

Value Creation through Corporate Social Responsibility: A Quantitative ABCD Analysis

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ABSTRACT

Purpose: *The major aim of this study was to examine the ABCD analytical framework's Advantages, Benefits, Constraints, and Disadvantages of CSR in order to discover the essential constituent parts and aspects impacting value creation through CSR.*

Design: *The current literature was researched in order to have a thorough grasp of value generation through CSR. The researcher employed a focused group interview approach, assigning weights to their perceptions of value creation through CSR, which was then statistically assessed.*

Findings: *The quantitative examination of the ABCD framework revealed a significant weightage of favorable variables in the production of value through CSR, followed by benefit factors. It was discovered that CSR offers more advantages and benefits than limits and downsides, demonstrating its efficacy in value generation.*

Originality value: *The result of this research enables the corporates to understand the importance of CSR activities in enhancing their value through social, economic, environmental, and management development. The constraints and disadvantages identified in this research will provide a guide to tackle these challenges and make the CSR an effective strategy. Moreover, present research adds on to the existing body of knowledge in the area CSR by analyzing its effectiveness quantitatively.*

Paper Type: *Empirical Research*

Keywords: Quantitative ABCD, CSR, Value Creation, Corporate Strategy

1. INTRODUCTION :

The CSR thought was primarily presented in management literature in the 1950s as "the obligations of businessmen to pursue those policies, to make those decisions, and to follow those lines of action that are desirable in relation to the objectives and values of our society" [1]. Later, a lot of works on the topic have been established, with various definitions of CSR. Currently, CSR still lacks a creative description [2]. To adapt to societal changes, businesses must make strategic decisions in different areas requiring the development of new forms of efficient governance. These new corporate management models must include the social and environmental repercussions of the company's operations, as well as the interests of all stakeholders [3]. Sustainable development (SD) and corporate social responsibility (CSR) are two ideas that are being studied more and more globally. As "the social responsibility of business that encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time," CSR can be defined as "the social responsibility of business"[4]. According to Sen & Bhattacharya (2001) [5], CSR is generally understood as a company's duty to safeguard and advance social welfare while ensuring fair and long-lasting benefits for all stakeholders. Employees perceive CSR as one of the most important reputational elements [6], Human resource policies such as worker engagement in making decisions, the capacity to invest in capital, labor freedom, legal security, and union relations all show a company's application of CSR to its employees [7]. Furthermore, CSR policy is viewed as a reputational indicator for other stakeholders: paying taxes in the nation where the company does business and thus contributing to the country's social development; paying interest and paying it back loans on time, thereby creating a fluid relationship with

the correlating credit institutions; and ensuring the quality and sustainability of the product/service supplied to the end consumer. Similarly, in the international corporate sector, there has been a shift away from a sole concentration on shareholder wealth maximization. Many economists and scholars have championed the merits of stakeholder theory, particularly in a world market where protracted strategic planning outweighs short-term stock market price fluctuations [8]. With reference to the above background, it is clear that CSR significantly contributes to the betterment of the company. Hence, this study ponders on the various issues faced in the effective implementation of CSR practices by quantitatively analyzing its advantages, benefits, constraints, and disadvantages.

2. THE REVIEW OF LITERATURE :

A review of the literature is an important part of the research process. It is a review of relevant literature undertaken to get knowledge of what is known about a certain scenario, topic, or issue and to identify knowledge gaps. Another rationale for doing a literature search is to assist the researcher in understanding how well the study findings fit into the current body of knowledge. As a result, this study analyzed several literature related to the topic. This section is broken into two main sections, i.e., (1) Value creation through CSR Related Articles, (2) ABCD framework.

2.1 Related articles on Corporate Social responsibility:

In the academic community, there is debate over whether CSR always adds value greater than the costs of implementation. Speaking of the financial value created through CSR, Visser, (2010) [9]; Margolis, & Walsh (2001) [10], provided a more noteworthy viewpoint, stating that value creation through CSR encompasses more than financial profitability. The objective is economic development, which entails enhancing the economic environment in which a business operates, including investing in infrastructure, generating jobs, fostering skill development, and other activities, in addition to enhancing shareholder and executive wealth. Moreover, the study conducted by Jonikas, D. (2014) [11], showed CSR creates value to the company, government and other stakeholders through enhancing Financial and Marketing base and by satisfying Employees, Customers, Suppliers and Business associates and Society. In the below section various articles pertaining to CSR and value creation has been discussed.

Table 1: Selected papers related to corporate social responsibility:

S. No.	Area/Focus	Contribution	References
1	Strategic corporate social responsibility	This study looks at the circumstances under which multinational companies' corporate social responsibility and value generation are linked. They looked at the connections between value creation and centrality, appropriability, proactivity, visibility, and voluntarism. According to 111 MNEs in Mexico who participated in a survey, centrality, visibility, and voluntarism are all associated with value creation.	Husted & Allen, (2009). [12]
2	Value creation model	The concept of CSR is primarily based on how a business and society are interdependent, further to the elements that have an effect on this interplay. As a result, corporate social obligation (CSR) thru the layout of organizational elements like tactic, asset and process, business propositions, and stakeholder family members creates cost for businesses and society. It could also represent an excellence photo in each the internal and external environment via improving duty for society.	Gholami, (2011). [13]
3	Stakeholder Perspective on Corporate Social Responsibility	They conducted an explanatory examine that contrasts the socially aware organizations listed on the alternative indices of the IBEX family with the corporations, to see if CSR coverage contributes to fee creation for shareholders and unique stakeholders like employees, creditors, and the country. The outcomes imply that, whilst sustainable	Fernandez et al., (2018). [14]

	ity in Value Creation	improvement is nicely set up amongst Spain's major organizations, it still needs to be extensively adopted by the use of a's small- and medium-sized businesses. Alternatively, the consequences show that CSR has no effect on different stakeholders and a favorable and large have an effect on the allocation of fee in want of the country and personnel.	
4	Agri-food CSR and Value creation	The research specializes in company social duty as a price-developing strategy, a subject that has now not previously been examined within the literature on agri-food economics. It additionally suggests a life cycle model for integrating social responsibility into industrial operations. The outcomes of the observation display that CSR activities may additionally have an effect on the agri-meals production technique and/or the very last product. The case research below research especially show that a employer's orientation in the direction of one or greater CSR elements is extensively influenced by the manufacturing area wherein it operates.	Nazzaro et al., (2020). [15]
5	Integrated Value Creation	Utilizing materiality analysis, best governance practices, and value chain connections, Integrated Value Creation assists a corporation in integrating its response to stakeholder expectations (using life cycle thinking). This integration is employed at some point of key company sports, in addition to governance and strategic coming up with, product/service development and transport, provide chain control, and consumer courting management. IVC's final aim is to feature a vehicle for innovation and transformation, which are essential if the enterprise is to save you contributory to the world's troubles and begin serving to resolve them.	Visser & Kymal, (2015). [16]
6	Shared value creation	In this article, value sharing from a communication perspective to provide an alternative to existing scenarios where management and society's perspectives collide. This article provides knowledge of the tensions and conflicting interaction processes in which ongoing negotiations between corporate and stakeholder interests, values, and agendas can aid in new understandings of sharing to drive value creation. The study proposes new conceptualizations of shared value creation that can be sensitized and advanced.	Høvring, (2017). [17]
7	Evolution of CSR	This paper's findings suggest that the notion of corporate responsibility has moved from being limited to making a profit to creating shared value through a broader commitment to becoming the primary responsibility of corporations in recent years. It shows that it has evolved into the concept of the results also show that the concept of corporate social responsibility has changed along with social expectations for corporate behavior. The authors consider his CSR to take into account its historical evolution, given results that suggest that CSR remains important in the academic literature and is likely to remain a jargon, at least in the short term.	Agudelo et al., (2019). [18]
8	CSR and Meta-	This study examines quantitative meta-analyses on factors influencing corporate governance and the (non-financial)	Velte, (2022). [19]

	analysis	effects of CSR on businesses (CSR). Independent directors, board gender balance, and board size, according to previous meta-analyses, have a beneficial effect on CSR performance. Additionally, CSR and environmental performance also boost financial success.	
9	CSR and Corporate sustainability	Corporate Social Responsibility (CSR) or company Sustainability is the idea that businesses need to have social and environmental performance requirements and practices at the same time as respecting their monetary and legal duties (CS). preceding studies have debated whether or not to use the two names together or one at a time. After thinking about the evolving tendencies of CSR and CS and the exclusive perspectives on the relationship between the two, we advise a relational version that better describes how to combine CSR into CS as a transitional step or stop aim for businesses. This survey goals to offer scholars and practitioners with more statistics at the implementation of CSR and CS.	Ashrafi et al., (2018). [20]
10	Corporate governance and CSR	The choice by way of agencies to purchase outside assurance for his or her company social duty (CSR) document is examined in this text with regards to a number of inner and outside corporate governance mechanisms, which include board independence, gender range, and specialised sustainability dedicate-tees. The results also mean that arrangements of those mechanisms paintings in live performance to increase the credibility of non-economic disclosure to provide guarantee, different configurations. Normal, combining several governance structures well may be more helpful in developing and sporting out an employer plan than doing so alone.	Sanchez et al., (2022). [21]

2.2 Related articles on ABCD analysis framework:

Aithal P. S. et al. (2015) [22] recently developed an ABCD analyzing framework to study the effectiveness of any business model/strategy/concept/system in providing value to its stakeholders and creating profitable income through expected revenue generation. The application of ABCD analysis results in a systematic matrix containing an organized list of a business's advantages, benefits, constraints, and disadvantages. The whole site is divided into different issues/areas of focus, and multiple business implementation factors that influence the business/concept could be recognized and evaluated under each issue by identifying appropriate critical active elements. Because it is simple, this analyzing technique provides guidelines for identifying and analyzing the efficacy of any business strategy, business model, company background, and business system. This section particularly deals with reviewing various existing literatures to bring and frame a comprehensive quantitative ABCD analysis of stock market participation. The ABCD analysis review is used to identify the research article's topic, focus, and outcome, in addition to the author's references. Many research-based publications have been produced based on this analysis framework because it considers other strategic methods of analysis such as "SWOC, EFE & IFE Matrices, BCG matrix, Competitive Profile Matrix (CPM) analysis, PESTLE Analysis, and Porter's Five Forces Model" [23-24]. This framework has been categorized into ABCD listing, ABCD Analysis on Affecting Factors & Critical Constituent Elements and Quantitative ABCD Analysis with Construct Weightage. Hence 2nd part of literature work has been categorized into 3 sections as shown below;

2.2.1 ABCD Listing:

This section introduces the concept of ABCD listing, which is required before conducting quantitative ABCD analysis [25]. The ABCD listing helps to enumerate significant advantages, benefits, constraints, and disadvantages of each identified determinant issue in qualitative analysis. This will also give a

general idea and can be used as a predetermined condition for ABCD analysis, which is known as ABCD listing [26-28]. In support of which below table exhibits numerous diverse studies on ABCD listing which guides to analyze the advantages, benefits, constraints and disadvantages of stock market participation.

Table 2: Selected papers concerning ABCD listing

S. No.	Area/Focus	Contribution	Reference
1	Role of ICCT Underlying Technologies in Environmental and Ecological Management	The use of ICCT enabling technologies in environmental and ecological management is discussed using various execution strategies. The use of ICCT core technologies in ecological management and environmental management is depicted using a qualitative ABCD framework. The underlying technologies of ICCT have been discovered to have prospective advantages and benefits in managing the natural environment and ecosystems in order to endure living beings for a longer period of time.	Aithal & Aithal, (2022). [29]
2.	Women Entrepreneurship in Food Processing Sector	This paper suggested a comprehensive review to locate and analyze new studies on women entrepreneurs and the food processing industry. According to this study, the desire to take part in the money-making processes drives many women to start a food processing business. When compared to other working women, women in this industry face unique obstacles and challenges.	D'Silva & Bhat, (2022). [30]
3.	Student Development Model & Service Delivery Model	A successful advancement and recommended practice for the overall development of students in order to enhance graduate attributes. The models help to produce high-quality graduate students with employability and entrepreneurship skills, allowing them to be self-sufficient, confident, and productive citizens of the country.	Aithal & Maiya, (2022). [31]
4.	Online E-Campus Interview Training MOOC Framework	This paper tries to build a elementary simulative MOOC prototype framework with exhaustive online interview training program that we believe will benefit all stakeholders involved. As a result, possible sample contents, equipment, and syllabus are developed in order to develop an online access e-training & learning platform for future studies.	Shenoy et al., (2018). [32]
5.	Mobile Information Communication Technologies	This paper deliberated the evolving perspectives of 4G, 5G, and 6G wireless technologies. The 4G technology enables a download speed of 100Mbps and characteristics such as Multi-Media Newspapers and television programs with the clarity of a standard television. The demand for increased user security and authentication for secure financial data transactions necessitated further development in ICT via 5G technologies.	Aithal, (2016). [33]
6.	Online Campus Placement Model	This study demonstrated the practical viability, usefulness, inventiveness, and universal applicability of the online campus recruitment model to employers, students, family members, society, and institutions.	Shenoy, & Aithal, (2016). [34]
7.	Nanotechnology	This paper discusses possible innovative ideas and research directions in nano-modified	Aithal & Aithal, (2016).

		solar modules, nano-influenced fuel tank cells, and artificial photosynthesis based on nanotechnology. Researchers also discussed business opportunities by examining the advantages, advantages, limitations and drawbacks of nanotechnology-based energy solutions using ABCD analysis. Finally, futuristic potential solutions to the problem of how to solve the growing energy crisis are proposed using molecular nanotechnology models.	[35]
8.	New Attitude-Behaviour (AB) Theory	A leader's behavior when responding or reacting to a situation lies on his attitude to the problem and depends on his emotions, feelings and beliefs. It is also argued that a leader's beliefs, and therefore emotions, depend primarily on the current and past environment in which the leader grew up and learned life-her skills. Based on these aspects, we have developed a theory about manager behavior and their behavior in organizations.	Aithal & Aithal, (2019). [36]
9.	Choice-Based Credit System	Both the prevalent online education model and the conventional classroom-based education model seek to redefine the syllabus in line with the globalization and liberalization of education. Through CBCS, students have simple access to a wide range of educational institutions spread throughout the globe as well as the choice to transmit their earned credits.	Aithal & Kumar, (2016). [37]
10.	Block chain based Service	Researchers analyzed on the Hyper ledger framework, tools, and block chain services in the different to industries for using the ABCD analysis framework as a case study method.	Reddy & Aithal, (2020). [38]
11.	Indian Pharmaceutical Sector	The pharmaceutical industry has provided numerous and diverse economic and public health benefits. The industry has many advantages, the most important of which is its low manufacturing cost, which has done a significant amount of contribution to its growth and development. The primary disadvantage of the sector is its negative impact on the environment. Its main constraints are stringent regulations.	Sanjana et al., (2022). [39]
12	MUDRA	The study examined the contribution of MUDRA's financial needs to cash flow in the agriculture industry. Entrepreneurship in sectors with a connection to agriculture to increase job opportunities in India's rural and urban areas. Through analysis, the benefits, shortcomings, restrictions, and advantages of MUDRA support for SMEs, MSMEs, and farmers are highlighted.	Aithal & Sharma, (2022). [40]
13	ABC Model of Annual Research Productivity	The yearly research production of higher education institutions was modeled using the ABCD analysis approach in this study.	Aithal et al., (2016). [41]
14	Online Campus Placement Model	This paper presented on practical feasibility and its relevance, inventiveness, and universal application of the online campus placement model to employers of the organization, students, parents, society, and institutions.	Shenoy, & Aithal, (2016). [42]
15	PPP Model of MIA	The PPP Model developed by the MIA has the	Kumari &

		potential to improve delivering services professionalism, efficacy, and competence in conformity with international standards.	Aithal, (2020). [43]
16	Smart Library Models for Future Generations	The library system is undergoing a transformation as a result of advancements in technology. Since the bulk of materials are presently available online, a physical library system is no longer necessary.	Aithal, (2016). [44]
17	Green Education	The importance of the educational system and the curriculum's design were examined in the light of potential futures in this essay.	Aithal, & Rao, (2016). [45]
18	Six Thinking Hats Based Analysis.	The importance of the education systems and the curriculum's design were examined in the light of potential futures in this essay.	Rangi & Aithal, (2020). [46]
19	Choice-Based Credit System	Both the prevalent online education model and the conventional classroom-based education model seek to rethink the curriculum in line with the liberalization and globalization of education. Through CBCS, students have simple access to a wide range of educational institutions spread over the globe as well as the choice to transfer their earned credits.	Aithal & Kumar, (2016). [47]
20	International Business and its Environment.	The study used the ABCD listing technique to assess the benefits, limitations, and drawbacks of several frameworks in order to evaluate worldwide strategic plans and environmental analysis frameworks.	Aithal (2017). [48]
21	Green Energy and Global Warming	Green energy lowers the amount of carbon that is removed from the earth, hence lessening geological imbalance. Energy production and consumption may be decentralized for the greatest outcomes. Home energy requirements can be met by installing renewable energy resources on rooftops to suit specific demands. This reduces energy waste as well as solar radiation on the rooftop. This adoption method, nevertheless, might not be adequate to meet the demands of the sector.	Aithal, & Acharya, (2016). [49]
22	Innovation in B.Tech. Curriculum as B.Tech. (Hons).	An efficient method for analyzing the STEAM and ESEP-based B.Tech. (Hons) Model is ABCD listing.	Aithal & Aithal, (2019). [50]
23	Student Centric Learning Though Planned Hard work	A college can handle the effects of changing the curriculum from the state to the national level by developing an innovative model for students to follow. This study was done using ABCD listing.	Aithal & Aithal, (2016). [51]
24	Organizing the Unorganized Lifestyle Retailers.	The ordered and disorganized lifestyles were contrasted using an ABCD listing in this study.	Ganesh & Aithal, (2020). [52]
25	New Research Indices.	Five indices—the ARP Index, RE-Index, RC-Index, Project Productivity Index, and Cost Index—were examined using the qualitative approach of ABCD analysis/listing.	Aithal, (2017). [53]
26	On-line Office Administration	Active online education providers and colleges do not need physical facilities since a team of online office administrators may supervise and manage business operations from their homes. In terms of commercial space and maintenance, as well as for employees in	Reshma, et al., (2015). [54]

		the form of travel, better home-cooked meals, etc., it has been shown that such a model cuts expenses for employers and service providers.	
27	Online Education	One potential advancement in the future generation of learning environments is online schooling. The study focused on how online learning would change higher education in the future and how it will enhance both science and society. The relevance of the numerous web education approaches is discussed.	Aithal & Aithal, (2016). [55]
28	Private universities in India.	The advantages, benefits, limitations, and downsides of private institutions for a variety of stakeholders, such as students, professors, parents, companies, and society, are examined.	Aithal & Kumar, (2016). [56]
29	Social Media	The business developed the metaverse, which enables users to choose their preferred manner, through virtual meetings. Using online communities (meta platforms), fresh products, and collaborations with video game developers, fashion labels and businesses have developed their own digital collections for millions of gamers worldwide.	Madhura & Panakaje, (2022). [57]
30	Live stream as an Innovative Marketing Medium	Live stream is a fantastic resource for finding allies and internal team members for the business. Live streaming is a recurring trend in e-commerce and retail. During the epidemic, the live broadcast was a great method to contact customers and increase interaction.	Rajasekar & Aithal, (2022). [58]
31	Srinivas University B.Com Model In Corporate Auditing	B.Com course program in Corporate Auditing with a CA intermediate syllabus was introduced by Srinivas University to address the challenge of juggling the study of two disciplines with different curricula. The unique features, benefits, and advantages of the program for earning a dual degree or certification have been discussed.	Aithal & Noronha, (2016). [59]
32	Performance Evaluation of Dabur India Ltd.	The importance of the profitability ratio, changes to the profit components, analysis of the profitability ratio, CSR initiatives, and the ABCD listing of Dabur Company are all covered in this section.	Bharathi, & Mayya, (2022). [60]
33	Ideal Software	The properties of hypothetical software, or ideal software, and their possible use in system automation and networking, or Universal Automation, are the subject of discussion.	Aithal & Pai (2016). [61]
34	Online Pharmacy Model	Analyzed consumer views, ideas, and concerns about the internet's contribution to the medication supply chain. The ABCD listing method has been used to examine the many problems and variables impacting online pharmacies.	Aithal & Shabaraya, (2018). [62]
35	Grading In Higher Education	It was feasible to determine the elements that help forecast performance in a work context by analyzing competence level performance indicators and identifying the key aspects contributing to competency, their aims, and their effects. This article also discusses intervention options for institutions of higher learning.	Aithal & Kumar, (2019). [63]
36	Electricity from microbial fuel cell	They examined the difficulties in developing MFCs for rural India. For the people of the rural region to	Acharya & Aithal, (2017).

	in rural India.	receive enough power, MFCs must be created at a significant cost. This was assessed using the ABCD listing for usage in rural India.	[64]
37	Digital Financial Inclusion	This study presented on the opportunities and demerits of digital financial inclusion through listing its advantages, benefits, constraints and disadvantages.	Parvin & Panakaje, (2022). [65]

All the above articles have undertaken ABCD listings for various circumstances, phenomena, business model etc. there are other studies as well which has discussed ABCD listing in their research such as ABCD listing of Online E-Campus Recruitment Process[66], Furniture Manufacturing Companies[67], IT-Virtualization[68], Electricity from microbial fuel cell in rural India [69], Innovations & Business Opportunities [70], Student Centric Curriculum Design and Implementation [71], and Retrieval Time of Manual and Electronic Medical Records [72].

2.2.2 ABCD Analysis on Affecting Factors & Critical Constituent Elements:

To delve further deeper into factor and basic analysis using the ABCD paradigm, certain academic papers are cited. The determinant concerns found in academic articles employing the ABCD framework are displayed in the tables below.

Table 3: Papers that employed ABCD Analysis with Affecting Factors and Critical Constituent Elements were chosen.

S. No.	Area/Focus	Factors	References
1	Business model and systems	Issues concerning organizations, business operations, stakeholders, the environment/society, and technology	Aithal & Suresh Kumar, (2016). [73]
2	Black Ocean Strategy.	Administrative problems, business problems, external problems, employee problems, and operational problems	Aithal et al., (2016). [74]
3	Six Thinking Hat Technique	Organizational challenges, conceptual dilemmas, operational concerns, managerial, and societal and stakeholder challenges are all addressed.	Aithal & Kumar, (2016). [75]
4	Care takers Well-being	Jacobson’s model and technique of muscle relaxation therapy & Pschy education concept.	PV & Kotian, (2022). [76]
5	Industrial Internship Programme	Student issues, Institute issues, Society issues, and Host Company issues are all addressed.	Frederick & Shailashree, (2022). [77]
6	Theory A	Organizational problems Employees' concerns, Managers' concerns, Ideological concerns, Societal and Stakeholder concerns	Aithal et al., (2016). [78]
7	Work from home	Employer/employee concerns, Environmental and Social issues, Customer/Student issues, and Organizational difficulties are all addressed.	Reshma et al., (2015). [79]
8	BOP	Issues with operations, stakeholders, business, and users/customers.	Raj & Aithal, (2018). [80]
10	Dye-doped Polymers for Photonic	Customer Issues, Material Issues,	Aithal et al.,

Applications	Application Issues, Production/Service Provider Issues, Environmental/Social Issues	(2016). [81]
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Other studies such as Multifactor Authentication Model [82], National Institutional Ranking System and Higher Education [83], Stage Model in Higher Education [84], Research Productivity [85] and Fingerprint Biometric Attendance [86] have also identified as the causes in the Critical Constituent Elements pertaining to the domain.

2.2.3 Quantitative ABCD Analysis with Construct Weightage:

To understand the direction for quantitative ABCD analysis, several other studies on online food delivery services, organic food items, corporate sustainability education, new research indices, stress coping mechanisms, BoP market and labor force studies are reviewed in table 4;

Table 4: Scholarly articles that used Quantitative ABCD Analysis with Construct Weightage

S. No.	Area/Focus	Purpose/Outcome	References
1	Stress Coping Mechanism	In the quantitative examination of the ABCD framework revealed that beneficial elements were given the highest weightage for the stress handling system and then followed by the benefit factors. In this, it was identified that the system of handling stress had more benefits than limits and drawbacks, demonstrating its efficiency in coping with stress.	Kumari & Aithal, (2022). [87]
2	Bottom of the Pyramid Market	Quantitative analysis of ABCD has proven to be relevant and very useful for the study on the attractiveness and feasibility of the bottom of the pyramid market which was a successful model in marketing and is a key attribute, critical to successfully developing a viable business model. elements, and their total rating quantitatively by tapping a BoP segment.	Raj & Aithal, (2022). [88]
3	Task Shifting	This study does an ABCD analysis of task-shifting by taking six influencing factors into consideration. This analytical procedure is successful because of twenty-one basic qualities, eighty-four influencing factors, and 172 important constituent elements.	Aithal & Aithal, (2017). [89]
4	Education for Corporate Sustainability	Examined the ABCD analysis to see if the education study for corporate sustainability reporting was adequate. It was also demonstrated that the higher educational institutions' concept of education for business sustainability reporting provides great advantages to stakeholders.	Nayak, & Kayarkatte, (2022). [90]
5	Food Delivery through online Services.	According to quantitative ABCD analysis of Food Delivery through online Services, the Advantages elements	Frederick & Bhat, (2022). [91]

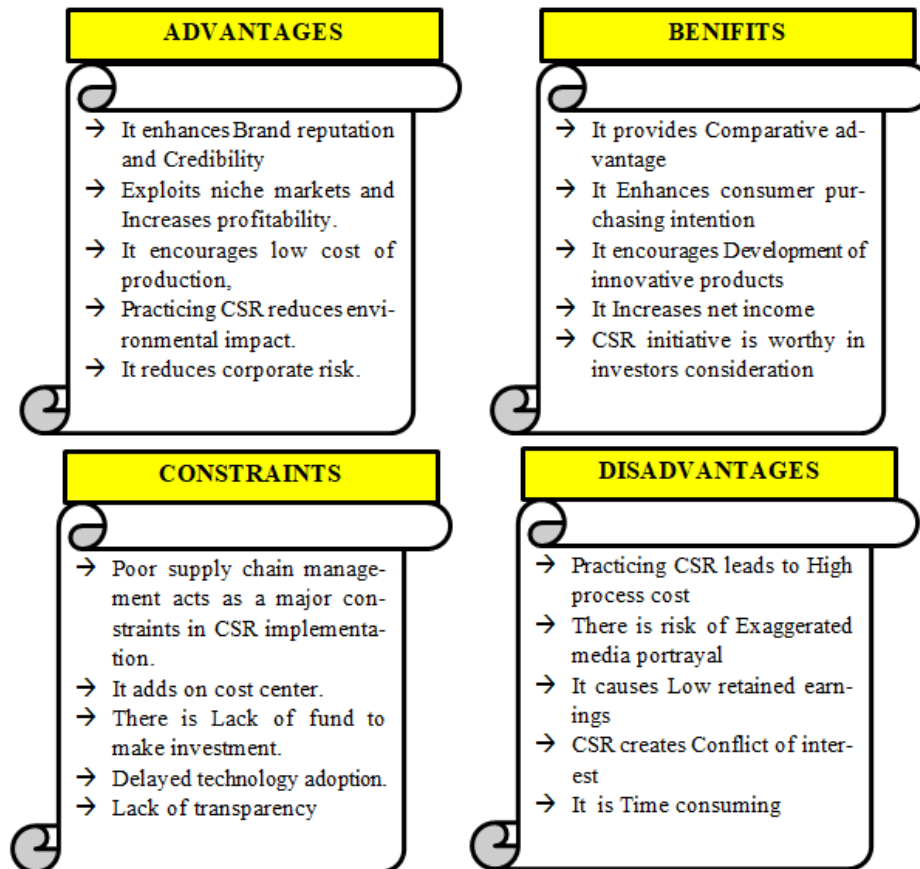
		contribute significantly to the firm's performance. The ABCD study's findings support the notion that online meal delivery services are beneficial.	
6	Online Shopping	The study's major goals are to examine the ABCD Analysis Framework for Online purchasing and determine the significant aspects that impact it. According to study findings, the benefits element has the greatest beneficial influence on the country's growth of the four components.	Frederick et al., (2022). [92]
7	IEDRA Model	The study's purpose was to help concerned stakeholders comprehend the IEDRA Model of Campus Placement Determination's applicability, resourcefulness, and Universal Applications.	Shenoy & Aithal, (2017). [93]

3. OBJECTIVES OF THE STUDY :

- To list out the Advantages, Benefits, Constraints and Disadvantages of Corporate social responsibility.
- To find the critical constituent and factors influencing corporate social responsibility in value creation.
- To analyze the Advantages, Benefits, Constraints and Disadvantages value creation through CSR quantitatively.
- To assess the ABCD framework's applicability for assessing CSR in value creation.

4. ABCD LISTING OF VALUE CREATION THROUGH CSR :

Through the research, it was found that an ample number of research have been undertaken on the ABCD analysis framework, which highlights the different advantages, benefits, constraints, and disadvantages, as well as quantitative analysis of the ABCD framework. Before proceeding with the investigation, the researcher has outlined the following Advantages, Benefits, Constraints, and Disadvantages of value creation through CSR in order to better grasp its challenges and prospects:



-Compiled by the Researcher

Fig. 1: ABCD listing of value creation through CSR

5. STRUCTURE OF ABCD FRAMEWORK :

Figure 1 depicts how the advantages, benefits, restrictions, and drawbacks (ABCD) of each concept or plan may be examined by identifying determinant issues and important qualities and evaluating the crucial Constituent parts.

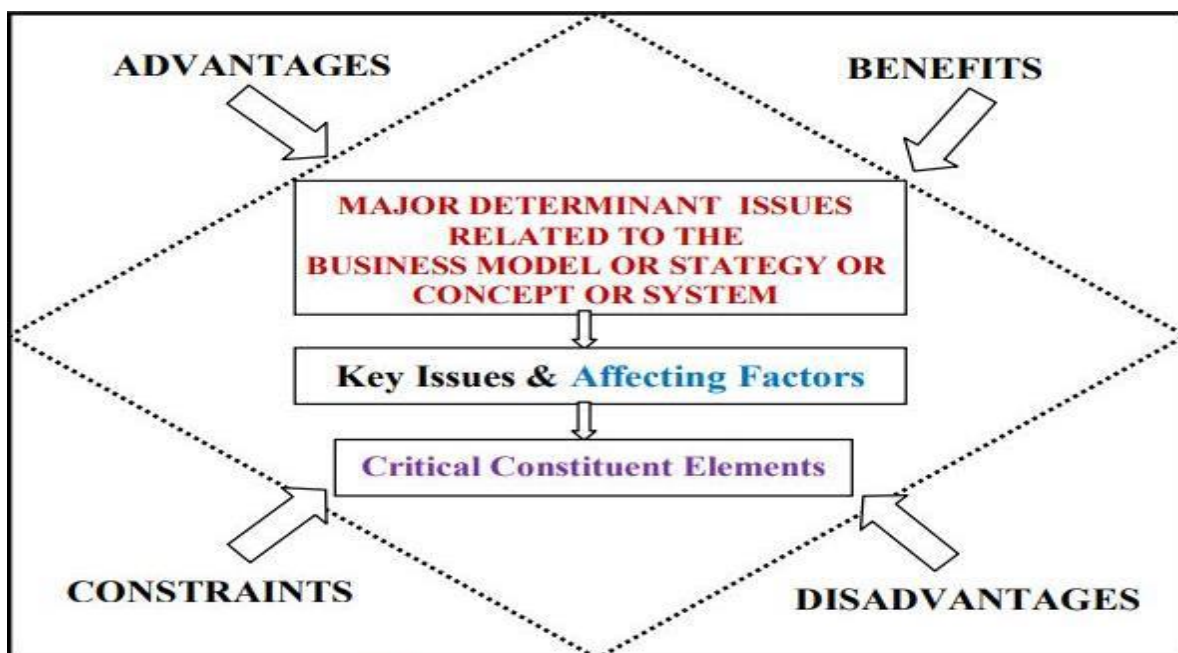


Fig. 2: ABCD Analysis Framework Factors Affecting CSR [73]

6. KEY ATTRIBUTES AFFECTING CORPORATE SOCIAL RESPONSIBILITY:

The value creation through CSR determining concerns are depicted in Table 5, and the important qualities discovered for each issue are described below:

Table 5: CSR determinants and key characteristics

S. No.	Determinant Issues	Key Attributes
1	Social issues	Relationship with suppliers and consumers, positive media attention, new business opportunities
2	Economic issue	Return on Asset, Return on Equity, Increased turnover
4	Environmental issue	Efficient (and fuel-efficient) distribution network, sustainable innovation, recyclable products.
5	Management issue	Efficient budgeting, smooth implementation, effective monitoring

-Compiled by the Researcher

7. FACTOR ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY :

Practicing CSR addresses tackles issues such as Social issues, Economic issues, Environmental issues and Management issues. The advantages, benefits, constraints, and disadvantages for the identified determinant issues and key attributes are listed in table 6.

Table 6: Factor Analysis of CSR using ABCD Framework:

Determinant Issues	Key Attributes	Advantages	Benefits	Constraint s	Disadvantag es
Social issue	Relationship with suppliers and consumers	Brand reputation	Comparative advantage	Poor supply chain management	High process cost
	Positive media attention	Credibility	Enhanced consumer purchasing intention	Media trust	Exaggerated media portrayal
	New business opportunities	Exploiting niche markets	Development of innovative products	Add on cost center	High risk
Economic issue	Return on Asset	Increase profitability	Increase net income	Lack of fund to make investment	Aggressive profit motive
	Return on Equity	Dividend payout ratio	Worthy in investors consideration	Company’s ability to share profit	Low retained earnings

	Increased sales	Low cost of production	Low price per unit	Negligence in production	Quality compromise
Environmental issue	Efficient (and fuel-efficient) distribution network	Low environmental impact	Reduction in the hazardous wastages	Long supply chain	Conflict of interest
	Sustainable innovation	Manufacturing Competitiveness	Competitive Positioning	Delayed technology adoption	Riskiness of innovative investments
	Recyclable products	Environmental efficiency	Increases safety and security	Green production system	Expensive Ecological packaging
Management issue	Efficient budgeting	Reducing Corporate Risk	Improving Corporate Reputation	information asymmetry	conflict between wealth and CSR
	Smooth implementation	High integration	Wide reach	Insufficiently qualified staff	Time consuming
	Effective monitoring	Economic safety	Enables Evaluation Before Reimplementation	Lack of transparency	Diversion of corporate interest to social interest

-Compiled by the Researcher

8. ELEMENTARY ANALYSIS BASED ON CRITICAL CONSTITUENT ELEMENTS :

The ABCD analytical framework for value creation through CSR is used to identify the aspects impacting Social concerns, Economic issues, Environmental issues, and Management issues. The CCEs of these elements are reported in tables 7–10 under the four constructs of the ABCD technique: advantages, benefits, limitations, and disadvantages [94].

Table 7: Advantageous factors affecting the determinant issues of CSR and its critical constituent elements

Determinant Issues	Key Attributes	Advantageous	Critical Constituent Element
Social issue	Relationship with suppliers and consumers	Brand reputation	Brand value
	Positive media attention	Credibility	Increases customer base

	New business opportunities	Exploiting niche markets	Expansion of business
Economic issue	Return on Asset	Increase profitability	
	Return on Equity	Dividend payout ratio	Attracts investors
	Increased sales	Low cost of production	Large scale production
Environmental issue	Efficient (and fuel-efficient) distribution network	Low environmental impact	Pollution control
	Sustainable innovation	Manufacturing Competitiveness	Higher Productivity
	Recyclable products	Environmental efficiency	Sustainable production
Management issue	Efficient budgeting	Reducing corporate risk	Less Government intervention
	Smooth implementation	High integration	Equal disbursement of CSR initiatives
	Effective monitoring	Economic safety	Prevention from embezzlement

-Compiled by the Researcher

Table 8: Benefit factors affecting the determinant issues of CSR and its critical constituent elements

Determinant Issues	Key Attributes	Beneficial	Critical Constituent Element
Social issue	Relationship with suppliers and consumers	Comparative advantage	Low opportunity cost
	Positive media attention	Enhanced consumer purchasing intention	More demand
	New business opportunities	Development of innovative products	Customer retention and attracting new customer
Economic issue	Return on Asset	Increase net income	More retained earning
	Return on Equity	Worthy in investors consideration	More investments
	Increased sales	Low price per unit	Large scale production

Environmental issue	Efficient (and fuel-efficient) distribution network	Reduction in the hazardous wastages	Protection of local environment
	Sustainable innovation	Competitive Positioning	Diminishes competition
	Recyclable products	Increases safety and security	Enhanced support from the stakeholders
Management issue	Efficient budgeting	Improving corporate reputation	More customer recommendations
	Smooth implementation	Wide reach	Accomplishment of CSR objectives
	Effective monitoring	Enables Evaluation Before Reimplementation	Avoids mistakes

-Compiled by the Researcher

Table 9: Constraint factors affecting the determinant issues of CSR and its critical constituent elements

Determinant Issues	Key Attributes	Constraints Factors	Critical Constituent Element
Social issue	Relationship with suppliers and consumers	Poor supply chain management	Poor experience of beneficiaries
	Positive media attention	Lack of Media trust	Harmful to company's image
	New business opportunities	Additional cost center	Impacts profitability
Economic issue	Return on Asset	Lack of fund to make investment	Increase in liability
	Return on Equity	Company's inability to share profit	Demotivation of investors
	Increased sales	Negligence in production	Issue of honesty and integrity
Environmental issue	Efficient (and fuel-efficient) distribution network	Long supply chain	Delay in services
	Sustainable innovation	Delayed technology adoption	High competition

	Recyclable products	Green production system	Costly
Management issue	Efficient budgeting	Information asymmetry	Market Failure
	Smooth implementation	Insufficiently qualified staff	Low Morale
	Effective monitoring	Lack of transparency	Low trust among beneficiaries

-Compiled by the Researcher

Table 10: Disadvantageous factors affecting the determinant issues of CSR and its critical constituent elements

Determinant Issues	Key Attributes	Disadvantageous	Critical Constituent Element
Social issue	Relationship with suppliers and consumers	High process cost	Financial burden
	Positive media attention	Exaggerated media portrayal	Misleading public
	New business opportunities	High risk	Failing to attract new customers
Economic issue	Return on Asset	Aggressive profit motive	Reduces social interest
	Return on Equity	Low retained earnings	Deterioration of funds for investment
	Increased sales	Quality compromise	Losing confidence
Environmental issue	Efficient (and fuel-efficient) distribution network	Conflict of interest	Eradicates internal trust
	Sustainable innovation	Riskiness of innovative investments	Huge financial loss
	Recyclable products	Expensive Ecological packaging	High cost of production
Management issue	Efficient budgeting	Conflict between wealth and CSR	High allocation of funds for profit motive
	Smooth implementation	Time consuming	Less time for corporate strategies.

	Effective monitoring	Diversion of corporate interest to social interest	Low financial gain
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-Compiled by the Researcher

9. QUANTITATIVE CRITICAL CONSTITUENT ELEMENT OF CORPORATE SOCIAL RESPONSIBILITY AS PER ABCD ANALYSIS :

The CCE for each key feature for CSR under its determinant concerns, as found by the ABCD analysis framework construct, is listed below and represented in tables 11 to 14:

The focus group determines the weights allotted to each CCE. The following is a ranking of various weights:

[3] Agree; [2] are Neutral; and [1] Disagree.

The table below depicts the beneficial components of CSR and its key constituent parts as recognized by focus groups.

Table 11: Total means score of Advantageous factors influencing value creation through CSR and their CCEs

Determinant Issues	Key Attributes	Advantages	Critical Constituent Element	Key Attributes (Total Score)	Determinant Issues (Total Score)	Total Mean Score
Social issue	Relationship with suppliers and consumers	Brand reputation	Brand value	30	89	100.4
	Positive media attention	Credibility	Increases customer base	30		
	New business opportunities	Exploiting niche markets	Expansion of business	29		
Economic issue	Return on Asset	Increase profitability		28	85	
	Return on Equity	Dividend payout ratio	Attracts investors	30		
	Increased sales	Low cost of production	Large scale production	27		
Environmental issue	Efficient (and fuel-efficient) distribution network	Low environmental impact	Pollution control	30	89	
	Sustainable innovation	Manufacturing	Higher Productivity	29		

		Competitiveness				
	Recyclable products	Environmental efficiency	Sustainable production	30		
Management issue	Efficient budgeting	Reducing corporate risk	Less Government intervention	30	85	
	Smooth implementation	High integration	Equal disbursement of CSR initiatives	26		
	Effective monitoring	Economic safety	Prevention from embezzlement	29		

Source: Compiled by the Researcher

Table 12: Total mean score of benefit factors influencing value creation through CSR and their CCEs

Determinant Issues	Key Attributes	Benefits	Critical Constituent Element	Key Attributes (Total Score)	Determinant Issues (Total Score)	Total Mean Score
Social issues	Relationship with suppliers and consumers	Comparative advantage	Low opportunity cost	27	80	84.3
	Positive media attention	Enhanced consumer purchasing intention	More demand	28		
	New business opportunities	Development of innovative products	Customer retention and attracting new customer	25		
Economic issue	Return on Asset	Increase net income	More retained earning	27	78	

	Return on Equity	Worthy in investors consideration	More investments	22		
	Increased sales	Low price per unit	Large scale production	29		
Environmental issue	Efficient (and fuel-efficient) distribution network	Reduction in the hazardous wastages	Protection of local environment	28	80	
	Sustainable innovation	Competitive Positioning	Diminishes competition	24		
	Recyclable products	Increases safety and security	Enhanced support from the stakeholders	28		
Management issue	Efficient budgeting	Improving corporate reputation	More customer recommendations	23	73	
	Smooth implementation	Wide reach	Accomplishment of CSR objectives	27		
	Effective monitoring	Enables Evaluation Before Reimplementation	Avoids mistakes	23		

Source: Compiled by the Researcher

Table 13: Total mean score of constraint factors influencing value creation through CSR and their CCEs

Determinant Issues	Key Attributes	Constraints	Critical Constituent Element	Key Attributes (Total Score)	Determinant Issues (Total Score)	Total Mean Score
Social issues	Relationship with suppliers and consumers	Poor supply chain management	Poor experience of beneficiaries	29	67	73.9

	Positive media attention	Lack of Media trust	Harmful to company's image	21		
	New business opportunities	Additional cost center	Impacts profitability	17		
Economic issue	Return on Asset	Lack of fund to make investment	Increase in liability	26	61	
	Return on Equity	Company's inability to share profit	Demotivation of investors	17		
	Increased sales	Negligence in production	Issue of honesty and integrity	18		
Environmental issue	Efficient (and fuel-efficient) distribution network	Long supply chain	Delay in services	18	61	
	Sustainable innovation	Delayed technology adoption	High competition	21		
	Recyclable products	Green production system	Costly	22		
Management issue	Efficient budgeting	Information asymmetry	Market Failure	24	72	
	Smooth implementation	Insufficiently qualified staff	Low Morale	19		
	Effective monitoring	Lack of transparency	Low trust among beneficiaries	29		

Source: Compiled by the Researcher

Table 14: Total mean score of disadvantageous factors influencing value creation through CSR and their CCEs

Determinant Issues	Key Attributes	Advantages	Critical Constituent Element	Key Attributes (Total Score)	Determinant Issues (Total Score)	Total Mean Score
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Social issues	Relationship with suppliers and consumers	High process cost	Financial burden	18	58	54.2
	Positive media attention	Exaggerated media portrayal	Misleading public	19		
	New business opportunities	High risk	Failing to attract new customers	21		
Economic issue	Return on Asset	Aggressive profit motive	Reduces social interest	21	60	
	Return on Equity	Low retained earnings	Deterioration of funds for investment	19		
	Increased sales	Quality compromise	Losing confidence	20		
Environmental issue	Efficient (and fuel-efficient) distribution network	Conflict of interest	Eradicates internal trust	17	52	
	Sustainable innovation	Riskiness of innovative investments	Huge financial loss	17		
	Recyclable products	Expensive Ecological packaging	High cost of production	18		
Management issue	Efficient budgeting	Conflict between wealth and CSR	High allocation of funds for profit motive	18	56	
	Smooth implementation	Time consuming	Less time for corporate strategies.	22		

	Effective monitoring	Diversion of corporate interest to social interest	Low financial gain	16		
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Source: Compiled by the Researcher

10. GRAPHICAL REPRESENTATION OF FACTORS AFFECTING CORPORATE SOCIAL RESPONSIBILITY :

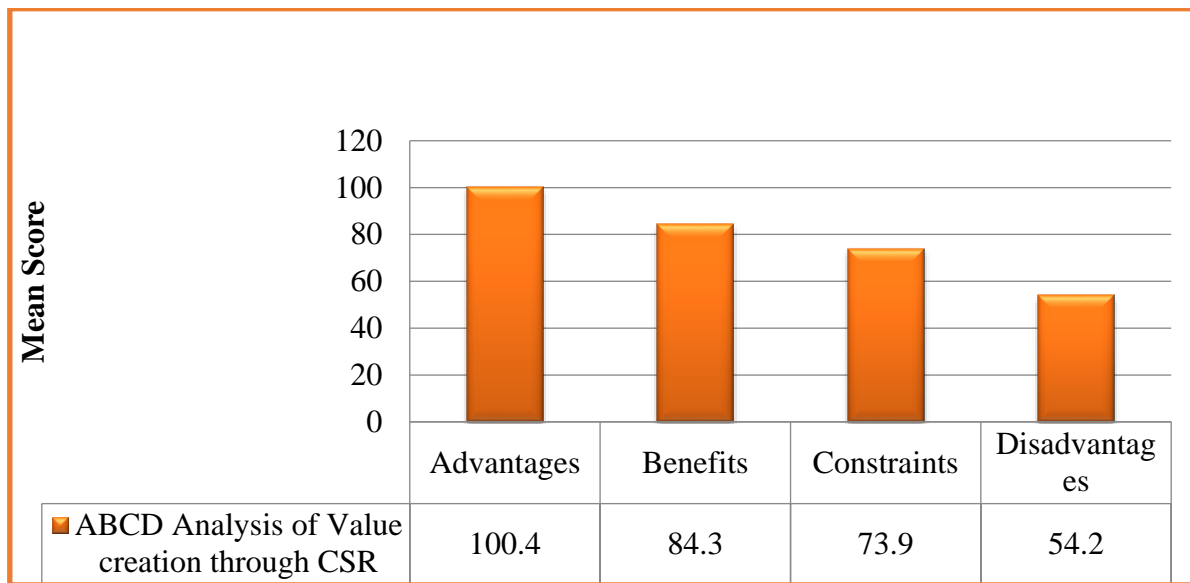


Fig. 3: ABCD Analysis of Value creation through CSR

Figure 3 depicted the overall mean score of the ABCD framework's advantage, benefits, constraints and disadvantage components of value creation through CSR. According to the mean score, CSR has more advantages (MS=100.4) than benefits (MS=84.3) and constraints (MS=73.9). Finally, it was discovered that CSR has the fewest negatives (54.2), hence it can be advised that CSR is an excellent technique for increasing a company's value development.

11. CONCLUSION :

This quantitative research was envisioned to list out various advantages, Benefits, Constraints, and Disadvantages of Corporate social responsibility in the process of value creation which was further focused to find the critical constituent and factors which affects it. Moreover, the researcher also wanted to examine the valid usage of ABCD framework for value creation through CSR for the company through a focused group interview. Overall the research outcome revealed various determinants issues pertaining to CSR such as Social issues, Economic issue, Environmental issue and Management issue. It was also revealed that CSR enhances Brand reputation and Credibility, profitability, low cost of production and reduces environmental impact. However, there are various constraints such as delayed technological advancement, lack of transparency and funds. There are various qualitative studies conducted highlighting the prospects and challenges of CSR activities but this study provides a quantitative analysis of the advantages, Benefits, Constraints and Disadvantages of Corporate social responsibility, which showed that CSR has more advantages than benefits and restrictions. Finally, it was discovered that CSR has the least disadvantages; hence it can be advised that CSR is an excellent technique for increasing a company's value creation.

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