

# Involvement of NASSCOM Foundation in Implementation of CSR Activities

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### ABSTRACT

**Purpose:** *NGOs are non-governmental organizations that work for society and are therefore well aware of society's problems and areas for change. Many NGOs operate on a variety of societal issues. As a result of their enormous advantage in reaching the needy, non-governmental organisations (NGOs) and community organizations play a critical role in the establishment of a healthy and better environment in developing countries under the corporate social obligation model.*

**Methodology:** *The current study relied on secondary data. The study's conclusions give a concept for CSR operations as well as an evaluation of how the NASSCOM foundation meets its promises to all stakeholders, including specific activities, programmers, and initiatives. The analysis focuses on the foundation's CSR implementation to define the business's target area.*

**Findings:** *The analytical framework provided an overview of NASSCOM foundations CSR programmes, including scope for debates on emerging themes in development, efficient techniques, and scalable models for long-term impacts.*

**Practical implication:** *This study relies entirely on secondary data because no primary data were obtained from any source. The complete range of contributions to social transformation was assembled using secondary data from a variety of sources, and there is no information on how much corporate influence over the content of CSR reports exists. The research piece is based on a few cases of NGO-Corporate partnership, from which no broad conclusions can be derived. It's even more difficult to quantify the success rate of CSR-related activities for each project because different publicly financed programmes can take different approaches to tackle societal issues.*

**Originality/ Value:** *By using this research model, we can deduce that the NASSCOM foundation needs to create action platforms that promote discourse throughout the IT-BPM sector and encourage the sharing of best practices on diverse methods to create a roadmap for an inclusive India.*

**Type of Paper:** *Case Study.*

**Keywords:** Corporate Social Responsibility, NGOs, NASSCOM, Foundation, SWOC analysis.

### 1. INTRODUCTION :

CSR is a business paradigm in which a company conducts business in order to make a profit while also being socially and environmentally responsible. Stakeholders, specifically the public at large, expect organizations to be ethical, responsible, caring, fair, and ecologically sensitive [1]. Since Section 135 of the Companies Act 2013 made CSR mandatory, companies have begun to view CSR as a fundamental activity and are looking for novel ways to efficiently use their CSR fund [2]. Non-governmental organisations are private, non-profit organisations that offer ethical values and standards as Moral Entrepreneurs. It should do so voluntarily. As a consequence, non-governmental organizations (NGOs), volunteer groups, and government agencies play an essential role in corporate social

responsibility [3]. It shows how to achieve societal and environmental progress. CSR (corporate social responsibility) is a term that lacks a universally accepted meaning or set of requirements. CSR is a term used to label a corporation's endeavour to find a balance between its business and social goals [4]. Civil society and non-governmental organisations (NGOs) have focuses on the information a limited role in India's CSR scene, but in recent years, they have become increasingly important and significant. The number of NGOs has exploded, and the emergence of new civil society actors dedicated to CSR issues has given NGOs a lot more potential. Nowadays, civil society organisations are striving to have a greater impact on CSR activities by acting as watchdogs and monitoring company operations, bringing stakeholders together for collaborative action on social issues, and cooperating with businesses to implement CSR programmes. Non-governmental organisations (NGOs) in India have grown their scope and geographic reach in recent years. They aspire to live in a world where everyone is treated with dignity and is safe. In order to complete a journey, NGOs must take the lead [5][6]. They will continue to carry out our duties in a quiet and unobtrusive manner, doing all possible to address society's problems without making a fuss [7]. Non-governmental organisations (NGOs) exist to wipe away the poor's tears, just as we do our own [8]. The perseverance of this paper is to scrutinise the many notions of CSR activities and NGOs' contributions that have emerged in recent years in order to suggest a research agenda that would pave the way for more research. This defence included a thorough assessment of the literature, which included articles from prestigious journals [9].

**2. RELATED WORK :**

The thought of corporate social responsibility (CSR) is based on the fact that businesses must focus on more than just profitability. The phrase gained popularity in the 1960s and has since become an important aspect of company operations. In general, CSR indicates that, while focusing on their primary purpose of increasing shareholder profit, firms and enterprises should also consider societal concerns and needs, and act responsibly in the communities in which they operate. Below Table 1 Contains the contribution by different scholars for CSR activities:

**Table 1:** Contribution by different scholars for CSR activities

S. No.	AREAS	CONTRIBUTION	AUTHORS
1	Environmental sustainability	Environmental disclosures are more probable to be made by corporations with a high number of shareholders, and the quality of disclosures is linked to company size and corporate environmental effect.	Babiak, K., et al (2011) [10].
2	Leadership strategy	The ongoing commitment of business to act ethically and support economic advancement while enhancing the life quality of employees and their Intimate, as well as the surrounding residents and society at large.	Strand, R. (2011) [11].
3	Financial Implications	CSR is concerned with how a company treats its internal and external stakeholders ethically or in a socially responsible way, and the overall goal of corporate social responsibility is to raise living standards for its stakeholders while safeguarding the company's profitability.	Tang, Z., et al (2012) [12].
4	Sustainable development	In latest days, the thought of corporate responsibility has gained traction. The international community has attempted to define this phrase uniformly through debates and discussions. As a result of the effects of globalisation and national culture, the notion of corporate responsibility has glimmered a variety of views all over the world.	Zorio, A., et al. (2013) [13].

5	Implementation of CSR	The study's goal was to discuss India's CSR agenda, which is expanding and starting to follow global CSR trends including embedding CSR into core company operations, ensuring that CSR is incorporated in top management, and distributing CSR chores to corporate divisions. Nonetheless, as demonstrated by the findings analysis, CSR in India has special characteristics. Despite the fact that India's CSR goal looks to be increasing, charitable activities continue to flourish, with community development remaining the most significant component. For Indian businesses, community development is crucial since it develops strong relationships with communities and improves public perception.	Bucur, M. (2013) [14].
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### 3. RESEARCH GAP :

Numerous investigations have been performed on CSR activities in various fields, but this study focused on NASSCOM's Corporate Social Activities because no study on this company's CSR projects appears. It also investigates the chosen company's social responsibility practises, which are divided into four categories: ecologic, interpersonal, financial, and operational practises, and compares and contrasts them. The strategic priorities of each sector. It also investigates the picked institution's social responsibility practises, which are classified into four categories: ecologic, social, financial, and managerial practises, and compares and contrasts the strategic priorities from every segment.

### 4. RESEARCH AGENDA :

The purpose of this article is to provide a knowledge of the CSR idea and to analyse its evolution in India by highlighting the NASSCOM foundation's policies and CSR initiatives.

### 5. OBJECTIVES OF THE STUDY :

- (1) The study's main purpose is to comprehend the notion of corporate social responsibility and analyze its evolution.
- (2) To Understand present situation of corporate social responsibility
- (3) To study an overview of the NASSCOM foundation and its CSR initiatives.
- (4) To analyze the impact of CSR on corporations and NGOs
- (5) To analyze involvement of NASSCOM foundation in implantation of CSR activities by using SWOC analysis.

### 6. RESEARCH METHODOLOGY :

The study's purpose and methodology are descriptive and exploratory. Data for review is gathered from a variety of secondary sources. A systematic procedure was used to choose articles for the case study. Google Scholar was deployed as a database to search for journal papers, as well as the NASSCOM foundation's different websites. Corporate Social Responsibility was used as a keyword to search the articles. The research articles' primary features were the NASSCOM foundation's CSR profile, aims, methodology, data gathering, conclusion, findings, and suggestions. The article looked at the notion of CSR and how NGOs implement CSR activities, as well as the evolution of CSR activities.

### 7. NASSCOM FOUNDATION :

NASSCOM leads India's 194-billion-dollar IT BPM sector, which has made significant contributions to India's GDP, exports, jobs, infrastructure, and global importance. This business employs the most people in India's private sector. Since its original conception in 1988, NASSCOM has been on a goal to assist the IT BPM industry acquire the trust and respect of a wide range of stakeholders, while simultaneously recalibrates itself to continue to stay creative and original while never losing its philanthropic and friendly touch. Through policy advocacy and assistance in setting up the strategic direction for the sector to unleash its potential and dominate future frontiers, NASSCOM is focused on creating the architecture

critical to the development of the IT BPM sector. The organization's 3000+ members account for 90percent of the overall of the industry's revenue, allowing it to lead activities at the local, national, and global levels. As a result, the IT BPM industry has evolved into a global force [15].

### **7.1 NASSCOM Foundation and CSR :**

Corporate citizenship has risen to the forefront of the Indian development debate in recent years. In the five years since the mandatory CSR period began, India Inc. has made significant progress - from authorization to execution of the law, and now to alignment with the Sustainable Development Goals (SDGs). Many development needs have been met as a result of CSR initiatives, including improved rigour in monitoring procedures and the use of new technology, strategy, and global standards in the implementation of development programmes. The year 2019 presents an intriguing opportunity to reflect on previous work, measure outcomes, and refine strategies on the one hand, and investigate the impact of new technologies in development on the other, as well as address emerging need areas such as disaster relief, child safety, and food security, as well as a shift toward corporate social responsiveness. NASSCOM Foundation is leading the charge in bringing together all actors in the CSR and Tech4Good space for talks on growing development concerns, efficient approaches, and scalable models for long-term effect, as representatives of the country's largest IT consortia [15].

### **8. CSR INITIATIVES IN INDIA :**

The concept of corporate social responsibility has long been ingrained in Indian society. Before CSR became a catchphrase, organisations such as TATA and BIRLA had been attempting to integrate social good into their operations for centuries. Since Jamshedji Tata established the business in the 1860s, the Tata Group has demonstrated minimal involvement in welfare of the community. As a result, Tata Sons, the Tata Company's public relations firm, is supported by approximately two philanthropic mutuals that have formed different regional establishments in science and technology, drug development and social studies, and theatrical performances [16]. Nowadays, the primary goal of CSR is to maximise a company's overall impact on society [17]. CSR policies, practises, and initiatives are increasingly being integrated into all elements of business operations and procedures. According to a growing number of organisations, CSR is becoming increasingly important for preserving benevolence and image, protecting counter to occurrences, and improving firm keenness [18]. Corporations have dedicated CSR teams that design CSR policies, objectives, and goals, as well as finances to support them. Social philosophy, which has well-defined goals and is associated with conventional business, is frequently the driving force behind these programmes [19]. Employees that are crucial to the process implement the programmes. Community development, education, the environment, and healthcare are just a few of the issues covered by CSR projects [20]. Under the Companies Act of 2013, any company with a net worth of Rs 500 crore or more, a turnover of Rs 1,000 crore or more, or a net profit of Rs 5 crore or more is required to spend 2% of its net earnings on CSR projects each fiscal year. The rules go into effect on April 1, 2014 [21].

### **9. AREAS OF CSR BY CSR INITIATIVES :**

CSR is more than just charity and donations; it's a crucial part of a company's overall strategy. In today's competitive business world, corporate responsibility has surfaced as a recognised and necessary approach. Internationalisation, communication innovations, environmental sustainability, democratic accountability, command structure, strategic edge, and a culture that promotes all help in promoting CSR. Economic responsibility has become a company's core practise that has gotten a great deal of attention from the top management teams of larger global institutions and companies. A good CSR programme is required for the development of operational efficiency and effectiveness and successful leadership. Companies have recognised that the financial, socioeconomic, and ecological they have have a significant effect on their stakeholder engagement [22] [23]. Sustainability has become more important in the Indian corporate environment as corporations have realised that, in addition to growing their operations, they must also establish trusting and long-term relationships with the general public [24]. Since their inception, corporations such as the Tata Group, the Aditya Birla Group, and Indian Oil Corporation, to name a few, have been committed to serving the community [25]. Many other organisations have made significant contributions to the well-being of society. And yet have one of the world's largest economies, social difficulties such as poverty, lack of education, and a shortage of



healthcare remain widespread, with the government holding few tools to deal with them [26]. Companies can now contribute to social development in a variety of ways as a result of this circumstance. The following are some of the options for corporate social responsibility projects.:

- (i) Health, Malnutrition and Hunger: Assist in the elimination of extreme hunger and malnutrition, as well as the promotion of healthcare and sanitation, as well as the supply of safe drinking water and general hygiene for the target population.
- (ii) Day Care Centre: establishing day care facilities for low-income children and children with special needs.
- (iii) Education: Promoting education for financially deprived construction activities working children, as well as monetary and material gifts to educational institutions that support education for the needy, awarding scholarships and financial aid to eligible students/children from socially/economically disadvantaged backgrounds with the goal of assisting students in their studies.
- (iv) Gender Equality and Women's Empowerment: Encouraging women and women's empowerment.
- (v) Care for Senior Citizens: establishing homes and day care facilities for women and orphans; assisting/collaborating in the establishment of senior citizen homes.
- (vi) Environmental Sustainability: Assuring and promoting environmental sustainability projects, as well as supporting the use of ecologically acceptable alternative energy and power sources.
- (vii) National Heritage, Art and Culture: Safeguarding architectural interest, art, and tradition, includes the rehabilitation of historical structures and locations, as well as works of art. Take an active part in and contribute to programs that enhance and strengthen traditional arts and crafts.
- (viii) Embrace Villages: Businesses are embracing villages in order to achieve holistic growth. They construct schools and homes, enhance clinical and hygienic infrastructure, and instruct rural areas health and safety of workers and entrepreneurial spirit to assist them in becoming self-sufficient. It also intends to provide community-based medical exams and treatment, as well as health camps and campaigns for public health.
- (ix) Philanthropy: As part of their social responsibility activities, businesses also donate to local and national charity. Whether it's money or time, organisations have a number of resources that can support charity and local community events.
- (x) Rural Development Projects: In rural regions, improving access, housing, drinking water, sanitation, power, and livelihoods, as well as establishing sustainable villages are all priorities.
- (xi) Others: In the event of a natural disaster, contribute to the Prime Minister's Charity Fund or any other special fund established by the Central/State Governments of India; take measures to care for and benefit armed forces soldiers, war widows, and their family caregivers [27] [28].

## **10. SWOC ANALYSIS :**

Only high-performing non-profits have a long-term chance of survival and economic expansion. Institutions that struggle to manage themselves appropriately, accomplish their goals, and incorporate significant change are more likely to be supplanted by more efficient systems. As a result, the ability of your organisation to strategically analyse its performance is critical to its long-term viability. SWOC analysis is a powerful tool for comprehending and making decisions in all types of businesses, including non-profits. SWOC is an acronym that stands for Strengths, Weaknesses, Chances, and Obstacles [29]. The section on Strengths and Negatives describes "where the project or organisation is right now," "existing resources that can be used right away," and "current challenges that aren't going away." It can aid in determining where valuable innovations, skills, and allies are required. Both terms refer to aspects of an internal programme such as "technical, financial, promotional, networking, knowledge," or outcomes - based variables [30]. It's helpful to think of real examples of success when thinking about strengths to anchor and clarify the discussion. Strengths are "those aspects of a project or circumstance that are performing well." The features that people are delighted to highlight and that distinguish the programme from others. Weaknesses are "things that haven't worked out well" or "items where the software is less efficient than others." Opportunities and Challenges are "what's going on outside the organisation" or "areas that aren't currently affecting the strategy but may in the future." Opportunities include ideas on how to overcome deficiencies and build on strengths within the program's environment. In the programme environment, challenges are defined as "things that impede or threaten the spectrum of change opportunities." Peripheral factors include "sociological, political, segment of the population, economic, exchange, and ecologic concerns" [31].

### **STRENGTHS :**

Volunteer labour is a common strength in non-profit organisations because it provides significant free labour as well as significant cost savings. Tax breaks are available in many countries for non-profit organisations, which could be a selling point for your organisation. Include any properties that your companies benefits from in the SWOC analysis's strength's general area.

### **WEAKNESSES :**

Most NGOs, particularly those in their initial stages, struggle with a lack of budgetary consistency in terms of finances, spending, and stockpile levels. Constraints are usually internal issues that can be addressed, but they can also be external issues that are out of your control, such as a lack of institutional sponsorships in your area or country.

### **OPPORTUNITIES :**

These factors are commonly used to evaluate the nascent environment, such as increase the supply provision and the formation of regional new alliances, but they can also be applied to made and implemented, such as constantly developing employees and a board of trustees member's contacts. The general public should be aware of recent NGO developments that may present new opportunities in the near future, as well as current opportunities. Many people see future opportunities that aren't presently or never will be available, but it's critical to keep track of them so that the NGO can take advantage of the opportunities on them if they emerge.

### **CHALLENGES:**

Financial risks and horrifies are extremely harmful for NGOs and similar non-profit organisations. This is caused by the fact that non-profit organisations often have fewer stable sources of income and only a few months' worth of liquid assets, making them exceptionally susceptible to significant economic disruptions. A major bestows connectivity company's or a local government's goals may start changing, having left an NGO with no top economic channel and no countermeasure. These are the types of threats you should include in your risk central area, supposedly anything that could potentially ruin the success of non-governmental organisations.

### **11. FINDINGS :**

- (1) The IT BPM Industry has been at the forefront of social development projects, and it is encouraging to see the industry emerge as one of the most efficient and inventive corporate social responsibility adopters. Technology continues to be a force multiplier in social impact, with more than half of the enterprises asserting efficient use of technology to provide new CSR initiatives aligned with the government objective.
- (2) NGOs are the finest CSR implementation partners since they have adequate experts, admission, and a reason to engage on social responsibility projects. They give comprehensive training to candidates and staff, as well as additional manpower to carry out various projects. They streamline activities and tailor solutions. An agency, as a company, can either provide financial support or other assistance based on their primary function for the social cause. In recent years, commercial investment and participation have expanded, and NGOs have successfully assisted in the implementation of CSRs.
- (3) NASSCOM prioritizes expanding partnerships in existing areas and creating opportunities in new markets. This is made possible by good engagement with foreign stakeholders, encompassing governments, customers, and associations on foreign policy concerns business alliances, memorandums of understanding, and business delegations.
- (4) As a non-profit government organization, NASSCOM has played a key role in shaping the Indian outsourcing sector, which has also been beneficial to government IT agencies. As a result, NASSCOM performed better than the government in introducing institutional improvements to the fledgling and formative Indian IT industry.

### **12. SUGGESTIONS :**

- (1) Management should see CSR actions as precursors to increased brand value and corporate reputation, as both are brand-related intangible assets that contribute to a company's market competitive advantage.
- (2) Disclosure is the most effective way to build faith and should be a core philosophy for any socially responsible organization. This concept applies to goals, present behavior, and potential direction or

results. Transparency should be included in continuing CSR efforts as well.

(3) Improving the company's association with those who benefit from the business's Sustainability activities will have significant repercussions. These could include the constructing more instrumental in advancing in command to improvement a greater sympathetic of the needs of the community provided. Leadership may notice a measurable increase in employee engagement, morale, and organizational values as possibilities to make more meaningful contributions to the programmes spring up.

### 13. LIMITATIONS OF THE RESEARCH :

This study relies entirely on secondary data because no primary data was obtained from any source. The entire range of work to social transformation was compiled using secondary data from a variety of sources, and there is no information on how much corporate influence over the content of CSR reports exists. The research piece is based on a few cases of NGO-Corporate partnership, from which no broad conclusions can be derived. It's even more difficult to quantify the success rate of CSR-related activities for each individual projects because different publicly financed programmes can take different ways to tackling societal issues. It is extremely difficult to obtain an objective assessment of various Corporate-NGO collaborations because large firms emphasise only their positive CSR results and hide their failures in order to develop and maintain their brand image. We came to the conclusion after reading a number of articles that the majority of publicly available information on CSR efforts is under the control of the partners and is kept confidential by them.

### 14. CONCLUSION :

Previously, a corporation's role was regarded only through the prism of a commercial business model that prioritized financial success criteria. The perception of a corporation's function has altered considerably in recent decades as a result of globalization and serious environmental issues. Stakeholders are redefining the corporation's function today, taking into account the firm's social and environmental responsibilities as well as its financial performance. The creation of long-term enterprises is the central objective of corporate social responsibility.

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