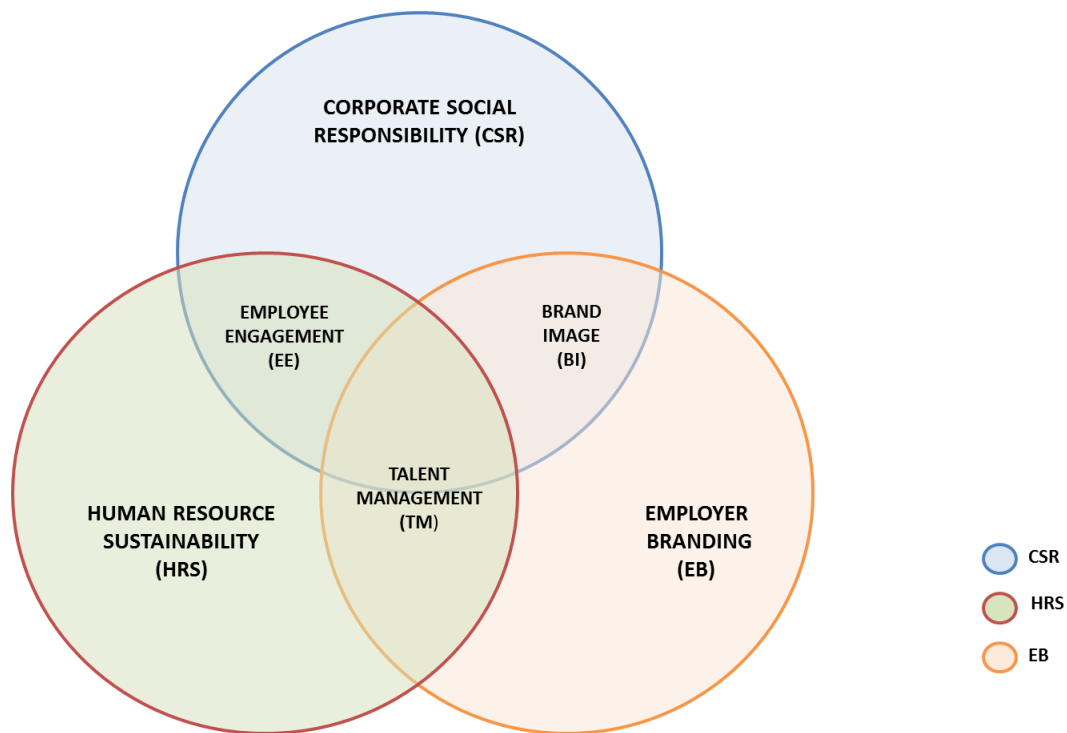
*(**Source:** Self-Conceptualisation)*

Figure 2.3: CSR-EB-HRS Relationships: Common Outcomes

Furthermore, their relationships can be conveniently conceptualized with the help of three partially overlapping circles (Figure 2.3) resulting in creation of three closed arcs to represent their resultant outcomes in the form of Brand Image, Employee Engagement and Talent Management.

2.8 THEORETICAL FRAMEWORK OF THE STUDY

In the present study, apart from the qualitative investigation of CSR practices and strategies, an extensive quantitative analysis shall be carried out on the relationship amongst the variables. Figure 2.4 and 2.5 shows the theoretical framework of the study. The proposed hypotheses which are relevant to this model have also been mentioned.
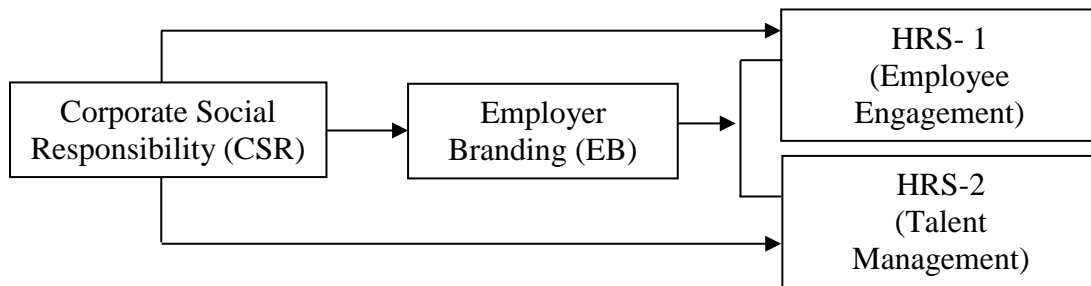
Figure 2.4: Research Framework/Proposed Model – 1 (Overall Direct Effect)

(Influence of CSR on EB and HRS - EE & TM, and EB on HRS – EE & TM)
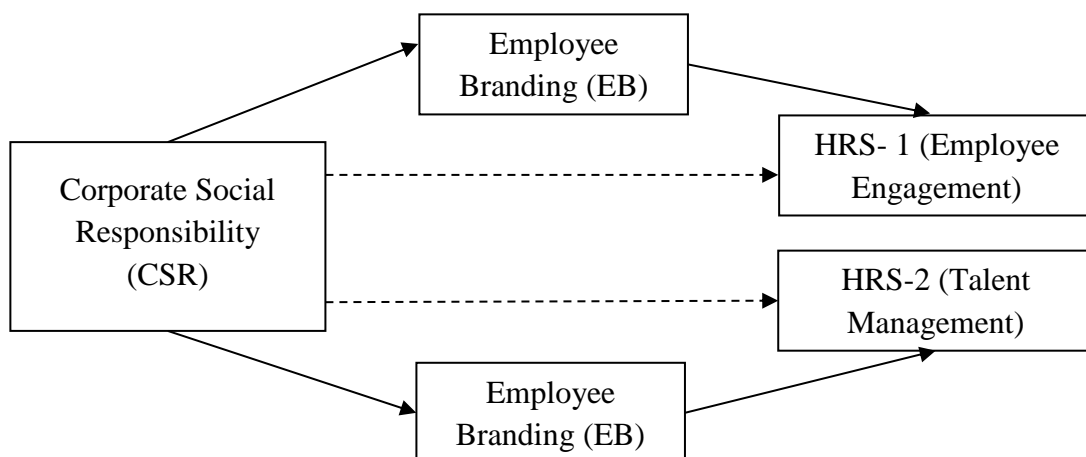
Figure 2.5: Research Framework/Proposed Model – 2 (Indirect Effect)

(Mediation Effect of Employer Branding between CSR and HRS – EE & TM)

Hypothesis derived from the proposed models of Causal Relationship:

- There exist a relationship between CSR practices and Employer Branding
- There exist a relationship between CSR practices and HR Sustainability.
- There exist a relationship between Employer Branding and HR Sustainability
- Employer branding mediates the relationship between CSR practices and HR Sustainability

100

CHAPTER – 3

RESEARCH METHODOLOGY

"Scientific research is systematic, controlled, empirical, and critical investigation of hypothetical propositions about the presumed relations among natural phenomena."

– Kerlinger (cited in Wayne K. Hoy, 2009)

Research is a scientific enquiry of a problem under investigation, specifically for the studies that require causal relationships to be established. The purpose of the present study is to establish causal relationships among constructs of Corporate Social Responsibility (CSR), Employer Branding (EB) and Human Resource Sustainability (HRS) – consisting of Employee Engagement (EE) and Talent Management (TM). The study also makes an effort to establish the mediating role of EB between the direct relationship of CSR and HRS (EE and TM). The establishment of such relationships requires scientific research backed by empirical evidence and the application of appropriate statistical tools. The present chapter includes all important elements of research adopted in a study such as procedures to determine and identify the research gap & problem; development of research objectives, hypotheses, and survey instrument; data collection procedure and, statistical tools & techniques for analysis of data.

3.1   NEED AND SIGNIFICANCE OF THE STUDY

Research is a never-ending process in any area whether the field of study has been overworked or remained underworked. Despite a large number of studies in any area under investigation, further studies are carried out in the contexts of changing scenarios, timeline, demographic factors, etc. The other sources of new contexts could be the impact of demographic dimensions, changed socio-economic environment, a combination of new variables with old ones leading to relational areas for research, and emergence of new constructs, etc.

The present study, being highly relevant in the current context of increased corporate involvement in socio-economic-environmental transformation across countries with their contribution (voluntary or mandatory) through CSR initiatives having the

potential to influence the outcomes (tangibles and intangibles) in every area of organisational functioning including HR, is indeed the need of the hour. The study focuses on CSR and its outcomes in a novel way by adding the role of demographic variables and Human Resource Sustainability (HRS) with imminent perceptions on the relationship of CSR and Employer Branding (EB). The study establishes dependency of employer branding on CSR and further dependency of HRS aspects on EB. This study explores whether the role of employer branding extends to the sustainability of Human Resources, especially to employee engagement and talent management. The study has a strong empirical foundation formed on the review of extant literature and exploratory work based on the qualitative as well as the quantitative data. The study fulfils the need for comprehensive empirical research in the area of CSR and its impact on EB and HRS.

The present work, with the help of empirically determined casual relationships among variables, will facilitate the selected organisations in examining their existing practices towards CSR, Employer Branding, and HR Sustainability to integrate these practices with their respective organisational visions and objectives. This study aims to help similarly situated organisations in adopting the best practices and framework enabling them to create a benchmark for themselves. The study shall also help the academicians and researchers interested in the domain of HR-CSR interface and its possible contribution towards organisational effectiveness. The study will add significant literature in the field of select three variables and shall open more vistas of future research in the space surrounded by the broader theoretical coverage of Corporate Responsibility and Sustainability.

3.2   RESEARCH GAP

Every research is a part of the past and past for future research and thus, research is not only an effort to fill a gap left by the previous researchers but also to create a kind of space to be explored further. To answer the research questions, every study must implore certain reasons to be questioned. This paves the way for sustained search. The present study is no different on this account and sufficiently significant in identifying the path less trodden, if not completely new to walk upon.

CSR as a concept and practice has been one of the favourite fields for researchers for the past half a century in understanding the perceptions of employees, customers, and other stakeholders besides finding its beneficial effects including its impact on the financial and non-financial performance of the corporate, and environmental sustainability. The list of studies is endless both at international as well as national level. Similarly, the notion of employer branding has been found to find its own distinct identity as an important dimension of HR, as per studies during last two decades and in the process, has been linked to CSR as well as HR in furtherance of its role both as a beneficiary (of CSR) and benefactor (to HR). Further, HR has undoubtedly dominated the research field in management yet; studies on sustainable HRM or HR sustainability are of recent origin. The most studies, however, involve either of the two variables out of three (CSR, EB, and HR) in various combinations i.e. relationships between various constructs of CSR, EB, and HRS (EE and TM) have not yet been combinedly clarified with empirical support and thus, the question - how does one construct (CSR) influences the other two (EB & HRS) and whether EB moderate the relation between remaining two (CSR & HRS)? The absence of such a study exploring relations involving all three variables with empirical evidence was realised after the review of related literature. Moreover, the currency of concepts and their applied relevance strengthened the significance of the study. The present work is an attempt to fill this gap, more so in the Indian context.

The extant literature has discussed CSR, EB, and HRS both in terms of concepts and practices besides their antecedents and consequences. Also, the studies which have been reviewed confirm the relationships (in dual combination) amongst CSR, EB, and HR to a large extent. However, there are only a few studies that have correlated both CSR and EB with Human Resource Sustainability simultaneously. Moreover, HR as a function has been termed as sustainable HRM in all such studies whereas the present study construes HRS in its applied form and as a function of employee engagement and talent management.

The studies carried out earlier also lack comprehensiveness as most of the studies have been conducted in the context of one industry or sector such as financial services, banking, IT or manufacturing, etc. Similarly, these studies involved analysis of CSR practices and/or examined the individual impact of one over the

other e.g. CSR and EB, or CSR and HRM, or EB and HR (attraction and retention) but fails to relate either of the two with the third construct in a single study. Further, there are only a few studies that have taken into account both the qualitative and quantitative analysis of CSR, EB, and HRS practices and also, studies are hard to find where the mediating role of employer branding between CSR and HR has been assessed.

The contemporary literature thus lacks in putting together CSR, EB, and HRS in a causal relationship in one place. It has been concluded in many studies that CSR affects employer branding, but the further direct and indirect or mediated role of EB on HR has not yet been explored to the desired extent by the scholars in this field.

This study fulfils the above gaps with its four-fold approach – a qualitative approach for exploring CSR/EB/HRS practices through elite interviews or deep discussions and content analysis; mapping difference in perceptions, if any, towards CSR constructs based on the demographic profile of respondents; examining the influence of CSR on EB and HRS and, of EB on HRS; besides establishing the mediating role of EB in between the relationship of CSR and HRS. Further, the study has taken Employee Engagement (EE) and Talent Management (TM) as the key constituents of HRS that have largely remained unexplored in the extant literature, specifically in the context of their relationships with CSR and EB.

More importantly, the present study includes the four major sectors (FMCG, Manufacturing, Consumer Durables and Service - IT and Banking) with 25 Cos. which make it comprehensive and the true representative of the organisations across sectors. Also, the companies have been chosen rationally from Responsible Business Rankings (2018) – a report conducted by IIM Udaipur and Futurescape on 'India's Top Companies for Sustainability and CSR Report 2018'.

3.3   SCOPE OF THE STUDY

The present study aims at critical examination and analysis of the concepts and practices of Corporate Social Responsibility (CSR), Employer Branding (EB), and HR Sustainability (HRS) – specifically for Employee Engagement (EE) and Talent Management (TM), in selected organisations before interpreting the association and

influence of independent variable i.e. CSR on the dependent variables, viz. EB and HRS (EE & TM). However, the study is limited to know: 'how CSR strengthen employer branding and further HR sustainability in an organisation'. HR sustainability is a long-term strategic objective of HRM and thus, the study will determine the direct relationship of CSR with both employer branding and HR sustainability besides the indirect relationship of CSR with HRS mediated by EB.

For an in-depth understanding of the concepts (CSR, EB, HRS), the constructs were qualitatively explored before formulating the proposed research model to be tested quantitatively. The study thus, involved a "mix method design in order to depict a complete picture of the phenomenon under investigation; and to enhance the reliability and validity of the findings" (Creswell, 2009 as cited in Yadav, 2017). Also, the mixed-method-design "solves a research problem with an arsenal of methods that have overlapping weaknesses in addition to their complementary strategies" (Brewer & Hunter, 2006).

Further, like many other pure and academic research, the present study explores the said relationships in the context of companies selected for this purpose from different sectors. The sample size was initially planned around 500 from 25 selected companies, however, by the virtue of good response from these organisations and their employees, it got extended to 526 (from a total of 540 filled questionnaire received, 526 were found fit for the study and thus, 14 responses were dropped). Table 3.1 presents the Scope of the Study at a glance:

Table 3.1: Scope of the Study

Sl. No.	Area	Scope of the Study
1	Theoretical Scope	Influence of CSR on Employer Branding and HR Sustainability (Employee Engagement and Talent Management), Examine the CSR Practices with respect to Demographic factors.
2	Industry / Firms	4 Major Industries – Consumer Products/FMCG, Consumer Durables / Home Appliances, Manufacturing and Service (IT and Banking)
3	Sample Size	526 employees from selected organisations. Details have been provided in the Sampling Design Section.

3.4   PROBLEM FORMULATION

Employer branding and CSR have been found correlated by a large number of researchers during the past. Though CSR's direct objective is not employer branding yet, it contributes to its process and practices to a large extent. Beyond this, CSR has a lot of strategic benefits. CSR practices of organisations serve as the vehicle for communicating a company's brand to its stakeholders. It influences the employer branding aspect because the potential employees, being the sub-set of society, are also an important stakeholder and thus, keep a watch on the CSR practices of an organisation specifically towards its employees and environment. CSR, besides contributing to the process of employer branding in terms of inducement or attraction of prospects, also helps in onboarding, engagement, and retention of talent within the organisation.

CSR generates long-term value for the organisation. Employees, after getting into the organisations also have a lot of expectations, and these expectations are not limited to the treatment they get in the organisation but also, how their organisation treats the other stakeholders – customers, investors, partners in the supply-chain, general public and other organisations. This defines and develops an overall mindset of an employee for his/her long-term association with the organisation and thus, the importance of the role of HR Sustainability into the larger context of corporate sustainability. It would, therefore, be worth finding the nature or characteristics, and interesting to establish relationships among the chosen variables, besides proposing a framework that logically and empirically correlates CSR, EB, and HRS (EE and TM). The research problem constitutes the direct relationships between CSR and EB, CSR and HRS, and EB and HRS. Further, the indirect relationship between CSR and HRS is also being investigated through EB. In addition, the problem under investigation includes whether the perception towards CSR practices varied as per different demographic factors of employees from the selected organisations.

3.5   RESEARCH QUESTIONS

Based on the nature of problems and justifications under investigation, the following questions were proposed as part of this research study:

1)   Does employee perception of CSR practices defer depending upon different demographic denominators in an organisation?
2)   What is the relationship between Corporate Social Responsibility (CSR) and Employer Branding (EB) or how does CSR influence EB?

3) How does CSR influence HR Sustainability (Employee Engagement and Talent Management)?

4) What impact EB has on HR Sustainability (EE and TM)?

5) Is there a mediating role of EB between the CSR and HRS (EE and TM)?

3.6 RESEARCH FRAMEWORK AND PROPOSED MODEL

Based on the review of extant literature, a theoretical framework or model for the study has been developed. The model as shown below (Figure 3.1) proposes five direct relationships that CSR influences Employer Branding, HRS-1 (Employee Engagement), and HRS-2 (Talent Management); Employer Branding influences HRS-1 and HRS-2. Further, there are two indirect relationships that EB mediates the relationships between CSR and Employee Engagement (EE) and, CSR and Talent Management (TM).
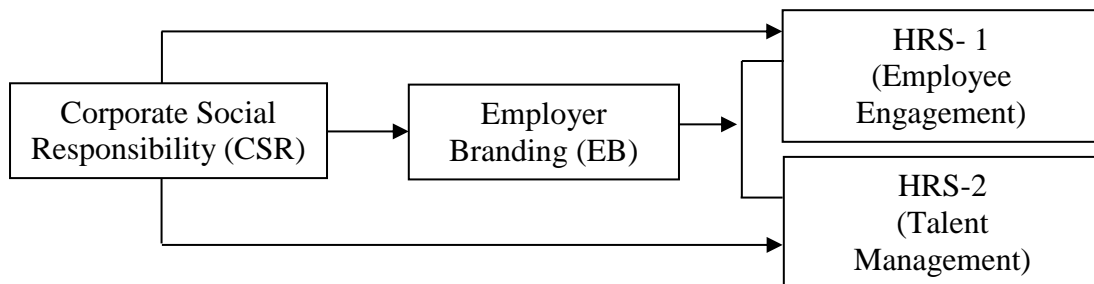
Figure 3.1: Research Framework/Proposed Model -1 (Overall Direct Effect)
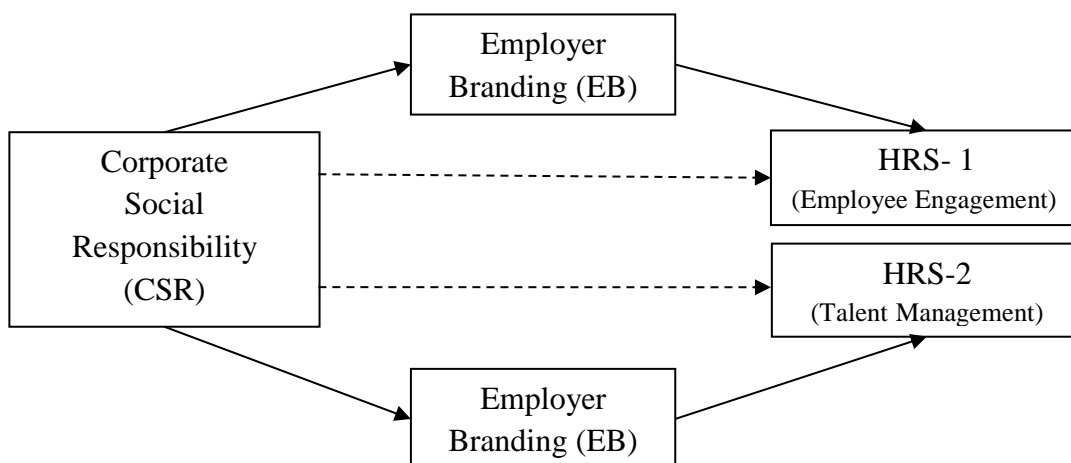
Figure 3.2: Research Framework/Proposed Model -2 (Indirect Effect)

The Figure 3.2 depicts the possible mediation effect of employer branding between CSR and HRS-1 (EE) and, CSR and HRS-2 (TM).

107

3.7   OBJECTIVES AND HYPOTHESES

3.7.1   Objectives of the Study

Based upon a review of the extant literature on related constructs, the following objectives have been set for the study:

i)   To examine the existing CSR, Employer Branding, and HR Sustainability practices followed by select organisations.

ii)   To compare the perception of CSR practices with respect to demographic factors including gender, age, experience, designation, and type of organisation.

iii)   To examine the influence of CSR practices on Employer Branding in select organisations.

iv)   To examine the influence of CSR practices on HR Sustainability in select organisations.

v)   To examine the influence of Employer Branding on HR Sustainability in select organisations.

vi)   To examine the mediating role of Employer Branding in between the relationship of CSR and HR Sustainability.

vii)   To suggest a framework for the HR practitioners on sustaining CSR and building HR effectiveness

3.7.2   Hypotheses of the Study

Having framed the objectives, the following hypotheses are proposed for testing in the study:

I.   CSR Practices and Demographic Characteristics:

Ho1 : CSR does not differ across Gender Categories

Ha1 : CSR differs across Gender categories

Ho2 : CSR does not differ across Age Categories

Ha2 : CSR differs across Age Categories

Ho3 : CSR does not differ across Experience Categories

Ha3 : CSR differs across Experience Categories

Ho4 : CSR does not differ across Designation Categories

Ha4 : CSR differs across Designation Categories

Ho5 : CSR does not differ across Company Categories

Ha5 : CSR differs across Company Categories

II.   Causal Relationships among CSR, EB and HRS (EE and TM):

Ha6 **:** There exists a relationship between CSR practices and Employer Branding

Ha7 : There exists a relationship between CSR practices and HR Sustainability (Employee Engagement and Talent Management)

Ha8 : There exists a relationship between Employer Branding and HR Sustainability (Employee Engagement and Talent Management)

Ha9 : Employer Branding mediates the relationship between CSR practices and HR Sustainability (Employee Engagement and Talent Management)

3.8   RESEARCH DESIGN

"Research design is the blueprint for any research" (Kerlinger, 1986, as cited in Yadav, 2017). It helps in the selection of the approach methodology and measures, including sample and sampling methods, to conduct the study. It also helps to determine the method of data collection and analysis for the study.

According to Saunders et al. (2009), research design can be exploratory, descriptive, or explanatory. Exploratory studies are aimed at getting an insight into and understanding of research problems outlined by researcher whereas, descriptive studies involve describing something like functions and/or characteristics. Explanatory research design is used to explore the relations between and influence of factors and variables upon each other, (Saunders et al., 2009). As the objective of the study is more than one, viz., to examine the characteristics of existing practices

of variables (CSR, EB, and HRS), comparative mapping of CSR perceptions of executives, and exploring the direct & indirect (mediating) relationships between variables, all three designs are accordingly used. However, study is mainly exploratory-cum-descriptive in nature.

Further, according to Creswell (2009), a qualitative study is conducted when "a phenomenon needs to be understood because little research has been done on it… and the topic has never been addressed with a certain sample or group of people" whereas, "a quantitative method helps in understanding the best predictor of the outcomes, exploring factors of a construct" (Creswell, 2009, as cited in Yadav, 2017). Thus, keeping the objectives in view, it became imperative to apply a mixed method approach for the study.

The data used for the study is both primary (qualitative and quantitative) as well as secondary (qualitative). The study mainly attempts to find the CSR practices adopted by the selected organisations and determine the relationships among CSR, EB (Employer Branding), and HRS (Human Resource Sustainability). It attempts to assess the perception of employees with respect to CSR and describes its relationship with EB and HR practices. The primary data has been collected from selected 25 companies/organisations. The details of sampling have been provided in the section on sampling procedure in this chapter.

In order to obtain the viewpoint of HR and CSR practitioners on variables of the study, a qualitative feedback has been obtained by using a semi-structured interview based on close-cum-open ended questionnaire (minimum one respondent from each targeted company) specifically to achieve the 1st objective and validate the construct.

For collecting quantitative data, multi-stage sampling was used to choose the respondents from selected companies or organisations. In stage one, 25 organisations were identified using judgmental sampling (mix of companies from FMCG, Durables, Manufacturing, and Service sectors). Respondents from each of these organisations were selected in stage two of the study using convenience and snowball sampling approach.

3.8.1 Instrument Development

Interview Schedule for Qualitative Data (Questionnaire for Domain Experts):

The qualitative instrument (interview schedule) was a mixed (open as well as close-ended) and semi-structured interview schedule, mainly designed to collect the subjective or qualitatively information such as Philosophy that a company follows for CSR activities; Factors that drive CSR initiatives; Responsibility for compliance & implementation of CSR; CSR initiatives implemented in the company; Method of involvement of employees in CSR activities; Measures adopted for employer branding; Use of CSR as a strategy to build the brand or CSR as a brand-building exercise; CSR initiatives of the company that affects a Brand; EB practices adopted for talent attraction and retention; Role of CSR in employee engagement; Role of CSR in talent attraction and retention; etc. The questionnaire has been placed at Annexure - 1.

Survey Schedule for Quantitative Data (Questionnaire for Employees):

A structured questionnaire was prepared for employees' surveys in which, the scale or statements were adopted from the existing scales and relevant studies from the extant literature. Under CSR, there were 36 statements and were adopted for the constructs namely – Customers, Shareholders & Investors, and Society, from studies conducted by Maignan et al. (1999), Mercer (2003), Decker (2004), Garcı´a de los Salmones et al. (2005) and Singh et al. (2008); for the 'Employees' construct, the statement were adopted from the studies of Boal and Peery (1985), Maignan et al. (1999), Mercer (2003) and David et al. (2005); scales for the constructs of 'Philanthropy', 'Environment' and 'Sustainability' were adopted from Kim et al. (2017) whereas constructs for 'Legal CSR' and 'Ethical CSR' were adopted from Turker (2009).

The 'Employer Branding' scale is a 22 statement scale and has been adopted from Berthon et al. (2005). The 'Employee Engagement' scale consisting of 12 statements has been adopted from the study of Gallup (2011) and 'Talent Management' with 18 statements from Höglund (2012). The details of statements have been given in Annexure – 2 whereas bifurcations of variables along with their respective survey items have been depicted in Figure 3.3.

Employee Perception Mapping Model for Variables with Survey Items (88)

CORPORATE SOCIAL RESPONSIBILITY (36)

| Customers (5 Items) | Shareholders (4 Items) | Employees (5 Items) | Society (3 Items) | Philanthropy (4 Items) | Environment (3 Items) | Legal (3 Items) | Ethical (4 Items) | Sustainability (5 Items) |

EMPLOYER BRANDING (22)

| Interest (5 Items) | Social (5 Items) | Economic (5 Items) | Development (3 Items) | Application (4 Items) |

| Basic Needs (2 Items) | Management Support (4 Items) | Team Work (4 Items) | Growth (2 Items) | Inducement (3 Items) | Growth (3 Items) | Development (3 Items) | Retention (3 Items) | Human Capital (6 Items) |

EMPLOYEE ENGAGEMENT (12)   **TALENT MANAGEMENT (18)**

(Source: Self-Conceptualisation)

Figure: 3.3 Employee Perception Mapping Model for Variables with Survey Items

3.8.2 Pilot Study

The reliability and validity decide the quality and credibility of research and thus, the need to take the quality concerns seriously to make it credible and consistent (Saunders et al., 2009). The accuracy and genuineness of research results are decided by the validity whereas; the consistency of findings depends upon the reliability, in case of the repetition of research at a different time or by another researcher (Bryman & Bell, 2011). Further, transparency and objectivity are the hallmarks of good research, enabling readers to comprehend and interpret the same (Bryman and Bell, 2011; Saunders et al., 2009). The concept and practice of conducting pilot study is one of most important method to ensure validity and reliability of instruments and tools used for the study.

A pilot study was conducted with help of data received from 50 respondents from the selected companies across various fields of operations (Manufacturing, FMCG and Consumer Products, Consumer Durables and Services companies including Banking and IT) to confirm the overall structure of the questionnaire. For all 88 items, the Cronbach alpha came out to be 0.94, which is above the acceptable considered value of 0.7 (Nunnally, 1978). Furthermore, the corrected item-to-total

correlation and inter-item correlation value were observed. An 'item-to-total correlation' that is "greater or equal to 0.3" and 'inter-item correlation' value "greater or equal to 0.4" is considered acceptable (Nunnally, 1978). In the case of EB, EE (HRS-1), and TM (HRS-2), each item satisfied the above criteria hence, no item was dropped. However, in the case of CSR, 3 items exhibiting the corrected item-to-total correlation of less than 0.3 were dropped. The details have been provided in the next section.

Data Cleaning/ Dropping of Items during final Data Analysis:

Since EFA is being applied; item-to-total correlation has an important role to play and therefore, the item-to-total correlation was calculated for all the aspects – CSR, EB, and HRS (EE and TM). There is a difference of opinion in the extant literature on the acceptability of item-to-total correlation value i.e. between 0.15 to 0.50 as per Clark and Watson (1995) whereas, according to Streiner et al. (2015), the acceptable values should be from 0.20 to 0.70. However, a widely used value of 0.30 has been considered in this study (Nunnally & Bernstein, 1994) which considers the above recommendations as well. Based on the reference value of 0.30, 3 items exhibiting the corrected item-to-total correlation of less than 0.3 were dropped from the scale of CSR. After the deletion of these 3 items from the questionnaire, the reliability of all the statements of CSR increased to 0.937. Finally, a total of 33 items of Corporate Social Responsibility were retained, which were further subjected to an exploratory factor analysis.

However, in the case of Employer Branding and HRS (Employee Engagement and Talent Management), the item-to-total correlation values of all the items were found above 0.30, hence no items were dropped.

3.8.3   Sampling Design

Sampling Procedure: The present study is based on the multi-stage sampling procedure wherein, the first stage comprised of the selection of companies, and in the second stage, employees or respondents were selected.

Selection of Companies: The companies for this study have mainly been selected from the list of 'India's Top Companies for Sustainability and CSR Report 2018' – a report conducted by IIM Udaipur and Futurescape. All these companies invariably find their names in reports conducted by other agencies like KPMG, EY, ET, etc.

Table 3.2: List of Companies Selected: Categories & Codes*

Sl. No.	Companies with Categories	No. of Respondents
A	**Consumer Products/FMCG**	**215**
1	FMCG - 1	20
2	FMCG - 2	22
3	FMCG - 3	24
4	FMCG - 4	21
5	FMCG - 5	25
6	FMCG - 6	20
7	FMCG - 7	22
8	FMCG - 8	20
9	FMCG - 9	21
10	FMCG - 10	20
B	**Consumer Durables/Appliances**	**123**
1	CD -1	20
2	CD -2	20
3	CD -3	20
4	CD -4	20
5	CD -5	22
6	CD -6	20
C	**Manufacturing**	**103**
1	Mfg. - 1	20
2	Mfg. - 2	20
3	Mfg. - 3	20
4	Mfg. - 4	20
5	Mfg. - 5	23
D	**Service (IT & Banking)**	**85**
1	Service - 1	20
2	Service - 2	22
3	Service - 3	22
4	Service - 4	21

* Names of Companies are given at Annexure – 7.

For this study, the companies have been selected based on judgmental sampling. The judgmental criterion used for selection of the companies was as per their categories viz. consumer products or FMCG, manufacturing, consumer durables or home appliances, and service sectors. The list of companies selected has been provided in Table 3.2 along with the number of respondents. The actual names of companies have been coded and replaced as the response/data – both qualitative as well as quantitative, were sought and provided on the condition of anonymity i.e. on the assurance that actual name of the company and/or respondent would not be used in the study and information/data obtained in the process shall be used only to aggregate/analyse the concepts and related practices. The number of respondents per company was selected based on quota sampling using the snowball sampling method. The quota was kept at a minimum of 20 respondents per company.

Selection of Respondents: Respondents were approached with the help of convenience and snowball sampling. Also, the respondents were selected from four levels of management (top-level, upper-level, middle-level, and lower-level). The number of respondents has been shown in the Table 3.3 below.

Table 3.3: Level of Respondents in Organisation

Level of Employment	No. of Respondents	% age
Lower	207	39.4
Middle	156	29.7
Upper	106	20.2
Top	57	10.8
Total	**526**	**100**

Table 3.4: Sampling Techniques

Stages	Selected Item	Applied Sampling Technique
1	Selection of Companies	Judgmental Sampling: The Cos. were mainly selected on the basis of their categories from Responsible Business Rankings (2018).
2	Selection of Individual Respondents	Quota Sampling using convenience and snowball sampling method. The quota was kept at 20 respondents per company.

Table 3.4 shows the sampling methods used at different levels of sample selection. For the selection of companies, Judgmental Sampling was used i.e. the companies were mainly selected based on their categories from Responsible Business Rankings (2018) - the list of 'India's Top Companies for Sustainability and CSR Report 2018' and, the 'convenience-cum-snowball' method of sampling was used for the selection of individual respondents.

Sample Size

The determination of sample size depends on a large number of factors such as whether the population is finite or infinite, level of significance, a statistical tool to be applied, and so on. Typically the number of respondents for Exploratory Factor Analysis (EFA) should be more than five to six times the total number of statements (Hair et al., 2006). Similarly, SEM (Structural Equation Modeling) needs a large sample as the estimation procedure and the estimation for model fit are based on the supposition of large sample size (Hair et al. 2006). As suggested by Kelloway (1998), "the least proper sample for structural equation modeling should be not less than 200 observations". In this research, the minimum sample size criterion was adopted from Israel (1992). According to Israel (1992), for a population above 1,00,000 a sample size at 5% precision level should be a minimum 400. Therefore, in the present study, the sample size of 526 has been taken which fulfills all the above criteria (Figure 3.4).
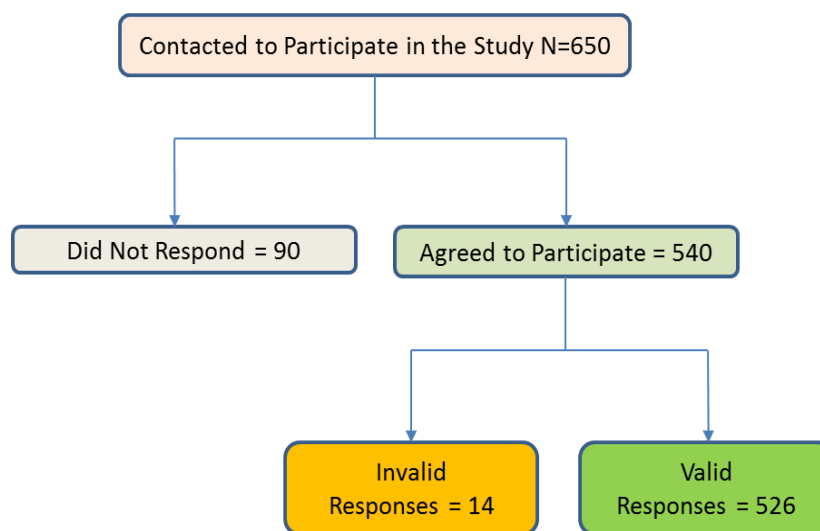
Figure 3.4: Finalization of Number of Respondents for Analysis

3.9   STATISTICAL TOOLS FOR THE STUDY

The statistical tools used in the study include EFA, CFA, and SEM besides the t-test, ANOVA, and Post-hoc (Tukey HSD). IBM SPSS 20 has been used as the main analytical tool to analyse empirical data whereas, AMOS 24.0 has been used for CFA, SEM, and Mediation. Further, these tools are well accepted in the field of science and statistics, and thus increase the validity of research.

3.9.1   Exploratory Factor Analysis (EFA)

EFA is used to understand the structure of data, correlation among items, and data reduction. Basically, EFA serves the purpose of making data precise to handle by converting questionnaire items into constructs (Field, 2017). EFA is used to identify the constructs for the development of scale and further processing of Confirmatory Factor Analysis. In the present study, EFA has been used to explore the factors or constructs of CSR, EB, and HRS (EE and TM).

3.9.2   Confirmatory Factor Analysis (CFA)

The basic requirement for the application of confirmatory factor analysis (CFA) is the availability of either empirical or conceptual base for specific factor model evaluation. Thus, "unlike EFA, CFA requires a strong empirical or conceptual foundation to guide the specification and evaluation of the factor model". Accordingly, "exploratory factor analysis (EFA) is typically used earlier in the process of scale development and construct validation" (Brown, 2006) whereas "confirmatory factor analysis (CFA) is used in later phases after the underlying structure has been established on prior empirical (EFA) and theoretical grounds" (Cheng, 2001).

3.9.3   Structural Equation Modeling (SEM)

"Structural equation modelling is among the most useful advanced statistical analysis techniques that have emerged in the social sciences in recent decades" - Hair, Sarstedt, Hopkins, & Kuppelwieser (2014)

SEM tests direct/indirect (mediating) relationships among a set of variables. Furthermore, structural relations in SEM "can be modeled pictorially to enable a

clearer conceptualization of the theory under study" (Byrne, 2001). In the present study, the SEM has been used to analyze and portray the direct relationship among CSR, EB, and HRS (EE and TM) and also to show the indirect relationship of EB between CSR and HRS (EE and TM).

3.9.4   Independent Sample t-test

Independent sample t-test is among the best known statistical procedure in current use to compare two means (Sawilowsky & Blair, 1992). In the present study, the independent sample t-test has been used to compare the various CSR constructs on the basis of Gender.

3.9.5   Analysis of Variance (ANOVA)

"Analysis of variance (ANOVA) is a statistical procedure concerned with comparing means of several samples" (Ostertagova & Ostertag,   2013). In the present study, ANOVA has been used to compare the mean value of various categories of CSR constructs based on age, designation, experience, and type of company. In all these cases the number of categories was more than two.

3.9.6   Post-hoc (Tukey HSD)

Tukey HSD is a post hoc test. HSD stands for "Honestly Significant Difference". ANOVA compares the significance of more than two (2) means. When ANOVA is significant it is termed as 'there is a significant difference' between at least two means, but ANOVA alone fails to confirm which two means are different. For a one-to-one comparison of two means along with their significance, a Post-hoc test is needed. The "Tukey (HSD) method controls type 1 error very well and is generally considered an acceptable technique" (Ostertagova & Ostertag, 2013). In this study, wherever the results of ANOVA have come out to be significant, the Post-hoc (Tukey HSD) has been applied.

CHAPTER – 4

DATA ANALYSIS AND INTERPRETATION

"Analysis requires a rigorous scientific approach dependent on the knowledge of statistics, mathematics, measurement, logic, theory, experience, intuition, and many other variables affecting the situational context." - Hair et al. (2016)

In the previous chapters, the foundation of the study along with the methodology adopted has been discussed whereas this chapter presents the analysis of data based on the methodology so adopted by testing and establishing the relationships proposed and prescribed under the 'Objectives' section of the study. This chapter broadly analyses how demographic factors such as age, gender, designation, experience, and type of organisation affect the perception towards CSR and how CSR practices influence the process of Employer Branding and HR Sustainability as an outcome. This chapter also includes an analysis of the mediating role of employer branding in the relationship between CSR and HR Sustainability. Human Resource Sustainability, for this study, has been considered to be consisting of two constructs – Employee Engagement and Talent Management.

To establish the causal relationships, Structural Equation Modeling (SEM) has been applied. The analysis is directed towards suggesting a framework for the CSR & HR practitioners on sustaining CSR for building HR effectiveness.

4.1   CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES

The first objective of the study is to examine the existing practices on Corporate Social Responsibility, Employer Branding, and Human Resource Sustainability followed by selected organisations. To fulfill this objective, CSR Policies & Reports available on respective companies' websites and other sources of information were thoroughly studied and explored. However, to corroborate the information so gathered and validate the construct, the qualitative feedback was obtained from the senior executives responsible for HR and CSR/Sustainability functions in selected organisations for this study.

4.1.1 CSR Coverage

To begin with, areas covered by contributions made towards CSR and Sustainability initiatives by select organisations were grouped into major 'Focus Areas' as detailed in Table 4.1 below, giving rise to the following observations:

i) Majority of these organisations covers the CSR space with initiatives related to environmental sustainability, education, health & hygiene, social welfare and community development, as 24 out of 25 (96%) companies are found contributing to Environmental Sustainability which broadly include protection of the environment, carbon credit, waste management, use of alternative energy, water conservation, etc.; 23 out of 25 (92%) companies contribute to the field of education and employment including the skill development, vocational training, etc.; whereas, an equal number of companies i.e. 23 (92%) contribute to the cause of Social and Community Development, followed by 21 (84%) to Health & Hygiene including sanitation and preventive healthcare.

Table 4.1: Focus Areas of CSR

Focus Area of CSR	No. of Companies (N=25)
Environmental Sustainability	24
Education	23
Social/Community Development	23
Health & Hygiene/Sanitation	21
Women Empowerment/Gender Equality	15
Rural Development	11
Sports (Rural/National/Olympic/Paralympics)	7
Other Areas including:	**13**
Art & Culture/Preservation of Heritage	4
Disaster Management/Natural Calamities	3
Technical Innovation/Incubation	3
Welfare of Senior Citizens	3
Welfare of Employees & Families	3
Contribution to PM Relief Fund	3
Contribution to Veterans/War Widows Fund	2

ii)   15 out of 25 companies (60%) contribute towards women empowerment which includes equal opportunity for women, gender equality, the safety of women at the workplace, etc.

iii)   11 out of 25 (44%) companies direct their CSR contribution towards rural development against 23 (92%) on social or community development whereas only 7 out of 25 (28%) companies contribute towards Sports including Rural, National, Olympic, and Paralympics.

iv)   Contributions in other areas include Art & Culture including Preservation of Heritage; Disaster Management & Natural Calamities; Technology Innovation and Incubation; Welfare of Senior Citizens, and Welfare of Employees' Families; Contributions to PM Relief Fund, and Veterans/War Widows Fund, ranges from 8% (2) to 16% (4) as tabulated below.

The findings are congruent to the overall CSR expenditure scenario witnessed during the last three years wherein education attracted the most funds outflow and the least being contributions in the Fund for Veterans/War-Widow and PM Relief Fund, as reported by Ministry of Corporate Affairs for 2016-17 and other reports.

Having examined the areas of CSR and Sustainability projects undertaken by select organisations, as per their CSR Policies and Reports available on respective websites and other digital resources, analysis of the qualitative data obtained, was proceeded with. The questionnaire seeking qualitative information containing 18 statements has been placed as Annexure (2).

4.1.2   CSR Policies

There are 25 organisations selected for this study. As per individual confirmation, all organisations have CSR policies with a clear vision, mission, and objectives in place which stands duly verified from their respective websites and annual reports on CSR and Sustainability.

4.1.3 CSR Drivers

As can be seen from Table 4.2, each company confirmed having 'Ethics' as the most pertinent antecedent or driver behind their socially responsible behaviors along with other main motives like 'Philanthropy' - 03 (12%), 'Govt. intervention or legislative mandate' - 05 (20%), and only 01 (4%) for 'creating trust' which can conveniently be equated with 'Image/Reputation' building. However, none of the organisations confirmed taking up CSR activities for the sole purpose of 'building brand' or under pressure from the 'stakeholders/media/public'.

Table 4.2: Drivers for CSR Initiatives

Drivers of CSR Initiatives	No. of Companies (N=25)
Ethics	25
Philanthropy	03
Govt. intervention or legislative mandate	05
Creating Trust	01

4.1.4 Methods of Undertaking CSR Initiatives

As per the findings (Table 4.3), 60% opts for mix method, 28% depends on NGOs, and only 12% undertakes their CSR initiatives directly.

Table 4.3: Methods of Undertaking CSR Initiatives

Methods of Undertaking CSR Initiatives	No. of Companies (N=25)
Mix Mode of Execution (Direct + Other Agencies)	15
CSR activities implemented through NGOs	07
Direct Projects	03
Total	**25**

4.1.5 Methods of Employee Involvement in CSR Initiatives

Regarding methods of involvement of employees in CSR activities, it can be seen from the Table (4.4) that employee volunteers themselves for CSR initiatives in 10 out of 25 (40%) organisations, 08 (32%) seek volunteers from their staff, 03 (12%) have employee volunteering platforms, 02 (8%) have dedicated department for this purpose, 01 (4%) assign the task to employees whereas remaining 01 (4%) gives an incentive of paid leave to its employees for participation in such activities.

Table 4.4: Methods of Employee Involvement in CSR Initiatives

Involvement in CSR Initiatives	No. of Companies (N=25)
Employee volunteers themselves for CSR initiatives	10
Seek volunteers from their staff	08
Employee volunteering platforms	03
Dedicated department for this purpose	02
Assign the task to employees	01
Allow paid leave to employees participating in CSR	01
Total	**25**

As for the responsibility of implementation or compliance, the overall responsibility vest with CSR Committee in all cases whereas on an operational level, initiatives are executed and monitored by Head - HR (40%), CSR (30%), and others (30%).

4.2. EMPLOYER BRANDING (EB) PRACTICES

Employer branding, as a concept is more internalised than specified and as a practice, can be applied inherently. For this reason alone, no organisation resorts to its specifications in Annual or CSR/Sustainability Report and it was, therefore, left to infer the same either from other related sources of information or seek directly from the responsible respondents. Accordingly, specific questions were put, to HR/CSR executives on employer branding practices being used by their respective organisation towards enhancement of brand reputation/image, attraction and retentions of talent, use of CSR in brand building and employer branding, besides its (CSR) impact on attraction and retention of talent with specific reference to their companies. The resultant analysis follows:

4.2.1 EB Practices for Brand Reputation/Image

From Table 4.5, it can be seen that to enhance the reputation and build an image in the eyes of their stakeholders, majority organisations i.e. 10 out of 25 (60%) focus on its 'Quality of Products & Services' along with one or more other practices from

highlighting their 'CSR/Sustainability' initiatives (60%), 'Work Environment or Culture' (60%), 'Stakeholders Relationship' (28%), 'Ethics, Values, Integrity, Transparency' (12%), and 'Pay & Perks' (8%) whereas, only 4% (1 out of 25) also focus either on its own 'Employee as Brand Ambassador' or involves an 'Iconic Personality as Brand Ambassador' or use its own 'Brand Equity/Image/ Reputation' as a branding strategy.

Table 4.5: Practices for Brand Reputation/Image

EB Practices for Brand Reputation/Image*	No. of Companies
Quality of Products & Services	10
CSR/Sustainability Initiatives	10
Work Environment/Culture	10
Stakeholders Relationship	7
Ethics/Values/Integrity/Transparency	3
Pay & Perks, etc.	2
Employee as Brand Ambassador	1
Iconic Personality as Brand Ambassador	1
Brand Equity/Image/Reputation	1

*Firms use above practices in combination of two or more and, not all alone i.e. none of them uses only one 'practice' out of these.

On enquiring on the role of CSR in enhancing the reputation/image or brand equity/value, all, except one, confirmed of such role played by CSR activities to improve an organisation's reputation or image which is confirmative of a highly significant and direct positive correlation between the two – CSR and Corporate Image/Reputation.

However, this confirmation is contrary to the previous finding on the use of brand equity or reputation/image of the company for its employer branding as only 1 out of 25 (4%) organisations favoured for whereas, 24 out of 25 (96%) agreed only on the enhancing role of CSR activities in an organisation's brand equity/value or improvement of its image/reputation. This comparative analysis reveals almost non-utilisation of CSR enabled branding by the majority of employers or to say that CSR potential in the area of employer branding remains unexplored by most companies under study.

4.2.2   Use of CSR for Brand Building

Only 20% (5) organisations categorically confirmed using CSR as a tool or strategy to build their brand but the majority - 60% (15 out of 25) denied using it for this purpose, citing reasons like:

− "… for us CSR and brand building are poles apart. We don't use CSR for marketing our brand or products/services" or

− "…it's not the primary purpose for undertaking CSR, the aim is to give back to the society" or

− "We treat CSR as our responsibility" or

− "…for us CSR is beyond business or brand";

Whereas, the remaining 20% (5) neither agreed nor denied and offered other versions of reason like:

− "…for us CSR is a way of life and embedded in the culture and values of the organisation and we do not look at it for the brand building alone" or

− "…we see it as a by-product of our work" or

− "…it is never done with the intention of gaining mileage - it is a selfless act but yes, CSR certainly plays a positive role in image building".

Table 4.6: Use of CSR for Brand Building

Use of CSR for Brand Building	No. of Companies
Yes, CSR is a tool or strategy to build their brand	5
No, CSR and brand building are poles apart	15
Neither Yes (agreed) nor No (denied)	5
Total	**25**

These findings are again a confirmation of the above revelations on EB practices where 'Brand Equity/Reputation/Image' is not used by a large number (96%) of companies for employer branding or marketing them as an 'Employer-of-Choice'.

4.2.3 EB Practices for Talent Attraction/Retention

Table 4.7: EB Practices (Internal/External) to Attract and Retain Talent

EB Practices to Attract/Retain Talent	No. of Companies
Work Culture/Environment	9
CSR/Corporate Responsibility	6
Equal Opportunities	5
Learning & Development	4
Salary & Employee Welfare	3
Campus Recruitment & Internship	3
Ethics & ITC	3
Quality of Products/Services	3
Surveys & Awards	3
Reputation/Image	2
Brand Equity/Value	2

Table 4.7 shows the employer branding practices used for attracting and retaining of talent wherefrom it can be seen that 36 % (9) companies project the work-environment or the company-culture as their core competence or main strength whereas, CSR/CR is the area of focus for only 24% (6) companies. Other practices used by companies include highlighting an environment for 'Equal Opportunities' by 20% (5), opportunities for 'Learning & Development' by 16% (4) and, an equal number of 12% (3) companies go for an emphasis on 'Salary & Employee Welfare', 'Campus Recruitment& Internship', 'Ethics & ITC' (Integrity, Transparency & Compliance), 'Quality of Products/Services' or 'Surveys & Awards' whereas, only 8% (2) each opts for putting forward their 'Reputation or Image' and 'Brand Equity' or 'Value System' as the key focal points to attract or retain the desired talent.

4.2.4 Use of CSR for Employer Branding

In response to the question, whether CSR initiatives of a company affects its brand as an employer or if CSR impacts the decisions of prospects in joining and help the existing employees to continue working for an organisation; none denied the influence CSR can have on an organisational brand as an employer and thus, confirms the affirmative role it can have in the decisions of future employees to join

or current ones to continue working with an organisation, as 16 out of 25 (64%) agreed to this proposition and, 04 (16%) neither agreed nor denied whereas, the remaining 05 (20%) were 'not sure' of its influence is such a decision. Ultimately, none denied or disagreed with its impact categorically (Table 4.8).

Table: 4.8: Use of CSR for Employer Branding

Use of CSR for Employer Branding	No. of Companies
Agree	16
Disagree	0
Neither	4
Not Sure	5
Total	**25**

CSR is once again found to be under-utilized area vis-à-vis its potential to influence EB, in spite of all companies agreeing to its impact on employer branding as none disagreed with its possible effect on joining or leaving of an employee.

4.2.5   Impact of CSR on Attraction/Retention of Talent in Select Organisations

On seeking a direct response to the question, whether CSR has an impact on attraction and retention of talent in their respective organisations, combinedly or individually, only 9 out of 25 (36%) confirmed for such an impact both on attraction and retention, 1(4%) for 'attraction' and 2 (8%) for 'retention' separately, 4 (16%) were 'Not Sure' while 6 (24%) gone for 'May Be', leaving the rest 3 (12%) to deny categorically of such an effect of CSR (Table 4.9).

Table 4.9: Impact of CSR on Attraction/Retention of Talent

Impact of CSR on Attraction/Retention of Talent	No. of Companies (N=25)
Yes, both on Attraction and Retention	9
Yes, only on Attraction	1
Yes, only on Retention	2
Not Sure	4
May be	6
No Impact/Denied	3
Total	**25**

The comparative analysis of preceding two findings reveal their complementarity - CSR has been found having almost equal influence both on (i) future and present employee in influencing his/her decision to join or remain with an organisation and, (ii) on a brand in terms of its power to attract and retain the talent.

Notwithstanding the above findings on various CSR, EB and HRS - EE & TM practices adopted by selected organisations and their perceptions on the use of CSR in furtherance of EB and HRS, all except 2 (23 out of 25) companies accepted CSR as an essential issue for their business and, a majority of these - 80% (20 out of 25) recognised the necessity of CSR for long-term business success. The findings thus, confirm the essentiality or necessity of responsible corporate behaviour by organisations for their overall success or the corporate sustainability.

4.3   HUMAN RESOURCE SUSTAINABILITY (HRS) PRACTICES

HR practices with specific reference to employee engagement and talent management, followed by selected organisations have been inferred from their CSR & Sustainability Reports for the year 2017-18 and 2018-19, and themed under broad categories as was done for the responses received on related questions during the qualitative data collection and feedback from the domain experts – management practitioners from the field of HR and CSR. The broad thematic analysis has been complemented with the findings from qualitative confirmation on the role CSR plays in employee engagement and talent management.

4.3.1   Employee Engagement Practices

From the summary of practices followed for employee engagement (Table 4.10), it is seen that every company, without exception, adopts 'learning & development' and 'communication' as their engagement strategy. Learning & development includes improvement programmes; on-job engagement; skill enhancement; capability building & development; training & skill up-gradation; internship and education, etc. whereas, 'communication' is inclusive of various kind of surveys related to satisfaction, welfare schemes, organisational improvement; a platform for sharing experience, best practices & feedback; different communication sessions, open-house, 360 feedback, focused interviews, meetings, etc. to give voice to employees.

Table: 4.10: Employee Engagement Practices

Employee Engagement Practices	No. of Respondents
Learning & Development	25
Communication	25
Work-Environment	16
Awards & Recognition	13
Talent/Interest Promotion	12
Equal Opportunities	07

Furthermore, in addition to above two practices followed by 100% of organisations, they are found adopting one or more other means of employee engagement, like work-environment or company culture (64%), awards & recognition (52%), promoting talent/interest/hobbies (48%), and providing equal opportunities (28%).

4.3.2 Role of CSR in Employee Engagement

An almost unanimous and affirmative response was put forward for the role of CSR in employee engagement by the responding organisations as 92% (23 out of 25) confirmed to CSR having an affirmative or positive effect, that is to say, CSR helps in employee engagement; without an exception or none to deny the same. However, 8% (2) of the companies were still 'not certain' on the role CSR has in employee engagement.

Table 4.11: Role of CSR in Employee Engagement

Role of CSR in Employee Engagement	No. of Companies (N=25)
CSR has a Positive Role	23
CSR has No Role	0
Can't Say / Not Certain	2
Total	**25**

4.3.3   Talent Management Practices

There are varied practices with wide variations, followed by companies under study, towards the management of their talent. However, one common practice found prevalent across all categories is 'career planning & development' and include all kinds of learning and training pertaining to professional development, growth & re-development, etc.

Table 4.12: Talent Management Practices

Talent Management Practices	No. of Respondents
Career Planning & Development	25
Work-life Balance	19
Compensation & Benefits	17
Recognition & Awards	13
Performance Measurement & Feedback	11
Employer Brands	10
CSR	7
Comm. & Employee Participation	6
Recruitment & Orientation	6

From the Table 4.12, it is evident that besides the common practice of career planning & development; companies follow one or more practices as their talent attraction & retention strategy out of work-life balance (76%), compensation & benefits (68%), performance management (44%), employer brands (40%), CSR (28%) and, an equal number of 6 (24%) each also opts for utilizing communication & employee participation and recruitment & orientation.

4.3.4   Role of CSR in Talent Management

As brought out before, CSR impacts attraction & retention of talent significantly as only 12% denied for such a role played by CSR in their organisations. However, on seeking a reply to a complimentary question – whether CSR helps in reducing the

attrition rate or employee turnover which, in turn, may lead to HR Sustainability in their respective companies, response reversal took place (Table 4.13) with only 2 (8%) companies accepting that CSR has a role to play in reducing attrition or employee turnover and an equal number - 2 (8%) rejecting the same, leaving the rest of the majority (84%) to say 'not sure' with the reason cited by most as 'absence of study/survey' in this context which is found convincing and acceptable as a majority of surveys & studies revolve around the role or influence of CSR on other constructs rather on its impact in verifiable terms.

Table 4.13: Role of CSR in Talent Retention

Role of CSR in Talent Retention	No. of Companies (N=25)
Yes, CSR has a role	02
No, CSR has no role	02
Note Sure of such a role of CSR in our Company	21
Total	**25**

4.4   DEMOGRAPHIC ANALYSIS OF CSR PRACTICES

The comparative analysis of the perception of employees towards various CSR practices for different demographic factors - gender, age, experience, designation, and type of organisation; has been carried out to achieve the second objective of the study, based upon the quantitative data collated from the respondents of selected organisations. Table 4.14 shows the demographic profile of the respondents. There are 411 (78.1%) male and 115 (21.9%) female respondents in the present study. As for age profile, 46.4% of respondents belong to the age category of 30-39 years, followed by 40-50 years (23.2%) and 20-29 years (21.9%) whereas, only 9.5% (50) respondents from the age category of above 50 years. However, the percentage of respondents from various age categories is the realistic representation of the population of the selected organisations.

Table 4.14: Demographic Profile of the Respondents

Demographic Characteristics	Measures	Frequency	Percentage
Gender (n=526)	Male	411	78.1
	Female	115	21.9
Age in Years (n=526)	20 – 29 Years	110	20.9
	30 – 39 Years	244	46.4
	40 – 50 Years	122	23.2
	Above 50 Years	50	9.5
Type of Company/ Organisation (n=526)	Consumer Products/ FMCG	215	40.9
	Consumer Durables/ Home Appliances	123	23.4
	Manufacturing	103	19.6
	Service (IT and Banking)	85	16.2
Years of Experience (n=526)	Below 10 years	237	45.1
	11-20	199	37.8
	21 and Above	90	17.1
Designation / Level of Management (n=526)	Lower	207	39.4
	Middle	156	29.7
	Upper	106	20.2
	Top	57	10.8

For 'Type of Company/Organisation', it is observed that a maximum number of responses are from 'Consumer Products/FMCG' (40.9%), followed by 'Consumer Durables/Home Appliances' (23.4%), 'Manufacturing' (19.6%), and 'Services' (IT and Banking) with 16.2%. However, the number of responses so received is directly proportional to the companies chosen for the study viz. FMCG – 10, Durables – 6, Mfg. – 5, and Service – 4, out of a total of 25 companies.

Regarding number of 'Years of Experience', it has been observed that 41.5% respondents have experience up to 10 years, followed by 37.8% in the bracket of 11-20 years and lastly, 17.1% have an experience of 21 years or more. Further, with regard to 'Designation' representing 'Level of Management', employees in the Lower Level are more in number with 39.4%, followed by Middle Level at 29.7%, Upper Level having 20.2% and lastly, remaining 10.8% belong to the Top Level.

4.4.1 Gender and CSR (Corporate Social Responsibility)

Ho1   CSR does not differ across Gender Categories

Ha1   CSR differs across Gender Categories

Table 4.15: Comparative Mean for Gender Categories and Constructs of CSR

Constructs of CSR	Gender		
	Male	Female	Total
Customers Oriented	4.56	4.49	4.54
Shareholders and Investors Oriented	4.28	4.28	4.28
Employees Oriented	4.36	4.33	4.35
Society and Philanthropy Oriented	4.62	4.61	4.62
Environment Oriented	4.34	4.28	4.32
Legal CSR	4.39	4.41	4.39
Ethical CSR	4.06	3.98	4.05
Sustainability Oriented	4.41	4.34	4.39

Table 4.15 shows the comparative means for gender categories and constructs of CSR. There is a negligible difference between the mean values for males and females. However, to check the significance, independent sample t-test has been used to determine the significance of the difference.

Table 4.16: Independent Sample t-test for Gender Categories and Constructs of CSR

Sl. No.	CSR Constructs	df*	t value	Sig.
1	Customers Oriented	524	1.149	0.251
2	Shareholders and Investors Oriented	524	0.031	0.975
3	Employees Oriented	524	0.395	0.693
4	Society and Philanthropy Oriented	524	0.211	0.833
5	Environment Oriented	524	0.829	0.407
6	Legal CSR	524	-0.340	0.734
7	Ethical CSR	524	1.016	0.310
8	Sustainability Oriented	524	1.199	0.231

* Degree of freedom

As can be seen from the preceding Table (4.16), there is no difference between the mean values of males and females and thus, the null hypothesis is accepted in this regard, that *CSR does not differ based on gender categories.*

4.4.2 Age and CSR (Corporate Social Responsibility)

Ho2   CSR does not differ across age groups

Ha2   CSR differs across age groups

Table 4.17: Comparative Mean for Age Categories and Constructs of CSR

Constructs of CSR	Age Categories				
	20-29 Years	30-39 Years	40-49 Years	50 + Years	Total
Customers Oriented	4.54	4.53	4.58	4.49	4.54
Shareholders and Investors Oriented	4.29	4.30	4.30	4.14	4.28
Employees Oriented	4.33	4.36	4.38	4.29	4.35
Society and Philanthropy Oriented	**4.51**	**4.59**	**4.69**	**4.74**	**4.62**
Environment Oriented	4.31	4.33	4.38	4.23	4.32
Legal CSR	**4.21**	**4.38**	**4.46**	**4.60**	**4.39**
Ethical CSR	**3.84**	**3.99**	**4.13**	**4.42**	**4.05**
Sustainability Oriented	4.37	4.41	4.41	4.32	4.39

Table 4.17 shows comparative mean values of age categories for various CSR constructs. The differences to a large extent may be observed, between the two higher age groups and two lower age groups for constructs related to *Society and Philanthropy*, *Legal CSR,* and *Ethical CSR*. For all other aspects, the differences observed are very low or negligible. However, to check the significance of this difference, ANOVA with post hoc has been applied in the following section.

Table 4.18: Comparison of Mean for Age Categories and Constructs of CSR (ANOVA)

CSR Constructs		Sum of Squares	df*	Mean Square	F	Sig.
Customers Oriented	Between Groups	.289	3	.096	.355	.786
	Within Groups	141.907	522	.272		
	Total	142.197	525			
Shareholders and Investors Oriented	Between Groups	1.160	3	.387	.997	.394
	Within Groups	202.349	522	.388		
	Total	203.509	525			
Employees Oriented	Between Groups	.334	3	.111	.279	.840
	Within Groups	207.801	522	.398		
	Total	208.135	525			
Society and Philanthropy Oriented	**Between Groups**	**2.952**	**3**	**.984**	**4.719**	**.003**
	Within Groups	**108.821**	**522**	**.208**		
	Total	**111.773**	**525**			
Environment Oriented	Between Groups	.784	3	.261	.653	.582
	Within Groups	209.096	522	.401		
	Total	209.880	525			
Legal CSR	**Between Groups**	**6.731**	**3**	**2.244**	**6.698**	**.000**
	Within Groups	**174.855**	**522**	**.335**		
	Total	**181.587**	**525**			
Ethical CSR	**Between Groups**	**14.203**	**3**	**4.734**	**8.589**	**.000**
	Within Groups	**287.741**	**522**	**.551**		
	Total	**301.945**	**525**			
Sustainability Oriented	Between Groups	.391	3	.130	.417	.741
	Within Groups	163.173	522	.313		
	Total	163.565	525			

*Degree of freedom

Table 4.18 shows the results of ANOVA for comparing means among various age categories for CSR constructs. The Table shows a significant difference among the mean values of age categories for - *Society and Philanthropy Oriented, Legal CSR*

and, Ethical CSR, as their significance values are below 0.05. For other constructs, there is no significant difference in the means as the value in significance column is above 0.05. However, for one-to-one comparison, post hoc (Tukey) test is applied. For 3 out of 8 aspects, the null hypothesis (Ho1) is rejected and, alternate hypothesis - **Ha2 CSR differs across age groups,** is accepted.

Table 4.19: Post-hoc Test for One-to-One Comparison among Age Categories and Constructs of CSR

Constructs of CSR		20-29* 30-39	20-29* 40-49	20-29* Above 50	30-39* 40-49	30-39* Above 50	40-49 * Above 50
Society and Philanthropy Oriented	M.D.	-.08722	-.18090*	-.23558*	-.09368	-.14836	-.05468
	Sig.	.371	**.015**	**.009**	.240	.116	.871
Legal CSR	M.D.	-.17033	-.25152*	-.39431*	-.08119	-.22398*	-.14279
	Sig.	.063	**.006**	**.000**	.575	**.040**	.396
Ethical CSR	M.D.	-.15485	-.29289*	-.57969*	-.13803	-.42483*	-.28680
	Sig.	.292	.015	**.000**	.325	**.001**	.067

*M.D. - Mean Difference *Significant at 5% level of Significance*

Table 4.19 shows the one-to-one comparison for those constructs of CSR that were found significant as per the ANOVA test. For *"Society and Philanthropy Oriented"* constructs, the significant difference is observed between the age group of 20-29 & 40-49 years, and between 20-29 years & above 50 years. For *"Legal CSR",* the significant difference can be seen between the age group of 20-29 years & 40-49 years; 20-29 years & above 50 years and, between 30-39 years & above 50 years of age group. For *"Ethical CSR",* the significant difference can be seen between 20-29 years & above 50 years of age and, between 30-39 years & above 50 years of age group.

4.4.3 Experience and CSR (Corporate Social Responsibility)

Ho3   CSR does not differ across Experience Categories

Ha3   CSR differs across Experience Categories

Table 4.20: Comparative Mean for Experience Categories and Constructs of CSR

Constructs of CSR	Experience of Employees			
	Below 10 Years	11-20 Years	Above 20 Years	Total
Customers Oriented	4.56	4.53	4.51	4.54
Shareholders and Investors Oriented	4.32	4.28	4.19	4.28
Employees Oriented	4.38	4.34	4.29	4.35
Society and Philanthropy Oriented	4.64	4.61	4.58	4.62
Environment Oriented	4.33	4.36	4.22	4.32
Legal CSR	**4.28**	**4.37**	**4.73**	**4.39**
Ethical CSR	**3.93**	**3.99**	**4.48**	**4.05**
Sustainability Oriented	4.39	4.40	4.38	4.39

Table 4.20 shows comparative mean values of 'Experience' categories for various CSR constructs. Mainly, the differences to a large extent are being observed between the two highest and lowest categories of 'experience' for **Legal CSR** and **Ethical CSR**. For all other aspects, the differences observed are very less or negligible. However, to check the significance of this difference, ANOVA with Post- hoc has been applied in the later section.

Table 4.21 below shows the results of ANOVA for comparing means among various experience categories for CSR constructs. It may be observed from the Table that the mean differences are significant for **Legal CSR and Ethical CSR**, as their significance value is found to be less than 0.05. For other constructs, no significant difference in the mean was observed as the value in the 'significance' column is above 0.05. For 2 out of 8 constructs, the null hypothesis (Ho3) is rejected and alternate hypothesis - *Ha3 CSR differs across Experience Categories,* is accepted.

Table 4.21: Comparison of Mean for Experience Categories and Constructs of CSR (ANOVA)

		Sum of Squares	df	Mean Square	F	Sig.
Customers Oriented	Between Groups	.213	2	.107	.393	.675
	Within Groups	141.983	523	.271		
	Total	142.197	525			
Shareholders and Investors Oriented	Between Groups	1.149	2	.574	1.484	.228
	Within Groups	202.360	523	.387		
	Total	203.509	525			
Employees Oriented	Between Groups	.611	2	.305	.769	.464
	Within Groups	207.524	523	.397		
	Total	208.135	525			
Society and Philanthropy Oriented	Between Groups	.283	2	.141	.663	.516
	Within Groups	111.490	523	.213		
	Total	111.773	525			
Environment Oriented	Between Groups	1.327	2	.663	1.664	.190
	Within Groups	208.553	523	.399		
	Total	209.880	525			
Legal CSR	**Between Groups**	**13.623**	**2**	**6.811**	**21.209**	**.000**
	Within Groups	**167.964**	**523**	**.321**		
	Total	**181.587**	**525**			
Ethical CSR	**Between Groups**	**21.122**	**2**	**10.561**	**19.669**	**.000**
	Within Groups	**280.822**	**523**	**.537**		
	Total	**301.945**	**525**			
Sustainability Oriented	Between Groups	.037	2	.019	.060	.942
	Within Groups	163.528	523	.313		
	Total	163.565	525			

Significance checked at 5% level of significance

Table 4.22: Post-hoc Test for One-to-One Comparison among Experience Categories and Constructs of CSR

Constructs of CSR	Statistics	Below 10 years * 11-20 years	Below 10 years * above 21 years	11-20 * Above 21 years
Legal CSR	M.D.	-.09536	-.45513[*]	-.35978[*]
	Sig.	.188	**.000**	**.000**
Ethical CSR	M.D.	-.05811	-.55401[*]	-.49590[*]
	Sig.	.688	**.000**	**.000**

Significant at 5% level of significance

Table 4.22 shows the one-to-one comparison for those constructs of CSR that were found significant as per the ANOVA test. Regarding **"Legal CSR",** the significant difference can be seen between the categories of respondents having experience up to 10 years and above 21 years. Similarly, there is a significant difference between respondents having experience of 11-20 and above 21 years. For **"Ethical CSR",** the significant difference can be seen between respondents having experience up to 10 and above 21 years, as well as between 11-20 and above 21 years.

4.4.4 Designation and CSR (Corporate Social Responsibility)

Ho4   CSR does not differ across Designation/Management Level Categories

Ha4   CSR differs across Designation/Management Level Categories

Table 4.23 shows the comparative mean values of designation categories for various CSR constructs. From the Table, substantial differences can be observed between the two highest designations/levels and two lowest designations/levels for Society and Philanthropy Oriented, Environment Oriented, Legal CSR, and Sustainability Oriented. For all other aspects, the differences observed were negligible. However, to check the significance of this difference, ANOVA with post hoc has been applied in the later section.

Table 4.23: Comparative Mean for Designation/Management Level Categories and Constructs of CSR

Constructs of CSR	Designation/Management Level				
	Lower Level	Middle Level	Upper Level	Top Level	Total
Customers Oriented	4.57	4.50	4.57	4.50	4.54
Shareholders and Investors Oriented	4.12	4.23	4.39	4.83	4.28
Employees Oriented	4.38	4.35	4.33	4.28	4.35
Society and Philanthropy Oriented	**4.65**	**4.59**	**4.65**	**4.50**	**4.62**
Environment Oriented	**4.20**	**4.28**	**4.58**	**4.41**	**4.32**
Legal CSR	**4.16**	**4.28**	**4.47**	**4.80**	**4.32**
Ethical CSR	4.26	4.38	4.58	4.53	4.39
Sustainability Oriented	**4.26**	**4.38**	**4.58**	**4.53**	**4.39**

Table 4.24 shows the results of ANOVA for comparing means among various designation/level categories for CSR constructs. It is found that mean differences are significant for the **"Shareholders and Investors Oriented", "Environment Oriented", "Legal CSR", and "Sustainability Oriented"** CSR constructs as their significance value is found to be less than 0.05. For other constructs, no significant difference in the means was observed, as the value in the 'significance' column is above 0.05. For the above four CSR constructs, the null hypothesis is thus rejected and the alternate hypothesis is accepted viz. ***Ha4 CSR differs across Designation/ Management Level Categories***. One-to-One comparisons for all categories that are significant have been presented in the next table.

Table 4.24: Comparison of Mean for Designation/Management Level Categories and Constructs of CSR (ANOVA)

Constructs of CSR		Sum of Squares	df	Mean Square	F	Sig.
Customers Oriented	Between Groups	.660	3	.220	.811	.488
	Within Groups	141.537	522	.271		
	Total	142.197	525			
Shareholders and Investors Oriented	**Between Groups**	**24.685**	**3**	**8.228**	**24.019**	**.000**
	Within Groups	**178.824**	**522**	**.343**		
	Total	**203.509**	**525**			
Employees Oriented	Between Groups	.469	3	.156	.393	.758
	Within Groups	207.665	522	.398		
	Total	208.135	525			
Society and Philanthropy Oriented	Between Groups	1.214	3	.405	1.911	.127
	Within Groups	110.559	522	.212		
	Total	111.773	525			
Environment Oriented	**Between Groups**	**21.014**	**3**	**7.005**	**19.360**	**.000**
	Within Groups	**188.866**	**522**	**.362**		
	Total	**209.880**	**525**			
Legal CSR	**Between Groups**	**12.866**	**3**	**4.289**	**13.268**	**.000**
	Within Groups	**168.721**	**522**	**.323**		
	Total	**181.587**	**525**			
Ethical CSR	Between Groups	.294	3	.098	.170	.917
	Within Groups	301.650	522	.578		
	Total	301.945	525			
Sustainability Oriented	**Between Groups**	**19.419**	**3**	**6.473**	**23.441**	**.000**
	Within Groups	**144.146**	**522**	**.276**		
	Total	**163.565**	**525**			

Table 4.25: Post-hoc Test for One-to-One Comparison among

Designation/Management Level Categories and Constructs of CSR

CSR Constructs	MD	Lower * Middle	Lower * Upper	Lower * Top	Middle * Upper	Middle * Top	Upper * Top
Shareholders and Investors Oriented	M.D.	-.11362	-.27672*	-.71618*	-.16310	-.60256*	-.43947*
	Sig.	.260	**.000**	.000	.121	**.000**	**.000**
Environment Oriented	M.D.	-.12125	-.31211*	-.63871*	-.19086	-.51746*	-.32660*
	Sig.	.229	**.000**	**.000**	**.058**	**.000**	**.006**
Legal CSR	M.D.	-.07659	-.20920*	-.51175*	-.13261	-.43516*	-.30255*
	Sig.	.052	**.012**	**.000**	.250	**.000**	**.007**
Sustainability Oriented	M.D.	-.17205*	-.30395*	-.62077*	-.13189	-.44872*	-.31682*
	Sig.	**.011**	**.000**	**.000**	.192	**.000**	**.002**

Table 4.25 shows the one-to-one comparison for those constructs of CSR that were found significant as per the ANOVA test. With regard to "**Shareholders and Investors Oriented",** the significant difference can be seen between Lower and Upper-level, Middle and Top-level, and, Upper and Top-level. In the case of "**Environment Oriented",** the significant difference can be seen between all levels, except Lower and Middle level. For "**Legal CSR",** the significant difference can be seen between Lower and Upper-level, Lower and Top-level, Middle and Top-level, and, Upper and Top-level; and lastly, for **"Sustainability Oriented",** the significant difference can be seen between all except Middle and Upper-level.

4.4.5   Organisation and CSR (Corporate Social Responsibility)

Ho5   CSR does not differ across Organisation/Company Categories

Ha5   CSR differs across Organisation/Company Categories

Table 4.26: Comparative Mean for Organisation/Company Categories and Constructs of CSR

Constructs of CSR	Company Type				
	Consumer Products/ FMCG	Consumer Durables/ Home Appliances	Manufac-turing	Services (IT and Banking)	Total
Customers Oriented	**4.59**	**4.55**	**4.40**	**4.60**	**4.54**
Shareholders and Investors Oriented	4.25	4.33	4.29	4.31	4.28
Employees Oriented	4.40	4.35	4.28	4.32	4.35
Society and Philanthropy Oriented	4.63	4.62	4.53	4.68	4.62
Environment Oriented	4.34	4.30	4.32	4.33	4.32
Legal CSR	4.39	4.40	4.36	4.44	4.39
Ethical CSR	4.08	4.02	4.04	4.01	4.05
Sustainability Oriented	4.39	4.42	4.35	4.40	4.39

Table 4.26 shows comparative Means for Company Categories and Constructs of CSR. The mean values of *Consumer Products/FMCG and Services (IT and Banking) have been found higher than the Manufacturing* sector/companies.

Table 4.27 shows the results of ANOVA for comparing means among various company categories for CSR constructs. As may be seen from the Table, the mean differences are significant only for **"Customers Oriented"** as its significance value is less than 0.05. For other constructs, no significant difference in the mean was observed as the value in the 'significance' column is above 0.05. For all constructs, except one, the null hypothesis is thus rejected and, the alternate hypothesis is accepted viz. *Ha5 CSR differs across Company Categories.*

1 = Consumer Products/FMCG   2 = Consumer Durables/Home Appliances

3 = Manufacturing   4 = Services (IT and Banking)

Table 4.27: Comparison of Mean for Organisation/Company Categories and Constructs of CSR (ANOVA)

CSR Constructs		Sum of Squares	df	Mean Square	F	Sig.
Customers Oriented	**Between Groups**	**2.720**	**3**	**.907**	**3.393**	**.018**
	Within Groups	**139.476**	**522**	**.267**		
	Total	**142.197**	**525**			
Shareholders and Investors Oriented	Between Groups	.500	3	.167	.429	.732
	Within Groups	203.009	522	.389		
	Total	203.509	525			
Employees Oriented	Between Groups	1.005	3	.335	.844	.470
	Within Groups	207.130	522	.397		
	Total	208.135	525			
Society and Philanthropy Oriented	Between Groups	1.126	3	.375	1.771	.152
	Within Groups	110.647	522	.212		
	Total	111.773	525			
Environment Oriented	Between Groups	.102	3	.034	.085	.968
	Within Groups	209.778	522	.402		
	Total	209.880	525			
Legal CSR	Between Groups	.299	3	.100	.287	.835
	Within Groups	181.287	522	.347		
	Total	181.587	525			
Ethical CSR	Between Groups	.497	3	.166	.287	.835
	Within Groups	301.448	522	.577		
	Total	301.945	525			
Sustainability Oriented	Between Groups	.250	3	.083	.266	.850
	Within Groups	163.315	522	.313		
	Total	163.565	525			

Table 4.28: Post-hoc Test for One-to-One Comparison among Organisation/Company Categories and Constructs of CSR

		1* 2	1 * 3	1 *4	2 * 3	2 * 4	3* 4
Customers Oriented	M.D.	.03877	.18512[*]	-.01018	.14634	-.04895	-.19529[*]
	Sig.	.911	.016	.999	.148	.908	.050

Significance Level 5

Table 4.28 shows the one-to-one comparison for those constructs of CSR that were found significant as per the ANOVA test. For **"Customers Oriented",** the significant difference can be seen between 'Consumer Products/FMCG and Manufacturing'; and, 'Manufacturing and Services (IT and Banking)'.

4.5 INFLUENCE OF CSR ON EB AND HRS, AND INFLUENCE OF EB ON HRS IN SELECT ORGANISATIONS

The major objectives of the study include investigation of the relationship between CSR & EB, and CSR & HRS i.e. to examine the influence of CSR practices on Employer Branding and HR Sustainability, and of Employer Branding on HR Sustainability, besides the mediating role of Employer Branding in the relationship between CSR and HR sustainability.

CSR, EB and HRS are latent variables and need to be measured, with the help of certain manifest variables or the constructs based on the manifest variables. HR Sustainability is taken as consisting of two HRM functions – Employee Engagement and Talent Management. Conceptually, all variables can be shown with the help of Figure 4.1. The process to determine constructs includes Primary diagnostics (Normality), Exploratory Factor Analysis (EFA), and Confirmatory Factor Analysis (CFA – first order) and CFA – 2nd Order. The causal relationships require the application of Structural Equation Modeling.

Normality:

A fundamentally basic supposition in the use of Structural Equation Modeling (SEM) in general, and "in the use of AMOS in particular is that the data are multivariate normal" (Arbuckle, 2007) or what can be called as the normality of multivariate. Before conducting the data analysis, the normality was checked.

According to Teo (2009) and Teo et al. (2009), for univariate normality, kurtosis absolute value should be less than 7 and skewness absolute value should be less than 3. The item-wise values of kurtosis and skewness for all the items of CSR, Employer Branding, Employee Engagement, and Talent Management have been shown in *Annexure – 5*. There were a total of 85 statements under four proposed scales namely Corporate Social Responsibility, Employer Branding, Employee Engagement, and Talent Management. All observation items were checked for their absolute skewness and kurtosis values, and found to be exhibiting univariate normality based on absolute kurtosis value of less than 7 and absolute skewness value of less than 3 (the values have been given in Annexure - 5).
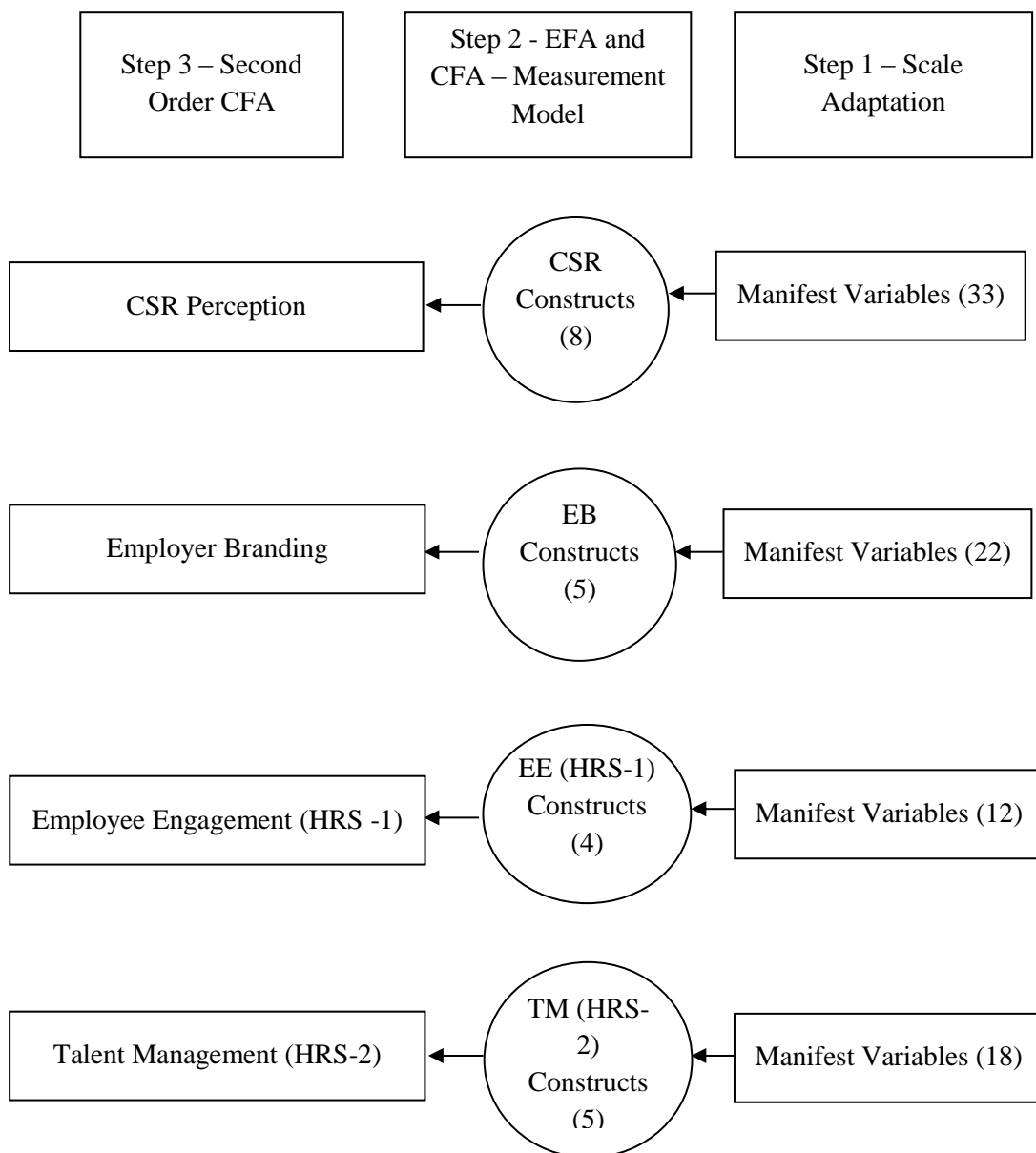
Figure 4.1: Process of Measuring Latent Variables of the Study

Exploratory Factor Analysis (Measuring Latent variables through Manifest Variables)

The present study is based on the relationships of four major concepts – Corporate Social Responsibility, Employer Branding, Employee Engagement, and Talent Management; the last two (EE & TM) are considered as constituents of Human Resource Sustainability for this study.

This section of the study identifies the factors that constitute Corporate Social Responsibility, Employer Branding, Employee Engagement, and Talent Management. For identification of factors, **"Exploratory Factor Analysis"** has been applied on all three variables.

The final questionnaire contains 36 statements for CSR, 22 for Employer Branding, 12 for Employee Engagement, and 18 statements for Talent Management.

Procedure followed for analysis:

Step 1   :   Exploratory Factor Analysis

Step 2   :   Confirmatory Factor Analysis (Measurement Model)

Step 3   :   2nd Orders Confirmatory Factor Analysis

Step 4   :   Path Analysis (Structural Model)

Exploratory Factor Analysis (EFA)

The exploratory factor analysis (EFA) has been used to identify the constructs of each variable. The confirmatory factor analysis (CFA) was applied to ensure the model fit in the case of all four aspects. EFA is used to identify the possible underlying structure of a set of interrelated variables. The EFA model is based on the supposition that all common variables are either correlated or un-correlated (Fabrigar et al., 1999). It helps in the identification of the underlying factor structure. It is a variable reduction technique which explains variations among variables.

In order to extract the dimensions of CSR, EB, and HRS strategies, EFA was accomplished. Principal Component Analysis (PCA) was employed along with Varimax rotation. Items having communalities greater than 0.5 were retained (Hair et al., 2006). The factor was extracted based on Eigenvalue greater than 1. PCA on variables was performed to identify correlation among the large number of items.

EFA was conducted to: i) identify items that are highly correlated with one another and, ii) extract those items and classify them into various sets of factors (Hair et al., 2006). The number of factors to be retained was decided on their factor loadings. A factor loading is the correlation of each variable on a particular factor. It is to understand the nature of a particular factor. The degree of correspondence between the variable and the factor is indicated by loadings. As Hair et al. (2006) highlight, the standardized loading estimate should be above 0.50. However, a standardised loading estimate of 0.70 or higher is preferable. The items were checked for inter-item correlation and item-total correlation.

4.5.1 EFA for Corporate Social Responsibility (CSR)

Table 4.29: KMO and Barlett's Test of Sphericity and Measure of Sampling Adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		.921
Bartlett's Test of Sphericity	Approx. Chi-Square	11021.628
	df	528
	Sig.	.000

It may be observed from the Table 4.29 that the value of KMO is 0.921 which is more than the recommended value of 0.6 (Hair and Black, 1995), hence it confirms the validity of the factor analysis. The value under significance column is .000 which shows that the sample is adequate.

Originally there were 36 statements to measure CSR, however, based on low item-to-total, 3 variables were dropped, the dropped variables have been listed below:

- "Contributes to long-term projects for generation of livelihood projects"
- "Donates its goods and services for the welfare and betterment of society"
- "Makes investment to create a better life for future generations"

The factor analysis has been applied with certain default settings and criteria. The components have been grouped based on Eigenvalues. The minimum Eigenvalue should at least be one -1.

Table 4.30: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	11.339	34.359	34.359	11.339	34.359	34.359	3.726	11.290	11.290
2	2.967	8.992	43.352	2.967	8.992	43.352	3.569	10.816	22.105
3	2.214	6.708	50.060	2.214	6.708	50.060	3.528	10.690	32.796
4	1.958	5.933	55.993	1.958	5.933	55.993	3.161	9.577	42.373
5	1.723	5.220	61.214	1.723	5.220	61.214	2.885	8.742	51.115
6	1.427	4.324	65.538	1.427	4.324	65.538	2.523	7.646	58.761
7	1.324	4.012	69.550	1.324	4.012	69.550	2.359	7.150	65.911
8	1.080	3.273	72.823	1.080	3.273	72.823	2.281	6.912	72.823
9	.648	1.963	74.786						
10	.597	1.808	76.595						
11	.554	1.678	78.273						
12	.529	1.604	79.877						
13	.509	1.543	81.420						
14	.499	1.511	82.931						
15	.459	1.390	84.321						
16	.435	1.319	85.640						
17	.429	1.299	86.939						
18	.409	1.240	88.179						

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
19	.382	1.157	89.337						
20	.375	1.138	90.474						
21	.340	1.032	91.506						
22	.329	.997	92.503						
23	.295	.895	93.398						
24	.288	.873	94.271						
25	.275	.834	95.104						
26	.260	.789	95.893						
27	.246	.745	96.639						
28	.221	.671	97.309						
29	.201	.610	97.919						
30	.196	.594	98.514						
31	.178	.538	99.052						
32	.167	.507	99.559						
33	.146	.441	100.000						

Table 4.30 shows a total of 33 items or statements that can produce an equal number of components from factor analysis. However, with an Eigenvalues of more than 1, only 8 factors have been produced as can be seen from the Table. These 8 factors explain nearly 73% of the variance that is above the minimum criteria of variance explained - 66% (Williams et al., 2010). The Eigenvalues of these 8 factors are – 11.339, 2.967, 2.214, 1.958, 1.723, 1.427, 1.324, and 1.080.

It can be seen from Table 4.30 that the 8 factors or components explain 73% of the total variance. The first factor explains 11.290% of the variance, followed by the second component with 10.816%, the third component with 10.690%, the fourth component with 9.577%, the fifth component with 8.742%, the sixth component with 7.646%, the seventh with 7.150% and, the last - eighth component explains 6.912% of the total variance.

Figure 4.2 shows the scree plot. The scree plot is based on the Eigenvalues derived from the main Table 'Total Variance Explained'.
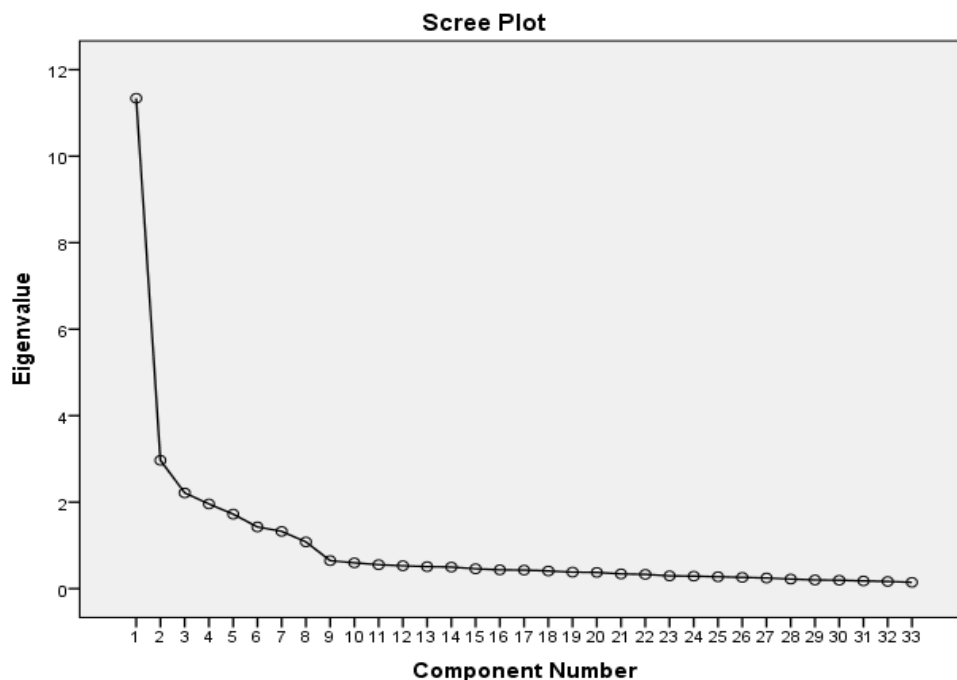
Figure 4.2: Scree Plot for Component Analysis (CSR)

The scree plot shows that there is a steep fall in the line till 8th component, until the Eigenvalue of 1. Later on, the fall of the line is very less and, the gap between the 'component number' axis and line reduces which shows that these components are less important because their Eigenvalues are below 1.

Construction of Factors or Components:

Table 4.31: Rotated Component Matrix[a]

CSR Constructs and Statements	Component								Reliability
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	
My Organisation…									
Customers Oriented									**0.895**
Makes an effort to know customer needs	.805								
Establishes procedures to comply with customer complaints.	.749								
Provides high-quality products and services to its customers.	.768								
Offers complete information about its products and services to customers	.787								
Respects consumer rights beyond legal requirements	.798								
Employees Oriented									**0.886**
Pays fair salaries to its employees		.786							
Ensures safety at work for its employees		.744							
Treats its employees fairly (without discrimination or abuses)		.867							
Offers training and development opportunities to its employees		.708							
Offers a pleasant work environment (e.g. flexible hours, conciliation)		.695							
Society and Philanthropy Oriented									**0.874**

CSR Constructs and Statements	Component								
	1	2	3	4	5	6	7	8	Reliability
Is known as a respected organisation			.863						
Plays a role in the society beyond the generation of economic benefits			.742						
Donates (cash) to various charity organisations			.754						
Sponsor events/activities e.g. blood camp, eye check-up, sports-meet, etc.			.756						
Contributes to NGOs engaged in social upliftment			.735						
Ethical CSR									**0.882**
Follows professional standards and code of conduct				.813					
Competes with its rivals in an ethical framework				.855					
Avoids unfair competition and trade practices				.891					
Has a fair employment policy (equal opportunity for employment, promotion, payment, etc.)				.737					
Shareholders and Investors Oriented									**0.878**
Tries to maximize its profits for its stakeholders					.734				
Keeps a strict control over its costs					.795				
Tries to ensure its long-term success					.762				
Honestly informs about its economic conditions or situation to its stakeholders					.702				
Sustainability Oriented									**0.838**

CSR Constructs and Statements	Component								
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**Reliability**
Has an established long-term strategy for economic growth						.641			
Targets sustainable growth which considers future generations						.701			
Makes investments to create employment opportunities for future generations						.668			
Conducts research & development projects to improve the well-being of society in the future						.764			
Environment Oriented									**0.890**
Is concerned with protecting the natural environment							.819		
Endeavors to produce safe and eco-friendly products/ services							.784		
Implements program to reduce its negative impact on the natural environment.							.791		
Legal CSR									**0.824**
Abides by rules and regulations of business								.728	
Complies with employment-related laws (hiring, payment and employee benefits)								.843	
Stays committed to a legal contract associated with operation (vendors)								.835	

*(**Source:** SPSS Output)*

Reliability of the Factors/Constructs:

The reliability of all constructs was checked with Cronbach's alpha presented in Table 4.32. The value of reliability for 8 constructs were found to be 0.895 (Factor 1), 0.886 (Factor 2), 0.874 (Factor 3), 0.882 (Factor 4), 0.878 (Factor 5), 0.838 (Factor 6), 0.890 (Factor 7) and 0.824 (Factor 8). The minimum value of the reliability of a construct should be **0.7**. As the reliability of all constructs is more than the recommended value, the 'constructs' so formed fulfils the requirement of the convergent validity.

Table 4.32: Reliability Statistics of the Constructs

S. No.	Factors	No of Items	Cronbach's Alpha Value
1	Customers Oriented	5	0.895
2	Employees Oriented	5	0.886
3	Society and Philanthropy Oriented	5	0.874
4	Ethical CSR	4	0.882
5	Shareholders and Investors' Oriented	4	0.878
6	Sustainability Oriented	4	0.838
7	Environment Oriented	3	0.890
8	Legal CSR	3	0.824

Development of the Factors/Constructs for Corporate Social Responsibility:

There are 8 factors out of 33 variables/statements. These factors represent the different variables that are highly correlated with each other. The 1st Factor is constituted by 5 variables namely - My company: (i) "makes an effort to know customer needs" (ii) "establishes procedures to comply with customer complaints" (iii) "provides high-quality products and services to its customers" (iv) "offers complete information about its products and services to customers" and, (v) "respects consumer rights beyond legal requirements". The construct has been named as '**Customers Oriented'.** The variance explained by this factor is **11.290**% and, the reliability coefficient of the factor is **0.895** which is more than the minimum desired value of reliability i.e. **0.7**.

2nd Factor is constituted by 5 variables namely - My company: (i) "pays fair salaries to its employees, (ii) ensures safety at work for its employees" (iii) "treats its employees fairly (without discrimination or abuses)" (iv) "offers training and development opportunities to its employees" and, (v) "offers a pleasant work environment (e.g. flexible hours, conciliation)". The construct has been named as '**Employees Oriented'.** The variance explained by this factor is **10.690**% and, the reliability coefficient of the factor is **0.886** which is more than the minimum desired value of reliability i.e. **0.7**.

3rd Factor is constituted by 5 variables namely - My company: (i) "is known as a respected organisation" (ii) "plays a role in the society beyond the generation of economic benefits", (iii) "donates (cash) to various charity organisations" (iv) "sponsor events/activities e.g. blood camp, eye check-up, sports-meet, etc." and, (v) "contribute to NGOs engaged in social upliftment". The construct has been named as '**Society and Philanthropy Oriented'.** The variance explained by this factor is **9.577**% and, the reliability coefficient of the factor is **0.874** which is more than the minimum desired value of reliability i.e. **0.7**.

4th Factor is constituted by 4 variables namely - My company: (i) "follows professional standards and code of conduct" (ii) "competes with its rivals in an ethical framework" (iii) "avoids unfair competition and trade practices" and (iv) "has a fair employment policy (equal opportunity for employment, promotion, payment, etc.)". The construct has been named as '**Ethical CSR'.** The variance explained by this factor is **7.150**% and the reliability coefficient of the factor is **0.882** which is more than the minimum desired value of reliability i.e. 0.7.

5th Factor is constituted by 4 variables namely - My company: (i) "tries to maximize its profits for its stakeholders" (ii) "keeps strict control over its costs" (iii) "tries to ensure its long-term success" and, (iv) "honestly informs about its economic conditions or situation to its stakeholders". The construct has been named as '**Shareholders and Investors Oriented'.** The variance explained by this factor is **10.816**% and, the reliability coefficient of the factor is **0.878** which is more than the minimum desired value of reliability i.e. **0.7**.

6th Factor is constituted by 4 variables namely - My company: (i) "has an established long-term strategy for economic growth" (ii) "targets sustainable growth which considers future generations" (iii) "makes investments to create employment opportunities for future generations" and, (iv) "Conducts research & development projects to improve the well-being of society in the future". The construct has been named as '**Sustainability Oriented'.** The variance explained by this factor is **6.912**% and, the reliability coefficient of the factor is **0.838** which is more than the minimum desired value of reliability i.e. **0.7**.

7th Factor is constituted by 3 variables namely - My company: (i) "is concerned with protecting the natural environment" (ii) "endeavors to produce safe and eco-friendly products/services" and, (iii) "implements programs to reduce its negative impact on the natural environment". The construct has been named as '**Environment Oriented'.** The variance explained by this factor is **8.742**% whereas, the reliability coefficient of **0.890** is more than the minimum desired value of reliability i.e. **0.7**.

8th Factor is constituted by 3 variables namely - My company: (i) "abides by rules and regulations of business" (ii) "complies with employment-related laws (hiring, payment, and employee benefits)" and, (iii) "stays committed to a legal contract associated with operations (vendors)". The construct has been named as '**Legal CSR'.** The variance explained by this factor is **7.646**% and, the reliability coefficient is **0.824,** which is more than the minimum desired value of reliability i.e. **0.7**.

Confirmatory Factor Analysis: CFA is used to test the hypotheses that there is an association between observed variables and their underlying latent constructs. The conceptual model is supported by relevant theories and past literature. There are a total of four measurement models in the present study for all the four scales – CSR, EB, EE, and TM.

4.5.2 Measurement Model for CSR
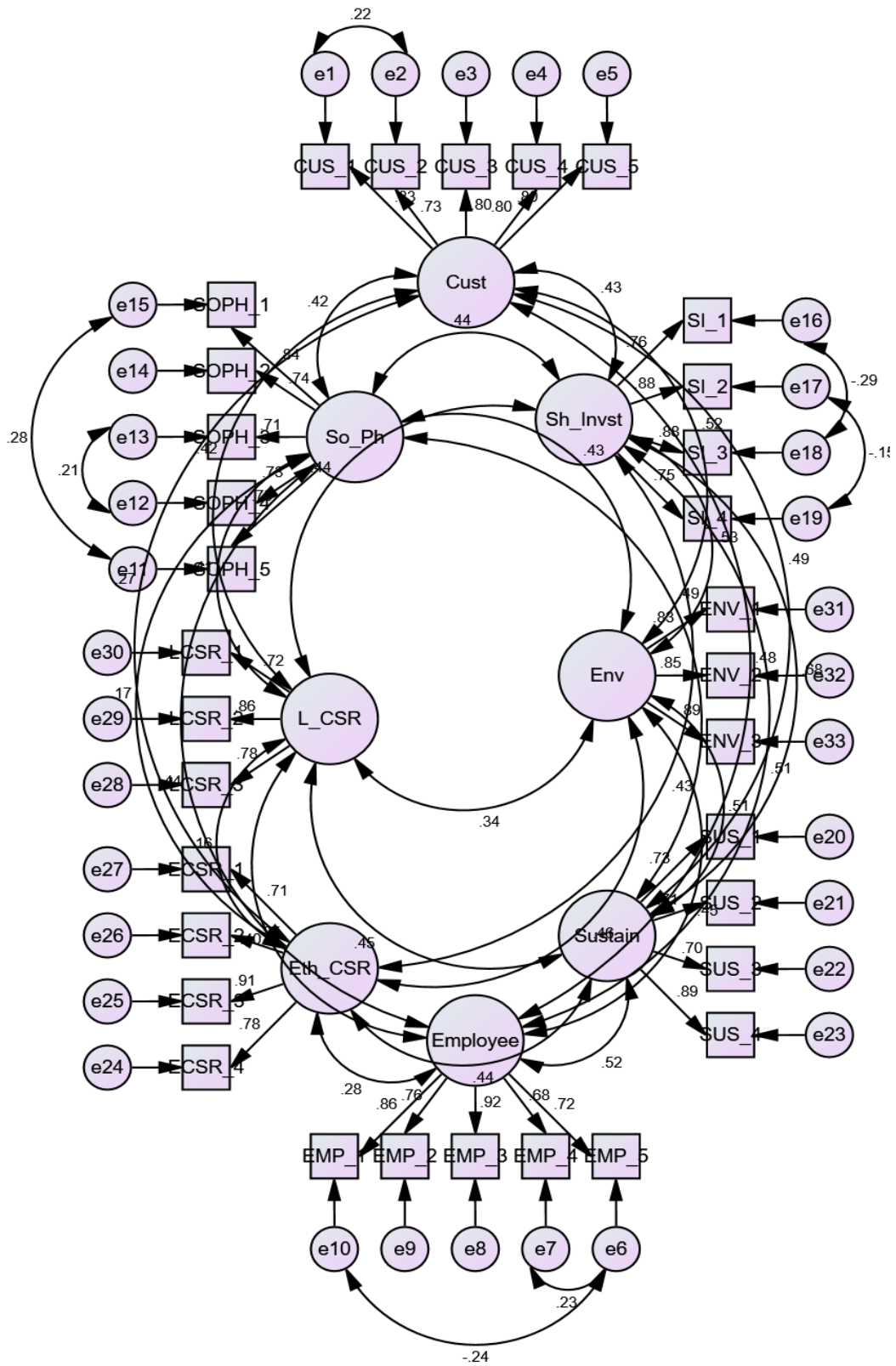
Figure 4.3: Measurement Model for CSR

Table 4.33: Model Fit Indices

	Corporate Social Responsibility	Criteria	Criteria fulfilled
CIMIN/DF	1.966	≤ 3.00	Yes
CFI	0.959	≥ 0.95	Yes
GFI	0.906	≥ 0.90	Yes
AGFI	0.886	≥ 0.80	Yes
RMSEA	0.043	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.33 specifies the model fit indices for the Confirmatory Factor Analysis (Measurement model). It may be seen from the Table that all the model fit criteria have been satisfied as per their desired values mentioned under the 'Criteria' Column in the Table, which proves that model is fit for further analysis.

Table 4.34: CSR – Validity Measures of Measurement Model

CSR Constructs	Reliability (CR)	Average Variance Estimate (AVE)	Maximum Shared Variance (MSV)	Average Shared Variance (ASV)	Convergent Validity	Discriminant Validity
Legal CSR	0.829	0.619	0.203	0.149	Yes	Yes
Customers Oriented	0.892	0.623	0.275	0.194	Yes	Yes
Employees Oriented	0.894	0.630	0.275	0.201	Yes	Yes
Society and Philanthropy Oriented	0.868	0.568	0.239	0.170	Yes	Yes
Shareholders and Investors Oriented	0.891	0.674	0.465	0.252	Yes	Yes
Sustainability Oriented	0.845	0.580	0.465	0.268	Yes	Yes
Ethical CSR	0.892	0.675	0.209	0.113	Yes	Yes
Environment Oriented	0.891	0.731	0.283	0.219	Yes	Yes

Table 4.34 shows the validity measures of the measurement model. It can be seen from the Table that composite reliability is above 0.7. It establishes the convergent validity. Similarly, ASV (Average Variance Explained) is above 0.5 that also determines the convergent validity. However, AVE is above MSV (Maximum Shared Variance) and ASV (Average Shared Variance) which establishes the discriminant validity.

4.5.3 Exploratory Factor Analysis for Employer Branding (EB)

Table 4.35: Barlett's Test of Sphericity and Measure of Sampling Adequacy

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.949
Bartlett's Test of Sphericity	Approx. Chi-Square	8908.297
	Df	231
	Sig.	.000

It may be observed from Table 4.35 that the value of KMO is 0.949 which is more than the recommended value of 0.6 (Hair et al., 1995), hence it confirms the validity of the factor analysis. The value under the 'significance' column is .000 which shows that the sample is adequate.

The components have been grouped based on the Eigenvalues. The minimum Eigenvalues should be at least 1. Table 4.36 shows that the total number of variables or statements is 22, and hence, 22 components can be produced from factor analysis. However, with the help of Eigenvalues (more than 1), it is seen from the Table that only 5 factors have been produced. These 5 factors explain over 74% of the variance which is above the minimum criteria of variance explained - 66% (Williams et al., 2010). The Eigenvalues of the factors are – 11.182, 1.791, 1.193, 1.160 and 1.131.

Table 4.36: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	11.182	50.828	50.828	11.182	50.828	50.828	3.949	17.951	17.951
2	1.791	8.139	58.967	1.791	8.139	58.967	3.818	17.353	35.305
3	1.193	5.422	64.389	1.193	5.422	64.389	3.182	14.462	49.767
4	1.160	5.272	69.661	1.160	5.272	69.661	3.163	14.376	64.143
5	1.131	5.142	74.803	1.131	5.142	74.803	2.345	10.660	74.803
6	.562	2.552	77.355						
7	.514	2.335	79.690						
8	.499	2.266	81.957						
9	.444	2.019	83.975						
10	.427	1.941	85.916						
11	.393	1.786	87.702						
12	.363	1.649	89.351						

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
13	.322	1.466	90.817						
14	.304	1.382	92.198						
15	.286	1.301	93.500						
16	.276	1.255	94.755						
17	.260	1.182	95.937						
18	.251	1.141	97.078						
19	.220	.998	98.077						
20	.207	.941	99.018						
21	.111	.505	99.523						
22	.105	.477	100.000						

It is observed from Table 4.36 that the 5 factors or components explain 74% of the variance. The first factor explains 17.951% of the variance followed by the second component that explains 17.353% of the variance, the third component explains 14.462% of the total variance, the fourth component explains 14.376% of the total variance and, the last component explains 10.660% of the total variance.

Figure 4.4 shows the scree plot. The scree plot is based on the Eigenvalues derived from the main Table on 'Total Variance Explained'.
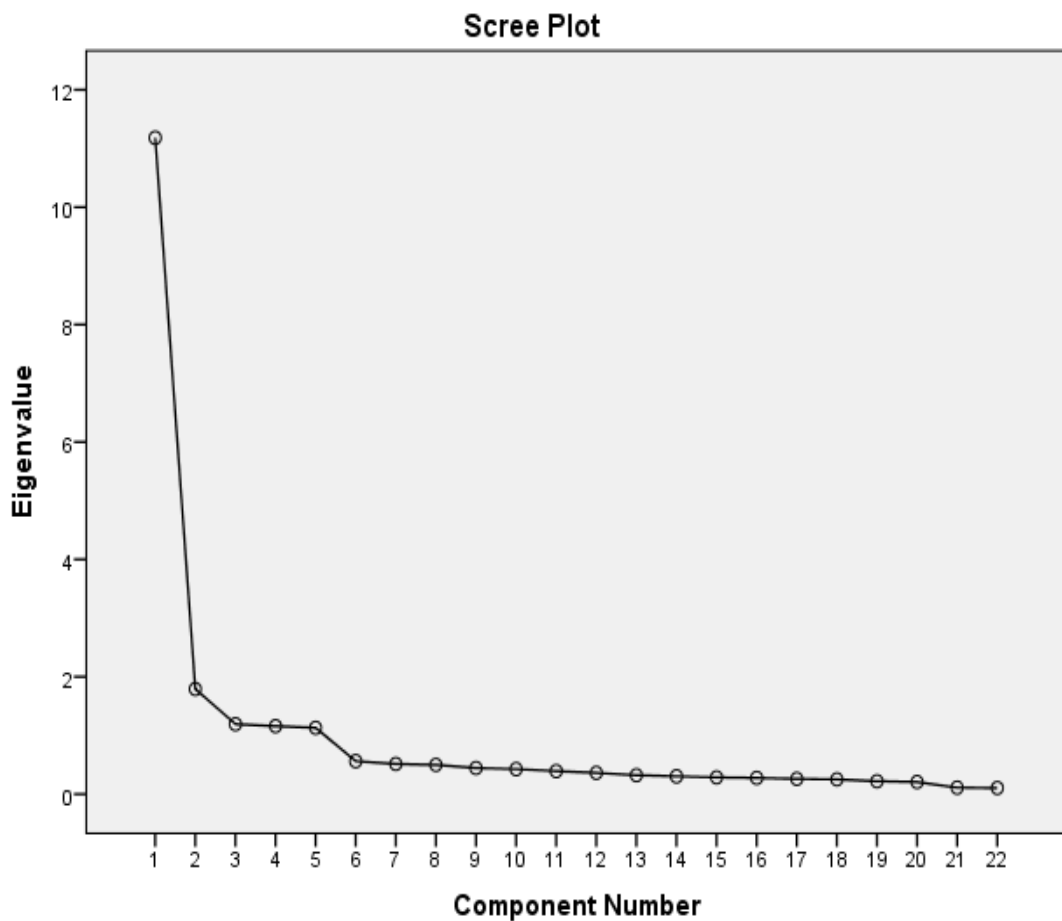
Figure 4.4: Scree Plot for Component Analysis

The scree plot shows that there is a steep fall in the line till the 5th components until the Eigenvalue of 1. Later on, the fall of the line is very less and the gap between the 'component number' axis and line reduces which shows that these components are less important because their Eigenvalues are below 1.

Table 4.37: Rotated Component Matrix[a]

EB Constructs and Statements	Component					
	1	2	3	4	5	Reliability
My Organisation is known for/as….						
Interest Value						**0.899**
Providing innovative products and services	.766					
Nurturing novel work practices/forward-thinking	.792					
Nurturing creativity at workplace	.814					
Producing high-quality products and services	.792					
Providing an exciting work environment	.711					
Social Value						**0.811**
Having a good relationship with colleagues		.787				
Having a good relationship with superiors		.831				
Supportive and encouraging peers		.800				
A flexible work environment		.706				
Happy or congenial work environment		.667				
Economic Value						**0.947**
An attractive compensation package			.604			
A wide range of indirect benefits			.794			
Job security within the industry			.786			
Good promotion opportunities or career enhancing experience within the organisation			.673			
Providing hands-on inter-departmental experience			.581			
Application Value						**0.911**
Creating opportunity to mentor others what you have learned				.746		
Is known for its customer-orientation				.808		
Following a Humanitarian approach (gives back to society)				.742		
Believing in acceptance and belonging (diversity and inclusion)				.680		
Development Value						**0.850**
Providing confidence building work-environment					.770	
Providing a springboard for future employment					.798	
Providing due recognition and appreciation to employees					.701	

(**Source:** SPSS Output)

Reliability of the Factors/Constructs:

The reliability of all constructs was checked with Cronbach's alpha. The values of reliability for 5 factors were: 0.899 (Factor 1), 0.811 (Factor 2), 0.947 (Factor 3), 0.911 (Factor 4), and 0.850 (Factor 5). The minimum value of the reliability of factor should be **0.7**. As the reliability of all dimensions is above the critical value, the constructs formed can be considered as robust. The reliability of all 'constructs' being more than the recommended value (0.7), the constructs so formed fulfils the requirement of the convergent validity.

Table 4.38: Reliability Statistics of the Constructs of Employer Branding

Sl. No.	Factors	No of Items	Cronbach's Alpha Value
1	Interest Value	5	0.899
2	Social Value	5	0.811
3	Economic Value	5	0.947
4	Application Value	4	0.911
5	Development Value	3	0.850

Development of the Factors/ Dimensions

There are 5 factors formed out of 22 variables/statements. These factors represent different variables that are highly correlated with each other. The 1st Factor is constituted by 5 variables namely - My Company is known for: (i) "providing innovative products and services" (ii) "nurturing novel work practices/forward-thinking" (iii) "nurturing creativity at the workplace" (iv) "producing high-quality products and services" and, (v) "providing an exciting work environment". The dimension has been named as '**Interest Value'.** The variance explained by this factor is **14.462**% and, the reliability coefficient of the factor is **0.899** which is more than the minimum desired value of reliability i.e. **0.7**.

2nd Factor is constituted by 5 variables namely – My Company is known for: (i) "having a good relationship with colleagues" (ii) "having a good relationship with

superiors" (iii) "supportive and encouraging peers" (iv) "a flexible work environment" and, (v) "happy or congenial work environment". The dimension has been named as '**Social Value'.** The variance explained by this factor is **10.660**% and, the reliability coefficient of the factor is **0.811** which is more than the minimum desired value of reliability i.e. **0.7**.

3rd Factor is constituted by 5 variables namely – My Company is known for: (i) "an attractive compensation package" (ii) "a wide range of indirect benefits" (iii) "job security within the industry" (iv) "good promotion opportunities or career-enhancing experience within the organisation" and, (v) "providing hands-on inter-departmental experience". The dimension has been named as '**Economic Value'.** The variance explained by this factor is **17.353**% and, the reliability coefficient of the factor is **0.947** which is more than the minimum desired value of reliability i.e. **0.7**.

4th factor is constituted by 4 variables namely - My Company is known for: (i) "creating an opportunity to mentor others what you have learned", (ii) "its customer-orientation", (iii) "following a humanitarian approach (gives back to society)" and, (iv) "believing in acceptance and belonging (diversity and inclusion)". The dimension has been named as '**Application Value'.** The variance explained by this factor is **17.951**% and, the reliability coefficient of the factor is **0.911** which is more than the minimum desired value of reliability i.e. **0.7**.

5th Factor is constituted by 3 variables namely - My Company is known for: (i) "providing confidence-building work-environment", (ii) "providing a springboard for future employment" and, (iii) "providing due recognition and appreciation to employees". The dimension has been named as '**Development Value'.** The variance explained by this factor is **14.376**% and, the reliability coefficient of the factor is **0.850** which is more than the minimum desired value of reliability i.e. **0.7**.

4.5.4 Measurement Model for Employer Branding

Figure 4.5 shows the measurement model for Employer Branding.
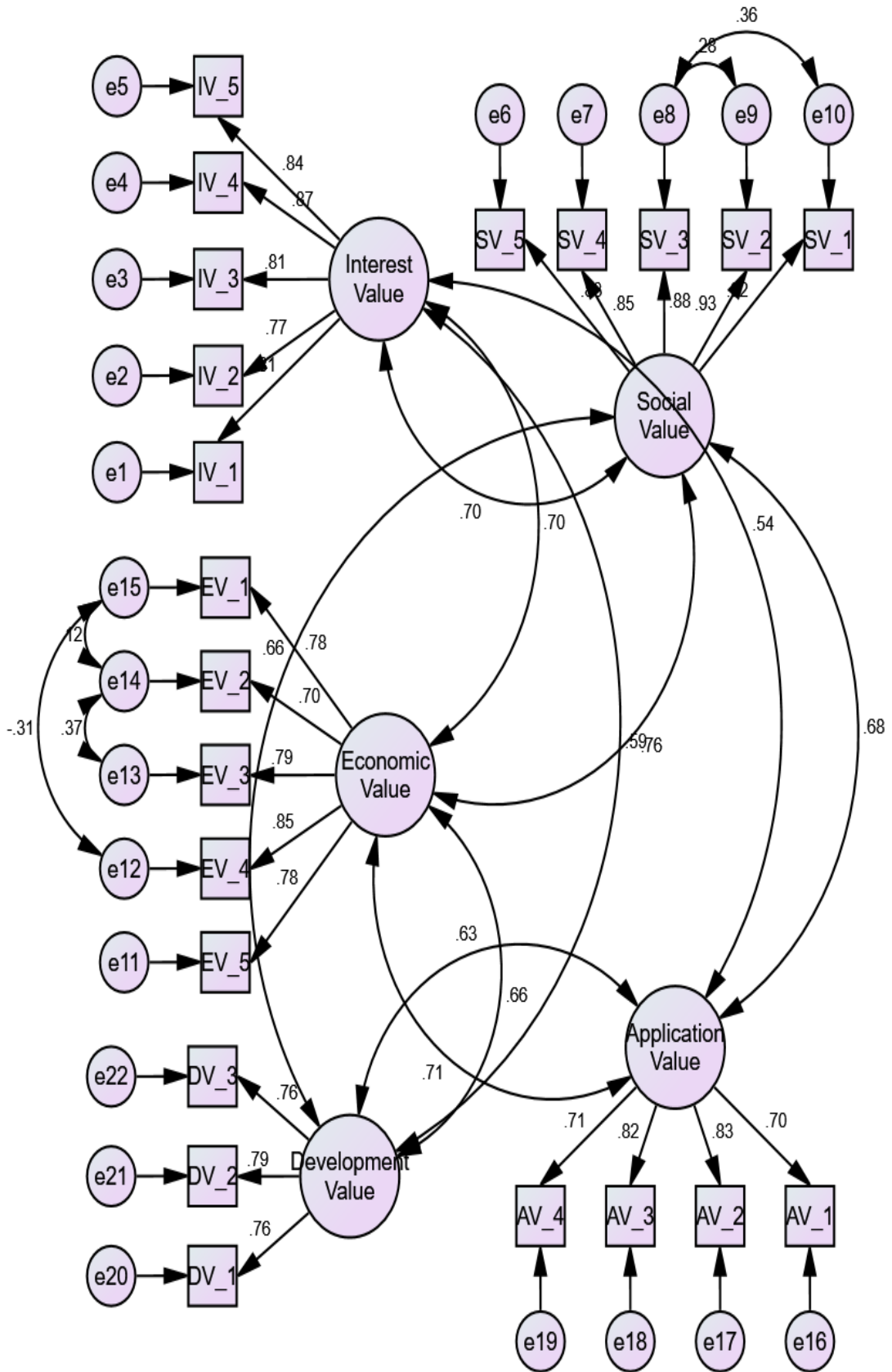
Figure 4.5: Measurement Model for Employer Branding

Table 4.39: Model Fit Indices

	Employer Branding	Criteria	Criteria fulfilled
CIMIN/DF	2.561	≤ 3.00	Yes
CFI	0.966	≥ 0.95	Yes
GFI	0.923	≥ 0.90	Yes
AGFI	0.899	≥ 0.80	Yes
RMSEA	0.055	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.39 specifies the model fit indices for the Confirmatory Factor Analysis (Measurement model). It may be seen from the above Table that all the model fit criteria have been satisfied as per their desired criteria or values, and hence, it may be concluded that the measurement model is fit for further analysis.

Table 4.40: Employer Branding – Validity Measures of Measurement Model

	CR	AVE	MSV	ASV
Social Value	0.946	0.778	0.584	0.491
Interest Value	0.911	0.672	0.486	0.403
Economic Value	0.887	0.613	0.584	0.502
Development Value	0.813	0.592	0.441	0.406
Application Value	0.852	0.591	0.498	0.410

4.5.5 Exploratory Factor Analysis for HRS-1 (Employee Engagement)

Table 4.41: Barlett's Test of Sphericity and Measure of Sampling Adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.868
Bartlett's Test of Sphericity	Approx. Chi-Square	5295.618
	Df	66
	Sig.	.000

It may be observed from the above Table that the value of KMO is **0.868**, which is more than the recommended value of **0.6** (Hair & Black, 1995), and hence, it confirms the validity of the factor analysis and adequacy of sample. Also, the value under Significance Column is .000 which shows that the sample is adequate.

Table 4.42: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.448	53.730	53.730	6.448	53.730	53.730	3.289	27.406	27.406
2	1.528	12.737	66.467	1.528	12.737	66.467	3.192	26.604	54.010
3	1.165	9.706	76.173	1.165	9.706	76.173	1.867	15.558	69.568
4	1.057	8.806	84.979	1.057	8.806	84.979	1.849	15.411	84.979
5	.420	3.498	88.476						
6	.317	2.644	91.120						
7	.284	2.363	93.484						
8	.203	1.689	95.172						
9	.191	1.592	96.764						
10	.140	1.163	97.927						
11	.137	1.140	99.066						
12	.112	.934	100.000						

The factor analysis has been applied with certain default settings and criteria. The components have been grouped based on Eigenvalues. The minimum Eigenvalues should be **1**. Table 4.42 shows that a total number of variables or statements are 12, and thus, 12 components can be produced from factor analysis. However, with the help of Eigenvalues (more than 1), it is observed from the Table that only 4 factors have been produced. These 4 factors explain over 84% of the variance which is above the minimum criteria of variance explained - 66% (Williams et al., 2010). The Eigenvalues of these four factors are: 6.448, 1.528, 1.165, and 1.057 respectively.

It can be seen from Table 4.42 that the 4 factors or components explain over 84% of the variance. The first factor explains 27.406% of the variance, followed by the second with 26.604%, the third with 15.558%, and the fourth component explains 15.411% of the total variance.

Figure 4.6 shows the Scree plot. The Scree plot is based on the Eigenvalues derived from the main Table - 'Total Variance Explained'.
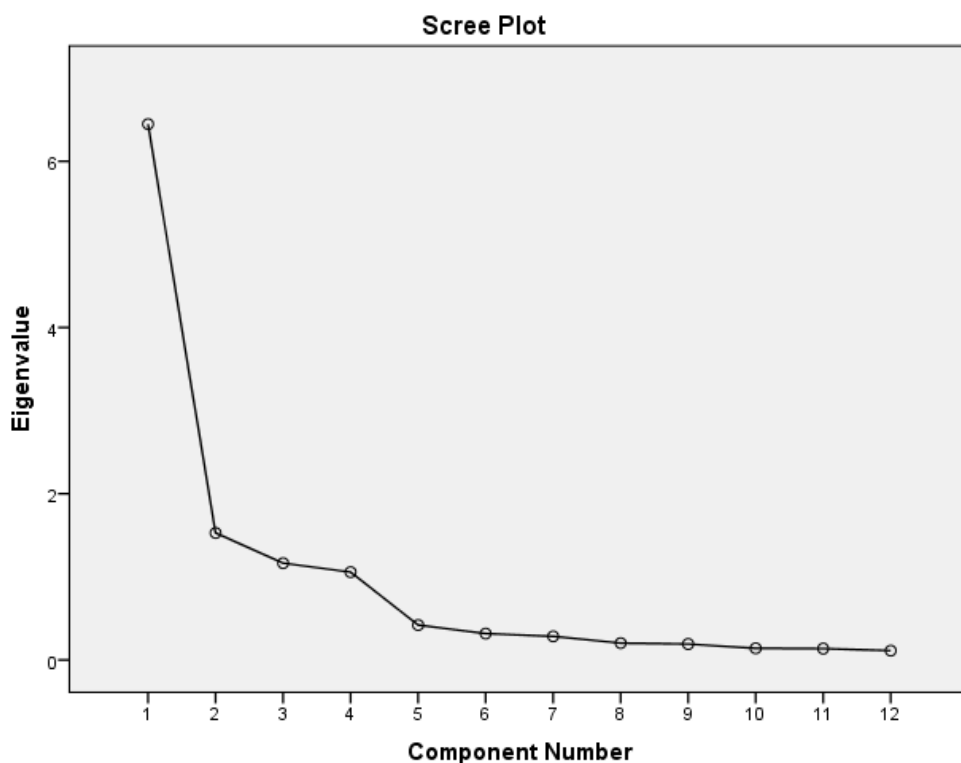
Figure 4.6: Scree Plot for Component Analysis (HRS-1 - EE)

The scree plot shows that there is a steep fall in the line up to the 4th component, until the Eigenvalue of 1. Later on, the fall of the line is very less and, the gap between the 'component number' axis and line reduces which shows that latter components are less important because of their Eigenvalues being below 1.

Construction of Factors or Components:

Table 4.43: Rotated Component Matrix

Employee Engagement Constructs and Statements	Component				
	1	**2**	**3**	**4**	**Reliability**
Management Support					**0.922**
At work, I have the opportunity to do my best every day.	.814				
In the last seven days, I have received recognition or praise for doing good work.	.826				
My supervisor, or someone at work, seems to care about me as a person.	.889				
There is someone at work who encourages my development.	.813				
Team Work					**0.920**
At work, my opinions seem to count.		.888			
The mission or purpose of my company makes me feel that my job is important.		.820			
We are committed to doing quality work.		.727			
I have a best friend at work.		.903			
Basic Needs					**0.891**
I know what is expected of me at work.			.875		
I have the required resources that I need in order to do my work right.			.900		
Growth					**0.915**
In the past six months, someone at work talked to me about my progress.				.846	
This past year, I had opportunities at work to learn and grow (training and development)				.921	

*(**Source:** SPSS Output)*

171

Reliability of the Factors/Constructs:

The reliability of all constructs was checked with Cronbach's alpha. The values of reliability for 4 factors were: 0.922 (Factor 1), 0.920 (Factor 2), 0.891 (Factor 3), and 0.915 (Factor 4). The minimum value of the reliability of a construct should be **0.7**. As the reliability of all constructs is above the critical value and thus, the factors so formed are found to be robust.

Table 4.44: Reliability Statistics of the Constructs of Employer Engagement

S. No.	Factors	No of Items	Cronbach's Alpha Value
1	Management Support	4	0.922
2	Team Work	4	0.920
3	Basic Needs	2	0.891
4	Growth	2	0.915

Development of the Factors/ Constructs

There are 4 factors out of 12 variables/statements. These factors represent the different variables that are highly correlated with each other. The 1st Factor is constituted by 4 variables namely – (i) "At work, I have the opportunity to do my best every day", (ii) "In the last seven days, I have received recognition or praise for doing good work", (iii) "My supervisor, or someone at work, seems to care about me as a person" and, (iv) "There is someone at work who encourages my development". The dimension has been named as '**Management Support'.** The variance explained by this factor is **15.411**% and, the reliability coefficient of the factor is **0.922** which is more than the minimum desired value of reliability i.e. **0.7**.

2nd Factor is constituted by 4 variables namely – (i) "At work, my opinions seem to count", (ii) "The mission or purpose of my company makes me feel that my job is important" (iii) "We are committed to doing quality work" and, (iv) "I have a best friend at work". The dimension has been named as '**Team Work'.** The variance explained by this factor is **26.604**% and, the reliability coefficient of the factor is **0.920** which is more than the minimum desired value of reliability i.e. **0.7**.

3rd Factor is constituted by 2 variables namely – (i) "I know what is expected of me at work" and, (ii) "I have the required resources that I need in order to do my work right". The dimension has been named as '**Basic Needs'.** The variance explained by this factor is **15.558**% and, the reliability coefficient of the factor is **0.891** which is more than the minimum desired value of reliability i.e. **0.7**.

4th factor is constituted by 2 variables namely – (i) "In the past six months, someone at work talked to me about my progress" and, (ii) "During the past year, I had opportunities at work to learn and grow" (training and development). The dimension has been named as '**Growth'.** The variance explained by this factor is **27.406**% and, the reliability coefficient of the factor is **0.915** which is more than the minimum desired value of reliability i.e. **0.7**.

4.5.6   Measurement Model for HRS – 1 (Employee Engagement)

The measurement model for HRS – 1 (Employee Engagement) has been shown in Figure 4.7. Table 4.45 below shows the model fit indices.

Table 4.45: Model Fit Indices

	Employee Engagement	**Criteria**	**Criteria fulfilled**
CIMIN/DF	2.489	≤ 3.00	Yes
CFI	0.967	≥ 0.95	Yes
GFI	0.926	≥ 0.90	Yes
AGFI	0.904	≥ 0.80	Yes
RMSEA	0.053	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.45 specifies the model fit indices for the Confirmatory Factor Analysis (Measurement Model). It can be seen from the Table that all the model fit criteria have been satisfied as per their desired values mentioned in the Table, and hence, it may be concluded that the measurement model is fit for further analysis.

Figure 4.7 shows the Measurement Model for HRS-1 (Employee Engagement)
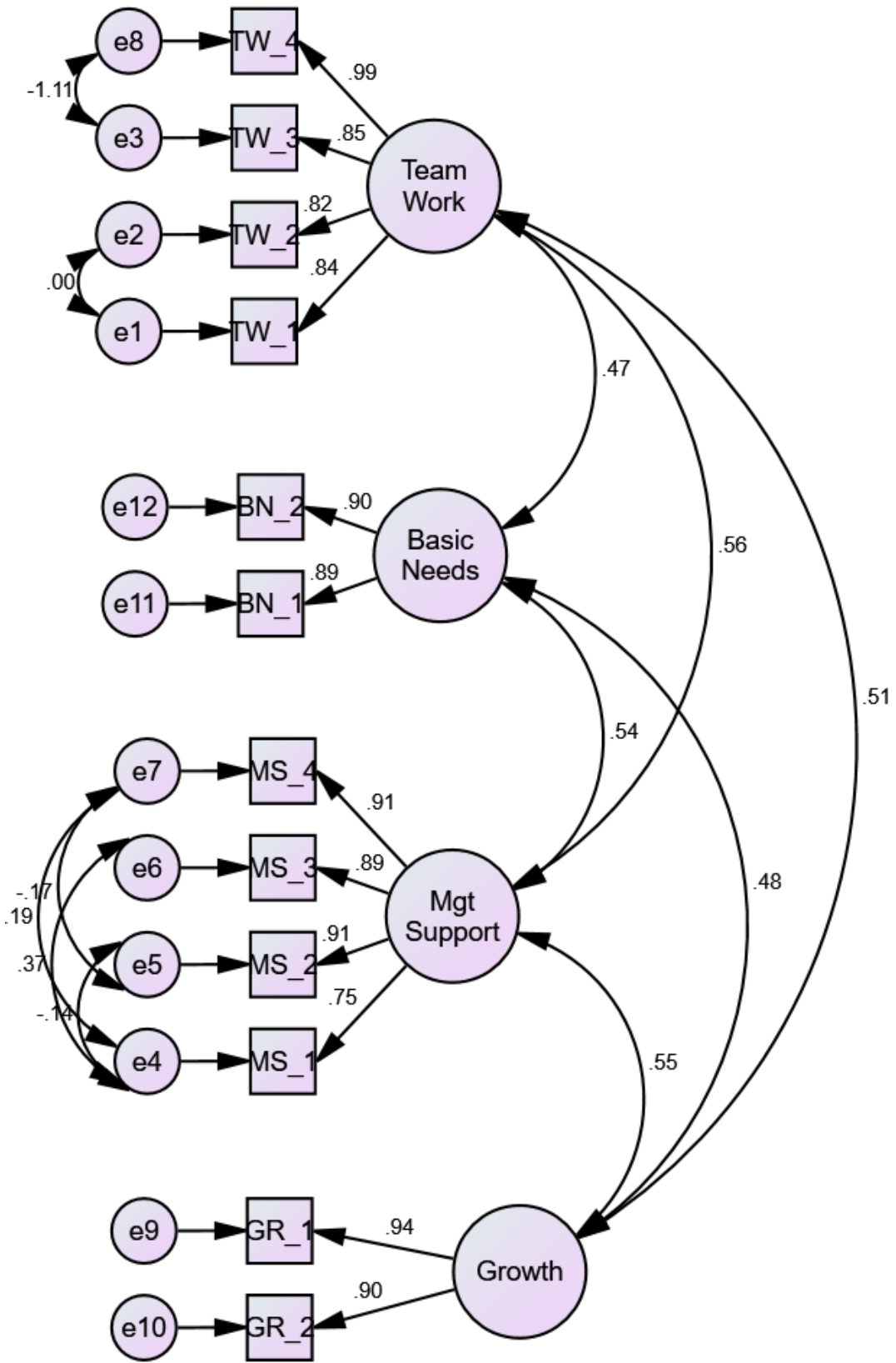
Figure 4.7: Measurement Model for HRS-1 (Employee Engagement)

Table 4.46: Validity Measures of Measurement Model of Employee Engagement

	CR	AVE	MSV	ASV
Management Support	0.924	0.755	0.311	0.304
Team Work	0.929	0.768	0.311	0.263
Basic Needs	0.891	0.803	0.294	0.247
Growth	0.918	0.849	0.307	0.265

4.5.7   Exploratory Factor Analysis for HRS -2 (Talent Management)

Table 4.47: Barlett's Test of Sphericity and Measure of Sampling Adequacy

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		**.918**
Bartlett's Test of Sphericity	Approx. Chi-Square	7001.040
	Df	153
	Sig.	.000

It may be observed from the Table 4.47 that the value of KMO is 0.918 which is more than the recommended value of **0.6** (Hair and Black, 1995), hence, it confirms the validity of the factor analysis. The value under the 'significance' column is .000, which shows that the sample is adequate.

The factor analysis has been applied with certain default settings and criteria. The components have been grouped based on Eigenvalues. The minimum Eigenvalues should be at least 1. Table 4.5 shows that the total number of variables or statements is 18, and hence, 18 components can be produced from factor analysis. However, with the help of Eigenvalues (more than 1), it is seen from the Table that only 5 factors have been produced. These 5 factors explain over 79% of the variance which is above the minimum criteria of variance explained - 66% (Williams et al., 2010). The Eigenvalues of five factors are: 8.663, 1.944, 1.444, 1.183, and 1.042 respectively.

Table 4.48: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	8.663	48.130	48.130	8.663	48.130	48.130	4.414	24.521	24.521
2	1.944	10.797	58.927	1.944	10.797	58.927	2.619	14.549	39.070
3	1.444	8.024	66.952	1.444	8.024	66.952	2.428	13.489	52.560
4	1.183	6.574	73.526	1.183	6.574	73.526	2.424	13.469	66.029
5	1.042	5.790	79.316	1.042	5.790	79.316	2.392	13.288	79.316
6	.501	2.781	82.097						
7	.421	2.339	84.436						
8	.370	2.057	86.493						
9	.335	1.858	88.352						
10	.303	1.681	90.033						
11	.278	1.546	91.579						
12	.265	1.471	93.050						
13	.247	1.371	94.421						
14	.236	1.313	95.734						
15	.221	1.227	96.961						
16	.191	1.062	98.023						
17	.189	1.052	99.075						
18	.167	.925	100.000						

It is observed from Table 4.5 that the 5 factors or components explain 79% of the total variance. The first factor explains 24.521% of the variance, followed by the second that explains 14.549% of the variance, the third component explains 13.489%, the fourth component explains 13.469% and, the fifth component explains 13.288% of the total variance.

Figure 4.8 shows the scree plot. The scree plot is based on the Eigenvalues derived from the main Table on 'Total Variance Explained'.
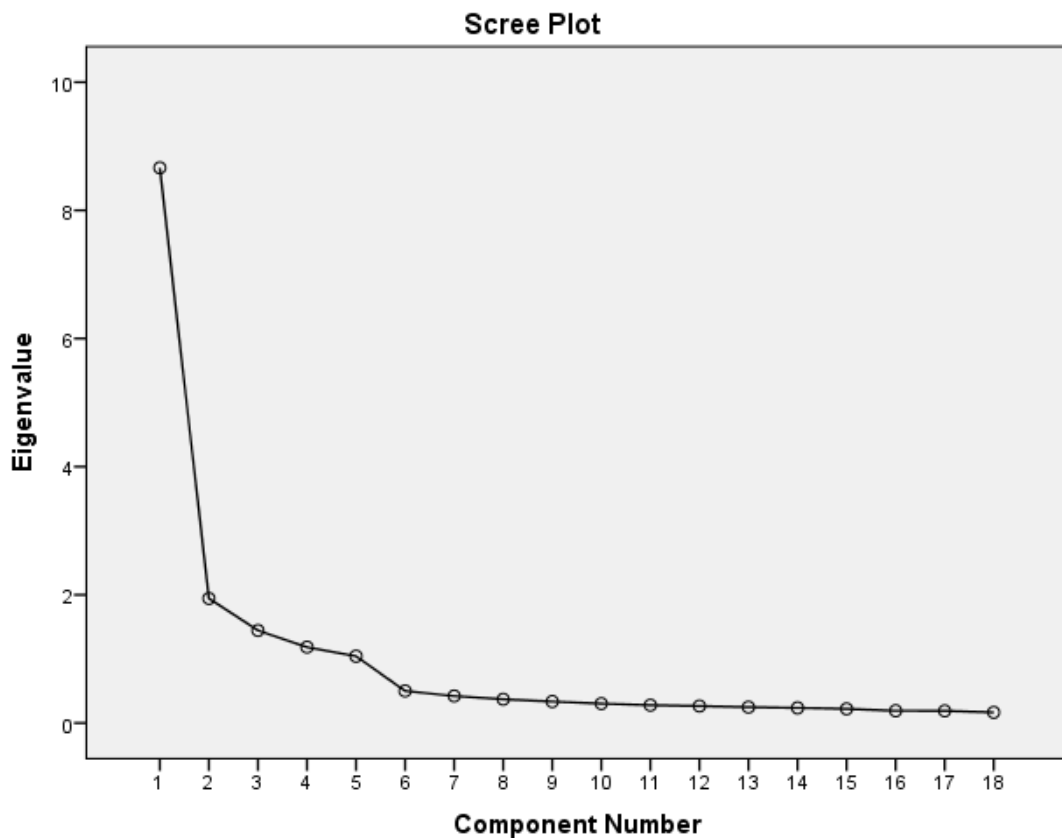
Figure 4.8: Scree Plot for Component Analysis (HRS-2 – TM)

The scree plot shows that there is a steep fall in the line till the 5th components, until the Eigenvalue of 1. Later on, the fall of the line is very less and, also the gap between the 'component number' axis and line reduces which shows that later components are less important because their Eigenvalues are below 1.

Table 4.49: Construction of Factors or Components

Talent Management Constructs and Statements	Component					
	1	2	3	4	5	Reliability
Human Capital (HC)						**0.926**
Employees in my organisation are considered as the best in the industry.	.827					
Employees in my organisation are considered as experts in their particular domain.	.820					
Employees in my organisation are considered to be highly involved in their responsibilities.	.815					
Employees in my organisation are considered to be highly efficient in their role.	.812					
Employees in my organisation are considered to be highly productive in their respective department.	.770					
Employees in my organisation look forward to serve the organisation throughout their career.	.732					
Talent Retention (TR)						**0.912**
My organisation is committed to make all possible efforts in order to retain capable and skilled individuals.		.833				
My organisation is committed to make all possible efforts in order to retain high-performing individuals.		.839				
My organisation is committed to make all possible efforts in order to retain individuals who support the organisational vision, values and strategy.		.861				

Talent Management Constructs and Statements	Component					
	1	2	3	4	5	Reliability
Talent Development (TD)						**0.880**
My organisation is committed to provide 'learning and developmental opportunities' to high-performing individuals.			.789			
My organisation is committed to provide 'learning and developmental opportunities' to capable and skilled individuals.			.845			
My organisation is committed to provide 'learning and developmental opportunities' to individuals who support organisational vision, values and strategy.			.729			
Talent Growth (TG)						**0.869**
My organisation is committed to provide 'career and promotional opportunities' to high-performing individuals.				.727		
My organisation is committed to provide 'career and promotional opportunities' to capable and skilled individuals.				.837		
My organisation is committed to provide 'career and promotional opportunities' to individuals who support the organisational vision, values and strategy.				.849		
Talent Inducement (TI)						**0.867**
My organisation is committed to provide 'Quality of Work-life' to high-performing individuals.					.844	
My organisation is committed to provide 'Quality of Work-life' to capable and skilled individuals.					.834	
My organisation is committed to provide 'Quality of Work-life to individuals who support the organisational vision, values and strategy.					.734	

(*Source:* SPSS Output)

Reliability of the Factors/Constructs:

The reliability of all constructs was checked with Cronbach's alpha. The values of reliability for 5 factors were: 0.926 (Factor 1), 0.912 (Factor 2), 0.880 (Factor 3), 0.869 (Factor 4), and 0.867 (Factor 5). The minimum value of the reliability of a dimension should be **0.7**, as the reliability of all the constructs is above the critical value and hence, the factors so formed are found to be robust.

Table 4.50: Reliability Statistics of the Constructs of Talent Management

S. No.	Factors	No of Items	Cronbach's Alpha Value
1	Human Capital (HC)	6	0.926
2	Talent Retention (TR)	3	0.912
3	Talent Development (TD)	3	0.880
4	Talent Growth (TG)	3	0.869
5	Talent Inducement (TI)	3	0.867

Development of the Factors/ Constructs

There are 5 factors out of 18 variables/statements. These factors represent the different variables that are highly correlated with each other. The 1st Factor is constituted by 6 variables namely – (i) "Employees in my organisation are considered as the best in the industry" (ii) "Employees in my organisation are considered as experts in their particular domain"(iii) "Employees in my organisation are considered to be highly involved in their responsibilities" (iv) "Employees in my organisation are considered to be highly efficient in their role"(v) "Employees in my organisation are considered to be highly productive in their respective department" and, (vi) "Employees in my organisation look forward to serving the organisation throughout their career". The dimension has been named as '**Human Capital (HC)'.** The variance explained by this factor is **13.469**% and the reliability coefficient of the factor is **0.926** which is more than the minimum desired value of reliability i.e. **0.7**.

2nd Factor is constituted by 3 variables namely – (i) "My organisation is committed to make all possible efforts in order to retain capable and skilled individuals", (ii) "My organisation is committed to make all possible efforts in order to retain high-

performing individuals" and, (iii) 'My organisation is committed to make all possible efforts in order to retain individuals who support the organisational vision, values and strategy'. The dimension has been named as '**Talent Retention (TR)'.** The variance explained by this factor is **14.549** % and the reliability coefficient of the factor is **0.912** which is more than the minimum desired value of reliability **- 0.7**.

3rd factor is constituted by 3 variables namely – (i) "My organisation is committed to provide 'learning and developmental opportunities' to high-performing individuals" (ii) "My organisation is committed to provide 'learning and developmental opportunities' to capable and skilled individuals" and, (iii) "My organisation is committed to provide 'learning and developmental opportunities' to individuals who support the organisational vision, values and strategy". The dimension has been named as '**Talent Development (TD)'.** The variance explained by this factor is **24.521**% and the reliability coefficient of the factor is **0.880** which is more than the minimum desired value of reliability i.e. **0.7**.

4th Factor is constituted by 3 variables namely – (i) "My organisation is committed to provide 'career and promotional opportunities' to high-performing individuals" (ii)"My organisation is committed to provide 'career and promotional opportunities' to capable and skilled individuals" and (iii) "My organisation is committed to provide 'career and promotional opportunities' to individuals who support the organisational vision, values and strategy". The dimension has been named as '**Talent Growth (TG)'.** The variance explained by this factor is **13.288**% and the reliability coefficient of the factor is **0.869** which is more than the minimum desired value of reliability i.e. **0.7**.

5th Factor is constituted by 3 variables namely – (i) "My organisation is committed to provide 'Quality of Work-life' to high-performing individuals" (ii) "My organisation is committed to provide 'Quality of Work-life' to capable and skilled individuals" and, (iii) "My organisation is committed to provide 'Quality of Work-life to individuals who support the organisational vision, values and strategy". The dimension has been named as '**Talent Inducement (TI)'.** The variance explained by this factor is **13.489**% and the reliability coefficient of the factor is **0.867** which is more than the minimum desired value of reliability i.e. **0.7**.

4.5.8 Measurement Model of HRS-2 (Talent Management)

Figure 4.9 shows the measurement model for HRS-2 (Talent Management):
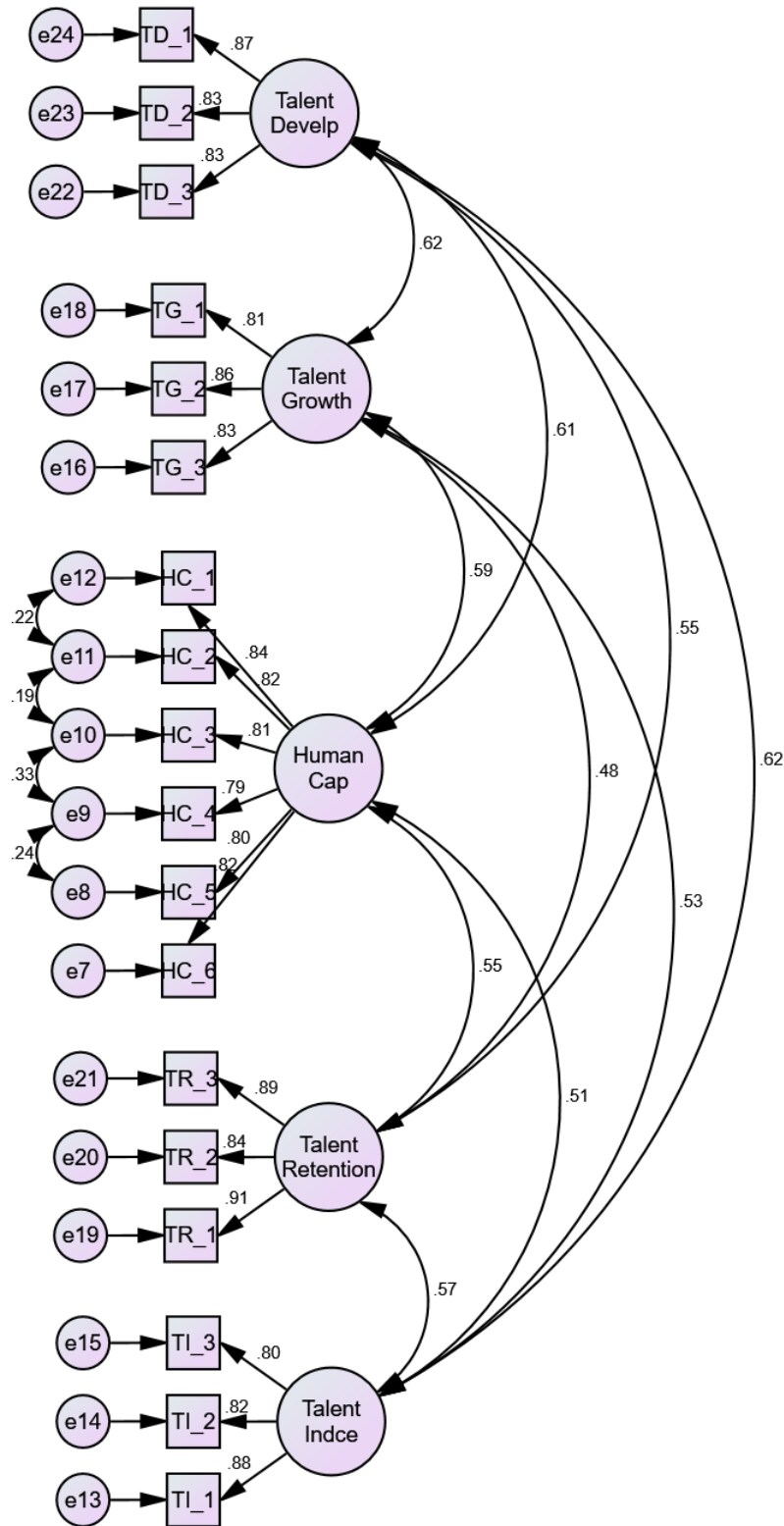
Figure 4.9: Measurement Model for HRS-2 (Talent Management)

Table 4.51: Model Fit Indices

Model Fit Criteria	Talent Management	Criteria	Criteria fulfilled
CIMIN/DF	2.864	≤ 3.00	Yes
CFI	0.968	≥ 0.95	Yes
GFI	0.931	≥ 0.90	Yes
AGFI	0.903	≥ 0.80	Yes
RMSEA	0.060	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.51 specifies the model fit indices for the Confirmatory Factor Analysis (Measurement model). It may be seen from the Table that all the model fit criteria have been satisfied as per their desired values mentioned in the Table, and hence, it may be concluded that the measurement model is fit for further analysis.

Table 4.52: Validity Measures of Measurement Model

Constructs of Talent Management	CR	AVE	MSV	ASV
Talent Inducement	0.871	0.692	0.381	0.311
Talent Growth	0.872	0.695	0.386	0.311
Talent Development	0.882	0.714	0.386	0.361
Talent Retention	0.912	0.776	0.324	0.292
Human Capital	0.920	0.657	0.376	0.321

4.6   SECOND ORDER CFA (CONFIRMATORY FACTOR ANALYSIS) FOR CSR, EB, HRS-1 (EE) AND HRS-2 (TM)

4.6.1   2nd Order CFA for Corporate Social Responsibility (CSR)
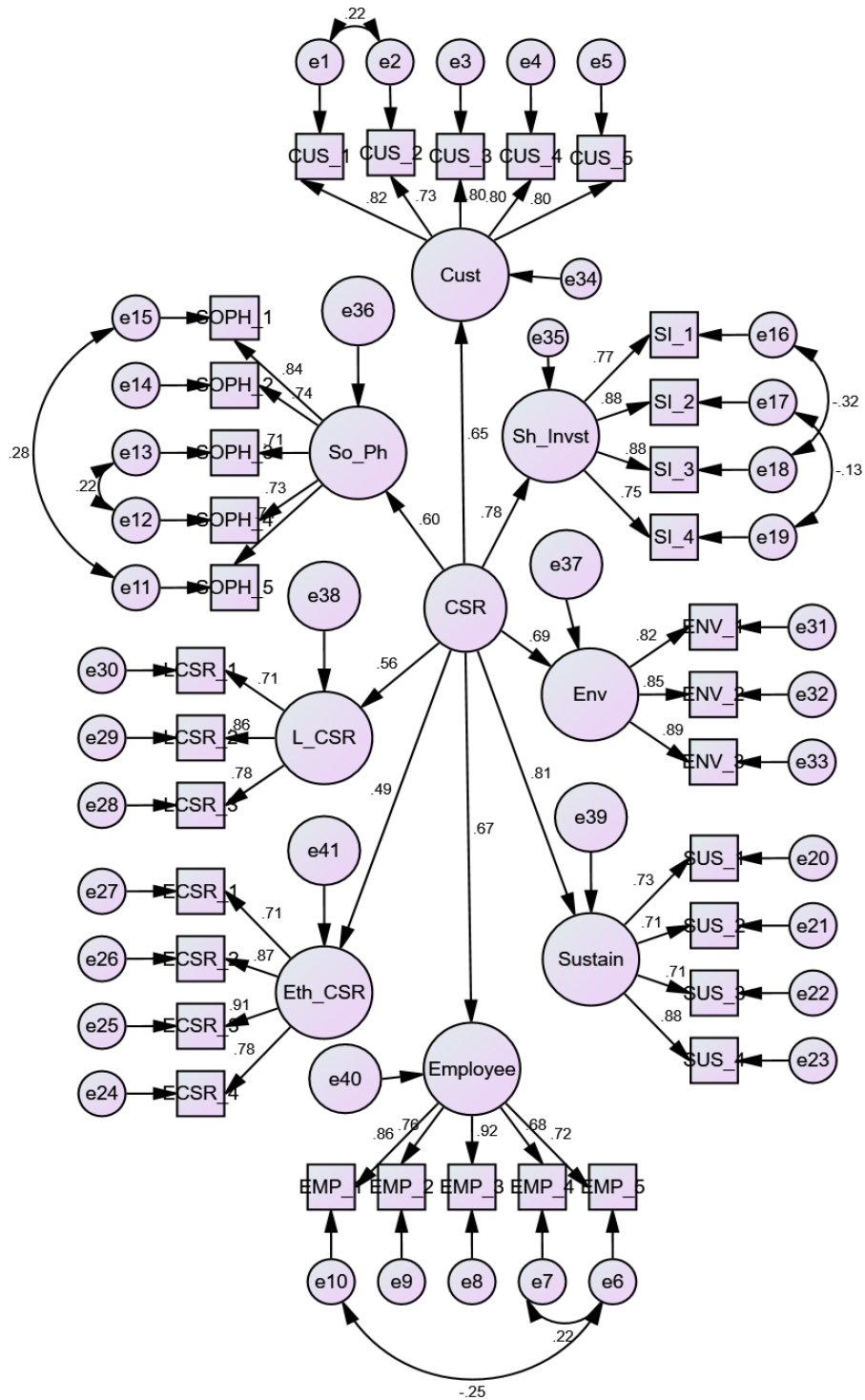
Figure 4.10: 2nd Order CFA for CSR

Table 4.53: Model Fit Indices of 2nd Order CFA for CSR

Model Fit Criteria	Corporate Social Responsibility	Criteria	Criteria fulfilled
CIMIN/DF	2.061	≤ 3.00	Yes
CFI	0.953	≥ 0.95	Yes
GFI	0.895	≥ 0.90	Yes
AGFI	0.877	≥ 0.80	Yes
RMSEA	0.045	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.53 specifies the Model Fit Indices for the Confirmatory Factor Analysis (Measurement model). It may be seen from the Table that all the model fit criteria have been satisfied as per their desired values mentioned in the 'Criteria' column of the Table; and hence, the measurement model is fit for further analysis.

4.6.2   2nd Order CFA for Employer Branding (EB)

Table 4.54: Model Fit Indices of 2nd Order CFA for Employer Branding

	Employer Branding	Criteria	Criteria fulfilled
CIMIN/DF	2.446	≤ 3.00	Yes
CFI	0.968	≥ 0.95	Yes
GFI	0.926	≥ 0.90	Yes
AGFI	0.906	≥ 0.80	Yes
RMSEA	0.052	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.54 specifies the Model Fit Indices for the Confirmatory Factor Analysis (Measurement Model). It may be observed from the above Table that all the model fit criteria have been satisfied as per their desired values mentioned under 'Criteria' column of the Table; and hence, the measurement model is fit for further analysis.
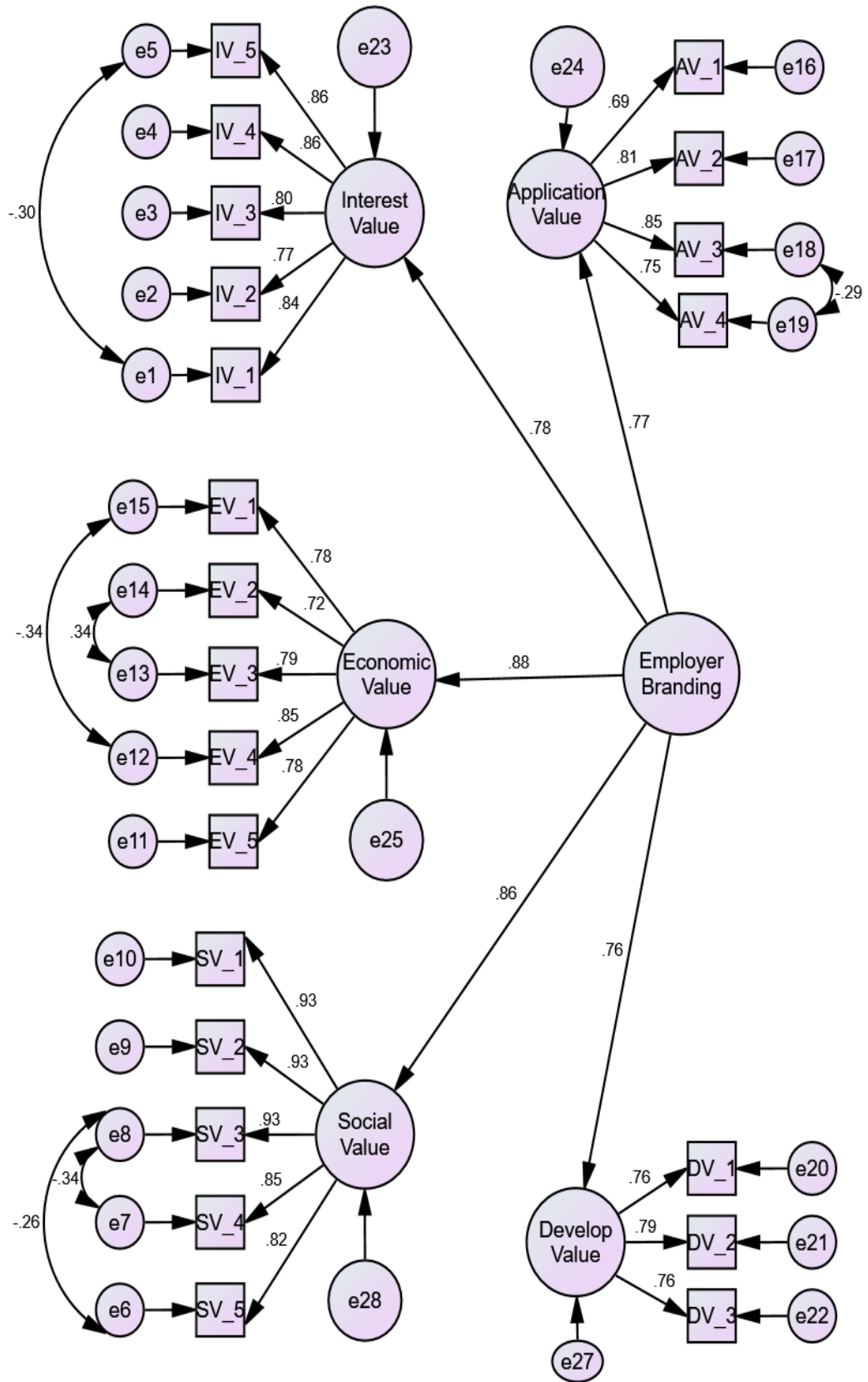
Figure 4.11: 2nd Order CFA for Employer Branding

186
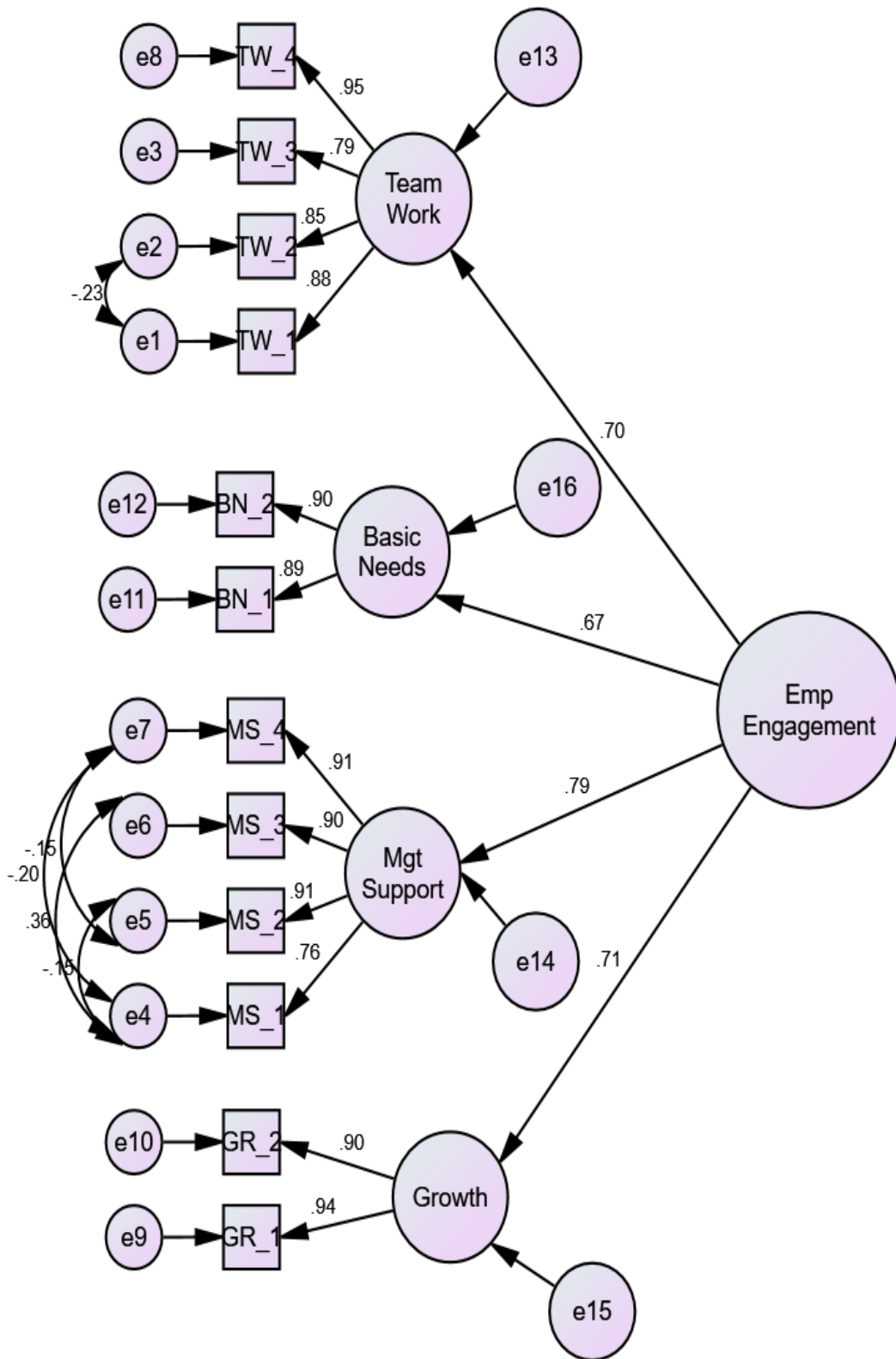
Figure 4.12: 2nd Order CFA for Employee Engagement

Table 4.55: Model Fit Indices of 2nd Order CFA for Employee Engagement

	Employee Engagement	Criteria	Criteria fulfilled
CIMIN/DF	3.954	≤ 3.00	Partially
CFI	0.974	≥ 0.95	Yes
GFI	0.942	≥ 0.90	Yes
AGFI	0.904	≥ 0.80	Yes
RMSEA	0.075	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.55 specifies the Model Fit Indices for the Confirmatory Factor Analysis (Measurement Model). It may be seen from the Table that all model fit criteria have been satisfied as per their desired values mentioned under the 'Criteria' column of the Table; and hence, it may be concluded that the measurement model is fit for further analysis.

4.6.4 2nd Order CFA for Talent Management (HRS-2)

Table 4.56: Model Fit Indices 2nd Order CFA for Talent Management

	Talent Management	Criteria	Criteria fulfilled
CIMIN/DF	2.868	≤ 3.00	Partially
CFI	0.966	≥ 0.95	Yes
GFI	0.928	≥ 0.90	Yes
AGFI	0.903	≥ 0.80	Yes
RMSEA	0.600	≤ 0.10	Yes
P VALUE	0.000	≤ 0.05	Yes

Table 4.56 specifies the Model Fit Indices for the Confirmatory Factor Analysis (Measurement model). As can be seen from the above Table (4.56), all the model fit criteria have been satisfied as per their desired values mentioned under the 'Criteria' column of the Table; and hence, it may be concluded that the measurement model is fit for further analysis.
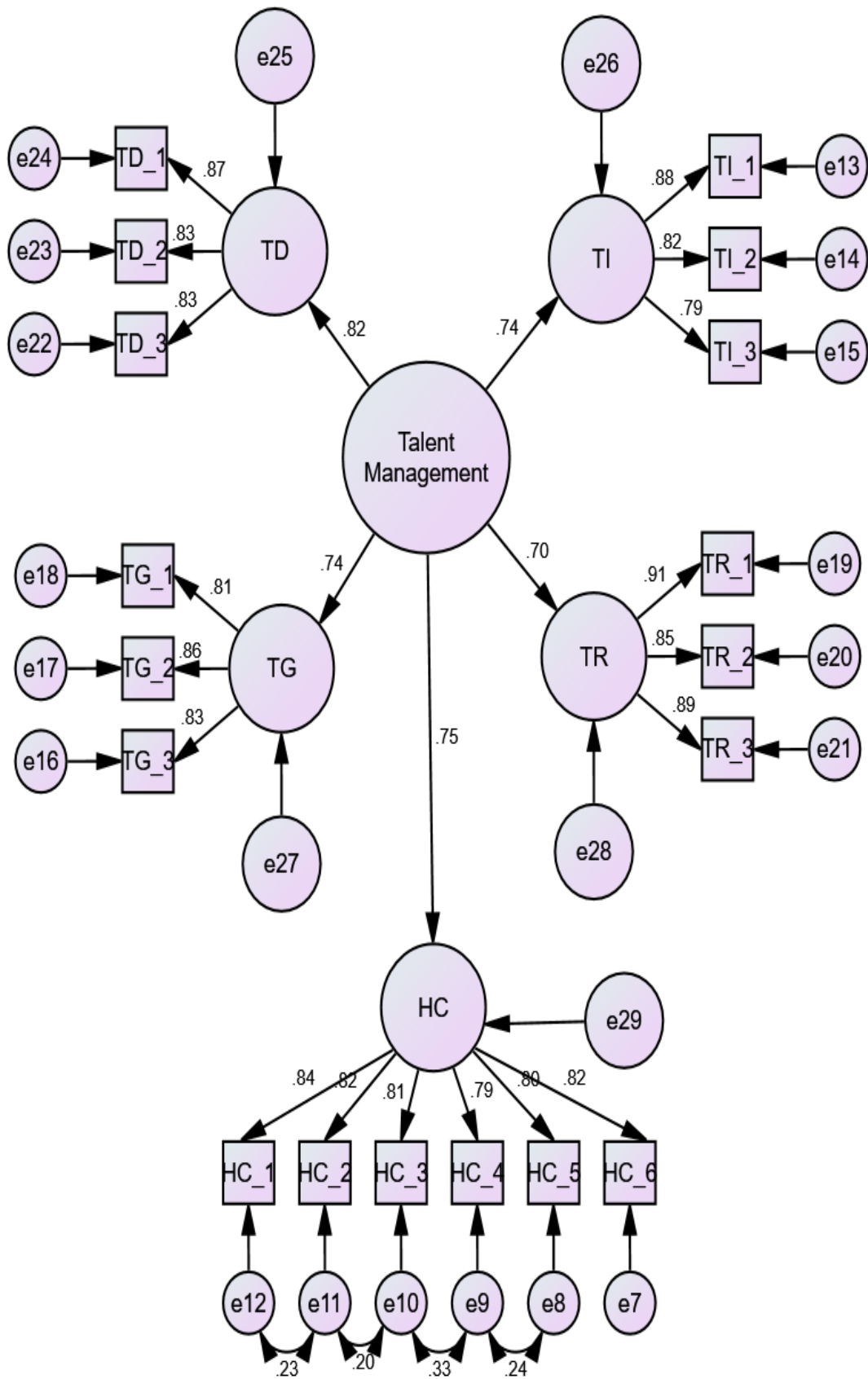
Figure 4.13: 2nd Order CFA for Talent Management

4.7 IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON EMPLOYER BRANDING AND HUMAN RESOURCE SUSTAINABILITY (HRS – EE & TM))

Figure 4.14 shows the causal relationships between CSR and Employer Branding; CSR and HRS-1; and, CSR and HRS-2.
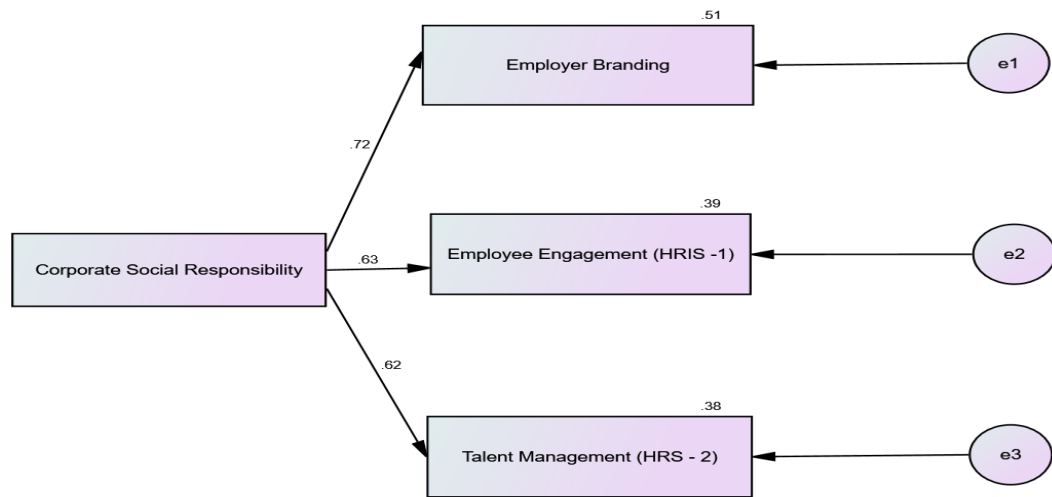
Figure 4.14: Structural Model for Impact of Corporate Social Responsibility on Employer Branding, HRS - 1 (Employee Engagement) and HRS - 2 (Talent Management)

Figure 4.14 presents the structural equation model that shows the impact of Corporate Social Responsibility on Employer Branding (EB), Employee Engagement (EE: HRS-1), and Talent Management (TM: HRS-2). The values given on arrows represent the 'standardized beta'. The 'standardized beta' values for the relationship between CSR and EB is **0.72**, between CSR and EE is **0.63,** and between CSR and TM is **0.62**. This model shows direct relationships between one independent variable and three dependent variables individually.

Table 4.57: Squared Multiple Correlation Coefficients (R^2)

Endogenous Construct	Squared Multiple Correlations (R^2)
Employer Branding	0.51
HRS-1 (Employee Engagement)	0.39
HRS-2 (Talent Management)	0.38

The values given over the rectangle boxes in Figure 4014 and Table 4.57 show Squared Multiple Correlations (R^2). The Squared Multiple Correlations for EB, EE, and TM are **0.51, 0.39, and 0.38** respectively. This suggests that dimensions of CSR explained 51% of the variance in EB, 39% of EE (HRS-1), 38% in TM (HRS-2).

Table 4.58: Output of Structural Model

Sl. No.	Hypotheses	Estimates	Standardized	CR	p-value	Supported
H6	Corporate Social Responsibility → Employer Branding	1.238	0.717	23.550	***	Yes
H7	Corporate Social Responsibility→ Employee Engagement (HRS-1)	1.020	0.627	18.090	***	Yes
H8	Corporate Social Responsibility→ Talent Management (HRS -2)	0.847	0.620	18.448	***	Yes

Table 4.58 output of Structural model shows that the values under the 'p-value' column are below 0.05, and hence, all proposed relationships (alternate hypotheses) are supported:

Corporate Social Responsibility influences Employer Branding (EB)

Corporate Social Responsibility influences Employee Engagement (HRS-1)

Corporate Social Responsibility influences Talent Management (HRS -2)

4.8   IMPACT OF EMPLOYER BRANDING ON HRS -1 (EMPLOYEE ENGAGEMENT) AND HRS-2 (TALENT MANAGEMENT)

Figure 4.15 shows the causal relationships between Employer Branding and HRS-1 (Employee Engagement) and, HRS-2 (Talent Management)
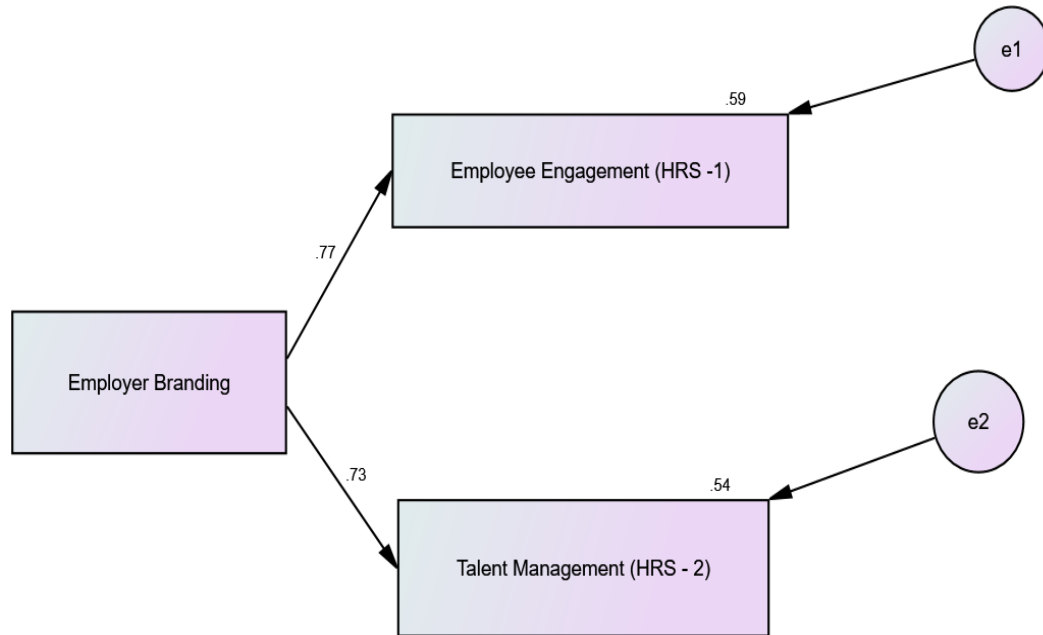
Figure 4.15: Structural Model for Impact of Employer Branding on Employee Engagement (HRS-1) and Talent Management (HRS-2)

Figure 4.15 presents the structural equation model that shows the impact of Employer Branding (EB) on HRS -1 (EE) and HRS-2 (TM). The values given on arrows represent the 'standardized beta'. The 'standardized beta' value for the relationship between EB and EE is **0.77,** and between EB and EE is **0.73**. The squared multiple correlations have been shown over the boxes presenting dependent variables. The results of hypothesis testing are given in the Table 4.60. Figure 4.15 shows the Structural Relationship**.**

Table 4.59: Squared Multiple Correlation Coefficients (R^2)

Endogenous Construct	Squared Multiple Correlations (R^2)
Employee Engagement (HRS-1)	0.59
Talent Management (HRS-2)	0.54

The values given over the rectangle boxes in the Figure 4.15 and Table 4.59 show Squared Multiple Correlations (R^2). The Squared Multiple Correlations for EE and TM are **0.59** and **0.54,** respectively. This suggests that dimensions of EB explained 59% of the variance in EE (HRS-1) and 54% in TM (HRS-2).

Table 4.60: Output of Structural Model

Sl. No.	Hypotheses	Estimates	Standardized	CR	p-value	Supported
H9	Employer Branding→ Employee Engagement (HRS-1)	.599	0.77	2.946	***	Yes
H10	Employer Branding→ Talent Management (HRS-2)	.698	0.73	9.795	***	Yes

Table 4.60 shows the output of structural model wherein the values under the 'p-value' column are below 0.05, and hence, both the proposed relationships (alternate hypotheses) are supported:

Employer Branding influences Employee Engagement (HRS-1)

Employer Branding influences Talent Management (HRS-2)

4.9   MEDIATING ROLE OF EB BETWEEN CSR AND HRS

In this study, the mediation analysis has been conducted between Corporate Social Responsibility (CSR) and Human Resource Sustainability (Employee Engagement and Talent Management) with "Employer Branding" as the mediating variable. While applying Mediation Analysis, the direct effect in terms of all the hypothesized relations is checked. The mediation effect may be full or partial. The following parameters determine whether mediation effect exists (Partial or Full) or not:

- Significant Direct Effect and Significant Indirect Effect with No improvement in Total Effect = **No Mediation**
- No Significant Direct Effect and Significant Indirect Effect = **Full Mediation**
- Significant Direct Effect and No Direct Effect after mediation but Significant Indirect Effect = **Full Mediation**
- Significant Direct Effect and Significant Indirect Effect with improved Total Effect = **Partial Correlation**

4.9.1 Mediating role of EB between CSR and HRS -1 (EE)

Table 4.61: Mediating Effects of Employer Branding Between Corporate Social Responsibility and Employee Engagement

SL. No.	Effects	Standardized Estimate	P-value
1	Standardized Total Effect	0.627	***
2	Standardized Direct Effect	0.160	.002
3	Standardized Indirect Effect	0.467	***

Initial direct relationship between Corporate Social Responsibility and HRS-1 (Employee Engagement) was found significant (refer to Figure 4.14). Further, all three effects stated in Table 4.61 are also significant, which confirms that there is Partial Mediation between the relationship of Corporate Social Responsibility and HRS-1 (Employee Engagement). The effects are significant both with mediation and without mediation, but the mediation improves the effect, and hence, it proves the existence of Partial Mediation.
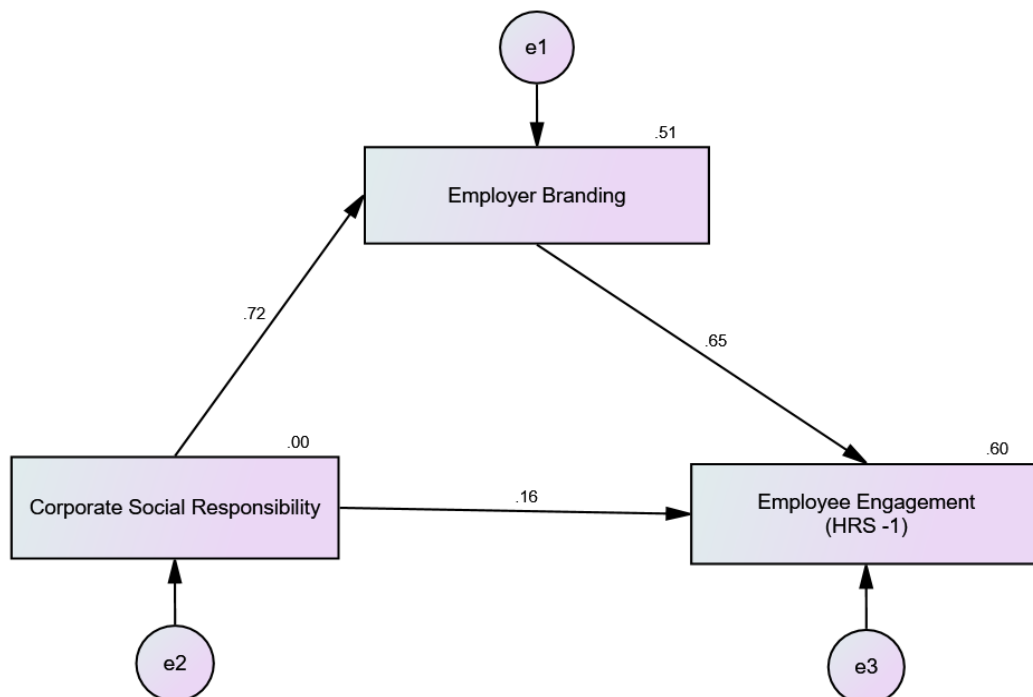
Figure 4.16: Mediation Effect of Employer Branding between Corporate Social Responsibility and HRS-1 (Employee Engagement)

Table 4.62: Result of Mediation Effect of Employer Branding between Corporate Social Responsibility and HRS-1 (Employee Engagement)

Hypotheses	Indirect Effects	Estimate	P-value	Remarks
H6	Corporate Social Responsibility→ Employer Branding →HRS-1 (Employee Engagement)	0.467	***	Partial Mediation

***p <.001, **p <0.01, *p <0.05

Table 4.62 shown above gives the statistical results of the indirect effect or mediation effect. The estimated value of the mediation is 0.467 having a 'p-value' of 0.000. Since the 'p-value' is below 0.05, hence, there is a significant mediation of Employer Branding between Corporate Social Responsibility and Employee Engagement (HRS-1). The proposed mediation relationship (alternate hypothesis) thus, stands supported.

Employer Branding mediates the relationship between CSR and Employee Engagement (HRS-1)

4.9.2 Mediating role of EB between CSR and HRS -2 (TM)

Table 4.63: Mediating Effects of Employer Branding between Corporate Social Responsibility and Talent Management

Sl. No.	Effects	Standardized Estimate	P-value
1	Standardized Total Effect	0.620	***
2	Standardized Direct Effect	0.195	***
3	Standardized Indirect Effect	0.425	***

The initial direct relationship between Corporate Social Responsibility and HRS-2 (Talent Management) was found significant (refer Figure 4.14). Further, all three effects stated in Table 4.63 are also significant, which shows that there is a Partial Mediation effect of Employer Branding between the relationship of Corporate Social Responsibility and Talent Management. The effects are significant both with mediation as well as without mediation, but mediation improves the effect, and hence, it proves the existence of Partial Mediation.
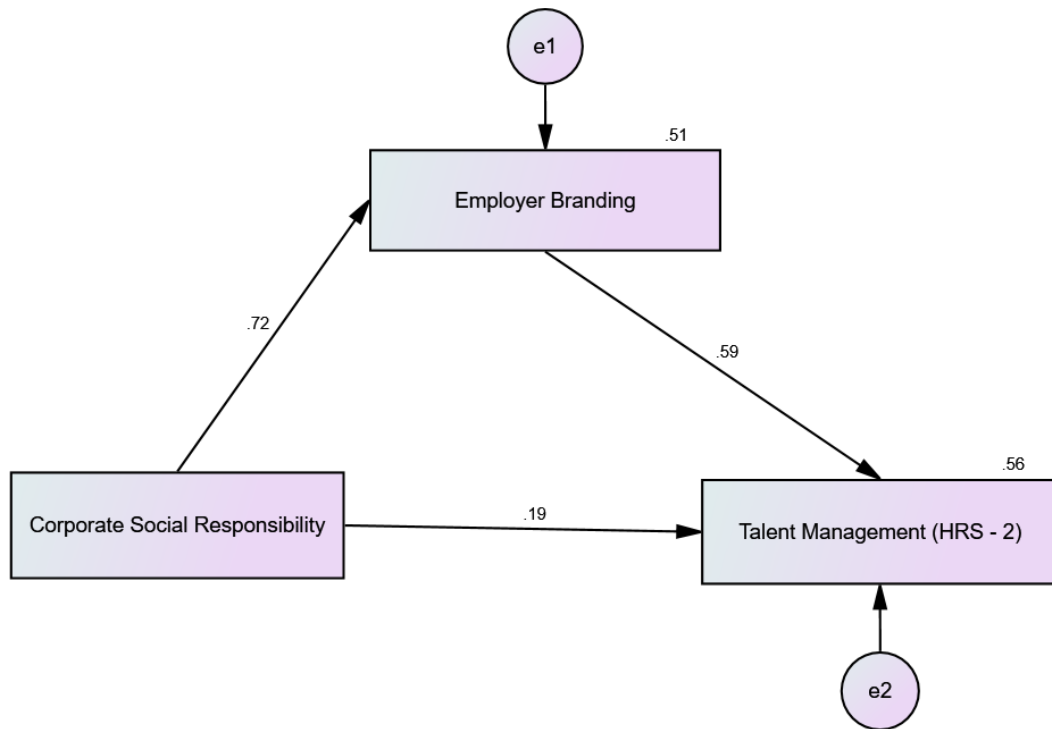
Figure 4.17: Mediation Effect of Employer Branding between Corporate Social Responsibility and HRS-2 (Talent Management)

Table 4.64: Result of Mediation Effect of Employer Branding between Corporate Social Responsibility and HRS-2 (Talent Management)

Hypotheses	Indirect Effects	Estimate	P-value	Remarks
H7	Corporate Social Responsibility→ Employer Branding →HRS-2 (Talent Management)	0.425	***	Partial Mediation

***p <.001, **p <0.01, *p <0.05

Table 4.64 shows the statistical results of the indirect effect or mediation effect. The estimated value of the mediation is 0.425 and 'p-value' of 0.000. Since the 'p-value' is below 0.05, hence, there is a significant mediation effect of Employer Branding between Corporate Social Responsibility and HRS-2 (Talent Management). The proposed mediation relationship (alternate hypothesis) thus, stands supported.

Employer Branding mediates the relationship between CSR and Talent Management (HRS-2)

196

FINDINGS AND CONCLUSION

Corporate social responsibility as a concept has been an area of utmost interest for the researchers in the fields of business and ethics (Seitel, 2001). However, more than the idea or concept per se, recent research has focused on its sphere of influence and consequences. Subsequent to the start of strategic integration of CSR policies and practices with the overall business goals and strategies, the field of functional HRM is probably the most affirmatively affected and benevolently benefited area of modern enterprise as it is seen that CSR aids HR - the core constituent of corporate sustainability, in unleashing its potential for fulfilling both individuals' and organisational goals. Moreover, CSR relates to every entrepreneurial function and its positive vibes or vibrant effects can be felt all across the business organisation.

To be country-specific, Indian industry has been a pioneer to implement employee and social welfare-oriented schemes san any internal or external pressure – the very premise on which the modern concept of CSR has evolved in the West. Also, the corporate India has recently caught up with the latest development in the field by internalising the 'western' concept of CSR in its 'eastern' ethos and culture to harness the vast potentials it can generate when strategically used in combination of other business functions. One of these functions is related to and involves HR in an organisation where CSR has been found to be the most influential in changing its (HR) outcomes albeit intangible but effective enough to produce tangible financial and non-financial results.

Further, the field has received more raised eyebrows in the country, especially since imposition of mandatory requirement to spend 2% of average last three years' net profits earned by companies, having either the net worth of Rs. 500 Cr or turnover of Rs. 1000 Cr. or profit of Rs. 5 Cr. By virtue of this amendment in the Companies Act 2013, made effective from 01 April, 2014, the importance of CSR practices in the country has suddenly surged substantially for its potential contributions due to increased inflow of amount to be spent mandatorily on specified CSR activities, even though some of the good corporate citizens have already been spending more amount than the required 2% on CSR for long.

The study in hand was primarily taken up to examine the practices and inter-relationships of CSR, EB and HRS (EE & TM) for the sole reason of reading the potential effects of CSR on the prominently visible aspect of employer branding and possible consequences on continuity or sustainability of the most important organisational asset, called the Human Resource (HR).

The study has established positive and significant relationships among the variables under investigation - Corporate Social Responsibility (CSR), Employer Branding (EB), and Human Resource Sustainability (HRS) wherein Employee Engagement and Talent Management have been taken as the proxy of HRS.

The study also investigated whether the perception of employees from selected organisations varies with regard to various aspects of CSR practices. The determinants taken into consideration to compare the perception towards different dimensions of CSR are some of the demographic factors viz. age, gender, experience, designation, and type of company.

As part of research methodology, both self-structured and standardised instruments were used for collection of primary data whereas, secondary data was obtained from the reports and websites of concerned companies available in public domain. The standardised survey questionnaire consisted of 88 items under different constructs of three main variables (CSR, EB, and HRS - EE & TM). The items for self-structured questionnaire were finalised after review of literature and validation by domain experts including academicians and practitioners.   The data has been analysed using descriptive statistics, t-test, ANOVA and, EFA & CFA before application of SEM.

The details of findings and discussion thereon, follow in subsequent sections.

5.1   CSR, EB, AND HRS PRACTICES IN SELECT ORGANISATIONS

5.1.1   CSR Practices

The study begins with an exploration of CSR practices adopted by the selected organisations. Majority of these organisations covers the CSR space with initiative related to environmental sustainability, education, social/community development, and health & hygiene. To be number specific, 96% companies contribute to the 'Environmental Sustainability' which broadly include protection of environment,

carbon credit, waste management, use of alternative energy, water conservation, etc. 92% companies contribute to the 'Education and Employment' including the skill development, vocational trainings, etc.; an equal number of companies i.e. 92% contributes to the cause of 'Social and Community Development' followed by 84% - found contributing to the field of 'Health & Hygiene and Sanitation' including preventive healthcare. The other areas covered under CSR practices are: 'Women Empowerment' by 60%, 'Rural Development' by 44%, 'Sports' including Rural, National and Olympic/Paralympics by 28% whereas, contributions to the field of 'Art & Culture' including preservation of Heritage, Disaster Management & Natural Calamities, Technology Innovation & Incubation, Welfare of Senior Citizens, Welfare of Employees' Families, Contributions to PM Relief Fund and Veterans/ War Widows Fund are made by 2-4% companies only. The findings in this regard are almost in line with the Indian industry where education has been found the most preferred field and the Veteran/War Widows Welfare Fund as the least one.

Further, 'ethics' has been found as the most significant overall motive behind CSR initiatives as all companies without any exception cited it as the main motivator or driver for their CSR activities. However, some of the companies accepted other reasons, besides ethics, like legislative mandate (20%), philanthropy (12%) and, trust/image building (4%) for undertaking such social initiatives.

Also, majority of organisations (60%) under study opts for mix mode of executing their CSR activities i.e. they directly undertake the projects, as well as partner with implementation agencies or non-profit or Non-Government Organisations (NGOs), and 28 % (7 out of 25) get their CSR activities implemented through NGOs whereas, only 12% (3 out of 25) organisations undertake such projects directly.

5.1.2 EB Practices

Organisations are adequately aware of the benefits of employer branding and they chalk out several plans for honouring their employee to retain the existing and attract the talent from outside (Crous, 2007). EB practices to enhance the reputation and build an image in the eyes of stakeholders, used by companies under study confirms that majority of the organisations i.e. 10 out of 25 (60%) focus on their 'Quality of Products & Services' in a combination of one or more other practices like

'CSR/Sustainability' (60%), 'Work Environment' (60%), 'Stakeholders Relationship' (28%), 'Ethics, Values, Integrity, Transparency' (12%), and 'Pay & Perks' (8%) whereas, only 4% (1 out of 25) focus either on its 'Employee as Brand Ambassador' or involves 'Iconic Personality as Brand Ambassador' or use its own 'Brand Equity/Image/ Reputation' as a branding strategy.

Similarly, employer branding practices used for attracting and retaining of talent, adopted by the companies under study, include two or more from the 'Work-Environment' or 'Company-Culture' (36%), 'CSR/Sustainability' (24%), 'Equal Opportunities' (20%), and 'Learning & Development' (16%) as their key strength. However, only 12% companies opt to emphasise either on 'Salary & Employee Welfare' or 'Campus Recruitment & Internship' or 'Ethics & ITC' (Integrity, Transparency & Compliance) or 'Quality of Products/Services' or 'Surveys & Awards'. Additionally, 8% (2 out of 25) use their 'Reputation or Image' or 'Brand Equity' or 'Value System' as the raison d'être for attraction and retention of talent.

5.1.3   HRS Practices

As mentioned earlier, for this study, HRS has been taken as a combination of two essential HR functions viz. employee engagement and talent management for their proximity to the areas of influence of CSR and EB respectively.

5.1.3.1 Employee Engagement (EE) Practices

Learning & development and communication have been found the most practised engagement strategies as every company uses the same. Learning & development includes improvement programmes, on-job engagement, skill enhancement, capability building & development, training & skill up-gradation, internship and education, etc. whereas communication is inclusive of various kind of surveys related to satisfaction, welfare schemes, organisational improvement, etc., platform to share experience, best practices & feedback, different communication sessions, open-house, 360 feedback, focused interviews, meetings, etc. to give the voice to employees. Other EE practices used by companies are found related to work-environment or company culture (64%), awards & recognition (52%), promoting talent/interest/hobbies (48%), and providing equal opportunities (28%).

5.1.3.2 Talent Management (TM) Practices

Besides the one common practice of 'career planning & development' across all companies, other TM practices found to be existing among selected organisations pertains to 'work-life balance' (76%), compensation & benefits (68%), performance management (44%), employer brands (40%), CSR (28%) communication & employee participation (24%), and recruitment & orientation (24%) as their talent attraction & retention strategy.

5.2   INFLUENCE OF CSR ON EMPLOYER BRANDING

5.2.1   Use of CSR for Brand Building

More than half i.e. 60% of the companies confirmed not using CSR as a tool to enhance their brand image or reputation against only 20% that uses CSR as a brand-building strategy whereas, remaining 20% neither agreed nor denied using CSR for this purpose. This finding clearly confirms Indian companies have other imminent reasons like ethics or sense of obligations towards society and philanthropy, etc. to take-up CSR initiatives and in a way, validates our previous finding on 'ethics' being the main motivator or driver for undertaking CSR activities.

5.2.2   Use of CSR for Employer Branding

None of the company disagreed to the impact of CSR on their brand as an employer suggesting the presence of positive influence of CSR on decisions of future employees in joining and current employees in continuing working for an organisation. However, 16 out of 25 (64%) specifically agreed to such an impact and 04 (16%) neither agreed nor denied the same whereas, remaining 05 (20%) were unsure of its influence in such a decision by employees while joining or leaving the company. As none of the organisation denied CSR's impact on EB categorically, it implies that CSR can be one of the main or leading factors to be considered by the prospects and existing employees while deciding on joining or leaving a company.

Further, in response to a direct query whether CSR has an impact on attraction and retention of talent in their respective organisations, only 36% affirmed the same for both attraction and retention along with 4% for attraction and 8% for retention individually. The categorical denial, however, came from only 12% (3 out of 25),

leaving 40% as unsure of such an impact in the absence of any survey or study in their organisation. The finding thus reveals CSR as an underutilized area as an employer branding tool in practice, despite accepting its importance and positive influence on attraction & retention of talent. The finding also points to a potential area for future research.

5.3   INFLUENCE OF CSR ON HRS (EE & TM)

5.3.1   Role of CSR in Employee Engagement (EE)

The overwhelming majority of organisations i.e. 92% (23 out 25) confirmed the presence of a positive role CSR plays in increasing engagement level of employees, with the balance 8% (2 out of 25) as uncertain on this aspect and thus, leaving the none to negate the same. The finding conclusively confirms the potential of CSR in this area which in turn, has ripple effects on the effectiveness/efficiency of HR in particular and the whole organisation in general.

5.3.2   Role of CSR in Talent Management (TM)

Though only 12% companies denied of any impact CSR can have on attraction & retention, suggesting an implicit acceptance of its affirmative role by most (88%) companies yet, only 8% (2 out of 25) accepted CSR's role in reducing the attrition rate or employee turnover in their respective companies. This contrary confirmation reveals not only absence of such a survey but also a possible potential area for improvement i.e. the need for directing CSR initiatives internally towards employees – undeniably the first and most important stakeholder for any organisation. The uncertain response, however, calls for intense study or survey in this area.

And, last but not least, the overwhelming majority of 92 % accepted CSR as an 'essential' issue for their business and 80% recognised the necessity of CSR for 'long-term' business success. Taken together, it explicitly implies that CSR has wholeheartedly been accepted by the business organisations in India, maybe for its contributory factors or beneficial effects and treated as a long-term business strategy. In other words, CSR has arrived and is here to stay for long, maybe until it gets immersed into Individual Social Responsibility (ISR) – the precursor to the present day CSR.

5.4   CSR PRACTICES VIS-A-VIS DEMOGRAPHIC FACTORS

The employees' perception of various CSR practices were analysed based on the input (quantitative response) from selected companies.

The demographic profiles were measured in the form of categorical variables. The variables were measured either into two (gender) or more than two categories (age, designation, experience, and type of company). As per the demographic profile of respondents, there are 411 (78.1%) males and 115 (21.9%) females within the age categories of 30-39 years (46.4%), 40-50 years (23.2%), 20-29 years (21.9%), and above 50 years having 9.5%. However, the percentage of respondents from various age categories is the realistic representation of the population of select organisations. Under 'Type of Company/Organisation'; the maximum number of responses are from 'FMCG' (40.9%), followed by 'Consumer Durables' (23.4%), 'Manufacturing' (19.6%), and 'Services' (IT and Banking) with 16.2%. The number of responses so received is directly proportional to the companies chosen for the study viz. FMCG – 10, Durables – 6, Mfg. – 5, and Service – 4, out of a total of 25 companies. For 'Years of Experience'; 41.5% of respondents have experience up to 10 years, followed by 37.8% within 11-20 years, and 17.1% of 21 years or more. Further, with regard to 'Designation' representing 'Level of Management'; employees in the Lower Level are more in number with 39.4%, followed by Middle Level - 29.7%, Upper Level - 20.2%, whereas remaining 10.8% belong to the Top Level.

The results of the relationships have been summarized in the Table 5.1. The results reveal higher importance of 'Society, Legal, and Ethical' aspects of CSR among employees in higher age (40-49 & above 50 years) groups and 'Legal & Ethical' CSR among those having experience of more than 20 years whereas, Upper and Top-level executives are having higher concern for 'Shareholders/ Investors, Environment, and Legal' CSR. As for the companies, 'Customers' related CSR finds more favour with companies from FMCG and Service (Bank & IT) sectors in comparison to Manufacturing and Consumer Durables.

Table 5.1: Summary of Results on CSR Practices and Demographic Variables

Sl. No.	Null Hypothesis	Constructs showing Significant Difference (where Null Hypothesis was Rejected)	Direction of Difference
1	CSR does not differ across Age Categories	1. Society and Philanthropy 2. Legal CSR and, 3. Ethical CSR	For all three aspects, it was found that higher age groups give significantly greater importance.
2	CSR does not differ across Experience Categories	1. Legal CSR and, 2. Ethical CSR	Employees above 21 years of experience have significantly higher mean values and thus, give greater importance to these two aspects than other experience categories.
3	CSR does not differ across Gender Categories	No significant difference for any of the CSR constructs	No significant difference for any of the CSR constructs
4	CSR does not differ across Designation Categories	1. Shareholders and Investors' Oriented, 2. Environment Oriented and, 3. Legal CSR	Upper and Top-level executives give more importance to three aspects than the lower and middle categories of employees.
5	CSR does not differ across Type of Company Categories	1. Customers' Oriented	FMCG and Services (IT and Banking) have significantly higher mean value and thus, gives more importance to Customer related aspects of CSR.

5.5 ESTABLISHMENT OF CAUSAL RELATIONSHIPS

5.5.1 Relationships between CSR and EB, CSR and HRS and, EB and HRS

The causal relationships were established between variables, wherein a positive and significant impact of CSR on Employer Branding has been found existing. Similarly, a significant and positive impact of CSR was observed on both constructs of HRS (Employee Engagement and Talent Management). However, the relative comparison shows that the strength of the relationship between the later (CSR and HRS) was less as compared to the relationship between the former (CSR and EB) as depicted by details in Table 5.2.

Further, under the causal relationships between EB and HRS (EE and TM), it was established that there is a significant and positive impact of Employer Branding on HRS - 1 (EE) and HRS - 2 (TM). Table 5.2 provides results at a glance.

Table 5.2: Summary of Causal Relationships among CSR, EB, and HRS (EE and TM)

Sl. No.	Hypotheses	Estimates	Standardized	CR	p-value	Supported
1	Corporate Social Responsibility →Employer Branding	1.238	0.717	23.550	***	Yes
2	Corporate Social Responsibility→Employee Engagement (HRS-1)	1.020	0.627	18.090	***	Yes
3	Corporate Social Responsibility→Talent Management (HRS -2)	0.847	0.620	18.448	***	Yes
4	Employer Branding→Employee Engagement (HRS-1)	0.599	0.770	02.946	***	Yes
5	Employer Branding→Talent Management (HRS-2)	0.698	0.730	09.795	***	Yes

Table 5.2 shows the output of Structural Equation Modeling which basically portrays causal relationship among CSR, EB, HRS -1 (EE), and HRS-2 (TM). As can be seen from the Table, the standardised beta of the first relationship is the highest (among first three) which shows the strength of the relationship between CSR and EB is stronger than the strength of the relationship between CSR and HRS

(EE and TM). However, the standardised beta of relationship between EB and HRS-1 (EE) and EB and HRS-2 (TM) are even stronger than between CSR and EB.

The findings thus, reveals an implicit possibility of an effective or significant mediating role of EB between CSR and HRS. Also, it may be observed from the Table that all p-values are below 0.05 and hence, all proposed relationships (alternate hypotheses) are supported:

Corporate Social Responsibility influences Employer Branding

Corporate Social Responsibility influences Employee Engagement (HRS-1)

Corporate Social Responsibility influences Talent Management (HRS -2)

Employer Branding influences Employee Engagement (HRS-1)

Employer Branding influences Talent Management (HRS-2)

Conclusively, it can be said that CSR is central to the corporate functioning and supportive of EB and HRS. Its influence on HR Sustainability (HRS) improves when linked with Employer Branding (EB). EB independently also aids HRS and makes an improved impact when supported by CSR.

The above summary of analysis shows that CSR has a positive relationship with EB. The results are consistent with the recent study conducted by Betina Lis (2018) who found that CSR has been phenomenal in increasing the attractiveness of organisations among the potential employees. CSR also positively influences HRS. Claire Dupont, et.al (2013) also established similar relationships between CSR and HR practices.

EB has a positive impact on HRS (EE and TM) and therefore, EB was taken into account as a mediating variable between the relationships of CSR to HRS (EE and TM). The results have been shown in the next section.

5.5.2   Mediating Role of EB between CSR and HRS (EE and TM)

5.5.2.1 Mediating Role of EB between CSR and HRS - 1 (EE)

This section of the study summarises the results of the mediating role of EB on the relationship between CSR and HRS-1 (Employee Engagement). Table 5.3 shows the summary of results.

Table 5.3: Summary of Mediation Results (EB between CSR and EE)

Sl. No.	Effects	Standardized Estimate	P-value
1	Standardized Total Effect	0.627	***
2	Standardized Direct Effect	0.160	.002
3	Standardized Indirect Effect	0.467	***

Initially, the direct relationship between Corporate Social Responsibility and Employee Engagement was found significant. The total effect (direct and indirect effect) was found to be 0.627 whereas, the direct effect after mediation was found to be 0.160 and the indirect effect as 0.467. Hence, it was concluded that there is a partial mediation of Employer Branding between Corporate Social Responsibility and HRS-1 (Employee Engagement).

Table 5.4: Results of Mediation Effect

Hypothesis	Indirect Effects	Estimate	P-value	Remarks
Ha9	Corporate Social Responsibility→ Employer Branding → Employee Engagement (HRS-1)	0.467	***	Partial Mediation

***p <.001, **p <0.01, *p <0.05

The 5.4 shows the statistical results of indirect effect or mediation effect. The estimated value of the mediation is 0.467 having a p-value of 0.000. Since the p-value is below 0.05, there is a significant mediation effect of Employer Branding between CSR and Employee Engagement.

5.5.2.2 Mediating Role of EB between CSR and HRS - 2 (TM)

This section of the study summarises the results of the mediating role of EB on the relationship of CSR and HRS-2 (Talent Management). Table 5.5 shows the summary of results.

Table 5.5: Summary of Mediation Results (EB between CSR and TM)

Sl. No.	Effects	Standardized Estimate	P-value
1	Standardized Total Effect	0.620	***
2	Standardized Direct Effect	0.195	***
3	Standardized Indirect Effect	0.425	***

Initially, the direct relationship between Corporate Social Responsibility and Talent Management was found significant. The total effect (direct and indirect effect) was found to be 0.620 whereas, the direct effect, after mediation, was found 0.195 and indirect effect as 0.425. Hence, it was concluded that there is a partial mediation of Employer Branding between Corporate Social Responsibility and HRS-2 (Talent Management).

Table 5.6: Results of Mediation Effect

Hypothesis	Indirect Effects	Estimate	P-value	Remarks
Ha9	Corporate Social Responsibility→ Employer Branding → Talent Management (HRS-2)	0.425	***	Partial Mediation

***p <.001, **p <0.01, *p <0.05

The Table 5.6 shown above gives the statistical results of indirect effects or mediation effect. The estimated value of the mediation is 0.425 and a p-value of 0.000. Since the p-value is below 0.05, it is concluded that there is a significant mediation of Employer Branding between the Corporate Social Responsibility and HRS-2 (Talent Management).

In both cases of mediation, effects are significant i.e. with mediation as well without mediation but, since mediation improves the effect, it proves the existence of Partial Mediation.

The overall findings on causal and mediation relationships can conceptually be depicted with the help of following Figure (5.1), where CSR significantly influences both employer branding and HR sustainability and, in the process help achieve their common goals, besides EB stepping-up the impact of CSR on HRS.
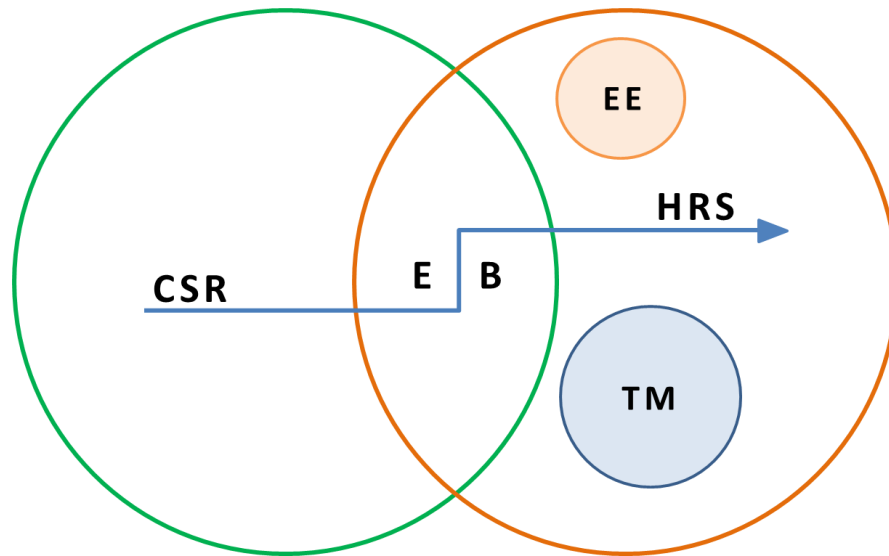
Figure 5.1: Causal and Mediation Relationships - CSR, EB, and HRS (EE & TM)

5.6   SUMMARY OF FINDINGS

This part of the study briefly summarises the findings and relate it with previous studies to find its congruence or otherwise.

The study starts with the comprehensive analysis of practices adopted by selected 25 organisations in the field of corporate social responsibility (CSR), employer branding (EB) and human resource sustainability (HRS) comprising of employee engagement (EE) and talent management (TM).

The second section of the study finds the impact of demographic variables on CSR practices. CSR practices (as a latent variable) were measured with the help of 33 manifest variables in the form of 8 constructs. In this study, appropriate statistical tools were applied to compare the means of all (8) constructs across various demographic characteristics of the respondents such as age, gender, experience, designation, and type of company. Broadly, it revealed that the upper age group of employees gives more importance to aspects related to 'Society and Philanthropy, Legal, and Ethical' CSR. Similarly, employees with higher experience give more importance to 'Legal and Ethical' CSR that implies executives at higher level understand and realise the importance of CSR aspects having a much higher impact on business. In the case of designation categories, Upper and Top-level management

was found more concerned with 'Shareholders and Investors' perceptions, 'Environment' and 'Legal' CSR. In case of differences based on Type of Organisation, results revealed that the FMCG and Service-related companies have high concern for 'Customers' oriented CSR as compared to the other type of companies. However, in the case of 'Gender', no significant difference was observed for any of the CSR constructs.

The third section of the study investigates the impact of CSR on Employer Branding and both aspects of HRS (Employee Engagement and Talent Management). The results reveal a positive and significant relationship of (i) CSR with EB, EE & TM, (ii) EB with EE & TM and, (iii) mediating role (partial mediation) of EB between CSR and HRS (EE & TM). The results are consistent with many past studies, according to which employer branding has been "suggested to serve as a framework for career management programs, as a novel concept in organisations' talent management strategy, or a tool for impression management in communicating company values" (Avery and McKay 2006; Backhaus and Tikoo 2004; Hughes and Rog 2008; Martin and Groen-In't-Woud 2011; Martin et al. 2005).

In this study, all the causal relationships were found positive, that is, CSR positively and significantly influence Employer Branding and Human Resource Sustainability (Employee Engagement & Talent Management) resulting in attraction and retention of talent (Figure 5.2). Similar results were confirmed by Kristy R. (2013), Ana Tkalac (2018), and Nichola L Bremner (2016). Further, the study also establishes a partial mediation of Employer Branding between the relationship of CSR and Employee Engagement (HRS-1). The results are again consistent with previous studies of Glavas and Piderit (2009), and Caligiuri et al., (2013). Employer Branding similarly mediates the relationship between CSR and Talent Management (HRS-2).
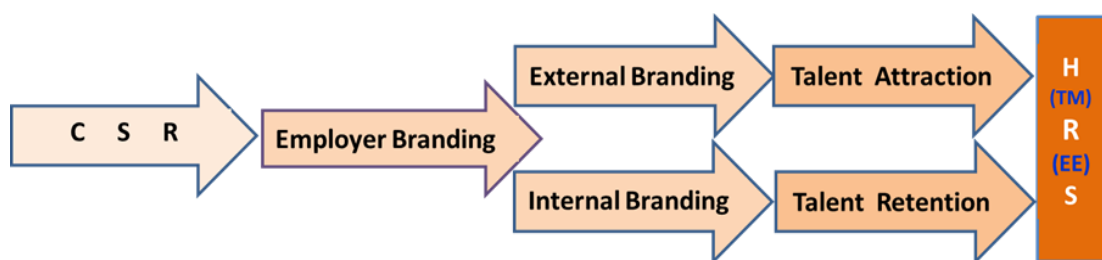
(Source: Self Conceptualisation)

Figure 5.2: CSR-EB Enabled HRS (EE & TM)

5.7 RECOMMENDATIONS

The critical analysis of results & findings of the study besides their correlation with review of extant literature directs towards the following recommendations-cum-suggestions:

- As per the extant literature reviewed, one of the main aims of CSR is to build corporate reputation or improve the image and relationship with various stakeholders but, the study reveals the same to be the least preferred reason for undertaking CSR initiatives and thus, there is an urgent need for companies to re-orient their CSR drives towards the said aim to gel with 'Ethics & Philanthropy' as the main motivators or key drivers for their CSR & Sustainability efforts.

- As the study reveals a lesser emphasis on employees' aspects of CSR by Upper & Top-levels of management, the same need due attention by the management, considering their role as a key stakeholder and brand ambassador. Also, they (employees) must be duly recognised for their contribution towards corporate sustainability and therefore, as the study suggests, be provided with a fair salary, sufficient security at the workplace, non-discrimination, rewards & recognition, growth & development opportunities, good working environment, and better work-life balance to ensure the perennial presence of the required rather desired talent leading to their sustenance.

- CSR has been found, as per the findings of this study, to play a significant role in employee engagement (EE) but, most of the selected organisations are found wanting in this regard and thus, the need for regular involvement of employees in CSR and Sustainability initiatives that calls for a change in approach on CSR-HR orientation in respect of using CSR for EE.

- As the study reveals, CSR is extensively used for EB on the external front, that is to attract the talent, but not at par for its retention value, and hence the need for internalisations of CSR-EB outcomes for achieving HR Sustainability. To say it differently, CSR plays a significant role not only in external branding of the organisation but also in its internal branding (amongst employees). As the

success of HRM depends upon the sustainability of existing HR, organisations should use CSR as a tool, not only to attract the desired talent but also for their retention, directly using various employee engagement strategies or indirectly, through the intermediary process of employer branding and other talent management techniques. CSR is therefore, equally important for internal and external stakeholders and thus, need equal attention on both fronts.

- Employer Branding has been found to enhance the effect of CSR on HRS (EE & TM) and thus, deserves due display or effective communication of CSR initiatives to ensure better employee engagement and talent management. Also, EB equally need higher exposure to be duly acknowledged. Corporate thus need to give sufficient space to both (CSR and EB) for their respective appreciation and outcomes.

- The direct and indirect (mediating) role of employer branding confirms its significance in HR sustainability in this study. Organisations should, therefore, maintain a higher level of employer branding or exposure to achieve an enhanced sustainability of HR.

- As the finding reveals CSR as an underutilized field being used as an employer branding tool in practice, in spite of recognizing its importance and positive influence on attraction & retention of talent, there is an urgent need for companies to synch the two – CSR and EB, for complementing their respective potentials for the ultimate objective of HR sustainability.

- For its significant impact on the process of EB which, in turn, is the tool to ensure talent adequacy with required skill-set, CSR can be a competitive advantage for organisations and thus, should serve as the main differentiator among common denominators of business. CSR therefore, being an effective tool for EB & TM, need to be regarded as a key business differentiator.

- Despite the acceptance of CSR's significant role in HRS via TM (TA & TR) by most companies, only a few are found using it for retention of talent, and

thus the need to harness its (CSR-TM) potential to the fullest. The findings revealed that though most companies accepted the role of CSR in Talent Management (attraction & retention of employees) yet, a few are found using the same for retention of employees and thus, the need for companies in India to focus their CSR initiatives on internal stakeholder – employees, and also to conduct survey/study on this specific aspect.

- CSR is neither a panacea for all corporate ills & wills, nor one-time measure or solution to a problem but, an on-going and all-inclusive process for an organisation and hence, must be treated accordingly for the success and sustainability of HR and the Corporate.

- Moreover, both CSR and EB should not be treated as short-term goals but the long-term objectives and thus, the need for the same to be integrated with business strategies for the overall HR Sustainability (HRS) and Corporate Sustainability (CS).

- Above all, the importance of CSR must be equally appreciated for and directed at the both internal and external stakeholders by top management. Employees, besides being the key stakeholder, are the internal customers and external brand ambassadors in every sense of the terms. They have the potential, not only to decide the successful implementation of CSR initiatives, but also to exploit the consequences and thus, can help in reaping the resultant benefits.

5.8   IMPLICATIONS

In this era of cut-throat competition, companies are focusing not only on attracting the best talent but on retaining the required ones as finding an appropriate replacement for the talent lost after development is not only difficult but also a costly affair both in terms of time and efforts, besides the finance involved. For developing successful strategies to attract and retain the talent, companies have to integrate their HR practices with the corporate vision and objectives. One of the most important strategic move towards best HR practices has been claimed as use of

CSR (Cohen et al., 2017), which contributes in attracting and retaining the best employees for an organisation. This study goes one step further and connects CSR with HRS (Human Resource Sustainability). It is revealed from this study that there is a significant and positive relationship between CSR and HRS. This relationship gets further strengthened by the mediating role of EB. The findings of the study have certain important implications for the CSR and HR practitioners.

The study indicates the importance of extensive CSR practices for building a robust and long-lasting employer branding. CSR has always been considered as an important and integral part of the employer branding (Carlini, 2015). Further, CSR contributes directly and indirectly (through employer branding) to HRS (employee engagement and talent Management). The outcome of the study reflects that the firms now focus on maintaining a high level of CSR to ensure high brand image of the organisation among existing and potential employees, and finally to ensure HR sustainability by way of enhanced employee engagement and talent management. The major implication of the study is that CSR is not only an important ingredient in the recipe of employer banding for external stakeholders to ensure a higher branding quotient but also for the internal stakeholder - the employee, undeniably the most important asset an organisation can possess and harness, to contribute to their retention by ensuring a higher level of engagement and development.

However, to be specific, the implications of this study can be conveniently grouped and described as under:

I.   **Theoretical** – Furtherance of conceptual clarity, especially on HR sustainability, and substantial addition to the literature on concepts, relations and inter-dependence of variables involved (CSR, EB, and HRS - EE & TM). The concepts have not only been explained in silos but also dwelt deep on their inter-dependence leading to an extended relational theory.

II. **Practical/Managerial** – Revealing of under-utilised areas of CSR (for brand building, employer branding, employee engagement and retention) should make serious players to stop for a while and review their strategy to reach the goal post. Hence, both HR and CSR must work in tandem.

III. **Societal** – The very premise of CSR is community orientation or society centred. CSR is, in essence, an effort to improve or maintain better relations between a firm and its various stakeholders. All stakeholders as beneficiary, including employees & their families, are different sub-sets of society and thus, every improvement in their living condition/standard is an addition to social development for the benefit of all, including the corporate itself. Also, the environment as a stakeholder has the highest stake in terms of social implication, being the saviour of society rather protector of lives (including flora-fauna, species and the human) and thus, every effort on the part of corporate for its protection results in societal gain.

5.9   SCOPE FOR FUTURE RESEARCH

"No research is ever quite complete. It is the glory of a good bit of work that it opens the way for something still better, and this repeatedly leads to its own eclipse." – Mervin Gordon

CSR, Employer Branding, and HR Sustainability or Sustainable HRM are broad areas for research. Though there have been a large number of studies in these fields yet, there still exists a lot of uncovered space that can be explored further. Some of the potential areas/fields for future research can be:

➢ Empirical studies can be conducted to explore the extent of influence of CSR on EB in an industry or sector with a large sample size, as this aspect remains underutilized among companies in India, as revealed by this study, in spite of recognizing the positive influence of CSR on employer branding (attraction & retention) but in theory alone.

➢ Impact of both CSR and EB on Attraction/Retention can be empirically examined on an organisational and/or industry basis, as this area remains almost blank in the Indian context.

➢ Sector-specific comparative study can be conducted on variables and their relationships, for example, Private vs. Public Sector, Manufacturing vs. Service Sector, Listed vs. Non-listed Companies, Global vs. Local Companies, Indian MNCs vs. Foreign MNCs, etc.

➢ Empirical studies can also be conducted on relations between the investment on CSR and return on investment in terms of profitability of the organisations.

➢ Also, relationships may be determined empirically between CSR and employee retention, employee satisfaction, and other aspects of HR sustainability (beyond employee engagement).

➢ For further studies, the moderating role of demographic variables between the relationships of CSR, Employer Branding, and HR Sustainability may be investigated.

➢ Also, the moderating role of demographic variables on individual constructs of CSR, EB, EE and TM can be investigated in future studies.

➢ Studies may be conducted on the individual constructs of the CSR and EB for their respective areas of influence on various aspects of Talent Management.

➢ A comparative study can also be conducted for comparing the types of CSR practices followed by organisations spending CSR amount as a mandate and those undertaking such initiatives on their own, that is, without any legislative compulsion.

5.10 LIMITATIONS OF THE STUDY

Every research has certain limitations. In fact, some of the limitations even emerge from the limited scope of the study itself which in turn, provide the scope for future research as seen above. The limitations of the present study can thus be listed as:

• The study is limited to the organisations selected and therefore, the results may be generalized only for the same and similar organisations in India.

• The main results/findings on causal relationship of variables under the study are based on primary data. Though utmost care has been taken to collect, clean and analyze the data yet, a minor bias on the part of respondents cannot be ruled out, affecting the outcome on either side but marginally.

• The study is based on certain scales adopted from existing literature. There are many other similar scales which may produce different results. However, the chances of such a possibility are remote due to validity of scale adopted and reliability of data collected.

- The study involves only private companies except two service organisations i.e. banks – the financial institution under the government control and therefore, study cannot be said to be representative of a substantial section of CSR practising companies in India with a long legacy of socialism.

- The study involves respondents from the executive or managerial levels only and not from the operational level staff or employees that form the majority of workforce. This aspect can be considered as the most pertinent limitation as the success of CSR depends upon the involvement of people in an organisation as much as the organisational success on the type of talent it has, as the very genesis of this novel idea revolves around people themselves and thus, CSR as a concept can be said to be 'of the people, by the people, for the people'. Higher the number of respondents with proportionate representation, better rather realistic would be the result.

5.11   CONCLUSION

The present study titled 'Influence of Corporate Social Responsibility on Employer Branding and Human Resource Sustainability – A Study of Select Organisations in India' was aimed at analysing, as the title suggests, the influence of CSR on two key constituents of HRM function in an organisation viz. Employer Branding (EB) and HR Sustainability (HRS). The HRS, in turn, has been considered as, for the purpose of this study, consisting of two core components – employee engagement and talent management. The study is based on research gap identified through literature review whereby an almost complete research vacuum was observed in Indian context involving all three variables of CSR, EB, and HRS in a single study and, across sectors elsewhere, as per digital search. However, there is an abundance of research work and papers on role and relationships of either of two constructs like CSR & EB, CSR & HR, EB & HR, etc. both on national and international levels.

The study involved mapping of CSR, EB and HRS (EE & TM) practices of selected companies from Consumer Products/FMCG, Consumer Durables, Manufacturing, & Service industries and, identifying the constructs influenced by these variables.

The study analysed the influence of (i) corporate social responsibility practices on the process of employer branding and human resource sustainability; (ii) employer branding practices on the process of human resource sustainability – employee engagement and talent management in particular; and (iii) mediating role of employer branding between the relationship of corporate social responsibility and HR sustainability (employee engagement and talent management).

The most important aspect of CSR observed during the study is its all-encompassing characteristics both in application and outcome that it requires an appreciation of its antecedents from and consequences for all functions of the organisation. Perhaps no organisational function is immune from its beneficial effects and, only the extent of the impact may vary. Besides marketing, HRM as a function is most affected and significantly affects CSR initiatives of the organisation and thus, its consequences substantially. The recognition of this aspect of CSR by the top management makes the most from its application. Corporate that fail to recognise or ignore the differentiating dimension of CSR is bound to fail in the long-run as neither internal (employees) nor external stakeholders including the society is going to support its sustenance permanently.

The study is the sanguine effort in the said direction, that is, to draw the attention of researchers, academicians, and practitioner – the corporate. Beginning with the faint idea of facial benefit of CSR activities, the mindset soon changed to find its immense potential to influence the outcome – both financial and non-financial for the organisation and, economic and social benefits for the nation. As the research progressed from the selection of topic after peripheral review of literature on the intersecting areas of HR and CSR, developing of a questionnaire in parallel with the intense literature review, pilot study, collection of data, analysis and interpretation; the interest intensified to the extent that scholar started relating the concept of social responsibility with the 'self' by extrapolating the corporate cover on an 'individual' as every organisation is a group of individuals and their perception towards others – inside and outside the organisation including the society and environment, decides its orientation. Moreover, it is the intent of individuals – top management in particular, which is more important than the content itself in the practice of CSR. Corporate Social Responsibility (CSR) in essence, is thus, an off-shoot of Individual Social Responsibility (ISR) manifested through the corporate (Yadav et al., 2020).

Consequent upon literature review and data analysis, it can well be concluded that CSR is central to organisational overall image and effectiveness whereas, HR is central to CSR for its strategic integration into business operations as the later (CSR) is only a means but the former (HR) both a means as well as an end in itself. It has empirically been proved that CSR enables HR to realise its inherent potential through organisational processes like employer branding and employee engagement to achieve the objective of talent management. CSR's impact on business processes is in fact 'invisible and intrinsic' wherein HR's role in the form of both as a beneficiary and the benefactor is pivotal to the success of CSR and sustainability of the organisation. Both HR and CSR are thus, found to be complementing each other in furtherance of their respective functions and objectives.

The Figure 5.3 portrays the overall (macro-level) inter-dependent linkage and outcomes - a model depicting the influence of CSR on the processes and practices of Employer Branding, Employee Engagement & Talent Management for achievement of Human Resource Sustainability.
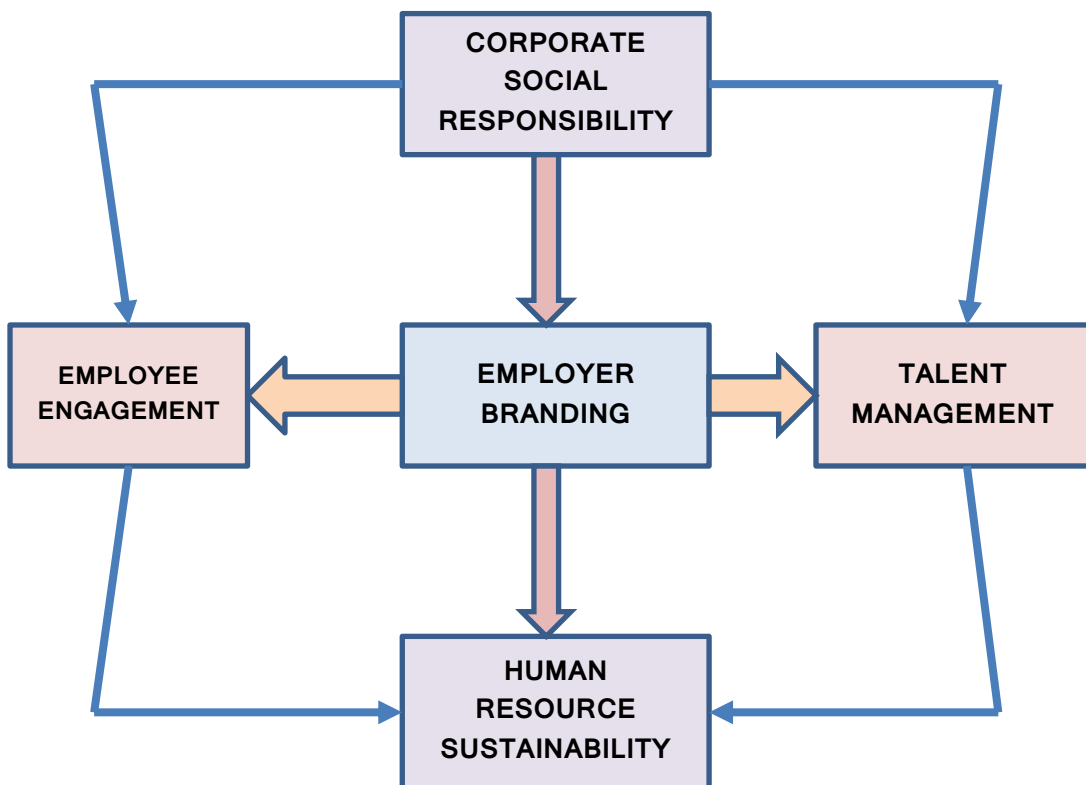
*(**Source**: Self-Conceptualisation)*

Figure 5.3: CSR-EB-HRS (EE & TM): Linkage and Outcome Model

Finally, post-completion and based on the findings of this study supported with the outcomes of similar research work, in-spite of such numbers being limited, scholar suggests a framework (Figure 5.4) on sustainable CSR and HR effectiveness for both HR & CSR practitioners, in terms of the last objective of the study. Multi-dimensional CSR influence both external & internal stakeholders and aids EB to positively impact EE & TM for the achievement of HR Sustainability. The model so developed may have traditional CSR practices and non-traditional behavioural approach to CSR consisting of 'emotional and psychological aspect of society which affects the behaviour of individuals' to ensure synergetic execution of strategy to blend CSR with HR in the corporate jar for preparation of a successful recipe for the economic and social development beside maintaining the sustainable environment.
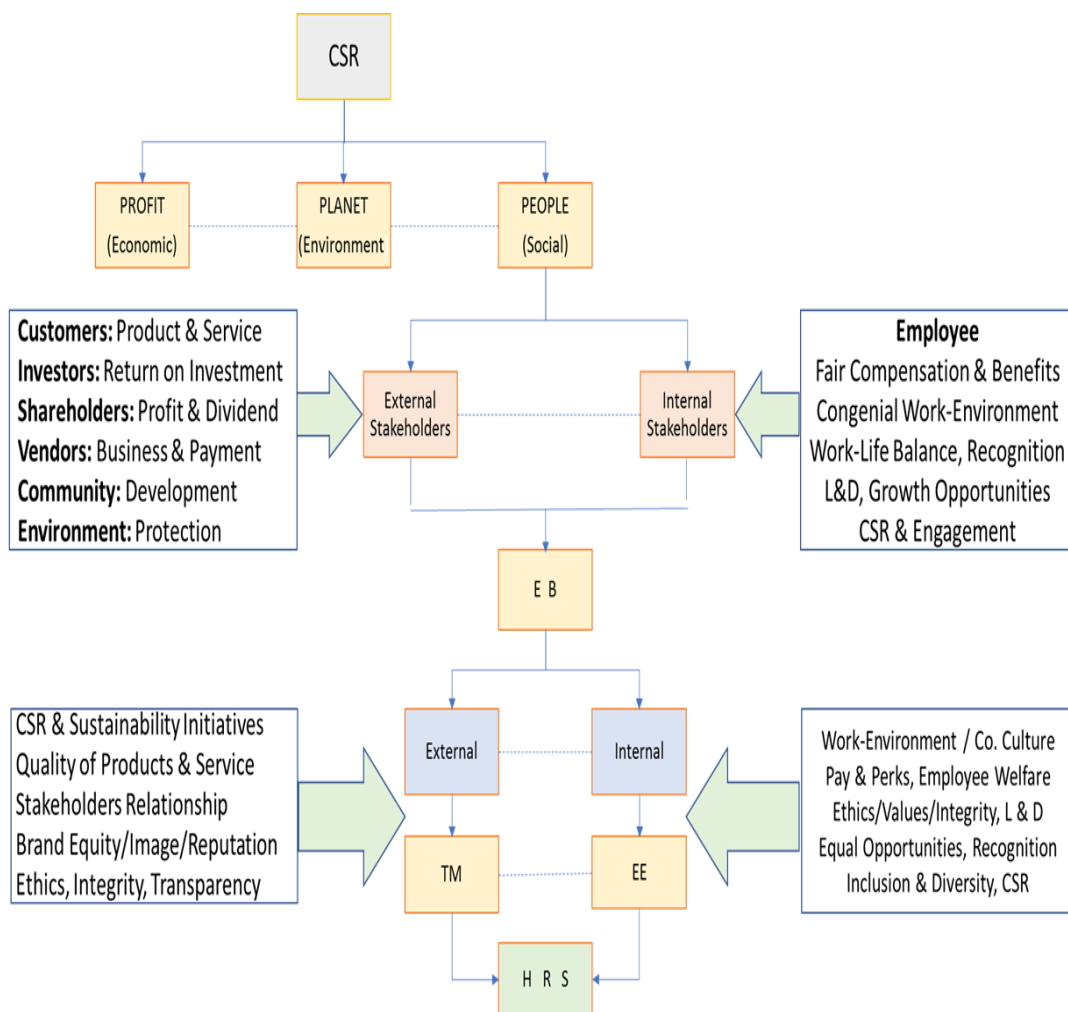
(*Source: Self-Conceptualisation*)

Figure 5.4: CSR-EB-HRS: Framework for HR and CSR Practitioners

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QUESTIONNAIRE FOR ELITE INTERVIEW WITH HEAD/DIRECTOR–HR/CSR/SUSTAINABILITY/FOUNDATION

Research Topic

'INFLUENCE OF CSR ON EMPLOYER BRANDING AND HR SUSTAINABILITY: A STUDY OF SELECT ORGANIZATIONS IN INDIA'

Q.1.   Is there a philosophy that your company follows for CSR activities? That is, is there a clear vision & mission or objectives for company's CSR policy?

_____

_____

Q.2.   If yes, what drives your CSR initiatives? That is, what are the main motivators for undertaking CSR activities by your company? For example:

(i)   Philanthropic attitude or inherent desire of owner/founder/top management to help the society

(ii)   Ethical consideration of top management i.e. the sense of obligation towards the society,

(iii)   Stakeholders' demand or pressure, media or public pressure,

(iv)   Image/reputation/brand building,

(v)   Govt. intervention or legislative mandate,

(vi)   Any other (please specify):

_____

_____

Q.3.   Who is mainly responsible for implementation/compliance of CSR in your Company – CSR Head/Director/Manager, HR Deptt., Admn, CSR Committee, Not fixed, any other?

_____

_____

Q.4.   How do you implement your CSR initiatives? That is, by direct funding to govt.; direct support to the community; community-based organisations or NGOs; through voluntary organisations; through own CSR Foundation and projects, by partnering with another company having similar aim & objective; any other?

_____

_____

Q.5. How do you involve your employees in CSR activities? For Example:

    (i)   Company assign/allocate CSR tasks to employees

    (ii)   Company seek/invite volunteers for its CSR activities

    (iii)   Company provide incentives to employees to undertake CSR responsibilities

    (iv)   Company provide incentives to employees to participate in CSR activities

    (v)   Employees volunteer themselves for CSR assignments/activities in your company

    (vi)   Any other (please specify):

_____

_____

Q.6. What measure(s) has your company adopted for employer branding i.e. to enhance its reputation and image as an employer? For example:

    (i)   Hired an iconic personality as a brand ambassador

    (ii)   Highlight the quality of your products or services

    (iii)   Highlight the 'after-sale-service' and long-term relation with your customers/partners

    (iv)   Highlight the pay, perks & privileges provided to the employees

    (v)   Highlight the working environment like flexible work hours, work-life balance, diversity, equal treatment of genders, transparency, etc. within the company

    (vi)   Highlight CSR & Environmental Sustainability efforts initiated by the company

    (vii)   Any other (please specify):

_____

_____

Q.7. Does CSR play a role in enhancing the reputation or improving the image of the company (brand equity/value)?

_____

_____

Q.8. Does your company consider CSR a strategy to build brand or is CSR a brand-building exercise?

_____

_____

Q.9. Could you share some of your Employer Branding practices – both internal and external, to attract and retain the talent for your organization i.e. initiatives undertaken to establish your company as an 'Employer-of-Choice' or a 'Company-to-Work for' or 'Best Place to Work'.

_____

_____

Q.10. Do you think the CSR initiatives of the company affect or influence its Brand as an Employer? That is, does CSR influence the decisions of prospective employees in joining and/or help the existing employees to continue working for an organisation?

_____

_____

Q.11. Does CSR have an impact on attraction and retention of talent in your organisation?

_____

_____

Q.12. Does CSR in your company help in employee engagement?

_____

_____

Q.13. Does CSR help in reducing the attrition rate or employee turnover in your company which, in turn, may lead to HR Sustainability?

_____

_____

Q.14. How do you see evolution and future of CSR or Sustainability in Indian context i.e. has it evolved & will remain as a distinct function of business like Quality which got absorbed into the fabric of business and has become a Way of Life in every business?

_____

_____

Q.15. Do you see corporate responsibility or CSR as an essential issue for your business?

_____

_____

Q.16. Is CSR or responsible business practices a long-term pre-requisite for business success?

_____

_____

Q.17. What are your suggestions to the MCA, Govt. of India, and/or to the industry associations like CII, ASSOCHAM, FICCI, etc. on CSR i.e. percentage of the contribution, area of utilization, etc.?

_____

_____

Q.18. Do you think there is a need for CSR Fund or Foundation at the national level to be set-up by Govt. or industry associations or jointly by both to undertake CSR & Sustainability development initiatives depending upon the need assessment across the country in order to harness the potential of mandatory CSR contribution (2%) and consolidate the voluntary efforts/charity?

_____

_____

Q.19. And finally, your take on my research area/topic i.e. your kind comments & suggestions? Would you like me to include any other aspect or dimensions of CSR into my study or exclude any part of it?

_____

_____

Personal Particulars

Kindly share your details for our reference which shall remain totally confidential as it will not be used/mentioned in the study.

Name: _____

Designation: _____

Company: _____

Experience (No. of Years in the current assignment) _____

Total Work Experience, across all functions and organisations (No. of Years) _____

E-mail Id: (Optional - in case you wish me to share the result of this study) _____

_____

QUESTIONNAIRE FOR EXECUTIVE SURVEY

Research Topic

'INFLUENCE OF CSR ON EMPLOYER BRANDING AND HR SUSTAINABILITY: A STUDY OF SELECT ORGANIZATIONS IN INDIA'

Dear Respondent,

This questionnaire will take about 10-15 minutes to complete. We will keep your response strictly confidential and shall be used for academic purposes only. The outcomes of this survey will be presented in aggregate numbers without references to any particular company or respondent. The results of this survey will be used for assessing and analysing existing practices being adopted by companies/organisations in the areas of Corporate Social Responsibility, Employer Branding, and HR Sustainability.

If you wish to provide us with any additional information not covered by the survey questions, please use the box for comments and feedback at the end of the document. Please let us know if you wish to know the results of this research. For any clarifications, you may contact me at shrisatbir@gmail.com or on cellphone at 7087801144.

Thanks for your kind co-operation.

Personal Particulars:
Age: _____
Gender: _____
Company: _____
Department: _____
Job Designation: _____
Job Experience (Years):   _____

Kindly go through each statement in the order as it appears and mark your response as under:

SA -   If you **strongly agree** with the Statement
A   -   If you **agree** with the Statement
N   -   If you are **neutral** i.e. neither agrees nor disagrees with the Statement
D   -   If you **disagree** with the Statement
SD -   If you **strongly disagree** with the Statement

	Statement	SA	A	N	D	SD
	Corporate Social Responsibility (CSR)					
	My Organization _____					
1	Makes an effort to know customer needs					
2	Establishes procedures to comply with customer complaints.					
3	Provides high-quality products and services to its customers.					
4	Offers complete information about its products and services to customers					
5	Respects consumer rights beyond legal requirements					
6	Tries to maximize its profits for its stakeholders					
7	Keeps a strict control over its costs					
8	Tries to ensure its long-term success					
9	Honestly informs about its economic conditions or situation to its stakeholders					
10	Pays fair salaries to its employees					
11	Ensures safety at work for its employees					
12	Treats its employees fairly (without discrimination or abuses)					
13	Offers training and development opportunities to its employees					
14	Offers a pleasant work environment (e.g. flexible hours, etc.)					
15	Is known as a respected organization					
16	Plays a role in society beyond the generation of economic benefits					
17	Contributes to long-term projects for generation of livelihood projects					
18	Donates (cash) to various charity organisations					
19	Donates its goods and services for the welfare and betterment of society.					
20	Sponsor events/activities e.g. blood camp, eye check-up, sports-meet, etc.					

	Statement	SA	A	N	D	SD
21	Contributes to NGOs engaged in social upliftment					
22	Is concerned with protecting the natural environment					
23	Endeavors to produce safe and eco-friendly products/ services					
24	Implements program to reduce its negative impact on the natural environment.					
25	Abides by rules and regulations of business					
26	Complies with employment-related laws (hiring, payment and employee benefits)					
27	Stays committed to a legal contract associated with the operation (vendors)					
28	Follows professional standards and code of conduct					
29	Competes with its rivals in an ethical framework					
30	Avoids unfair competition and trade practices					
31	Has a fair employment policy (equal opportunity for employment, promotion, payment, etc.)					
32	Has an established long-term strategy for economic growth					
33	Targets sustainable growth which considers future generations					
34	Makes investments to create employment opportunities for future generations					
35	Makes investment to create a better life for future generations					
36	Conducts research & development projects to improve the well-being of society in the future					
	Employer Branding	SA	A	N	D	SD
	My Organization is known for/as_____					
1	Providing innovative products and services					
2	Nurturing novel work practices/forward-thinking					
3	Nurturing creativity at the workplace					
4	Producing high-quality products and services					
5	Providing an exciting work environment					

	Statement	SA	A	N	D	SD
6	Having a good relationship with colleagues					
7	Having a good relationship with superiors					
8	Supportive and encouraging peers					
9	A flexible work environment					
10	A happy or congenial work environment					
11	An attractive compensation package					
12	A wide range of indirect benefits					
13	Job security within the industry					
14	Good promotion opportunities or career-enhancing experience within the organization					
15	Providing hands-on inter-departmental experience					
16	Providing confidence-building work-environment					
17	Providing a springboard for future employment					
18	Providing due recognition and appreciation to employees					
19	Creating an opportunity to mentor others what you have learned					
20	Is known for its customer-orientation					
21	Following a Humanitarian approach (gives back to society)					
22	Believing in acceptance and belonging (diversity and inclusion)					
	HR Sustainability					
	(A) **Employee Engagement**	SA	A	N	D	SD
1	I know what is expected of me at work.					
2	I have the required resources that I need to do my work right.					
3	At work, I have the opportunity to do my best every day.					
4	In the last seven days, I have received recognition or praise for doing good work.					
5	My supervisor, or someone at work, seems to care about me as a person.					

		Statement	SA	A	N	D	SD
6		There is someone at work who encourages my development.					
7		At work, my opinions seem to count.					
8		The mission or purpose of my company makes me feel that my job is important.					
9		We are committed to doing quality work.					
10		I have a best friend at work.					
11		In the past six months, someone at work talked to me about my progress.					
12		This past year, I had opportunities at work to learn and grow (training and development)					
	HR Sustainability						
	(B) Talent Management		SA	A	N	D	SD
1		My organization is committed to provide 'learning and developmental opportunities' to high-performing individuals.					
2		My organization is committed to provide 'learning and developmental opportunities' to capable and skilled individuals.					
3		My organization is committed to provide 'learning and developmental opportunities' to individuals who support organizational vision, values, and strategy.					
4		My organization is committed to provide 'Quality of Work-life' to high-performing individuals.					
5		My organization is committed to provide 'Quality of Work-life' to capable and skilled individuals.					
6		My organization is committed to provide 'Quality of Work-life' to individuals who support organizational vision, values, and strategy.					
7		My organization is committed to provide 'career and promotional opportunities' to high-performing individuals.					
8		My organization is committed to provide 'career and promotional opportunities' to capable and skilled individuals.					

	Statement	SA	A	N	D	SD
9	My organization is committed to provide 'career and promotional opportunities' to individuals who support the organizational vision, values, and strategy.					
10	My organization is committed to make all possible efforts to retain capable and skilled individuals.					
11	My organization is committed to make all possible efforts to retain high-performing individuals.					
12	My organization is committed to make all possible efforts to retain individuals who support organizational vision, values, and strategy.					
13	Employees in my organization are considered as the best in the industry.					
14	Employees in my organization are considered as experts in their particular domain.					
15	Employees in my organization are considered to be highly involved in their responsibilities.					
16	Employees in my organization are considered to be highly efficient in their roles.					
17	Employees in my organization are considered to be highly productive in their respective departments.					
18	Employees in my organization look forward to serving the organization throughout their careers.					

Would you like to offer any suggestions on linking CSR practices with Employer Branding and HR Sustainability?

_____
_____
_____
_____

Comments/Feedback:

_____
_____
_____

Thanks for your kind response.

SCALE ADAPTATION AND DEVELOPMENT

Table 1: Corporate Social Responsibility

Sl. No.	Statements / Variables	Scale / Statements Adopted from
	My Organisation:	
	Customers	Maignan et al. (1999), Mercer (2003), Decker (2004), Garcı´a de los Salmones et al. (2005) and Singh et al. (2008).
1	Makes an effort to know customer needs	
2	Establishes procedures to comply with customer complaints	
3	Provides high-quality products and services to its customers	
4	Offers complete information about its products and services to customers	
5	Respects consumer rights beyond legal requirements	
	Shareholders and Investors	Maignan et al. (1999), Mercer (2003), Decker (2004), Garcı´a de los Salmones et al. (2005) and Singh et al. (2008).
6	Tries to maximize its profits for its stakeholders	
7	Keeps a strict control over its costs	
8	Tries to ensure its long-term success	
9	Honestly informs about its economic conditions or situation to its stakeholders	

Sl. No.	Statements / Variables	Scale / Statements Adopted from
	Employees	Boal and Peery (1985, Maignan et al. (1999), Mercer (2003), and David et al. (2005).
10	Pays fair salaries to its employees	
11	Ensures safety at work for its employees	
12	Treats its employees fairly (without discrimination or abuses)	
13	Offers training and development opportunities to its employees	
14	Offers a pleasant work environment (e.g. flexible hours, conciliation)	
	Society	Maignan et al. (1999), Mercer (2003), Decker (2004), Garcı´a de los Salmones et al. (2005) and Singh et al. (2008).
15	Is known as a respected organization	
16	Plays a role in society beyond the generation of economic benefits	
17	Contributes to long-term projects for generation of livelihood projects	
	Philanthropy	Hyelin (Lina) Kim, Eunju Woo, Muzaffer Uysal, Nakyung (2017).
18	Donates (cash) to various charity organisations	
19	Donates its goods and services for the welfare and betterment of society.	
20	Sponsor events/activities e.g. blood camp, eye check-up, sports-meet, etc.	
21	Contributes to NGOs engaged in social upliftment	

Sl. No.	Statements / Variables	Scale / Statements Adopted from
	Environment	Turker, Duygu (2009)
22	Is concerned with protecting the natural environment	
23	Endeavors to produce safe and eco-friendly products/ services	
24	Implements program to reduce its negative impact on natural environment.	
	Legal CSR	Hyelin (Lina) Kim, Eunju Woo, Muzaffer Uysal, Nakyung (2017).
25	Abides by rules and regulations of business	
26	Complies with employment-related laws (hiring, payment and employee benefits)	
27	Stays committed to a legal contract associated with the operation (vendors)	
	Ethical CSR	Hyelin (Lina) Kim, Eunju Woo, Muzaffer Uysal, Nakyung (2017).
28	Follows professional standards and code of conduct	
29	Competes with its rivals in an ethical framework	
30	Avoids unfair competition and trade practices	
31	Has a fair employment policy (equal opportunity for employment, promotion, payment, etc.)	
	Sustainability	Turker, Duygu (2009).
32	Has an established long-term strategy for economic growth	

Sl. No.	Statements / Variables	Scale / Statements Adopted from
33	Targets sustainable growth which considers future generations	
34	Makes investments to create employment opportunities for future generations	
35	Makes investment to create a better life for future generations	
36	Conducts research & development projects to improve the well-being of society in the future	

Table 2: Employer Branding

Sl. No.	Employer Branding	Scale / Statements Adopted from
	My Organization is known for/as:	
	Interest Value	Pierre Berthon, Michael Ewing & Li Lian Hah (2005)
1	Providing innovative products and services	
2	Nurturing novel work practices/forward-thinking	
3	Nurturing creativity at workplace	
4	Producing high-quality products and services	
5	Providing an exciting work environment	
	Social Value	Pierre Berthon, Michael Ewing & Li Lian Hah (2005)
6	Having a good relationship with colleagues	
7	Having a good relationship with superiors	
8	Supportive and encouraging peers	

Sl. No.	Employer Branding	Scale / Statements Adopted from
9	A flexible work environment	
10	Happy or congenial work environment	
	Economic Value	Pierre Berthon, Michael Ewing & Li Lian Hah (2005)
11	An attractive compensation package	
12	A wide range of indirect benefits	
13	Job security within the industry	
14	Good promotion opportunities or career-enhancing experience within the organization	
15	Providing hands-on inter-departmental experience	
	Development Value	Pierre Berthon, Michael Ewing & Li Lian Hah (2005)
16	Providing confidence building work-environment	
17	Providing a springboard for future employment	
18	Providing due recognition and appreciation to employees	
	Application Value	Pierre Berthon, Michael Ewing & Li Lian Hah (2005)
19	Creating an opportunity to mentor others what you have learned	
20	Is known for its customer-orientation	
21	Following a Humanitarian approach (gives back to society)	
22	Believing in acceptance and belonging (diversity and inclusion)	

Table 3: HRS – 1 (Employee Engagement)

Sl. No.	HRS – 1 Employee Engagement	Constructs	Scale / Statements Adopted from
1	I know what is expected of me at work.	**Interest Value**	Gallup (2011)
2	I have the required resources that I need in order to do my work right.		
3	At work, I have the opportunity to do my best every day.		
4	In the last seven days, I have received recognition or praise for doing good work.		
5	My supervisor, or someone at work, seems to care about me as a person.		
6	There is someone at work who encourages my development.	**Social Value**	**Gallup (2011)**
7	At work, my opinions seem to count.		
8	The mission or purpose of my company makes me feel that my job is important.		
9	We are committed to doing quality work.		
10	I have a best friend at work.		
11	In the past six months, someone at work talked to me about my progress.	**Economic Value**	**Gallup (2011)**
12	This past year, I had opportunities at work to learn and grow (training and development)		

Table 4: HRS – 2 (Talent Management)

Sl. No.	HRS – 2 - Talent Management	Constructs	Adapted from
1	My organization is committed to provide 'learning & developmental opportunities' to high-performing individuals.	**Talent Development (TD)**	Mathias Höglund, (2012)
2	My organization is committed to provide 'learning & developmental opportunities' to capable and skilled individuals.		
3	My organization is committed to provide 'learning & developmental opportunities' to individuals who support organizational vision, values, and strategy.		
4	My organization is committed to provide 'Quality of Work-life' to high-performing individuals.	**Talent Growth (TG)**	Mathias Höglund, (2012)
5	My organization is committed to provide 'Quality of Work-life' to capable and skilled individuals.		
6	My organization is committed to provide 'Quality of Work-life' to individuals who support organizational vision, values, and strategy.		
7	My organization is committed to provide 'career and promotional opportunities' to high-performing individuals.	**Talent Inducement (TI)**	Mathias Höglund, (2012)
8	My organization is committed to provide 'career and promotional opportunities' to capable and skilled individuals.		
9	My organization is committed to provide 'career and promotional opportunities' to individuals who support organizational vision, values, and strategy.		

Sl. No.	HRS – 2 - Talent Management	Constructs	Adapted from
10	My organization is committed to make all possible efforts in order to retain capable and skilled individuals.	**Talent Retention (TR)**	Mathias Höglund, (2012)
11	My organization is committed to make all possible efforts in order to retain high-performing individuals.		
12	My organization is committed to make all possible efforts in order to retain individuals who support organizational vision, values, and strategy.		
13	Employees in my organization are considered as the best in the industry.	**Human Capital (HC)**	Mathias Höglund, (2012)
14	Employees in my organization are considered as experts in their particular domain.		
15	Employees in my organization are considered to be highly involved in their responsibilities.		
16	Employees in my organization are considered to be highly efficient in their roles.		
17	Employees in my organization are considered to be highly productive in their respective departments.		
18	Employees in my organization look forward to serving the organization throughout their careers.		

ITEM-TO-TOTAL STATISTICS

Table 5: Item-to-Total Statistics for CSR

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CSR1	150.8023	193.191	.563	.919
CSR2	150.8099	194.646	.514	.920
CSR3	150.7852	193.689	.530	.919
CSR4	150.8213	193.797	.550	.919
CSR5	150.8327	193.850	.515	.920
CSR6	150.9829	191.948	.589	.919
CSR7	151.0932	190.035	.646	.918
CSR8	151.0932	190.172	.642	.918
CSR9	151.1008	190.098	.587	.919
CSR10	150.9068	191.982	.578	.919
CSR11	150.9905	191.289	.570	.919
CSR12	150.9449	190.997	.604	.918
CSR13	151.0456	190.706	.575	.919
CSR14	151.1160	188.773	.576	.919
CSR15	150.6977	196.310	.456	.920
CSR16	150.7338	196.196	.452	.920
CSR17	**151.6996**	**194.972**	**.228***	**.925**
CSR18	150.7129	196.281	.430	.920
CSR19	**151.8726**	**192.965**	**.230***	**.927**
CSR20	150.7852	195.201	.473	.920
CSR21	150.7452	194.971	.504	.920
CSR22	151.0114	192.423	.546	.919
CSR23	151.0133	191.472	.592	.919
CSR24	151.0570	191.029	.619	.918

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CSR25	150.9068	194.157	.461	.920
CSR26	150.9601	194.484	.452	.920
CSR27	151.0114	194.868	.423	.920
CSR28	151.4011	192.100	.370	.922
CSR29	151.2947	191.953	.458	.920
CSR30	151.2681	192.018	.447	.920
CSR31	151.2586	191.449	.516	.919
CSR32	150.9962	191.330	.594	.919
CSR33	150.8327	193.100	.556	.919
CSR34	150.9677	191.967	.585	.919
CSR35	**151.7167**	**193.377**	**.238***	**.926**
CSR36	151.0418	190.642	.647	.918

* Three dropped items have been highlighted, as Item-to-Total correlation is < 3.0.

Table 6: Item-to-Total Statistics for Employer Branding

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EB1	89.3859	118.123	.534	.952
EB2	89.5494	116.400	.616	.951
EB3	89.5437	115.418	.658	.951
EB4	89.3612	117.435	.577	.952
EB5	89.5798	114.431	.686	.951
EB6	89.4867	116.726	.626	.951
EB7	89.5304	115.389	.687	.951
EB8	89.4924	115.043	.725	.950
EB9	89.5152	115.035	.715	.950
EB10	89.7966	113.877	.685	.951
EB11	89.8745	114.163	.613	.952
EB12	89.8042	113.979	.629	.951

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EB13	89.8327	113.450	.704	.950
EB14	89.8308	112.061	.733	.950
EB15	89.3783	117.748	.568	.952
EB16	89.5456	117.182	.582	.952
EB17	89.5513	116.423	.604	.952
EB18	89.6046	112.822	.819	.949
EB19	89.6521	112.814	.792	.949
EB20	89.6122	113.407	.781	.949
EB21	89.6882	112.245	.763	.949
EB22	89.6293	113.479	.762	.950

No variables dropped, since Item-to-Total correlation is above 0.30 for all items.

Table 7: Item-to-Total Statistics for Employee Engagement

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EE1	46.2548	34.129	.682	.914
EE2	46.2167	35.302	.559	.919
EE3	46.3156	34.693	.620	.916
EE4	46.3745	33.823	.686	.914
EE5	46.3555	33.353	.754	.911
EE6	46.3612	33.728	.724	.912
EE7	46.3707	34.356	.629	.916
EE8	46.3023	34.779	.598	.917
EE9	46.3289	35.334	.559	.919
EE10	46.3840	33.410	.737	.911
EE11	46.3840	33.521	.754	.911
EE12	46.3745	33.332	.745	.911

No variables dropped, since Item-to-Total correlation is above 0.30 for all items.

Table 8: Item-to-Total Statistics for Talent Management

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TD1	72.7281	71.745	.682	.930
TD2	72.6654	72.947	.624	.931
TD3	72.8251	71.143	.693	.929
TD4	72.7529	71.695	.664	.930
TD5	72.7643	71.921	.609	.931
TD6	72.7452	72.377	.622	.931
TD7	72.8479	72.125	.622	.931
TD8	72.8156	72.090	.584	.932
TD9	72.8061	72.393	.613	.931
TD10	72.7471	72.365	.659	.930
TD11	72.7186	72.728	.663	.930
TD12	72.6692	72.549	.683	.930
TD13	72.6882	72.634	.658	.930
TD14	72.7205	72.548	.677	.930
TD15	72.7662	71.364	.694	.929
TD16	73.1369	68.991	.675	.930
TD17	72.8194	70.834	.627	.931
TD18	73.0114	70.933	.587	.932

No variables dropped, since Item-to-Total correlation is above 0.30 for all items.

NORMALITY CHECK FOR CSR, EB, EE, AND TM

Table 9: Normality Check for Corporate Social Responsibility (CSR)

SL. No.	Variables Codes*	Skewness	Kurtosis
1	CUS_1	-1.542	3.458
2	CUS_2	-1.114	1.777
3	CUS_3	-1.758	4.779
4	CUS_4	-1.223	2.288
5	CUS_5	-1.382	2.674
6	SI_1	-1.014	1.838
7	SI_2	-0.738	.447
8	SI_3	-0.739	.478
9	SI_4	-1.064	1.517
10	EMP_1	-1.374	2.858
11	EMP_2	-1.317	2.568
12	EMP_3	-1.344	2.547
13	EMP_4	-1.196	1.935
14	EMP_5	-1.206	1.314
15	SOPH_1	-1.381	1.819
16	SOPH_2	-1.275	1.834
17	SOPH_3	-1.624	3.268
18	SOPH_4	-1.255	1.623
19	SOPH_5	-1.401	2.191
20	ENV_1	-0.813	.357
21	ENV_2	-0.879	.819
22	ENV_3	-0.677	.059
23	LCSR_1	-1.303	2.466
24	LCSR_2	-0.85	.336
25	LCSR_3	-0.771	.261
26	ECSR_1	-1.001	.778
27	ECSR_2	-0.897	1.013
28	ECSR_3	-1.075	1.605
29	ECSR_4	-0.76	.723
30	SUS_1	-0.858	.489
31	SUS_2	-1.385	2.629
32	SUS_3	-0.982	1.261
33	SUS_4	-0.775	.684

*The list of Variables with Code is attached at Annexure - 6

Table 10: Normality Check for Employer Branding (EB)

SL. No.	Variables Codes*	Skewness	Kurtosis
1	AV_1	-1.230	2.561
2	AV_2	-.785	.918
3	AV_3	-1.014	1.765
4	AV_4	-1.378	3.176
5	EV_1	-1.144	2.311
6	EV_2	-.942	1.793
7	EV_3	-.903	1.322
8	EV_4	-1.146	2.720
9	EV_5	-.901	1.219
10	IV_1	-.791	1.042
11	IV_2	-.657	.304
12	IV_3	-.843	.829
13	IV_4	-.803	.917
14	IV_5	-.882	.969
15	DV_1	-1.105	1.800
16	DV_2	-.566	-.087
17	DV_3	-.859	1.125
18	SV_1	-.999	1.775
19	SV_2	-.908	1.309
20	SV_3	-.892	1.213
21	SV_4	-.964	1.131
22	SV_5	-.968	1.616

*The list of Variables with Code is attached at Annexure - 6

Table 11: Normality Check for Employee Engagement (EE - HRS-1)

Sl. No.	Variable Codes*	Skewness	Kurtosis
1	GR_1	-1.123	2.388
2	GR_2	-.961	1.466
3	TW_1	-.656	.270
4	TW_2	-.705	.332
5	TW_3	-.775	.738
6	TW_4	-.661	.321
7	MS_1	-.635	.290
8	BN_1	-.869	1.328
9	BN_2	-.524	.040
10	MS_2	-.714	.540
11	MS_3	-.683	.689
12	MS_4	-.703	.447

*The list of Variables with Code is attached at Annexure - 6

Table 12: Normality Check for Talent Management (TM - HRS-2)

Sl. No.	Variables Codes*	Skewness	Kurtosis
1	TD_1	-1.027	1.796
2	TD_2	-1.098	2.587
3	TD_3	-1.122	2.470
4	TR_1	-1.090	1.926
5	TR_2	-1.169	1.996
6	TR_3	-1.019	1.813
7	TI_1	-.888	1.287
8	TI_2	-1.217	2.375
9	TI_3	-.951	1.747
10	HC_1	-.711	.432
11	HC_2	-.583	.085
12	HC_3	-.931	1.844
13	HC_4	-.817	.802
14	HC_5	-.676	.560
15	HC_6	-1.029	1.738
16	TG_1	-.561	-.275
17	TG_2	-1.128	1.238
18	TG_3	-.700	.024

*The list of Variables with Code is attached at Annexure - 6

LIST OF VARIABLES WITH CODES

	Statement	Construct / Dimension	Variable Code
Corporate Social Responsibility (CSR)			
	My Organization _____		
1	Makes an effort to know customer needs	**Customers Oriented**	CUS_1
2	Establishes procedures to comply with customer complaints.		CUS_2
3	Provides high quality products and services to its customers.		CUS_3
4	Offers complete information about its products and services to customers		CUS_4
5	Respects consumer rights beyond legal requirements		CUS_5
6	Tries to maximize its profits for its stakeholders	**Shareholders and Investors Oriented**	SI_1
7	Keeps a strict control over its costs		SI_2
8	Tries to ensure its long-term success		SI_3
9	Honestly informs about its economic conditions or situation to its stakeholders		SI_4
10	Pays fair salaries to its employees	**Employees Oriented**	EMP_1
11	Ensures safety at work for its employees		EMP_2
12	Treats its employees fairly (without discrimination or abuses)		EMP_3
13	Offers training and development opportunities to its employees		EMP_4
14	Offers a pleasant work environment (e.g. flexible hours, conciliation)		EMP_5

	Statement	Construct / Dimension	Variable Code
15	Is known as a respected organization	**Society and Philanthropy Oriented**	SOPH_1
16	Plays a role in the society beyond the generation of economic benefits		SOPH_2
17	Donates (cash) to various charity organisations		SOPH_3
18	Sponsor events / activities e.g. blood camp, eye check-up, sports-meet, etc.		SOPH_4
19	Contributes to NGOs engaged in social upliftment		SOPH_5
20	Is concerned with protecting the natural environment	**Environment Oriented**	ENV_1
21	Endeavors to produce safe and eco-friendly products/ services		ENV_2
22	Implements program to reduce its negative impact on natural environment.		ENV_3
23	Abides by rules and regulations of business	**Legal CSR**	LCSR_1
24	Complies with employment-related laws (hiring, payment and employee benefits)		LCSR_2
25	Stays committed to a legal contract associated with operation (vendors)		LCSR_3
26	Follows professional standards and code of conduct	**Ethical CSR**	ECSR_1
27	Competes with its rivals in an ethical framework		ECSR_2
28	Avoids unfair competition and trade practices		ECSR_3
29	Has a fair employment policy (equal opportunity for employment, promotion, payment, etc.)		ECSR_4
30	Has an established long-term strategy for economic growth	**Sustainability Oriented**	SUS_1

	Statement	Construct / Dimension	Variable Code
31	Targets sustainable growth which considers future generations		SUS_2
32	Makes investments to create employment opportunities for future generations		SUS_3
33	Conducts research & development projects to improve the well-being of society in the future		SUS_4
Employer Branding			
	My Organization is known for/as____		
1	Providing innovative products and services	**Interest Value**	IV_1
2	Nurturing novel work practices and forward-thinking		IV_2
3	Nurturing creativity at workplace		IV_3
4	Producing high-quality products and services		IV_4
5	Providing an exciting work environment		IV_5
6	Having a good relationship with colleagues	**Social Value**	SV_1
7	Having a good relationship with superiors		SV_2
8	Supportive and encouraging peers		SV_3
9	A flexible work environment		SV_4
10	Happy or congenial work environment		SV_5
11	An attractive compensation package	**Economic Value**	EV_1
12	A wide range of indirect benefits		EV_2
13	Job security within the industry		EV_3
14	Good promotion opportunities within the organization		EV_4
15	Providing hands-on inter-departmental experience		EV_5

	Statement	Construct / Dimension	Variable Code
16	Providing confidence building work-environment	**Development Value**	DV_1
17	Providing a springboard for future employment		DV_2
18	Providing due recognition and appreciation to employees		DV_3
19	Creating opportunity to mentor others what you have learned	**Application Value**	AV_1
20	Is known for its customer-orientation		AV_2
21	Following a Humanitarian approach (gives back to society)		AV_3
22	Believing in acceptance and belonging (diversity and inclusion)		AV_4
HR Sustainability			
	(A) Employee Engagement		
1	I know what is expected of me at work.	**Basic Needs**	BN_1
2	I have the required resources that I need in order to do my work right.		BN_2
3	At work, I have the opportunity to do my best every day.	**Management Support**	MS_1
4	In the last seven days, I have received recognition or praise for doing good work.		MS_2
5	My supervisor, or someone at work, seems to care about me as a person.		MS_3
6	There is someone at work who encourages my development.		MS_4
7	At work, my opinions seem to count.	**Team Work**	TW_1
8	The mission or purpose of my company makes me feel that my job is important.		TW_2
9	We are committed to doing quality work.		TW_3
10	I have a best friend at work.		TW_4

	Statement	Construct / Dimension	Variable Code
11	In the past six months, someone at work talked to me about my progress.	**Growth**	GR_1
12	This past year, I had opportunities at work to learn and grow (training and development)		GR_2
	HR Sustainability		
	(B) Talent Management		
1	My organization is committed to provide 'learning and developmental opportunities' to high-performing individuals.	**Talent Development (TD)**	TD_1
2	My organization is committed to provide 'learning and developmental opportunities' to capable and skilled individuals.		TD_2
3	My organization is committed to provide 'learning and developmental opportunities' to individuals who support organizational vision, values and strategy.		TD_3
4	My organization is committed to provide 'Quality of Work-life' to high-performing individuals.	**Talent Inducement (TI)**	TI_1
5	My organization is committed to provide 'Quality of Work-life' to capable and skilled individuals.		TI_2
6	My organization is committed to provide 'Quality of Work-life' to individuals who support organizational vision, values and strategy.		TI_3
7	My organization is committed to provide 'career and promotional opportunities' to high-performing individuals.	**Talent Growth (TG)**	TG_1
8	My organization is committed to provide 'career and promotional opportunities' to capable and skilled individuals.		TG_2

	Statement	Construct / Dimension	Variable Code
9	My organization is committed to provide 'career and promotional opportunities' to individuals who support organizational vision, values and strategy.		TG_3
10	My organization is committed to make all possible efforts in order to retain capable and skilled individuals.	**Talent Retention (TR)**	TR_1
11	My organization is committed to make all possible efforts in order to retain high-performing individuals.		TR_2
12	My organization is committed to make all possible efforts in order to retain individuals who support organizational vision, values and strategy.		TR_3
13	Employees in my organization are considered as the best in the industry.	**Human Capital (HC)**	HC_1
14	Employees in my organization are considered as experts in their particular domain.		HC_2
15	Employees in my organization are considered to be highly involved in their responsibilities.		HC_3
16	Employees in my organization are considered to be highly efficient in their role.		HC_4
17	Employees in my organization are considered to be highly productive in their respective department.		HC_5
18	Employees in my organization look forward to serve the organization throughout their career.		HC_6

List of Companies: Categories, Names, Codes, and Number of Respondents

Sl. No.	Company Category and Name	Company Code	No. of Respondents
A	**Consumer Products/FMCG**		**215**
1	Colgate-Palmolive India Ltd. (Colgate)	FMCG - 1	20
2	Dabur India Ltd. (Dabur)	FMCG - 2	22
3	Godrej Consumer Products Ltd. (Godrej)	FMCG - 3	24
4	Coca-Cola India Pvt. Ltd. (Coca-Cola)	FMCG - 4	21
5	Hindustan Unilever Ltd. (HUL)	FMCG - 5	25
6	ITC Ltd. (ITC)	FMCG - 6	20
7	Nestle India Ltd. (Nestle)	FMCG - 7	22
8	Procter & Gamble Home Products Ltd. (P&G)	FMCG - 8	20
9	Wipro Ltd. (Wipro)	FMCG - 9	21
10	Diageo India Ltd. (Diageo)	FMCG - 10	20
B	**Consumer Durables/Appliances**		**123**
1	Bajaj Electricals Ltd. (Bajaj)	CD -1	20
2	Havells India Ltd. (Havells)	CD - 2	20
3	Samsonite India Ltd. (Samsonite)	CD - 3	20
4	Samsung India Ltd. (Samsung)	CD - 4	20
5	Titan Company Ltd. (Titan)	CD - 5	22
6	VIP Industries (VIP)	CD - 6	20
C	**Manufacturing**		**103**
1	Jindal Stainless (Hisar) Ltd. (Jindal - JSHL)	Mfg.- 1	20
2	Hero Motor Corp. (Hero)	Mfg.- 2	20
3	Mahindra & Mahindra (M&M)	Mfg.- 3	20
4	Maruti Suzuki India Ltd. (MSIL)	Mfg.- 4	20
5	Tata Motors (Tata)	Mfg.- 5	23
D	**Services (IT & Banking)**		**85**
1	Canara Bank (Canara)	Service - 1	20
2	Cognizant India Pvt. Ltd. (Cognizant)	Service - 2	22
3	Infosys Ltd. (Infosys)	Service - 3	22
4	State Bank of India (SBI)	Service - 4	21

LIST OF PUBLICATIONS

Sl. No.	TITLE OF PAPER WITH AUTHOR NAME(S)	NAME OF JOURNAL / CONFERENCE	PUBLISHED DATE	ISSN NO. / VOL NO., ISSUE NO.
1.	Impact of Corporate Social Responsibility on Employee Engagement – An Evaluation	TEST Engineering and Management	January-February, 2020	ISSN: 0193-4120, Page No. 15048 – 15056, Vol 82
2.	Corporate Social Responsibility – The Reflex of Science and Sustainability	TEST Engineering and Management	January-February, 2020	ISSN: 0193-4120 Page No.15057 - 15067, Vol 82
3.	Corporate Social Responsibility in India – The Past, Present & Future	International Journal for Research in Engineering Application & Management	June, 2019	ISSN : 2454-9150 Vol-05, Issue-03
4.	CSR and Sustainability Reporting in India: The Way Forward	International Journal of Human Resource Management and Research	Aug, 2019	ISSN (E): 2249-7986 Vol. 9, Issue 4, Page 1-10.
5.	Employer Branding and Employee - Emotional Bonding – The CSR Way to Sustainable HRM	Sustainable Human Resource Management, (Chapter 8)	June, 2020	ISBN 978-981-15-5655-5493621_1_En.