

Corporate Social Responsibility (CSR) of Paper Industries: A Study in Odisha

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ABSTRACT

This study examines the corporate social responsibility (CSR) dynamics in the rapidly growing paper industry in Odisha. The paper argues that the industry is sustainable from social responsibility as well as natural resources and economic perspectives. The study examined the practice of CSR of Odisha's paper industry with emphasis on their CSR initiatives, endeavours and expenditures. Some industries were randomly selected; using their annual report of the results it is revealed that most of the industries' CSR is based on financial/economic, social. So the government should develop a legal framework for CSR in Odisha to ensure that the paper industries will stop their lip service to CSR and that an organisation gives back to the communities where they are operating. The paper concludes with a discussion of this industry as a case study of 'positive deviance' and with lessons for contemporary innovation system theory and for development policy and practice.

KEYWORDS: Economic, Responsibility, Practice, Perspectives, Industry, Social, Financial

INTRODUCTION

Today, being able to create the brand image has become increasingly significant in the society we live in. An endless amount of alternatives are presented to us as consumers on a daily basis. Persuading consumers to choose a particular brand over the competitors and attaching positive connotations to a specific product or a company is, thus, significant for a business success, a process that is facilitated by having a strong and unyielding brand image. Public relations strategy is a tool which assists the image-creating process and nurtures the relations between a company and its public. These are important factors for a business to thrive in today's society. One of the elements that can be helpful in getting a competitive advantage is responsible cooperation due to the ethical and moral nature of this phenomenon. Corporate social responsibility (CSR) is viewed as a comprehensive set of policies, practices

and programmes that are integrated into business operations, supply chains and decision-making processes throughout the organisation – wherever the organisation does business – and includes responsibility for current and past actions as well as future impacts. CSR involves addressing the legal, ethical, commercial and other expectations society has for business, and making decisions that fairly balance the claims of all key stakeholders. Effective CSR aims at 'achieving commercial success in ways that honour ethical values and respect people, communities, and the natural environment'. Simply put it means 'what you do, how you do it, and when and what you say'. In Odisha, the paper mills make use of bamboo which covers large areas in the Eastern Ghats. The average annual production of bamboo is about 5 lakh tones. The state has only eight mills, but their size is sufficiently large enabling the state to account for over 6% of the total capacity. However, with the dwindling supply of

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bamboo, the state's relative position has declined over the years. Brajarajnar, Chandwar, Rayagada are the main centres of production.

REVIEW OF LITERATURE

Research work cannot be completed without an in-depth study of the earlier research studies. A literature review is a text written by someone to consider the critical points of current knowledge including substantive findings, as well as theoretical and methodological contributions to a particular topic. Literature reviews are secondary sources, and as such do not report any new or original experimental work. Prior research work not only provides guidance but also throws light on the direction in which any new research must proceed.

Low (1985) used descriptive statistics on annual reports of 80 listed companies in Singapore to find that, although the level of corporate disclosure did not depend upon industry, higher levels of social disclosures were found by award winning companies.

Gary *et al.* (1988) concluded that CSR is a part of value-added statements and it shall promote cooperation among various stakeholders, though there is some ambiguity regarding the inclusion of some parties as genuine stakeholders.

Andrew *et al.* (1989) used descriptive statistics to confirm the earlier findings that human resource (HR) is the most disclosed theme followed by a product, community and lastly by an environment. The study also found that medium-to-large companies made more social disclosures. These disclosures were mainly declarative and no enough evidence could be gathered to confirm or refute the association between industry and corporate social reporting.

Guthrie and Parker (1989) conducted a longitudinal study covering 100 years to relate corporate social reporting with the needs of the corporations to legalize their actions. In his research, the legitimacy theory has been rejected taking six thematic disclosures, namely environment, energy, human resources, product, community development and others. The thematic

disclosures were measured on the basis of space incidence.

Savage (1994) reported that out of 115 South African companies approximately 50% of companies are making social disclosures with (HR) (89%) as the main theme – disclosures related to pay, working conditions, compensation and equal opportunities. Other social disclosures include community involvement (72%) and environmental disclosures (63%).

Gray *et al.* (1996) attempted to explain the disclosure of social and environmental information in the annual reports of large companies with reference to the observable characteristics of those companies. An extensive literature has sought to establish whether variables, such as corporate size, profit and industry segments can explain corporations' disclosure practices. The results from these studies, predominantly North American and Australasian literature, are largely inconclusive. This paper provided an extension of literature by considering a more disaggregated specification of social and environmental disclosures and by employing a detailed time series data set. By so doing, the paper tested two possible explanations for the inconclusiveness of prior research, namely that any relationships between corporate characteristics and disclosures are dependent upon the type of disclosure and that any such relationship is not stable through time.

Hackston and Milne (1996) established that both size and industry are significantly associated with the amount of corporate social disclosure, where as such an association could not be proved with profitability. In addition, the results indicated that the size–disclosure relationship is much stronger for the high-profile industry in New Zealand than for the low-profile industry.

Harvard Business Review on Corporate Responsibility (2003) is one of the book series published by the Harvard Business School Press. It is a compilation of articles on CSR and different aspects of philanthropy, value matrix calculating the return on corporate responsibility and path of Kyosei followed by Canon.

The book, no doubt, is a commentary over many new issues on the relevance of philanthropy, and ethics and business, but no article talks of need, disclosure mechanism and trends of corporate social disclosures.

Nongnooch and Sherer (2004) concluded their research with regard to corporate social reporting practices in Thai and strongly pointed out that Thai practices were not able to realize their full potential to function as enabling communication. The authors have thrown the flood gates of information open with regard to severe and hellish working conditions of workers in Thai factories and equally irresponsible behaviour of the corporate in that country. A slight reduction in the number of companies reporting their social and environmental information from 86% in 1993 to 77% in 1999 was found. The researcher held the opinion that the slight reduction may be attributed to the economic cycle and corporate profitability as companies in Thailand confronted the financial crisis in 1997.

Carol and Zutshi (2004) investigated the drivers which push the corporate world towards reporting on social actions initiated by them. They found that two key drivers that compel the companies to act in socially responsible way. These were reported to be moral justification towards all the stakeholders not simply to the shareholders and increasing realization that it was in business interest to report on social and environmental and ethical issues. It was believed that corporate social reporting shall minimize the risks of financial liabilities non-compliance with the legislature and improve the corporate image with press, journalists, state authorities and consumers.

Carol (2002) conducted a case study of a company named Alpha to present a 'reporting-performance' portrayal gap. Through content analysis of various annual reports, it was asserted that the reports did not address the informational needs of various stakeholders on ethical, social and environmental issues. The author suggested mandatory reporting and auditing guidelines and a radical overhaul of corporate governance systems.

Cowen *et al.* (2004) investigated the nature and frequency of CSR disclosures, their patterns and trends, and their general relationship with corporate size and profitability. This study sought to extend the existing knowledge of the relationship between a number of corporate characteristics and specific types of social responsibility disclosures, based on an extensive sample of US corporate annual reports. Corporate size and industry category have been reported to correlate with certain types of disclosures, while the existence of a CSR committee appeared to correlate with one particular type of disclosure.

Samuel (2004) found in their empirical research that increasing number of companies in UK, irrespective of their size, are recognizing that corporate social reporting is beneficial for them. Consequently, 80% of Financial Times Stock Exchange, 100 companies, provided information in one form or another about their environmental performance, social impact or both. Reporting practices varied from very sophisticated and well-managed systems to a brief mention in annual reports of the companies. One of the surprising findings was that several international and local organisations hinder rather than promote the cause of social reporting by suggesting different formats for the presentation of corporate social information. Research also indicated that UK companies are making reasonable efforts to disclose their social and environmental efforts.

Khanna and Gupta (2011) observed that even though companies are taking serious efforts for the sustained development, some critics are still questioning the concept of CSR. There are people who claim that CSR underlies some ulterior motives, while others consider it as a myth. The reality is that CSR is not a tactic for brand building; however, it creates an internal brand among its employees. Indulging into activities that help society in one way or the other only adds to the goodwill of a company.

Ghose (2012) investigated that CSR can be defined as situations where the firm goes beyond compliance and acts to further some social good beyond the interests of the firm and that which is required by law. CSR

activities have been posited to include incorporating social characteristics or features into products and manufacturing processes (aerosol products with no fluorocarbons, environment-friendly technologies), adopting progressive HR management practices (promoting employee empowerment), achieving higher levels of environmental performance through recycling and pollution abatement (reducing emissions) and advancing the goals of community organisations (working closely with groups such as United Way).

Srivastava *et al.* (2012) observed that starting from the times of the barter system to today's modern era of plastic money, the mankind has trodden a remarkably long path. Undoubtedly 'profitability' has always been the driving force and as every coin has two facets; growing cutthroat competition and business rivalries started taking heavy toll on the quality, transparency, environment and the society in general, endangering the peaceful coexistence of business and society. The businesses houses started realizing that they would have to rise over and above the profitability and take care of all those associated with their survival in the society directly or indirectly. This realization resulted in the concept of CSR.

Jadhav Samrat (2013) observed that this study is undertaken to identify and understand various regulations, provisions and to shape up the legal and regulatory framework or structure in India with reference to corporate social reporting and disclosure. The reporting and disclosure have attracted a lot of attention in recent times due to the factors such as the expansion of growing form of company as a type of organisation, shift in shareholder to stakeholder concept, increase in shareholders' base, increase in informational needs of various stakeholders, the amendments in reporting and disclosure laws in various countries, growing interest and responsibilities of various professional accounting bodies in India.

INDUSTRY SCENARIO

Odisha

The paper mills of Odisha make use of bamboo which

covers large areas in the Eastern Ghats. The average annual production of bamboo is about 5 lakh tonnes. The state has only eight mills, but their size is sufficiently large, enabling the state to account for over 6% of the total capacity. However, with the dwindling supply of bamboo, the state's relative position has declined over the years. Brajarajnagar, Chandwar, Rayagada are the main centres of production. The industry witnessed a significant decline in profitability on account of the raw material price rise and its inability to pass on the input cost increases fully. Growth was impacted by a slowdown in economic activity and lower spends. Despite this, India continues to be one of the fastest growing paper markets in the world. The lower per capita consumption compared to the world average indicates the future potential for growth. Greater thrust on literacy and education, changing lifestyle, growth in organized retail and higher disposable income in rural areas will fuel paper and board consumption in the country.

Corporate Social Responsibility (CSR)

'If we want to have a successful business, then we must have a successful society around us', is the abiding motto that drives JK Paper Ltd's CSR initiatives. The targeted interventions are in sectors such as community asset building, livelihood promotion, health care, awareness and capacity building, promotion of education services, infrastructure development, adult literacy, skill development, women and child development and promotion of sports.

The company has been imparting education through its schools at both the manufacturing units at Odisha and Gujarat with a combined strength of over 3200 students. Of this, about 55% of the children come from underprivileged sections of society. The successful Adult Literacy Programme that focuses on tribal women has now covered over 7300 people since its inception with over 2000 benefitting in 2012 alone. Under government's public-private partnership model, the company adopted Industrial Training Institute, Ukai near its Unit CPM in Gujarat in the year 2008. After being declared as 'Centre of Excellence' in 2013, in

2014 its student intake rose to 391. It has helped ITI passouts to improve their understanding of trades and become better skilled to get employment in the industry.

Objectives of the Study

This study has the following objectives:

- To study the CSR status of paper industries in Odisha.
- To study the challenges faced by CSR in Odisha's paper industries.
- To make suggestions for accelerating CSR initiatives.

RESEARCH METHODOLOGY

In the above backdrop, the paper seeks to perform an assessment of CSR activities done by paper industries of Odisha, one of the 28 states representing India. It does the CSR assessment from two angles. First, the industry perspective on CSR is assessed. This has been done by a survey of paper industries operating in Odisha to find out their own perception towards CSR activities undertaken by them. The survey has been supplemented by a content analysis of the annual reports of the companies to find out whether the perception is matched by explicit commitments from the leaders in the annual reports. Second, realizing the important role stakeholders play in CSR, the paper has integrated their perception as one of the key factors in assessing the effectiveness of CSR activities in the state. In order to study the possible convergence of corporate governance and CSR, we collect annual reports data of paper mills from their Web sites. I use the CSR reports integrated in the annual reports as a proxy of the real implementation of the CSR. In this way, I treat the CSR report in each annual report as a proxy for the actual CSR implementation of the paper mills. However, I only choose companies that upload their complete annual reports to their official Web sites and report their CSR activities in their annual reports.

Scope of the Study

The study refers to identify the situation of social

responsibility with a focus on human rights. Corporations must be concerned about society's interests and needs because society in effect sanctions business operations. If the business is not responsive to society's needs, the public will press for more government regulation requiring more socially responsible behaviour. The validity of the company depends on the social responsibility.

Corporate Social Responsibilities (CSR) of Different Paper Industries in Odisha

At Emami Paper Mills, we are not just another business organisation driven by the sole objective of our bottom line but also a positive change initiator, touching people's lives, enhancing incomes and creating a happier society. The company's conviction is in line with a maturing governance culture that no company can hope to succeed as a profitable island in an underprivileged environment.

It is with this conviction that Emami Paper Mills engaged in CSR when it went into business in 1983. The company directed its CSR for the benefit of those living in the vicinity of its Balasore plant, benefiting the tribal community. The company's CSR initiatives were conducted with the singular objective to extend the benefits of its corporate growth to its societal stakeholders. Over the years, the company made relevant interventions in the areas of education, health and general welfare. The result is that the company has emerged as a responsible corporate citizen in the locations of its presence. At Emami, our CSR is not an ad hoc response; this institutionalized initiative is driven by a CSR committee comprising eight executives. The result is that the company's footprint and portfolio have progressively increased, benefiting around 30,000 people.

An Analysis of CSR on Paper Mills

The paper industry distribution scenario has undergone some changes during the last few years. Table 1 gives the latest position regarding the distribution of paper industry in India.

Table 1: Distribution of paper industry in India

S.No.	State	No. of mills	Production capacity ('000 MTs)	Percentage of all India
1.	Maharashtra	63	624	16.52
2.	Andhra Pradesh	19	427	11.3
3.	Gujarat	55	369	9.77
4.	Uttar Pradesh	68	336	8.89
5.	West Bengal	22	266	7.04
6.	Madhya Pradesh	18	250	6.62
7.	Odisha	8	242	6.41
8.	Tamil Nadu	24	217	5.74
9.	Karnataka	17	207	5.48
10.	Punjab	23	195	5.16
11.	Assam	4	188	4.98
12.	Haryana	18	155	4.1
13.	Others	40	302	7.99
Overall	All India	379	3778	100

The concept and framework of CSR has been established by the European Union in relation to promote the CSR to the business society and environment. CSR refers to 'the firm's consideration of and response to issues beyond the narrow economic, technical and legal requirements of the firm to accomplish social benefits along with traditional economic gains which the firms seek'. It provides the following benefits to society. Actually my study is based on the following paper mills, i.e.,

- i. Emami Paper Mills, Balasore
- ii. J K Paper Mills, Rayagada
- iii. Sewa Paper Mills, Jeypore
- iv. Orient Paper Mills, Brajarajnagar

CSR of Emami Paper Mills:

- Health
- Construction
- Drinking water

- Scholarship to students
- Paper distribution
- Prasad bhandra
- Blood donation

Emami Paper Mills touches the lives of communities in the following ways:

- The contribution for an intensive care unit in the district headquarter hospital, Balasore.
- Emami operates a full equipped first aid centre with two full time doctors and four pharmacists.
- The company also conducts free Hepatitis-B and eye camps periodically for employees and local population.
- Around 200 new plants planted in the nearby villages.
- Various safety programmes conducted from time to time.

CSR of JK Paper Mills:

- Adult literacy
- Prevention of HIV/aids: focus on outside community
- Family welfare and population development programme
- Environment, farmers

CSR of Sewa Paper Mills:

- It has invested substantially in previous pollution control measures including and effluent treatment plant.
- Trees and medicinal plants are also planted to ensure the effective development of a greenbelt in and around the company's plant.
- It has been awarded the Excellence Award for Social Cultural Development in Jeypore.

CSR of Orient Paper Mills:

- Provided educational opportunities through subsidized schools in Amlai and Devapur.

- Expanded our social forestry programme around Amlai, benefiting a large number of farmers and land owners.
- Conducted health check-up and awareness improvement camps.
- Provided skill development and employment opportunities.
- Contributed significantly to environment protection and improvement through a reduction in carbon emissions.
- Set up projects to utilize waste.

History and Growth of Paper Industry in Odisha, and the Contribution to Economy

In Odisha, industrialization started shortly after independence. The oldest industries in the state were coal mines in Talcher and IB Valley and Paper Mills at Choudwar and Brajarajnaragar. Odisha appeared in the industrial map of the country after setting up of an integrated steel plant at Rourkela during second five-year plan. Since the state is rich in mineral resources such as bauxite, iron ore, lime stone, dolomite and chromite, more of mineral-based industries came up. The history of industrialization in Odisha indicates that certain development processes initiated by the government have accelerated industrialization in the state.

The manufacture of paper pulp is dependent on bamboo pulp as raw material. Odisha's forests abound in bamboo resources. This raw material being of the weight-losing type, paper factories are raw-material based. The Orient Paper Mills of Brajarajnaragar is an ideal example. It gets its cool supplies from Rampur and Hydel Power from Hirakud. It has an annual licensed capacity of 69,400 tonnes. Titagarh Paper Mills at Choudwar is market oriented. This is because it avails itself of the cheap water transport of the Mahanadi. Its annual capacity is 18,200 tonnes. At Rayagada, another paper mill has been set up because of the availability of cheap raw material. It has an annual capacity of 18,200 tonnes.

Different Paper Industries and Their Impact on Socio-economic Conditions in Their Perspective Areas

Emami Paper Mills

- The adoption of village in the proximity to transform it into a model showpiece covering the provision of drinking water, street lighting, motor able roads, acceptable sanitation, informed health care and adequate education.
- The contribution for the creation and maintenance of ponds, wells, street lighting, road repair, the provision for facilities for games, religious and social activities through contribution to local clubs. The company has also constructed culverts in nearby villages for easy transportation.
- The company provides cold lemon water to the general public during the summer months to provide relief from heat; it also provides coolers for drinking water across various places of worship.

JK Paper Mills

- Education
- Financial assistance
- Health
- Environment
- Ancillary development
- Assistance for natural calamities

Orient Paper Mills

- Contribution to reduction in carbon emissions
- Sustainable development and environment
- Water conservations
- Waste management and resource conservation
- Environmental management systems

Sewa Paper Mills

- It has invested substantially in previous pollution control measures including and effluent treatment plant.

- Trees and medicinal plants are also planted to ensure the effective development of a greenbelt in and around the company's plant.
- It has been awarded the Excellence Award for Social Cultural Development in Jeypore.

Involvement of Business Organizations in Peripheral Development Activities

The companies are involved in various peripheral development activities. Some of the areas of involvement are education, agriculture and social forestry, plantation, income and employment generation activities, provision of health care and drinking water, sponsorship of sports and cultural activities, and contribution to disaster affected communities.

Drinking water. It is one of the priority areas of the peripheral development of many companies. They are constructing wells, tube wells and drainage systems in the adjoining villages. During the summer, these companies make provisions for drinking water through roadside stalls.

Education. Most of the sample companies have contributed towards renovating and furnishing local schools and colleges, particularly after the super cyclone in 1999 besides setting up schools for the children of their employees.

Income and employment generation. Most of the companies in the study have sourced the manpower, mostly in lower grades, from the local areas.

Health care. Most of the surveyed companies organize health camps in the periphery locality to provide free health check-up facilities to their employees and the local residents.

Sports. To encourage sports in the local areas, most of the surveyed companies sponsor sports-related events.

Infrastructure development. After the super cyclone in 1999, many companies helped the state government in developing infrastructure by constructing and renovating cyclone shelters, schools, roads, libraries,

common toilets, etc. in the affected areas. Most of the surveyed companies have also created internal infrastructures by developing plant townships that are well connected to the plant site and nearby localities. Some of the companies have also taken up rural electrification activities in the adjoining areas and created community recreation centres such as public parks.

Plantation. All the surveyed firms have planted trees around their respective plant areas. JK Papers has undertaken plantation in a big way to support its future requirements of wood and bamboo besides making provisions for plantation activities in different parts of the state.

Cultural programme. All the surveyed firms have been found sponsoring cultural programmes in their respective localities.

Contribution to disaster affected community. After the super cyclone in Odisha, most of the big industrial houses of the state have significantly provided assistance directly and through the Chief Minister's Relief Fund to help the restoration of livelihood in the affected areas.

FUTURE DIRECTION OF THE RESEARCH

In recent years, there have been emerging concerns regarding the fate and effects of pulp and paper mill effluents on the environment. Countries throughout the world are focusing attention on the implementation of regulatory and monitoring programmes. In response, industry has begun to implement a variety of process and treatment technologies designed to minimize or eliminate the potential impacts. *Environmental Fate and Effects of Pulp and Paper Mill Effluents* explores the most active and critical current research and experimentation from around the world. This comprehensive overview examines the identity and origin of chemicals in pulp mill effluents, environmental fate of chemicals from pulp and paper mills, bioaccumulation of substances from pulp mills to fish and wildlife, field and laboratory studies of biochemical and whole organism responses associated with pulp

and paper effluents, integrated monitoring and future research, and policy directions of this rapidly evolving field.

Written by prominent scientists from around the world with contributions from industry, government and academia, this important new book provides a balanced global perspective of the recent scientific findings and the challenges being faced in the immediate future.

CONCLUSION

The study provides some consistencies with many earlier literature pieces. Both legitimacy and economic theories of CSR are supported to some considerable extent. Thus, it is useful to emphasize factors underlying both theories in order for organisations to generate more benefits from performing CSR activities. *Perception of business organisations.* View of the companies on the status of CSR was assessed on the basis of four indicators that addressed some of the most fundamental issues of social responsibility in the business organisations, namely (i) protection of human rights and right to association, (ii) elimination of forced labour and prohibition of child labour, (iii) promotion of environmental responsibility and (iv) contribution towards community life.

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Given basis of listing status, nature of industry and organisational size, organisations that highly perform CSR or vice versa can be differentiated. A typical high CSR performer would have a great commitment and appropriate CSR policies in place. In addition, an organisation which practices CSR commitment and appropriate CSR policies in place would usually assign a person to handle CSR matters, allows freedom of expressions to employees by having collective bargaining, has environmental certifications and supports the practices of CSR. Organizations realized that the main benefit of CSR is to improve image and reputation and increased employee motivation. Organization believes that in order to sustain its operations, shareholders should be given the most attention before customers and employees. Although economic pressure is the main reason for organisation to pursue CSR, nevertheless the need to have good relationship with community, good image and profits are main aspects that drive organisation into CSR practices. Business organisations, in turn, should be proactive while adopting CSR strategies which should be an integral part of their business strategies. The civil society has to emerge as a strong force in ensuring that corporate houses adopt the right kind of stakeholder management strategy that will ultimately lead to a win-win situation for all.

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