

CORPORATE SOCIAL RESPONSIBILITY IN BUSINESS SECTOR IN NEPAL:  
CONTRIBUTIONS TO BUILDING EDUCATION AND TRAINING  
OPPORTUNITIES IN THE COUNTRY

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## EXECUTIVE SUMMARY

The service to humankind in Nepal was highly influenced by religion in the past. In the present context it has been institutionalized and their practice has been structured in the form of CSR. Since the needs and modes of service are various in kind and nature, the CSR practice to address social needs has been facing a number of constraints. Looking at the vitality of prospects and scope of CSR, the attention of society, government and business has been attracted towards it. This research thus focused how CSR can be best used in the sector of education, livelihood and local development. The respondents for this study were 50 business owners and 150 managers from 50 business organizations existing in different cities of Nepal: Kathmandu, Pokhara, Hetauda, Birgunj and Biratnagar. Separate questionnaires for both the business owners and the managers were developed. The tools for managers consisted of structured questions while the tools for the owners consisted of both the close and open-ended questions.

The data obtained from the research participants were reduced, clustered, coded and entered into the SPSS computing program for processing and analyzing them. Outputs obtained from SPSS were presented in table and analyzed them descriptively with the help of qualitative data generated through in-depth interview and FGD. The data were also discussed and linked with social cognitive, human development and alternative development theories.

One agreed meaning of CSR as found in this research is the service to society. The prospect of CSR was extensively focused in the field of education, livelihood and local development. The activities performed so far by the business institutions as the part of their CSR encompassed the area of environment, education, health and local development. The business holders in Nepal performed CSR activities due to their moral obligation and the feeling of social responsibility. Political, organizational, social and policy factors were noted as major constraints for CSR in Nepal. The sustainable practice of CSR was hampered due to these constraints, which also hindered the effective role of CSR in promoting opportunity for education and training among the needy. Based on the findings of this study a conceptual model was developed for extensive practice of CSR in Nepal.

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## ABBREVIATIONS

CBO	Community Based Organization
CSR	Corporate Social Responsibility
FNCCI	Federation of Nepalese Chambers of Commerce and Industry
ISO	International Organization for Standardization
SLC	School Leaving Certificate
SMC	School Management Committee
SME	Small and Medium Enterprises
SPSS	Statistical Package for Social Science
UGC	University Grant Commission

## CHAPTER I

### INTRODUCTION

Corporate Social Responsibility (CSR) is an emerging concept that calls for business to contribute to serving stakeholders and the wider society while serving its business interest of maximizing shareholders' wealth (Martin, 2002). The World Business Council for Sustainable Development proposes a definition for CSR as the "continuing commitment by business to behave ethically, and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (World Business Council for Sustainable Development, 1999). Therefore, campaign for promoting CSR practices motivate business organizations not only to comply legal requirements that they have to fulfill for their stakeholders and society but also to consider and contribute to improving working and living conditions of their staff and their families as well as to local and national development, sustainable livelihood, environmental aspects. CSR is also a worldwide movement to make businesses an ethical activity that works for improving the quality of the life of the people and for the betterment of the society. All actors that are directly or indirectly related with business activities like customers, employees, share holders, government, and civil society groups are important aspects of the CSR.

Today's businesses have been functioning in a rapid changing context, and have to encounter with different pressure groups, and thus are facing several challenges to satisfy the groups' needs which usually threaten competitiveness and profitability of businesses. New and innovative business strategies are required to strike a balance between business interests and social interests. Failure to understand this dynamics of business and society does not only undermine the sustainability of the business sector in the context of growing globalizations but also fuels the social and political conflicts due to self centric behaviors of business sectors at socially unacceptable level. Therefore, CSR has gained prominence in academic research in the last five decades.

CSR is not a new concept in Nepal. Traditionally mainly from religions and social points of view business sector has contributed in socio-economic development of the country. In modern sense as well, CSR has long been practiced in Nepal. Supports provided by business sector to Koshi flood victims can be taken as one recent example of CSR in Nepal. Business organizations have been supporting small scale local

development, education and health services in different parts of the country, scholarships to needy girls and boys, etc. One example of such efforts in an institutional manner is the trade schools in six different localities in Nepal run and managed by the Federation of Nepalese Chambers of Commerce and Industry (FNCCI) with the partial support from the government of Nepal. These trade schools provide short term skills training to the deprived children and support them in their livelihood enhancement. Other examples are donations for constructions of physical infrastructures in the universities, and sponsoring scholarships for needy students in the university. An example can be traced from recent support of Business sector to build girls' hostel in Kathmandu University.

Nevertheless, CSR of business houses in Nepal has remained sporadic, ad hoc, and disorganized. It, therefore, deserves strong advocacy, popularization, and organized and institutional supports, for which a strong conceptual framework needs to be developed through empirical research to prepare suitable and concrete promotional strategies in Nepalese context.

Despite its immense value and utilization in business sector as well as in aspects of national and local development, very few academic researches were carried out in Nepal in the field of CSR. Hence, there is very little understanding of its different dimensions like how it functions, how it has been used in promoting businesses, what opportunities have been made available by it, what role it can play in local and national development as well as in enhancing livelihood opportunities for the deprived groups of people, what relationships could be there between CSR and development of education and training opportunities in the country. Poor conceptual understanding in this area has been constraining the optimization of benefits from it and further development in this area. This study thus is an attempt to contribute in the development of academic and conceptual understanding of CSR and its functioning in Nepal. In this process, available opportunities and constraints have been explored and policy and research implications have been drawn for promoting CSR practices in general and in developing higher education and training opportunities in particular.

### **Statement of the Problem**

Vast differences in the notions of CSR between developed countries and developing countries demand a context specific academic research. CSR in developing countries is most directly shaped by the socio-economic environment in which firms operate. The socio-economic environment thus available contributes to arrive at the

development priorities, specifically aimed at addressing the socio-economic development challenges of the country, including poverty alleviation, health-care provision, infrastructure development, and education. However, many of the CSR issues in developing countries present themselves as dilemmas or trade-offs, for example, development versus environment, job creation versus higher labor standards, and strategic philanthropy versus political governance (Visser, 2008).

Therefore, CSR in developing countries is a rich and fascinating area of enquiry, but research into CSR in developing countries is very rare. Few researches on CSR in developing countries tend to be ad hoc with heavy reliance on convenience-based case studies or descriptive accounts (Visser, 2008). Therefore, there is an urgent need for research on CSR for academic and empirical research for more conceptual work on CSR conceptions, frameworks, or models that are more applicable to developing countries. Absence of empirical research leads to suboptimal policy and managerial implications resulting to inadequate understanding of phenomena which ultimately produce substandard recommendations, and failure of achieving desired results in bringing positive changes in the society.

As already discussed, there is little conceptual and operational understanding of the functioning of CSR and its relationships with education and training. In this context, one can identify the research problem as how the business community in Nepal understands CSR, what motivates or pressures the business people to go to CSR activity, what do they intend to achieve through their CSR activities, what type of activities are preferred by the business community as well as by beneficiaries? What contributions are made in education and training? Do these efforts aim to contribute to development endeavor in the country and its sustainability or are carried out just as one time activity? How do those activities contribute to enhancing livelihood opportunities for the deprived groups of people? These were some of the research issues that led us to carry out this research on CSR.

### **Significance of the Study**

In today's world business is highly competitive and challenging. Globalization and knowledge growth have dramatically changed virtually every aspect of the society greatly influencing the way we think and behave. Change is the *mantra* now and this is true in case of business sector. Business sector needs change in entrepreneurship, change in competition they make and change in the way they see and value their employee, customer, and the wider society. Change towards innovations and

entrepreneurships are the characteristics of successful business leadership that create wide avenues of opportunities not only for the business world but also for the benefits of the people and the country. Hence, one urgent need today is to initiate a dialogue for some strategic and innovative efforts that could orient the business sector in Nepal towards how it could actually contribute towards the country.

This research on CSR is one effort towards that direction. By exploring and analyzing contributions made by business sectors this study contribute to enhance our understandings on how the sector could contribute to local and national development. This knowledge is important also in the sense that the business sector will know by contributing in CSR activities they are in fact promoting their businesses. The conclusion of the study will be meaningful in the sense that it provides the alternative options and strategies available to boost up the national development process. Likewise, the analysis will also be useful for individuals seeking alternatives and prospects.

As discussed above, very few studies were carried out in Nepal with academic insights, and did not accommodate complexities of CSR dimensions. In addition, the findings, and managerial and research implications of the studies had not been brought to academic discourse. In this context, the research work has explored the understandings of CSR and its dimensions influencing CSR activities. This study will be helpful to draw policy recommendations for promoting CSR practices in general, and in developing higher education and training opportunities in particular in Nepal.

### **General Purpose of the Study**

This study has explored the contributions made by business sectors, as part of their CSR activity, in building education and training opportunities in Nepal. It also focused on exploring the management of CSR strategy and implementations, problems and constraints, and opportunities available. Particularly this study explored how the CSR can contribute to national and local development process as one of the alternative development strategies.

### **Research Questions**

Following research questions were prepared for the study.

1. How do business sectors perceive and understand the CSR? How and why do they involve in CSR?
2. How do they perform CSR activities? How are the decisions made in this regard?

3. What problems and constraints are faced by business sectors in performing CSR activities and how are they addressed?
4. What have been the contributions and potential contributions of CSR in local and national development as well as in the enhancement of livelihood opportunities for the deprived groups of people, and advancement of training and educational facilities specifically to the target groups?
5. What can be the modality for CSR for the education sector in Nepal and what could be the areas of critical interventions.

### **Organization of the Study**

This report comprises of five chapters. The first chapter deals with the background information including the study purpose and objective of the study. Review of related literature is presented in chapter two. The third chapter deals with the methodology of the study. The fourth chapter presents the analysis of the field information with respect to objectives of the study. Finally, the last chapter draws the main findings followed by discussion, conclusions and recommendations.

## CHAPTER II

### LITERATURE REVIEW

#### **Understanding Corporate Social Responsibility (CSR)**

Social responsibility is fundamentally a philosophy about the relationship of business and society. Abrams (1954) spoke of the corporate responsibility to maintain an equitable and working balance among the claims of the various directly interested groups – stockholders, employees, customers and the public at large. Bowen (1953) also suggested that, the concept of social responsibility emphasizes on the existence of businesses at the pleasure of society, and that their behavior and methods must fall within the guidelines set by society. Similarly, according to Wood (1991) business and society are interwoven and are not distinct entities, and this relationship is the foundation of CSR. Since companies derive benefits from society they must be a thoughtful institution to rise above the bottom line to consider the impact of its actions on all, from shareholders to the society at large (Avishai, 1994).

Frederick's notion of CSR (Frederick, 1994) is that corporations have an obligation to constituent groups in society other than shareholders, and beyond that prescribed by law or union contract. Steiner and Steiner (2000) state that social responsibility is the duty of corporation to create wealth by using means by avoiding harms, and protecting and enhancing societal assets. McWilliams and Siegel (2001) describe CSR as actions that appear to further some social good beyond the interest of the firms as required by law. Forstater et al. (2002) state that CSR is action that contributes to sustainable development through the company's core business activities, social investment and public policy debate. Ford (2003) mentions that a good company delivers excellent products and services, and a great company does all that and strives to make the world a better place. Pearce and Doh (2005) describe CSR as the actions of a company to benefit society beyond the requirements of the law and the direct interests of shareholders.

Another set of definition explains the streamlining CSR with corporate management. Cyert and March (1963) maintain that economic and social variables must appear in the corporate decision-making process. Newman et al. (1985) argue that, socially responsible action for a business enterprise is that course that enables the enterprise to function as a dynamic resource converter on a continuing basis. Lunden



(1988) stresses that although capitalism elevates humanity, companies and managers are still obliged to undertake social programs to benefit or serve the public. Wood (1991) expanded these ideas encapsulating them into three driving principles of social responsibilities; business is a social institution and thus obliged to use its power responsibly; business is responsible for the outcomes relating to their areas of involvement with society; and individual managers are moral agents who are obliged to exercise discretion in decision making.

Other definitions add the dimension of developing countries. Steiner and Steiner (2000) assert that in less-developed countries, there is often no indigenous sense of corporate responsibility. Since these countries have massive social problems and their economies limp because of low incomes, high inflation, weak currencies and capital flight, the primary duty of business in such situations is economic success. But Austin (1990) argues that the extremity and pervasiveness of poverty in less developed countries places a special social responsibility on business, as a vehicle for creating economic progress that will help alleviate this deprivation (p.4).

The corporate sector will have different driving forces which motivate them to indulge in CSR. Religion and culture, intention to fulfill governance gap, globalization, stakeholders' pressure, legal compliance, philanthropy, etc. are some of the factors that motivate the corporate sector to enter in CSR activities. CSR in developing countries draws strongly on deep-rooted indigenous cultural traditions of philanthropy, business ethics, and community development from the influence of Hinduism, Buddhism, Islam, and Christianity dates back thousands of years (Visser & Macintosh, 1998). These religion developed culture of giving for social causes which influences social responsible behaviors of companies.

CSR as a form of governance or a response to governance challenges has particular relevance for developing countries. CSR in these countries is often seen as a way to plug the 'governance gaps' left by weak, corrupt, or under-resourced governments that fail to adequately provide various social services such as housing, roads, electricity, health care, education, etc. (Visser, 2008). However, there are diverse understandings on CSR which guide the corporate managers to indulge in CSR. One of the philosophies is against the CSR. For example, Levitt (1958) argued against CSR, fearing that business might come to dominate society if they are made to contribute in social development. Similarly Friedman (1962) asserted that the business of business should remain business. Therefore, business should focus on maximization

of profit and shareholders' value, and government will take care of society through the economic contribution made by business sector. In this context economic contribution of business is often seen as the most important and effective way for business to make a social impact, i.e. through investment, job creation, taxes, and technology transfer etc.

### **Global Context of CSR**

Globalization as a driving factor for CSR in developing countries is derived from the premise that it enables businesses trying to access markets in the developed world. Complying CSR codes of conduct businesses in developing countries enhance their competitiveness in international market. There is a strong relationship between international exposure, either in terms of international sales or foreign ownership, and CSR reporting (Chapple & Moon, 2005). Baskin's (2006) survey of CSR practices in emerging markets indicates growing adoption rates of ISO 14001 and the Global Reporting Initiative's Sustainability Reporting Guidelines. The Strategic Advisory Group on CSR of International Organization for Standardization (ISO) describes CSR as "a balanced approach for organizations to address economic, social and environmental issues in a way that aims to benefit people, community and society" (ISO, 2002).

Business houses contribute to CSR because of pressures put by different stakeholders. Development agencies (Jenkins, 2005), trade unions (Kaufman *et al.*, 2004), international NGOs (Christian Aid, 2005), business associations (WBCSD, 2000), media (Vivarta & Canela, 2006), etc. are some of the key agencies in developing countries that put pressure to businesses to participate in CSR. In developing countries, legal responsibilities generally have a lower priority than in developed countries because of far less pressure for good conduct. This is because, in many developing countries, the legal infrastructure is poorly developed, and often lacks independence, resources, and administrative efficiency. Many developing countries are also behind the developed world in terms of incorporating human rights and other issues relevant to CSR into their legislation (Mwaura, 2004).

In developing countries, CSR is often associated with philanthropy or charity, i.e. corporate houses are often involved in social investment in education, health, sports development, the environment, and other community services. Business often finds itself engaged in the provision of social services that would be seen as government's responsibility in developed countries, for example, investment in infrastructure, schools, hospitals, and housing (Visser, 2008).

Corporate social responsibility (CSR) is a burgeoning research issue. However, most of the CSR studies have focused on North American and European economies which are dominated by ethical and environmental themes in contrast to few scholarly works on CSR in developing countries focusing on the social theme (Visser, 2008). Therefore, as opposed to business ethics, corporate citizenship, corporate sustainability, or stakeholder management in the West, corporate social responsibility is used for describing the role of business in developing countries (Visser, 2008). Companies in Europe follow an approach of economic responsibility and in the USA, follow profitability (Crane & Matten, 2007). In developing countries, CSR tends to stress the importance of 'economic multipliers', including the capacity to generate investment and income, produce safe products and services, create jobs, invest in human capital, establish local business linkages, spread international business standards, support technology transfer and build physical and institutional infrastructure (Nelson, 2003).

In Europe philanthropic responsibility tends more often to be compulsory via the legal framework, whereas in the United States it falls under discretionary acts of successful companies or rich capitalists (Crane & Matten, 2007). Crane and Matten (2007) also suggest that ethical responsibilities enjoy a much higher priority in Europe than in the United States, and in developing countries ethics seems to have the least influence on the CSR agenda. CSR is thus practiced with different views and understandings in developed and developing countries. Since Nepal is one of the least developed countries, it requires distinct perspective of analysis of CSR.

### **Practices of CSR in SAARC**

South Asian Association for Regional Cooperation is an organization which includes India, Pakistan, Bangladesh, Sri Lanka, Maldives, Bhutan and Nepal as its member countries. Since the changes in one aspects of human concern in one of these countries influence the changes or practices of the others, it is essential to discuss the condition, understanding and practices of CSR in some of the SARRC countries to place the status of CSR in Nepal. Nepal is surrounded by India in the East, South and West. By location, Indian practices particularly in the field of trade and commerce most often influence the business tradition of Nepal. Hence, the practice of CSR in India is to be discussed and compared with that of Nepal to see whether there is any link between them. Similarly, it is also essential to discuss the practice of Sri Lankan CSR to compare it with the practice of CSR in Nepal since both the countries have had a long

experience of conflict in the recent past. This helps to understand the role of CSR particularly in the nation-wide conflict environment.

### **CSR in India**

Lee (2008) is one of the most recent studies on CSR in India who carried on a study with the purpose to characterize the CSR activities of Indian businesses and highlight the unique features of Indian CSR. For her, CSR in India has regarded as cultural heritage and its outcome is expected in the form of a better society which is more humane and just; in achieving this, their approach doesn't just focus on community development projects or philanthropy, but also includes extensive programs for employees. In a survey it was found that only 17 percent of the companies surveyed in India had a written CSR policy while more than 80 percent of the surveyed companies engage in CSR programs (Partners in Change, 2005, as cited in Lee, 2008, p. 3). This shows that most of the Indians CSR activities are not formally documented. Sood and Arora (2006) state that CSR programs originate in India, particularly in the contemporary context, from the desires of the founders of corporate houses and their corporate practices are shaped by their underlying deontological views about social reality (Lee, 2008, p.4).

The motivation for socially responsible activities of companies often comes from the leadership and orientation of top management (ibid, p. 6). Indian CSR mostly focuses to address social problems like poverty, health, and education. There has been a comparative study on CSR practices of Dutch Multinationals and SMEs operating in India. The study came up with the findings that large multinationals had deliberately planned for CSR but the CSR at SMEs (Small and Medium Enterprise) were not institutionalized at all. The above literature maintains that CSR in India were not institutionalized due to lack of resources, lack of pressure from the consumers or NGOs and the inability to see any direct benefit in doing CSR (CREM, 2004). CSR programs in India have often inclined to emphasize on the people-centric dimension inviting the active participation of community at all levels (Lee, 2008). Amin and Banerjee (2007) undertook a comparative study on constraints and contingencies of small business in Bangladesh and India and found that many SMEs had similar constraints and contingencies across the countries.

Tarun Kumar (2004) asserts that the value system and philosophy of the owner played a significant role in deciding the CSR practices in India. He held the view that

many of the SMEs cannot see any notable benefits by practicing CSR. Very few companies had social reports, codes of conduct or stated ethical practices.

UNIDO (2008) carried on a study in five industrial clusters in India. The purpose of this study was to find out the perceptions and activities of SMEs towards CSR. The study appeared with the finding that many of the SMEs under the study considered their CSR responsibilities as 'taking care of their employees internally' and 'being involved in community welfare'. It also supported that influence of the personal values of the entrepreneurs is determinant for the CSR activities. The study also explored that the financial size of SMEs positively impact the nature of CSR activities in India. According to the study SMEs, however, mostly perform activities like worker education, health and safety compliance in the condition when markets and large buyers put pressure upon them.

### **CSR in Sri Lanka**

CSR in Sri Lanka largely follows the characteristics and the business system of the corporate institutions (Anthonisz, 2008, p. 41). Aguilera et al (2007), however, state that CSR principles and practices imported from elsewhere are adjusted to the local conditions of Sri Lanka (p. 855). International Alert (2006) asserts that the history of corporate philanthropy of Sri Lanka is very long (p. 559). Anthonisz (2008) highlighted the strong religious influence, particularly the philosophy of Buddhism, over the Sri Lankan culture, which also overcast its influence over the practices of CSR in Sri Lanka (p.23). The importance of CSR in Sri Lanka considerably increased during conflict and post conflict particularly to contribute in restoring peace or mitigating the negative consequences of conflict (p. 24). Thirty year long conflict in Sri Lanka caused damage of numerous lives and properties, affected the country's economy and development as a whole. In this context the role of business in Sri Lanka was expected to be supportive in restoring peace and working for the protection, promotion and development of the life of the people particularly those affected by the conflict. Unlike the expectation as such Anthonisz (2008) found out that:

businesses in Sri Lanka do not in fact engage in peace building or undertake strategic CSR initiatives to reduce the impacts of the ongoing conflict as influenced by the political system of the country. They will however continue to act philanthropically with respect to those that have suffered as a result of the on-going conflict, and therefore they will address some aspects of the political

system, though this will also be influenced by characteristics of the cultural system of the country. (p.46)

Anthonisz (2008) further states regarding the financial system and CSR in Sri Lanka, which asserts that financial system and CSR in Sri Lanka deliberately focus such a strategy so as to cause a long term benefit of the stakeholders, and not just shareholders, as influenced by characteristics in the country's financial system (ibid, p.50).

### **Theoretical Considerations**

Theories provide a sound conceptual base both for data organization and analysis as well as for deriving meaning out of the data collected from the field. Such theories often become integral part of academic researches. The purpose of this study is to understand different dimensions of functioning of CSR in Nepal with a particular focus on behavioral intentions to get involved in CSR, making contributions to education and training and through that to wider livelihood and development alternatives. This research thus has used social cognitive theory as its theoretical base. The study has also derived from the concepts of human development and alternative development practices.

### **CSR and Social Cognitive Theory**

Social cognitive theory states that the social behavior (e.g. CSR action) can be best explained in terms of a continuous reciprocal interaction among cognitive (e.g. belief of managers that business should serve society), behavioral (e.g. action of CSR for the benefits for business or otherwise through continuous interaction with external environment) and environmental (e.g. contributions to education, livelihood and development as well as pressure from legal, globalization, etc.) determinants (Luthans, 2008). Social cognitive theory, as mentioned in Santrock (2008), postulates that an individual's knowledge acquisition can be directly related to observing others within the context of social interactions, experiences, and outside media influences. People learn by observing others, with the environment, behavior, and cognition all as the chief factors in influencing development. These three factors are not static or independent; rather, they are all reciprocal. For example, each behavior witnessed can change a person's way of thinking (cognition). Similarly, the environment one is raised in may influence later behaviors, just as a father's mindset (also cognition) will determine the environment in which his children are raised (Santrock, 2008).

### **CSR and Human Development in the Context of Nepal**

Human development theory calls for enhancing human capability through improved quality of life; education and training being one of the key dimensions in improving human capability (Willis, 2005). The meaning and concept of the term 'development' has been changing in different period of time. The history of humanity hardly shows any time that approves the single concept and meaning of development worldwide (Ascione, 2003, p.6). One reason behind such heterogeneity in meaning and concept of development is human culture. The supporters of this view (Nohlen & Nuscheler, 2000 as cited in Ascione, 2003, p. 6) argue that "development is a normative concept" which depends on personal and collective moral values in different time and values (p. 6). They further discuss that development is influenced by personal aspirations of the people in questions and the multidisciplinary aspects of their life contents. Development, therefore, consists of diversity and plurality in terms of their concept, meaning, form and nature. The most agreeable argument is that human beings can't be satisfied just with "animal minimal existence" (ibid, 2003). They need continuous improvement in their life. This premise helps one to define development simply as improvement of human life condition. Since human life conditions varies depending upon culture, time and space, the concept and meaning of development also varies accordingly.

With reference to the above discussion it is essential to look into the meaning and concept of development in the context of Nepal and then how the form of development practiced in Nepal can be supported by the practice of CSR. Along with the reestablishment of democracy in Nepal the development practices attracted the attention of some developed nations and donor agencies. Some of them contributed in health and some other contributed in education. Some still others invested in agriculture sector and some of them focused water resource as keys to development. Pyakurel and Suvedi (2000) asserted that Nepal is one of the developing countries that suffer from poor development performance and an uncertain social future. They maintain that poverty, unemployment, business slowdown, political tension and unrest are on the rise. Criminal elements appear to have gained influence. Corruption has gained ground. There has been a sharp decline in social values, and norms such as respect for honesty, competence, hard work, entrepreneurship and intellectual integrity are being undermined (p. 116). They noted that distribution and production of land; access to

drinking water, electricity, good health and education are scarcely available for the poor, marginalized and disadvantaged people which hamper the development process of Nepal (ibid, p. 116). Division of society in terms of castes, class, ethnicity, geography, gender disparity, political ideologies and rivalry between (and among) them are some impeding factors that very often check the development process in Nepal. Due to this the common people of Nepal are still struggling for their livelihood and the basic requirements of life have been tough for them. The quality education is still away from the access of the common. Access to drinking water, transportation, electricity, health and sanitation, foods, clothes and shelter for the common is the major agenda discussed among the planners, policy makers and development actors in Nepal.

The people of Nepal are facing multiple problems at local and national levels depending upon their socio-cultural context, location, environment, etc. Their needs also vary. The needs for development are so much plural, complex and heterogeneous that only the efforts of government can hardly be successful to meet them. On this ground CSR has been seen as a prominent means to assist people to meet their development goal.

### **Context of Alternative Development in Nepal**

Alternative development has been concerned with alternative practices of development participatory and people-centered and with redefining the goals of development (Pieterse, 1998). There are different ways of conceiving what alternative development is about. It implies a definite theoretical break with mainstream development. It can be viewed as concerned with local development, with alternative practices.

Alternative development emerged out of the failure of mainstream or conventional development. By principle the main stream development is a single, homogeneous and has a thrust towards modernization, which underestimates diversity, complexity and adaptability of the people, culture and context in question (Pieterse, 1998, p. 344). The underestimation of local and individual potentials while practicing conventional development, and also due to the 'incompatibility between modernization and human development' (Friberg and Hettne, 1985: 235) the environmental and socioeconomic aspects of the world went worse, which was also claimed by Friedmann (1992) who holds the view that a large mass of people in the world is poor. He also maintained that despite millions of investment to reduce poverty, the rich are disillusioned, apprehensive or uninterested, while the poor are embittered and without



hope, the victims and agents of ignorance, instability and environmental degradation (abstract).

Friedmann (1992) challenged the conventional development and advocated the alternative development paradigm instead. He claimed that alternative development does not consider poverty only in terms of material deficiency but also social, political and psychological subjection of the people in question. He focused alternative development as a means for empowering the poor in their own communities, which also helps in mobilizing them for political participation on a wider scale.

In contrast to centralized development policies devised and implemented at the national and international level, alternative development restores the initiative to those in need, on the grounds that unless people have an active role in directing their own destinies long-term progress will not be achieved (ibid, abstract). As discussed in Pieterse (1998) alternative development is geared to the satisfaction of needs', 'endogenous and self-reliant' and 'in harmony with the environment' (p.344). He maintains that alternative development essentially consists of agents, methods and objectives or values of development and the process of which starts from below. In this context 'below' refers both to people and community in question. He further maintains that alternative development involves distinctive elements with respect to development methodology (participatory, endogenous, self-reliant) and objectives (geared to basic needs).

The single, homogeneous and state-ruled development in Nepal largely underestimated its diversities, local complexities, and adaptability of its people, cultures and varied contexts (Acharya, 2009, p.2). The state-led conventional development remained incompatible, to extreme extent, with the development desired by the people of various castes, class, ethnicities and locations in Nepal (ibid, p.7). This contributed in increasing the gap between and among the people of various castes (e.g. Brahmins, Chhetries, Dalits, Janajatis, etc.), class (the rich and the poor) and locations (mountains, hills and Terai). This also caused excessive depreciation in socioeconomic status of the people. Literature (Bennett, 2005; Simkhada, Warner and Oliva, 2005) echoed that the social, economic, cultural, gaps prevented the large mass of people from the opportunities to bring improvement in their life. As a result, the rich grew to be richer and the poor, on the other hand, grew to be poorer. The extremities of poverty among the poor made them resentful and hopeless, which largely contributed to hazardous conflict in the name of Maoist insurgency. The conflict raised several issues

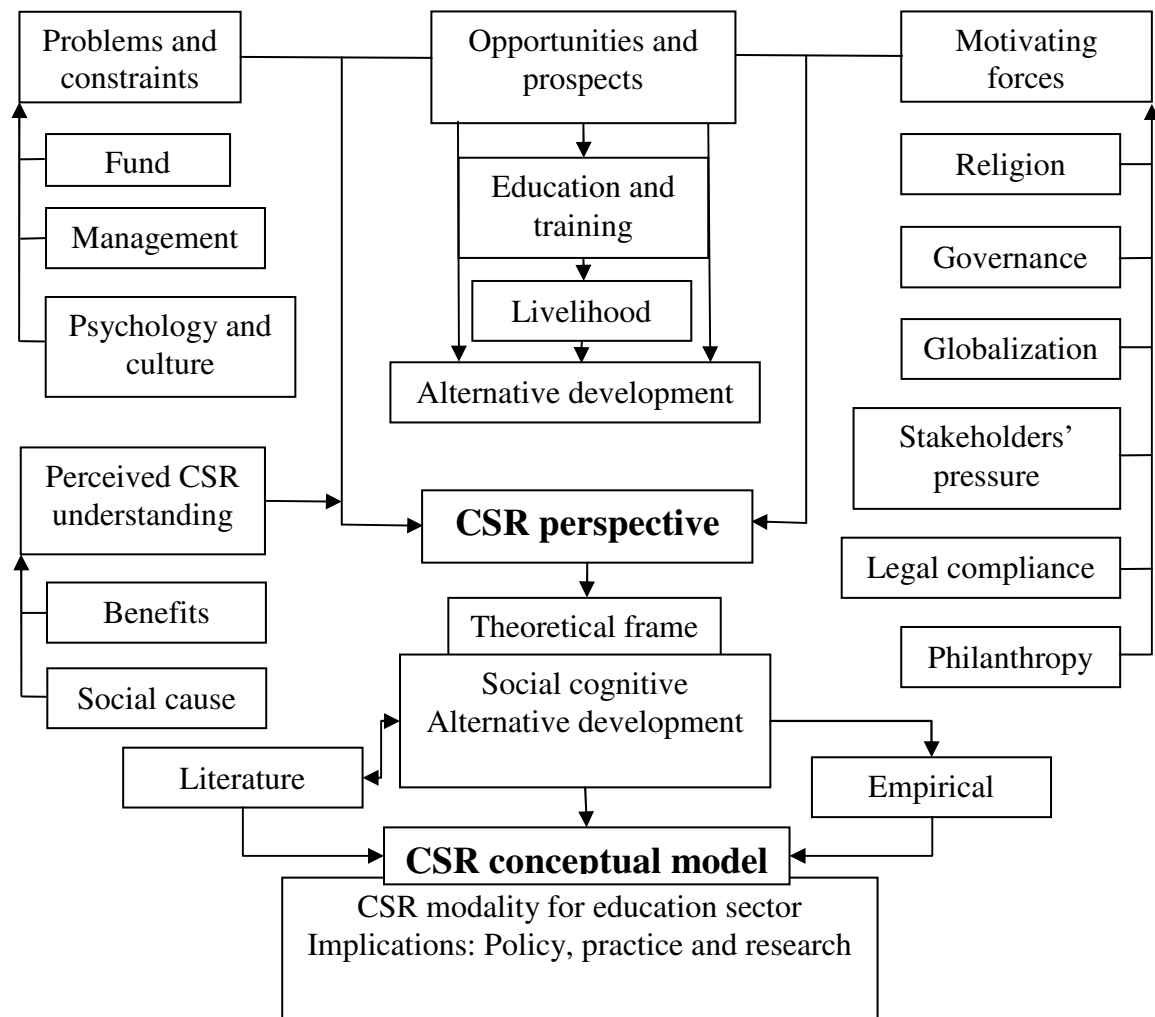
based on caste (so called high vs. low caste such as Brahmins vs. Dalit), class (the rich vs. poor), ethnicity (minority vs. majority). Thus, the efforts to address these socioeconomic and socio-cultural inequalities of the people in general and rural people in particular were made through the practice of alternative mode of development in which the need to recognize diversity, complexity and adaptability of the people, culture and context in question became imperative.

Since alternative development was taken as a means for empowering the poor in their own communities through their own active roles and initiation, the 'bottom up' (Pieterse, 1998) approach as the essential component of alternative development was emphasized. While achieving development in such a way the basic needs of the people from deprived and disadvantaged community of Nepal were focused to satisfy. The strategy for such development focused to make the people in question self-reliant. Pieterse (1998) maintains that agents, methods and objectives of development are the major components in alternative development which are processed from below-the poor, deprived and disadvantaged people and community in question. In this context the basic needs (objectives) of the poor, deprived and disadvantaged people and community of the country were focused by the government, CBOs, I/NGOs (agent) to satisfy need of the target people through their own active participation (method) in the process of identifying and addressing their needs.

### **Conceptual Framework**

Conceptual framework (Fig 1) of the this study was derived on the premise that CSR perspective in Nepal is based on perceived CSR understanding of both expected benefits from the investment of time and resources and as a means for fulfilling social cause. Accordingly several motivating forces including religion, governance, globalization, stakeholders' pressure, legal compliance and philanthropy are active in promoting CSR. However problems and constraints are also associated with CSR practices and these include: limited allocation or availability of fund, management or procedural problems, and psychological and cultural factors. Despite the existence of motivating factors, these problems and constraints detract the business people from CSR activities. There are however strong positive benefits from the CSR. This study intended to explore benefits from or contributions of CSR activities mainly in the areas of education and training to contribute to livelihood and development.

Figure 1:

*Conceptual Framework*

Working with these premises and derived from theoretical base, literature and empirical findings, this study developed a CSR conceptual model (see chapter V). This conceptual model is expected to contribute to enhance understandings on expected benefits for the concerned stakeholders both at business front and social front. The model is also expected to contribute to develop a CSR operational modality for the education sector. Such modality would give a framework both for business people and other stakeholders to plan and design critical interventions in education and training.

## CHAPTER III

### RESEARCH METHODOLOGY

#### **Research Design**

As demanded by the objectives set for the study, the research study derived its methodological base from descriptive and analytical perspectives mainly from within the positivistic paradigm. Hence, the study adopted the standardized and objective methods for data collection and analysis. In addition to this, the data were also generated qualitatively to substantiate the quantitative information.

#### **Research Site and Population**

Kathmandu, Pokhara, Hetaunda, Birganj, Bharatpur and Biratnagar were selected as research sites for this study. These were selected because these are the prominent business and industrial areas or clusters in the country. Business and industrial firms in these areas or clusters were the research units for this study which were selected not only from within and beyond cities area of the research sites. That is, while selecting research units in these centers say in Biratnagar, business and industrial firms outside the metropolitan area of Biratnagar were also considered and selected. This was necessary because business and industrial growth of Biratnagar was not confined within the metropolitan area of Biratnagar and this was true in case of other research sites also. However, while presenting and analyzing data Hetaunda and Birganj were considered as one cluster. Two managers and an owner from each selected unit of the clusters were consulted to collect the data.

#### **Sampling**

Data were collected from manufacturing and service oriented corporate houses. In addition to this, mixed organizations – organizations performing multiple activities were also selected. The bases for selecting the units were involvement in CSR activities in areas of education and training, size (medium sized), location, and willingness to participate in the research. Selection of organizations for the study began by collecting available information and documents from concerned government and non-government agencies including Federation of Nepalese Chambers of Commerce and Industries (FNCCI) and studying and analyzing those information and documents. Media reporting on the involvement of CSR activities also provided a base for selection. A total of 50 organizations were selected for the study (Table 1). The

owners of these organizations and 150 managers from the same organizations were selected as respondents. They were studied using mainly the structured questionnaire.

Table 1

*Study Site and the Number of Respondents*

City	Number of Respondents		Total
	Managers	Owners	
Kathmandu	76	15	91
Biratnagar	27	8	35
Pokhara	14	6	20
Hetauda	16	13	29
Chitwan	17	8	25
Total	150	50	200

### **Tools and Data Collection Procedure**

Two sets of questionnaires: one for the owners of the company and the other for the managers were developed for the study. These were finalized after piloting and discussing with concerned experts and potential respondents. The list of questions was to inquire their opinion and explore their efforts for CSR. It also gathered their personal information in terms of age, sex, experience, etc. The questionnaire was provided to both the managers and the owners with necessary explanation about the research. Qualitative research techniques such as in-depth interview and open-ended questions were used to explore the perceptions of the respondents to explore the meaning of CSR to substantiate the quantitative data. This discussion was held mainly with the purpose of explaining and interpreting some of the aspects related to their involvement in CSR.

### **Data Analysis**

The data obtained from the field were studied thoroughly. The responses for each question in the research tool were analyzed. The similarity and differences of the responses were identified. The data were coded and themes were developed based on the nature and type of the responses. The responses were put into computer along with their code and themes for their systematic analysis. SPSS computing technique was used for generating output. The output produced in such way were studied and analyzed descriptively.

The qualitative data emerged out of interview, FGD and interaction was grouped on the basis of their nature and kind. Each group of data was placed under an appropriate theme obtained from quantitative analysis. Themes were then analyzed and interpreted with the support of theories and literature to generate meaning.

## CHAPTER IV

## ANALYSIS AND INTERPRETATION

This chapter consists of the brief explanation of the respondents of the selected business and industrial houses in terms of their experience, qualification and training. It also includes the meaning of CSR as perceived by the managers and the owners of this research. Similarly, the details of business organizations are also presented in this chapter.

### Respondents of the Study

In the following section of this report the respondents of this research are described in terms of their sex, qualification, training and work experience.

#### Respondents by Sex and Education

There were 150 managers from 50 different business houses. Table 2 presents their qualification and sex

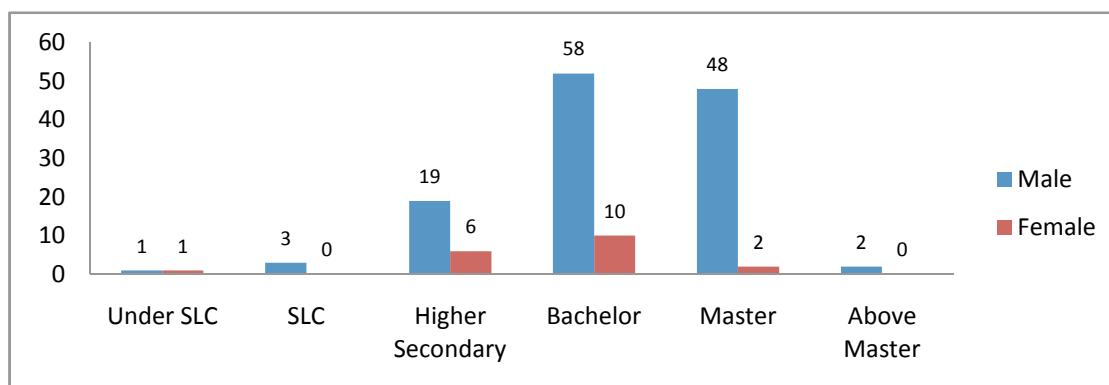
Table 2

*Respondents by Sex and Level of Education*

Education level	Female	Male	Total
Under SLC	1	1	2
SLC	0	3	3
Higher secondary	6	19	25
Bachelor	10	58	68
Master	2	48	50
Above Master	0	2	2
Total	19	131	150

As mentioned above (Table 2), 87 percent (out of 150 managers) was male and 13 percent was female. About 79 per cent of the managers were found holding an academic degree of Bachelor and above. A gender disparity was observed in qualification of the managers. There were more female among under-graduate managers while there were more male among graduate managers illustrating gender disparity in organized business sector as well. The above table (see also Fig 1) signifies that the participation of male as the managers of business organization was overwhelmingly higher than that of the female.

Figure 2

*Respondents by Sex and Level of Education***Respondents by Qualification and Training**

To know how far the respondents are trained in their working area, data concerning the training of the respondents were taken. The data (Table 3) showed that major percentage of respondents (82.1%) was trained. With this data we can also derive that the Nepali business and industrial houses usually provide job-related training to their staff members.

Table 3

*Status of Training*

Training Status	Frequency	Percent
Not received	26	17.9
Received	119	82.1
Total	145	100.0

Missing cases: 5

The data concerning the place of training of the respondents were also examined.

Following table (Table 4) describes the respondents (manager) in terms of their training place. The data revealed that out of 119 trained managers, the majority (84%) had received their training in Nepal and only a few were trained outside the country. Moreover, nearly half of the Managers were trained at the local level. This means training expenses of business companies are mainly confined at local or at national level.

Table 4

*Respondents by Place of Training (N=119)*

Training place	Frequency	Percent
At local level	55	46.6
Within Nepal	45	37.7
International	19	15.8
Total	119	100.0

**Experience of the Respondents in Business**

The data related to the work experience of the research participants were collected and organized in terms of two different categories: experience in foreign country and experience in Nepal. Out of 146 respondents responding to this question, only 21 claimed to possess working experience in foreign country (Table 5). This means, a large number of managers and owners (85.6 %) did not have firsthand work experience in the other country. Since the majority of them agreed not to possess the information on foreign practices of CSR, they did not intend to explain the global understanding and practices of CSR. They also showed their less concern in analyzing how global perspective of CSR can vitalize its local meaning.

Table 5

*National and International Working Experience of Managers*

Experience	No. of respondents	Percent
Experience in Nepal	125	85.6
Experience in foreign countries	21	14.7
Total	146	100.0

Missing cases: 4

However, managers asserted that they have obtained years of experience in Nepal in business sector (Table 6) and the data showed that majority of them (58%) were in their present job for more than ten years. Moreover, it was also found that about one-fifth of the total respondents had the work experience of more than 20 years. This indicates the staff permanency in business and industry sector in Nepal.



Table 6

*Year-wise Working Experience of the Managers*

Years	No. of respondents	Percent
0-5	32	21.6
5-10	30	20.3
10-15	27	18.2
15-20	28	18.9
21 and above	31	21.00
Total	148	100.0

Missing cases: 2

### Study of the Business Organizations

There were 50 business organizations selected for this study. The details of these business organizations have been presented in the following paragraphs. They have been examined in terms of their size, type, locations, annual turnover and ownership.

#### Type and Size of the Organizations

As discussed above, altogether 50 business organizations were studied during this research process. They were divided into four different types and sizes. The types and sizes of the organizations are presented as follows:

Table 7

*Type and Size of the Organizations*

Type of the organizations	Size of the organizations				Total
	Large	Medium	Small	Cottage	
Single invested	0	4	0	3	7
Co-operative form	0	2	2	1	5
Private limited company	14	10	3	2	29
Public limited company	7	2	0	0	9
Total	21	18	5	6	50

Table 7 states the class and size of the business organizations under this study. According to the table the number of private limited company was 29 and most of them were large. Similarly, 21 organizations (out of 50) were large in which the number of private limited company was double than the public limited company. This shows that

the interest towards running large private limited company among business persons is increasingly higher than running the other types and sizes of business organizations.

### **Types of the Organizations and their Annual Sale**

The four different types of organization and their annual sale (in million) are mentioned in the table below:

Table 8

*Type of the Organizations by Annual Sale (In million)*

Organizations	Annual sale in million			Percentage
	Below 50	50 and above	Total	
Single invested	6	0	6	12.2
Co-operative form	4	1	5	10.2
Private limited	15	14	29	59.2
Public limited	5	4	9	18.4
Total	30	19	49	100.0

Missing case: 1

In terms of annual sale a large number of business houses under this study stated that they maintained annual sale in the range of 50 million. The data shows that mostly private limited company met this range. Table 8 also shows that single invested and co-operative organizations mostly did not exceed their annual sale above 50 million. On the whole private limited company, according to the table above, has occupied 59.2 percent of space in terms of making annual sale. Out of nine Public limited companies (18.4% out of 49), five were recorded to have maintained their annual sales below 50 million and 4 of them showed their annual sales above 50 millions. This shows that single invested and co-operative organizations are not making good turn over as compared to private and public limited companies.

### **Organization by Size, Ownership and Place**

There were four different business organizations in terms their sizes (large, medium, small, and cottage) under this study (Table 9). Out of 49 business organizations, 21 were large, 17 were medium, and 5 and 6 were small and cottage industries respectively. Only 5 organizations (out of 21) had both national and international ventures. The data (Table 9) also indicate that Kathmandu, Biratnagar and

Birgunj-Hetauda are the places where most of the large organizations reside. Similarly, medium size organizations mostly are situated in Pokhara and Birgunj-Hetauda corridor. Sizes of business organizations vary in Kathmandu and Chitwan. The data also showed that the organizations in Biratnagar and Pokhara were mostly large and medium respectively.

Table 9

*Organizations by Size, Ownership and Place*

Size	Ownership	Places of the study					Total
		Kathmandu	Biratnagar	Pokhara	Heatauda- Birgunj	Chitwan	
Large	National	6	4	0	4	2	16
	International	2	2	0	1	0	5
	Total	8	6	0	5	2	21
Medium	National	2	1	5	5	2	15
	International	1	0	0	0	1	2
	Total	3	1	5	5	3	17
Small	National	3	0	0	0	2	5
	Total	3	0	0	0	2	5
Cottage	National	1	0	1	3	1	6
	Total	1	0	1	3	1	6

Missing case: 1

Large, medium and cottage industries were in Birgunj (Table 9). The table above also signifies that only large and medium size of business organizations had international ventures, which were mostly located in Kathmandu and Biratnagar. Out of 49, only 7 business organizations had international ventures, which represent 14.25% of the total business houses under this study.

**The Number of Organizations in Relation to their Place and Scope of Service**

The business organizations under this study are presented in terms of number, location and the coverage of their services (Table 10). Out of 50 organizations, 36 appeared to have access to the market within the country. These organizations mostly situate in Kathmandu and Heatauda -Birganj only. Only 2 to 3 organizations in each site of this research showed that they had their market access to India. The data (Table 10) also showed that 12 business institutions under this study had marketing access to third countries. This indicates that national level businesses provide business services

mostly within the Country. Next, the data specify that the number of organizations with their market access to third countries is higher than that of India.

Table 10

*Organizations by Place and Market Area (N=50)*

Market Area of the Organizations	Kathmandu	Biratnagar	Pokhara	Heatauda - Birganj	Chitwan	Total
Within the district	1	2	0	2	1	6
Within country	12	5	1	13	5	36
India	3	3	0	3	2	11
Other countries of Asia	2	4	1	0	2	9
Third countries	2	0	4	2	4	12
Total	20	14	6	20	14	74

**Organization by their Size and Location**

The number of organizations under this study was categorized in terms of their size and location (Table 11). The large size organizations were the highest in number (42.9%). Similarly, medium and small size organizations were 34.6 and 10.2 percent respectively. The percentage of small size organizations is lower than that of the cottage industries. Particularly in Kathmandu and Chitwan all kinds of organizations (large, medium, small, and cottage) were available. Most of the organizations of Biratnagar under this study were large. There were only 5 organizations of medium size in Pokhara. The data showed that Birganj- Hetauda has mostly cottage industries.

Table 11

*Organizations by Size and Place*

Size	Places of the organizations					Total	Percent
	Kathmandu	Biratnagar	Pokhara	Heatauda, Birgunj	Chitwan		
Large	8	6	0	5	2	21	42.9
Medium	3	1	5	5	3	17	34.6
Small	3	0	0	0	2	5	10.2
Cottage	1	0	1	3	1	6	12.3
Total	15	7	6	13	8	49	100

Missing case: 1

### **Understanding CSR**

In the above paragraphs the respondents (the owners and the managers under this study) were described in terms of their qualification, experience and training. In the followings paragraphs their perceptions towards CSR have been discussed. Qualitative research techniques such as in-depth interview and open-ended questions were used to explore the perceptions of the respondents to explore the meaning of CSR. The data on the respondents' perception regarding the meaning of CSR were grouped on the basis of their thematic similarities. Each group of data was placed under an appropriate theme from quantitative analysis.

Some of the managers and owners of business houses under this study opined that CSR is an activity performed to assist development endeavors of the country. They asserted that the activities such as donating for education and literacy, health services and making attempts to preserve environment are the nationwide development agenda to which they contribute a lot. According to them they invest for schools, library, games and sports, etc. with the view to enhanceing education and raising the rate of literacy. Similarly, they extended investment to cover constructing rooms in hospital, managing stretchers and wheel chairs for patients so that maximum numbers of people could enjoy the health facilities. In addition to it, some of them emphasized that environmental conservation is a serious concern for which they take great care while launching businesses. They also asserted, they carry on program for health, sanitation and waste material management to preserv environment. For them, these activities are the responsibilities of the government, nevertheless, their contribution in the process of national development of the country is equally significant.

There were majority of managers and owners who emphasized that CSR is purely a social activity which focuses to bring desirable changes in the society. They opined that they they provide some support to educate poor and marginalized group of people at local level. They also told that they invest money to establish health post and assist in constructing road, supplying water and electricity facility to the remote villagers. For them, the community people in which the business houses reside are benefitted from these activities.

Besides these, CSR was also defined by the research population in terms of creating employment and awareness among the people at large. They expressed that businesses create employment at local level. For them, the poor and marginalized earn

their living by working in the business and industrial establishments. Even the rich people at local level trade the goods and services (produced by the businesses and industries) from one part of the country to the other. The businesses and industries thus assist all sections of the society in maintaining their livelihood by providing them with employment opportunity. Similarly, it was asserted that business houses also work to make people aware for development. They affirmed that they launch meetings, discussions, training, etc in collaboration with local clubs and community based organization to bring awareness among the deprived group of people.

The research team also analyzed the responses on their perception and understanding towards CSR obtained from the open-ended questions and the responses are presented in Table 12.

Table 12

*Meaning of CSR (N=145)*

SN	Meaning of CSR perceived by the respondents	No. of Respondents	Percent
1	CSR as a service to the society	97	64.7
2	CSR as a service to the country	22	14.7
3	CSR as an attempt to create employment opportunity	19	12.6
4	CSR as a program to bring awareness for development among the stakeholders	12	8.0
Total		150	100.0

The above table consists of the frequency of the perceptions that express the meaning of CSR as asserted by the research participants. According to the table maximum number of the research participants perceived CSR as a social service. 'CSR as service to the nation' was expressed by only 22 (14.7%, N=150) respondents of this study. Only 12 respondents asserted CSR as a program to bring awareness for development among the stakeholders. The table above reveals that the large number of business men believed CSR as an effective strategy for social service.

The research team also held an FGD with the students who received benefits from a business institution in enhancing their education for quality of life. The beneficiaries supported the understanding of CSR as social service. During FGD one of the students stated: "A business organization is facilitating us in enhancing our life

skills through training. The skills obtained from the training help us in establishing better interpersonal relationship in the society, which is helpful in living in the society in better way."

### **Participation and Investment in CSR by Business Organization**

Investment and participation to accomplish social responsibility is pertinent. The data for investment and participation in CSR were collected to know to what extent the business organizations invest and participate in CSR activities. The status of participation of businesses in CSR activity is presented in Table 13.

Table 13

#### *Participation and Investment in CSR*

Participation	No. of organizations	Percent
Participated	41	82
Not participated	9	18
Total	50	100

The status of participation of businesses in CSR activities is encouraging. According to the Table 13 above 82% (N=50) of the business houses under this study claimed their active participation in CSR while 18% did not. This shows that CSR has been increasingly recognized as the important component of business organizations. Similarly, information concerning investment in CSR activities by the business organizations was collected and the result is presented in Table 14.

Table 14

#### *Investment in CSR (N=44)*

Investment	No. of organizations	Percent
Less than 20 percent	38	86
20-40 percent	1	2
Total	39	100

Missing cases: 11

The total number of organizations that disclosed their investment details for CSR was 44. Out of them, 86% of them agreed that they have been investing in CSR less than 20 percent of their total profit. This shows that the number of organizations

investing in CSR program is considerably large but the amount they invest for their total profit has not exceeded 20% of their total profit. According to the table above there are still some organizations which did not have interest to invest in CSR. On the whole, the information presented above shows the indication of increasing investment interest in CSR.

### **Activities Performed as the Part of CSR**

The business organizations under this study admitted for their participation and investment (see Table 13 and 14) for CSR but it was pertinent to know what activities the business organizations under this study prioritize and perform as the part of CSR. The data obtained from the study site consist of the following CSR activities performed by the respondents:

Table 15

#### *CSR Activities*

CSR Activities	No. of responses	Percent of cases
Environment conservation	24	52.2
Benefit of officials	19	41.3
Benefit of workers	26	56.5
Conservation of power	4	8.7
Neighborhood support	14	30.4
Support to legal system	20	43.5
Conservation of the culture and society	27	58.7
Donation	26	56.5
Performing others activities	8	17.4
Total	168	365.2

Missing cases: 4

The table above reveals the major activities prioritized by business organizations to accomplish their part of CSR. The data show that there are nine major activities that have occupied the interests of the business owners under this study to perform CSR. The most focused activities among the listed ones in the table above are conservation of workers' rights, culture and society and offering donation for social welfare. Despite this, launching program for protecting environment, consideration of legal provision for CSR and respecting the rights of officials within the organizations were also regarded as CSR activities by the research participants.



Business owners perform mostly the activities mentioned above as the part of their CSR. The reasons behind performing these activities have been presented in the Table 16.

Table 16

*Reasons for Participation in CSR*

Reasons for CSR	No. of Responses	Percent of cases
1. To participate in the CSR as our moral responsibility	37	88.1
2. Participate in the CSR is our legal compulsion	1	2.4
3. Participate in the CSR because of the pressure group which is not related to the organization	7	16.7
4. Participate in the CSR because of the pressure from the client	1	2.4
5. Participate in the CSR because of the organization aim and responsibility	8	19.0
Total	54	

Missing cases: 8

Mainly five reasons (as mentioned by the research participants) are responsible to cause business owners participate in CSR activities. Among them 'moral obligation' is the prominent one. This means that the business owners feel morally bound to perform CSR activities. According to the table above the other reasons such as legal obligation, pressure group, strategy for CSR as a part of CSR policy play only insignificant role in inducing business owners participate in CSR activities.

#### **CSR and Mechanism for Decision**

The success of CSR is largely dependent upon the person or team who decides it. Whether CSR strategy is decided by an individual or a group of personnel in an organization keeps much importance in course of successful accomplishment of CSR. It is, therefore, crucial to know who decides and designs CSR strategies within an organization and how they implement them. According to the data (Table 17) the Managers and the Head of the Office hold the most important role to determine CSR activities. The owners, however, also play comparatively better roles in making decision for CSR activities. This means the strategy for CSR as a part of business is largely formulated by the Managers, Head of the Office, and the owner of organizations.

Table 17

*Authority to Decide CSR*

Decision making body	No. of Responses	Percent
Central office located in foreign land	1	2.0
Central office located in Nepal	8	16.3
Special department of central office	2	4.1
Managers and Head of the office only owners	26	53.1
	12	24.5
Total	49	100.0

Missing cases: 1

The table above has only maintained the responsibility of formulating strategy and designing policy for CSR. The responsibility to implement the CSR strategy within organization has been stated in the table below:

Table 18

*Responsibility for Implementing CSR*

Responsibility for Implementing CSR	Frequency	Percent
Central office located in Nepal	6	12.2
Special department of central office	1	2.0
Branch office located in Nepal	1	2.0
Manager and the officials	28	57.1
Not mentioned	13	26.5
Total	49	100

Missing cases: 1

The respondents were asked to express the CSR implementing body of their organizations. The data (Table 18) specifies that the Managers and the Officials are most responsible to accomplish CSR led by the organization. 12% of the total responses favored the central office to be responsible for implementing CSR while 26% of the responses in the table above hold the view that there is no one to accomplish CSR. This shows that the responsibility for implementing CSR policy is largely centralized to managers and officials of the business organization. However some considerable number of business organizations (13 out of 49) do not possess unit of human resource

to implement CSR. Hence, decision and implementation of CSR is handled by mostly the managers of the organizations under this study.

### **Bases of CSR**

About 56 % of the organizations determine to accomplish CSR activities on the basis of importance (Table 19). That is, CSR activities are prioritized on the basis of their significance to the business or the target group of the people in society.

Table 19

#### *Bases of CSR*

Bases of CSR	Frequency	Percent
Yearly budget and plan	7	14.6
On the basis of importance	27	56.2
Other basis	11	22.9
Nothing include in the heading	3	6.3
Total	48	100

Missing cases: 2

### **Benefits from CSR**

The data (Table 20) reveals the fact that business organizations expect benefits from the activities that they carry on as the part of their CSR. The benefits experienced by the respondents have been presented in Table 20.

Table 20

#### *Benefits from CSR*

Benefits from CSR	Responses	Percent of cases
Profit gained	5	11.9
Popularity of the productivity	14	33.3
Increase in the workers' productivity	4	9.5
Less pressure in the social responsibility	2	4.8
Increase relationship to the political organization	27	64.3
Others	7	16.7
Total	59	

Missing cases: 8

Regarding the benefits from CSR various responses were obtained. The data (Table 20) maintains that the most tangible aim for participating in CSR is to build relationship with political organization. The data collected to explore the benefits that

the business organizations achieved through CSR has been mentioned in the Table above. Increased popularity of the productivity appeared as another important benefits. The other notable effect of CSR is ' increased profit ' of the business as experienced by the business institutions under this study. Out of 59 responses, 27 responses supported that CSR prevents business from unnecessary social pressure. Similarly, 14 responses asserted that CSR causes increased popularity of the productivity.

On the whole the data show that there were two major interests in the part of business holders to perform CSR. Firstly, they had high intention to establish good relationship with the political figures in the country to support business politically. Secondly, they intended to launch CSR activities for intensive popularity of their business products.

### **Problem and Constraints in CSR**

Some constraints were reported to exist in the practice of CSR. The major constraints of CSR as recorded while collecting the data for this study are mentioned below:

Table 21

#### *Constraints in CSR*

Constraints	Frequency	Percent
Political	18	48.6
Organizational	6	16.2
Economical	3	8.1
Social	10	27.0
Total	37	100.0

Missing cases: 13

There were four major constraints in successful completion of CSR: Political, Economical, Social and Organizational. The data reveal that political constraint was the most tensed one, which was followed by the social constraint. Similarly, organizational and economical constraints were less pressing constraints in the path of practicing CSR in Nepal.

### Strategy to Reduce the Problems of CSR

Political, Social, Organizational and Economical factors are the most major constraints in the path of CSR (Table 21). It is pressing need to address these problems to ensure healthy growth of CSR in Nepal. The ways out suggested by the research participants to address these issues of CSR have been stated in the Table below:

Table 22

#### *Strategy to Reduce Problem*

Strategy to Reduce Problem	Frequency	Percent
Awareness	14	37.8
Re-evaluation	5	13.5
Education	3	8.1
Political stability	9	24.4
Accountability	6	16.2
Total	37	100

Missing cases: 13

The data presented in above table maintain that awareness appeared as one of the notable solutions to mitigate the issues in carrying out CSR activities. Political stability was also recorded as one of the prominent way out to address the existing challenges of CSR in Nepal. The above table also shows that the business in Nepal requires orientation of CSR education and accountability towards socially responsible business. Hence, the major components required to incorporate in the strategy for reducing CSR problems are: Awareness, Political stability, CSR education, Accountability and Re-evaluation of business performance in the field of CSR.

#### **Encouraging Corporate Business to Contribute for Education and Training**

This study also focused on finding out the possible factors that would cause corporate business contribute for education and training. Some essentials elements were suggested by business owners so that they could be attracted to participate in education and training as the part of their CSR (Table 23). Business owners viewed that awareness among the business for education and training is key to induce them participate for initiation and development of educational programs in the society as the part of their CSR. Similarly, the data also revealed the fact that the responsibility of business holders towards educational enhancement of society needs to be mentioned in the national policy. Again, fair business environment for healthy growth of business in

the society was asserted as another essential component to ensure contribution of business for development of education and training in Nepal.

Table 23

*Ways to Contribute to Education and Training*

Ways to contribute to education and training	Frequency	Percent
Social awareness	22	50
Policy	14	31.8
Business environment	8	18.1
Total	44	100

Missing cases: 8

**Improvement of Livelihood of Poor and Disadvantaged as the Part of CSR**

As per the perception of the business holders CSR largely includes the services offered to the needy in the society. This study, thus, collected the data revealing the types of services (as the part of CSR) offered to the poor and disadvantaged group of people in Nepal. The CSR activities led by the business organizations under this study for improvement of livelihood of poor and disadvantaged group of people are mentioned in the Table below:

Table 24

*Activities to Improve Livelihood of the Poor*

Activities to improve	Responses	Percent of cases
Creating the job for the people	38	82.6
Developing the skills of the workers	15	32.6
Launching education and literacy program	11	23.9
Providing the basic needs of the people	18	39.2
Involving in the health sector	16	34.8
Involving in the various other sectors	3	6.5
Total	101	

Missing cases: 4

The data above show that creating job opportunities for the poor and disadvantaged is the most prioritized CSR activity asserted by the business holders under this study. Similarly, providing materials to satisfy the basic needs of the people was expressed as another CSR activity to support improving livelihood of the target people in the society. Besides these, donating for improved health services and

developing the health of the workers within the organization were also prioritized as CSR activities launched by business people in Nepal to support for improvement in the livelihood of the poor and disadvantaged people.

### **CSR for Local Development**

As per the perception of the business holders CSR largely includes the services offered to the need of the target community. This study, thus, collected the data revealing the types of services offered to the community. The CSR activities led by the business organizations under this study for community support are listed in the following Table.

Table 25

#### *CSR Activities for Local Development*

Involvement of organization	Responses	Percent of cases
Water distribution program	10	23.3
Cleaning program	18	41.9
Religious program	20	46.5
Health program	12	27.9
Environment conservation	18	41.9
Community development	18	41.9
Social service	8	18.6
Other CSR activities	6	14.0
Total	110	

Missing cases: 7

The data (Table 25) consist of the activities led by business organizations with the purpose of various development activities of community. The business holders under this study asserted religious activities as the most prioritized community program to contribute to local development. Similarly, cleaning, environmental conservation and community development were taken as the other CSR activities to support community people in the society. Besides these, health program, water distribution and social services were also prioritized community CSR activities launched by business people in Nepal.

## CHAPTER V

### FINDINGS AND DISCUSSION, CONCLUSION AND RECOMMENDATIONS

This section consists of the findings of the data presented and analyzed in the previous chapter. It also includes discussion of the findings with reference to literatures and theories. Conclusion and recommendations are presented in the end.

#### Findings

The data obtained from the research field were sequenced in terms of the perception, strategy, practices and activities of CSR performed by business houses in Nepal. The analysis presented in the previous chapter also maintained the way that CSR supports in the local development and also in improving the life of the poor and marginalized people in Nepal. In addition to these, it was also focused that how education sector can also be brought within the circumference of CSR and thereby how the business sector can contribute to improvement of local and national education. Based on the analysis as such some key findings were drawn and presented as below.

- There were four different understandings (Service to the society, service to the country, an attempt to create employment opportunity and a program to bring awareness for development) on CSR opined by the respondents. Among them 'service to the society' was found to be most prioritized as CSR by the respondents.
- The investment in CSR was found to have been quite small and less than the societal expectations. Despite the wide coverage of CSR (education and training, health, environment, sanitation, employment, religion/culture, etc.) the businesses invested only a small amount of their real earnings for CSR.
- Various benefits in the part of business were noted from CSR. The major benefits were profits in the business, popularity of the products, increased productivity of the workers, less pressure in the social responsibility and increase relationship to the political organization. Among these 'relationship to the political organization' was found to be most prominent and popular benefit obtained by performing CSR activities.
- Moral obligation, legal compulsion, pressure from outside of the business, pressure from the clients and organizational aims and responsibility were found to be the major reasons that caused corporate sectors engage in CSR



activities. Among them, 'moral obligation' was as found to be the prominent reason for inducing the business holders involve in CSR.

- Conservation of environment; providing benefits to officials, workers, and neighbors; supporting culture, society, legal system and giving donation were the CSR activities performed by business organizations. Out of these activities conservation of 'culture and society' was focused more.
- The managers and the head of the organizations played decisive role for CSR. Similarly, the managers and the officials were the most responsible for implementing CSR activities.
- The selection and implementation of CSR activities were based on the need and demand of the society. Very few of the participants claimed to perform CSR according to business policy and plan of the organization. This means that CSR is still not popularly included in the business strategy.
- There were four factors noted as the major constraints of CSR. They were political, organizational, economical and social. Among these, political constraint exerted high hindrances on the practices of CSR.
- Similarly, there were five factors suggested to consider for addressing the challenges in the practices of CSR. They were awareness, positive evaluation of the business organization, education, political stability and accountability in the part of business. Among them, awareness for CSR among the stakeholders and political stability were rated as highly influencing factors that play decisive role in addressing the challenges in the practices of CSR.
- Social awareness, policy and business environment were the factors playing vital role in motivating business people to participate in education and training as the part of their CSR.
- Job creation in the business organization was the most popular means of performing CSR among the business holders to improve livelihood of the poor. Contributing to fulfill the basic needs, better health of the poor and increasing the skills of the workers were also performed as CSR activities to enhance livelihood of the poor.
- Health, sanitation, water distribution, religious program and conservation of environment were performed as CSR for the local development. Supporting

religion and culture like local festival, constructing temples, *paati* and *pauwa* were mostly prioritized for development of the community.

### **Discussion of the Findings**

The above mentioned findings are discussed under different headings as mentioned below.

#### **Perception and Understanding of CSR**

Corporate Social Responsibility (CSR) is growing as a leading issue in business. A growing number of companies embraces the concept and feels the need to make clear what it actually means. CSR as an overarching notion needed a tangible meaning to exert versatile effects upon the consumerism in society. If the common understanding of CSR is attuned to the culture of business, the society in the long run gets essentially and intentionally served. In this context, it was necessary to unfold the perceptions, attitudes, and belief of business persons towards CSR and how their sense of practicing CSR for the larger good of Nepalese society was developed.

This research, therefore, attempted to explore the tangible meaning of CSR from among 200 business persons: 150 managers and 50 owners of the various corporate business firms. The interpretative process of developing sense (Seick, 1995, p. 15) was followed while exploring the meaning of CSR out of the given context (experiences, practices, perceptions and belief of business persons under this research). As per interpretive sense-making process the researcher took the retrospective sense of the situation (ibid, p. 15) into account in which the business people in question exposed their assertion towards CSR. While shaping or exploring the meaning of CSR the researchers scrutinized the belief of the business people and their practices for CSR in some specific context. This helped the researchers envision how the agents of CSR (managers, owners and beneficiaries in this context) translate their intentions into action and, also, how they structure their own view of CSR in given time and space.

CSR is an activity that promises to assist the country in its development. The activities such as donating for education and literacy, health services and making attempts to preserve environment are the nationwide agendas in which the business persons contribute a lot. Investing in schools, library, games and sports with the view to enhance education and rate of literacy were also CSR activities. Similarly, the investment to enlarge and construct rooms in hospital, manage stretchers and wheel chairs for patients were CSR activities so that maximum numbers of people could enjoy the health facilities.

Environmental conservation is taken as a CSR concern in which corporate sectors take great care. Health, sanitation and waste material management are focused in CSR as the part of preserving environment. These activities are the responsibilities of the government in course of development of the country in which the business houses assist in the form of CSR.

Similarly, CSR is also understood as a social activity which focuses to bring desirable changes in the society. For examples, the efforts to educate some poor and marginalized group of people at local level are made as part of CSR to enhance the livelihood of the poor and the marginalized. The investment to establish health post and assist in constructing road, supplying water and electricity facility to the remote villagers are also taken as an effort under CSR for social development. These activities directly influence the community people in which the business houses reside.

Creating awareness for development is the other effort made by the business persons in the form CSR. They launch meetings, discussions and training with the collaboration of local clubs and Community Based Organization (CBO) to bring awareness development among the deprived group of people at local level. The above discussion gives basically three different meanings of CSR. First, CSR has been understood as a service in which the CSR agents perform volunteer service to the society and the nation. Why people engage in such volunteer service has conspicuously discussed by Crosbie-Brunett and Lewis (1993) who maintain that the perception of, and attitude toward, the environment exerts a significant influences on behavior of individuals. Regarding this the managers and the owner under this research exposed their perception and attitudes towards social service asserting that social service is their moral duty. They perceive CSR as their moral duty in the sense that the corporate business houses are established and flourished in the society. The base of any business is its consumers and the environment in which it gets flourished. The target consumers and the environment support the business to survive and prosper. It is, therefore, "moral duty of the business holders to make efforts to support the community and environment in which they exist".

Cognitive structural theory (Bandura, 1991) affirms the above assertion of corporate business houses towards moral obligation for CSR claiming that the fair maintenance or regulation of consumerism society is based on the standards of justice, which is naturally produced out of the justifiable moral reasoning performed by the people (the consumers and the business holders in this context). According to the

assertion of this theory, "if the moral reasoning does not go in the line of the welfare of the target society, it brings chaos and conflict which pushes both the consumers and the business practices in discomfort zones" (Bandura, 1991). It is, thus, obvious that to be moral (for business holders) towards social welfare indicates their state of humanism and also their inquisition for peaceful existence.

Secondly, CSR has also been understood as an activity to create employment and bring awareness for development among the consumerism society. In the perspective of human development theory (Ascione, 2003, p. 78) both the employment and awareness among the target people allows the opening of the new line of action for development. The writer further notes that employment and awareness among the people in question gives space for satisfaction for fundamental human needs, generation of growing levels of self-dependency and organic articulation of human beings with nature and technology. Ascione (2003) further stated "The employment and awareness generate an opportunity to connect the global processes with the local behaviors, of the personal, with the social, of planning with autonomy and of civil society with the state" (ibid, p. 78). Employment opportunity and awareness come into existence through practice of CSR. Business houses when commences their business in the society it consumes required human resources from among the ones available in the society. The larger the business the greater mass of human resource is appointed to work and also the better salary is offered. The job opportunity as such not only help them in satisfying their immediate and prolonged needs of life but also equip them with some necessary skills and knowledge and also help them familiarize with the advancement of technology.

Taking the opinion of the research participants into account it is obvious that business can never exist in isolation and the society, on the other hand, can hardly be found untouched without business activity. That is, business takes place in society. Without accomplishing its social responsibility the business remains incomplete.

### **Types and Processes of CSR Activities**

The CSR activities performed by them encompass the conservation of environment, benefits of the workers and officials, culture, education, health and donation. A brief discussion of these CSR activities is presented below.

Conserving environment is one of the CSR activities. It consists of managing the waste products of the business houses, controlling the sound or smoke, launching cleanliness and sanitation campaign in the community as the part of CSR.

Conserving rights and promoting the life standard of officials and workers associated with the business is taken as a prominent part of CSR. While performing CSR the rights to health and education of the workers and the officials of the business organization are incorporated.

For it, they offer training program for their officials and workers to equip them with skills of handling tools and equipments in the business complex. The workers and officials are supported in their education by helping them manage time out of the industrial works and in few cases the business persons help them with money to pay fee and buy educational materials for their children.

Contributing to local festivals, *jatra*, fair, etc. are taken as CSR activities focusing to conserve culture and local tradition. Culture is intimately tied up with the feelings and emotions of the people (Plum, 2007). Participating business in cultural activities means addressing the feelings and emotions of the people, which helps business in establishing close relationship with the society. This, in turn, helps business achieve assurance of its popularity and social protection. The vested interest of business in participating cultural activities is to get entry into the social processes and thereby to ensure long life of their business and its productivity.

Donation is another common form of CSR activity. It consists of donating for constructing temples, hospitals and schools. Donation in schools is spent for the maintenance of library, drinking water, first aid appliances, etc. Similarly, some business houses also pay salary for one teacher in a school. They have also donated for learning materials for children in school.

The activities discussed above were claimed to have performed as the part of CSR. However, these activities were not regular. Their claim for environment conservation was somehow observed to be true in the way that they showed the record like launching sanitation program in the society and managing waste products of their business, using devices for controlling sound pollution, etc. but in the case of serving officials and workers as the part of CSR (if not all but in many organizations) was found to have been performed due to the pressure of their union; not merely the organizational strategy of CSR. The activities performed to support culture and society was found to be most influential in the sense that CSR as such was claimed to support in cultural continuity and social tie up with the business organization. Some research participants acknowledged that cultural and social participation of business has helped to maintain fair image of the business in society.

Similarly, donation as the part of CSR was found to be popular means of performing CSR. There were two kinds of donation in practice: voluntary and obligatory. Voluntary donation is philanthropic in nature while the obligatory donation in this context is the donation on demand from the politically influenced section of society often by using force and pressure. The research participants asserted that obligatory donation has terrorized the business in the present context of Nepal, which has caused them to be indifferent towards and think of avoidance of even voluntary donation. Since most of the cases of donation were reported to be obligatory in nature, the source (one who donates) never takes care of the use of donation in the society and the target (one who receive money as donation) never transparent the expenditure of the donation. Thus donation in the name of CSR has largely been misused.

### **Decision and Implementation for CSR**

Effective CSR is largely dependent upon the process of identification, selection and the ways of its completion (United Nations Industrial Development Organization, 2002). The questions such as who decides for CSR within the business organization and how they perform CSR activities are important to measure successful practices of CSR in the society. The qualitative data for this research assert that mostly the CSR activities are decided by the managers and head of the office because they hold to some degree of academic strengths and they are able to maintain good social relationship. As informed by respondents, managers and officials of the company remain frequently in touch with the society while carrying out their own work and thus possess better knowledge about the social processes and also the need of the people; they can decide CSR activities better than others.

The managers and officials are assigned to decide the form and nature of socially responsible activities to be performed as CSR activities. Since the CSR activities in different sectors (health, education, etc.) of society demand different operational strategies and expertise and participation of the beneficiaries, the decision made merely by the team of the managers and the officials may not be fully relevant for the people or for the society at large.

Similarly, the rationale behind the CSR activities was not found to be discussed within the organization itself before they were actually decided to be launched. As per the discussion with the research participants the decisions made for CSR were mostly found to target benefits in the part of business rather than the society. According to them CSR is decided on the basis of importance and budget of the organization. If it is

so, who assess the need and importance of CSR? For whom? And who decides which sectors of society needs more attention and why? Can the managers and the officials actually perceive the real need of the target of CSR? The major issue as perceived during interaction with the respondents was that the relation between the business organization and the society has been hampered due to the ongoing political practices at local and national levels. Since the community is fragmented into various political parties, the relation between the business and the community in question also gets influenced with political agenda. On this ground, there is the possibility that the decision towards CSR might become more political and less social.

### **Problems and Constraints in the Implementation of CSR**

The popularity of CSR is growing day by day. It has, however, variety of constraints to face. There are some major challenges discussed below which has weakened CSR practices in Nepal.

**Political constraints.** It was largely accepted by the research participants that political practices in Nepal are hardly supportive to CSR. They opined that castes and communities are divided into various political groups. The people from each group organize some sorts of political functions and exert pressure upon the business houses to donate for the same. According to them one sort of function in the society is organized by one political party in one day and by the other in next day. They both demand money from business to accomplish the function claiming that their function in society is to target the social welfare. They bitterly reacted that there is no authority to judge whether the function led by local political agents is socially relevant. The research participants expressed that the mode of demanding donation is highly oppressive and resentful. Stating one example one of the research participants mentioned that when national politicians come to address their political agents at local or district level, the business houses are threatened to donate for the program by the local political agents of that particular party. In one day 3 to 4 cases as such take place. Political agents take away money from business in the name of social welfare which never goes in the hand of real needy people in the society. According to them there is hardly any authority to check this evil in the society.

The other impeding factor in the business created by ongoing political practices in the country is strike or *bandh*. According to the research participants the strikes, as experienced by all, has not only affected the business transaction but also the existence of business itself. They questioned that if the business does not run duly how it can

perform its part of CSR in the society. Thus, the forceful demand for donation to fulfill political interest and recession in business transaction due to political strike has depressed business owners towards CSR activities.

**Social constraints.** The 'social view' to business is not in the line of healthy practice of CSR. They claimed that a large section of society is not responsive to business practices thinking that business activities are the corrupt ones and they are to make profits even at the cost of harming the society itself. As a result, the society hardly has gone against the sufferings of business created by the politics (as discussed in the political constraint above) or by the society itself. According to some research participants the social members, in many cases, hold the idea that business produces goods and services at high cost to make more profits. The highly loaded cost creates difficulty in maintaining daily life of the common people. This has caused the business be richer and the people be poorer day by day. The attitudes as such stop people becoming preservers or protectors of business in the society.

The other social constraint identified during discussion with the respondents is that the society in question begins to expect more and more from business disregarding their needs. If CSR activities performed in one needy section of the society, the other section of society begins to give pressure for the same. They, in many cases, bluntly claim for donation and help regardless of their need. One of the research participants claim that in many cases society thinks business as donation and service bank from where they possess the right to obtain as per their wish; rather than needs. In this way the indifferent nature of society towards business has also played role to some extent in discouraging corporate houses to perform CSR willfully.

Two different ideas emerge out of the discussion above namely: social attitudes and social expectation. Though the attitude of people towards business has created some distance between the two, their expectation for support from business sector has also given them some space and opportunity to work together. It is thus essential for business to regain social confidence to make its practices sustainable. To do so, it is pertinent to seek the factors that encouraged the society to develop the challenging idea. It is also crucial for the business to adopt the strategy to maintain and develop the trust of society towards the business practices. In this context the issue of trust can be addressed through sensitizing the people about contribution of business in their individual and social life. The other way to regain the confidence of people is to support the real needs as part of CSR. Likewise, communities also need to develop



realistic understandings of business houses, as perceived by business persons during FGD.

Building trust in society might demand more time but will help to develop sustainable and pleasing mutual relationship between the society and the business (Bowen, 1953; Wood, 1991) It can help to develop an industrially responsive society. The later way to approaching society can demand less time but does not guarantee sustainability of pleasing relationship between the two. In the later approach as asserted in the discussion with the respondents the more the society is supplied with the readymade solution from the business, the more they expect from it (Jenkins, 2005; Kaufman *et al.*, 2004; Christian Aid, 2005). Any delay or inability in satisfying their needs make them develop the same negative attitudes towards business.

**Organizational constraint.** The internal mechanism of the business organization, to some extent, was also realized as a constraint for CSR. The internal mechanism of business organization in this context specifies that the managers and the head of the business make a plan for CSR. They however cannot go along with their plan because the business remains slow due to various factors such as works' strike, difficulty in supplying products to the markets, change of human resource, etc. The business does not meet the expected annual income and, hence, they think for avoidance of CSR. As opined by the respondents the strategic planning of CSR as the part of business demands separate but fixed budget and a defined mechanism. Since many of the business organizations in Nepal are unable to regulate CSR activities in formal and structured way due to human resource and economical crises, they do not focus CSR intentionally.

**Policy.** The research participants during interaction with the research team expressed that the national business policy does not encourage the business holders for CSR. They expressed that there is hardly any space for CSR in the business policy of state. They also claimed that the government has not validated CSR. That is, the expenses on CSR are not accounted by the government. They meant that the amount invested for CSR is not to be counted for tax. The business persons questioned that if CSR is not recognized by government (in the sense of tax) through national policy why corporate business is to lead CSR in the society.

Upreti (2008) stated that a long armed conflict (1997-2006) seriously destroyed the peace culture of Nepali society and its effects in different forms of violence became more common. Likewise, the ongoing political and civil disturbances do not provide

supportive environment for CSR practices. A research participant put forth a question that how can a resentful mind of the business owners and managers be self-motivated towards the social environment in which their business is facing serious threat. Many of the research participants expressed that to respond with sound morality to the society there must be pleasing stimulus. They questioned, "Can strike and *bandh* be taken as positive stimulus for business?"

### **Contribution of CSR in Livelihood and Local Development**

**Local development.** The importance of CSR in local and national development cannot be avoided. For whatever reasons it takes place in the society, CSR occupies vital space in the local development process. As discussed during interaction with the respondents development at local level constitutes of improved sanitation, health, environment, education, facility of water, electricity, etc. During the field visit discussions were made with the research participants to explore how their CSR practices contribute to these elements of local development. They opined that good sanitation and cleanliness is the prerequisite to the good health. They reported that they pay their keen interest in maintaining cleanliness in the community. Similarly as the part of environment conservation they contribute to managing garbage, controlling smokes and launching awareness program for preserving water in the ponds and rivers. Some of them mentioned that they distribute water pipes to the remote villages to help them in supplying water required for the daily life of the people and some others mentioned that they distribute electric wire to facilitate the people in the villages with electricity. Maintenance of temples, *pati*, *pauwa*, etc. is some activities performed by business organizations as part of religion. Some of the research participants noted to have conducted health related program, for instance eye camps, for general people.

**Improving livelihood.** Business sectors under this research were also found to perform a series of activities to perform for improvement of livelihood of the poor. Job creation was widely accepted as a major activity performed by business which supports to improve livelihood of the needy people. Education and literacy, on the other hand, was found to attract very little attention of corporate business as the part of CSR for improving livelihood of the poor in society. Similarly, the research participants also asserted that business sectors support in improving livelihood of the poor by making the people in question to work in the business and thereby letting them develop the skills and knowledge of the particular work of the business so that they can earn their living independently. In the same way supplying the basic needs to the people was also

asserted to be one of the activities focused to improve livelihood of the poor. Hence, creation of job, developing skills of the workers, supplying basic needs and launching education and literacy program were noted as major activities adopted by the corporate business while working for the improvement of livelihood of the poor as the part of their CSR.

### **CSR for Advancement of Training and Educational Opportunity**

Advancement of training and educational opportunity was also discussed as a scope of CSR. It was found that the business institutions had donated for educational materials, school library and construction of building. One of the research participants claimed to have donated for computer for a school. The other research participant asserted to have distributed books and exercise book and scholarship to the poor and needy students. Some other research participants claimed that they have paid for educating the children of the workers. They also considered that the training and awareness programs launched for the officials and workers of the business are also the part of CSR for advancement of training and educational opportunity. Business sectors contributed as above for training and educational opportunity, which was very much irregular in nature. After all, CSR commonly for the growth and development of training and educational opportunity was not found to be well planned and structured part of CSR. This means that education sector remain unattended, to more extent, by business sectors as the scope of their CSR.

### **Nepalese CSR with Reference to India and Sri Lanka**

Indian and Sri Lankan CSR activities help to develop an insight to signify the meaning, context and practices of CSR in Nepal. The CSR in these SAARC countries is taken as cultural heritage focusing to make society more humane and just (Anthonisz, 2008; CREM, 2004; Lee, nd.). Despite community development and philanthropy CSR focuses extensive programs for employees, which is true to Indian and Nepalese CSR practices. Most of the CSR activities in India (Lee, nd.) and Nepal (as discussed during FGD for this study) are not documented and CSR at Small and Medium Enterprises (SME) are not institutionalized in these countries. Financial size of SMEs positively impacts the nature of CSR activities in India (ibid, p.3) and the same is true to Nepalese CSR, which was asserted during FGD for this study. Worker education, health and safety compliance are mostly focused in these countries in the condition when markets, or the people at local level put pressure upon them.

The significance of CSR activities in Sri Lanka remarkably increased during conflict and post conflict particularly to contribute in restoring peace or mitigating the negative consequences of conflict (Anthonisz, 2008). The CSR in Nepal was also expected to shoulder upon the similar responsibility particularly when the country entangled into Maoist insurgency. However, CSR activity in Sri Lanka did not engage in peace building process but contributed to relief of the conflict-victims as part of cultural and philanthropic responsibility (ibid). The role of CSR in Nepal was also expected to contribute in soothing the consequences of Maoist insurgency. Unlike the expectation, corporate houses as discussed during the focus group discussion could hardly perform any CSR activity targeting to comfort the victims of the then ongoing conflict in Nepal. The key reasons for not incorporating soothing program for the victims of Maoist conflict as the part of CSR in Nepal at times was reported as "forced donation, bullying against corporate houses and insecurity of the business itself".

The other reason for bracketing CSR from peace building process in Nepal was the perception of business owners towards CSR and its contribution in restoring peace in the country. It was vividly asserted during FGD that Maoist insurgency was entirely a political phenomenon in which CSR efforts could not be perceived significant in reducing the conflict and the suffering among people caused by it. This means the business owners perceived Maoist conflict and suffering of people through it as purely political enterprises in which CSR had hardly any significant role to play in protecting the people from being victims of Maoist insurgency and also addressing the then needs of Maoists, as demanded by them. The participants in the FGD also affirmed that performing CSR activities for the victims of the conflicts could lead the business itself to high risk. It was thus told during the FGD that CSR must be social; not political if it really aims at contributing to develop a humane and fair society.

### **CSR and Human Development in Nepal**

The intervention of CSR in the process of development remains meaningful in multiple ways. Since business houses are various in kinds, they can satisfy different needs of people in due course of time and space. The business institutions spread all over the country. They have realization of local needs and context. They can benefit the people in question by supplying both the products and the services of their own kind. Since development means the improvement of human life conditions, the business houses can contribute for the same as the part of their CSR by bringing changes in the practices of health and sanitations and environmental conservation.

They can also inspire the people in question for the entrepreneurship. They introduce the new skills, technology and practice of knowledge as the part of CSR which help the people equip with them and empower for generating income for better life.

On the one hand CSR helps the government in addressing social needs and, on the other, it contributes in maintaining social cohesion and peace by bringing together and benefiting all levels of people in society with their products and services. The government intervention for development needs long journey to complete. Designing policy, formulating plan, arranging human resources, using experts for identifying needs, etc. are some stages which needs lengthy time to accomplish. In doing so the most urgent issues at local level begin to torture the people until the actual plan gets implemented to address them. Again the government strategy for development is more generalized and formulated to cover the issues of all over the country while CSR focuses the particular issue of development at particular time and location. As a result, the people at local level get their issues solved in time duly. CSR helps society in meeting the both immediate and long terms comfort. Budgeting, planning, implementing the program as the part of CSR is mostly personal, local, time-bound, participatory and problem-based which ensures improvement rapidly. In this way the scope of CSR in the local and human development is observed to be prominent and imperative in Nepal.

### **CSR as Part of Alternative Development**

CSR in Nepal can significantly be linked with the alternative development of the people, place and environment. The informants of this study asserted that there are various forces which push CSR to be responsive to local and national development. Since the principle of alternative paradigm focuses to identify the local meaning and understanding of development satisfying the needs of the people for whom development is required (Pieterse, 1998), CSR in this context remains vital in incorporating and addressing the needs of the target people and community. This was echoed by a business owner during interview with the research team, as:

My business covers various parts of Nepal including both village and towns and also Hills and Terai. I contributed for supplying water pipe to the people of village in the Hills and donated for sanitation in the village in Terai. The residents of hilly region suffer a lot from the scarcity of water. The demand to help in water supply came to me from local people so I contributed water pipe, which is product of my business. But the need of a village in Terai was

different. A densely populated village was in the need of solving its sanitation problem. People in the village defecated in open place. A local club in the village demanded to organize an orientation program for villagers to make them aware for not defecating in an open place. I, thus, donated for the same.

The above response explored from an interview with a business owner highlights two essential things in the CSR performed by corporate houses in Nepal. First, the CSR activities performed by most of the business owners are demand based, for which the pressure is exerted from the local and needy people. Second, the business institutions perform their CSR activities in different places depending upon the need and context of the people and community. In the above case of CSR, distributing water pipe to the needy people is like contributing in developing infrastructure for development and donating for organizing an awareness program for sanitation is helping to make people know and do the things to keep their surrounding clean, and hence it is the part of disseminating education. This means that building up infrastructure, disseminating education, and improving environment go together while performing CSR as stated above, which are crucial for the development as a whole. This also means that CSR activities exert an integrated effort to cause development.

Similarly officials of business organization under this study told in an interview that the decision for CSR activities is solely taken by the business owners. But the owners, on the other hand, during interview for this study reported that CSR decisions are largely influenced by their perception and understanding towards the vitality of the needs and, also the demand and pressure of the people exerted upon the business owners to satisfy that particular need. This obviously asserts the principle of alternative development in which the CSR activities performed by the business organizations are the people centric (Pieterse, 1998, abstract) since the demand and pressure for CSR is largely influenced by the local people. However, the implementation of CSR activities was reported to control largely and solely by the business organization. But some other business organizations asserted that they just donated the amount but they did not take care of the proper utilization of the amount donated by them for good of the people. Here, it is clear that the people's participation in the implementation of CSR activities is avoided to the extent the business organization manipulates it. Since the proper utilization of the donation is not transparent to the concerned business organizations (because the donation is taken from them by force, pressure, etc.), they largely get encouragement to make the same kind of contribution again. It indicates that in the

former case (when CSR implementation is controlled by the business institution) people's participation is insignificant but in the later case (when business institutions remain indifferent to the proper utilization of the amount donated by them) the participation of the source i.e. the business organization becomes passive. Since the alternative practices of development focus the active participation of the target and the source of development (Pieterse, 1998, abstract), the practices of CSR in the absence of the active participation of either the source or the target stakeholders of CSR can not necessarily contribute to the desired development of the focused people and community.

### **CSR and Social Cognition**

Social cognitive theory, as mentioned in Santrock (2008), postulates that an individual's knowledge acquisition can be directly related to observing others within the context of social interactions, experiences, and outside media influences. People learn by observing others, with the environment, behavior, and cognizing all as the chief factors in influencing development. These three factors are not static or independent; rather, they are all reciprocal. For example, each behavior witnessed can change a person's way of thinking (cognition). Similarly, the environment one is raised in may influence later behaviors, just as a father's mindset (also cognition) will determine the environment in which his children are raised (Santrock, 2008).

Social cognitive theory signifies CSR in Nepal in many ways. Business persons in this context can acquire knowledge (importance of CSR for both business and society) to perform a particular task (CSR activity) when they observe an encouraging environment. One meaning of enabling environment is the fair business environment in which their business can run smoothly. The other meaning of environment in this context asserts the environment in which the CSR activities performed by one business institution inspire the others for the same. The assertion of social cognitive theory helps to ensure the extensive practices of CSR by providing corporate sectors an opportunity to use their business potentials for social well-being. CSR calls upon many positive benefits in the part of business. It increases good will, benefits, and sustainability of the business. When such benefits of CSR are acquired as the part of business knowledge by some other business persons, they deliberately incorporate CSR in their business strategy. This was also observed in this research context in the way that business as a family tradition helped the business persons to continue CSR as the part of their business strategy or moral responsibility. If some corporate houses contribute to health,

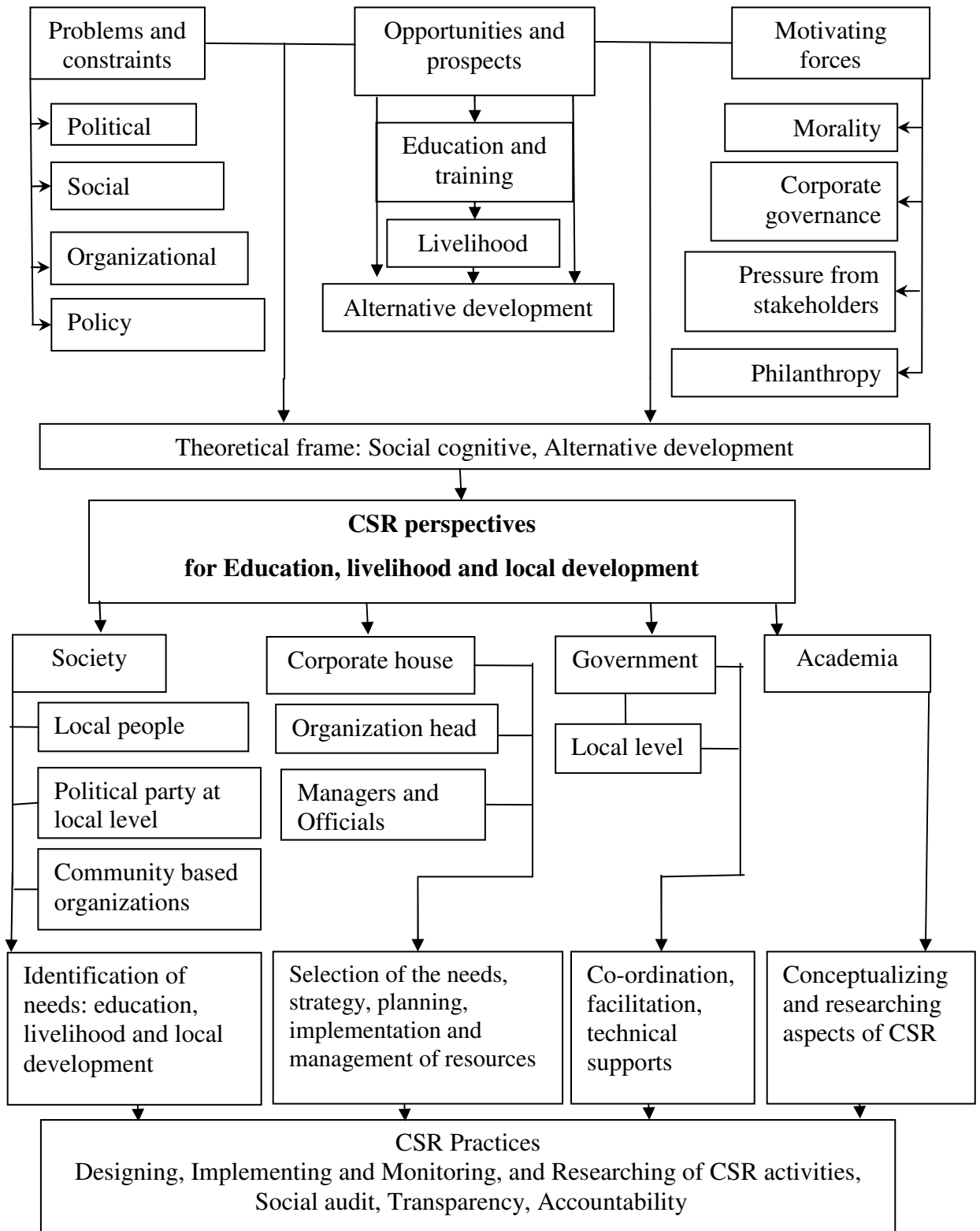
this leads some others contribute to education and still some other to livelihood of the poor and marginalized. In this way just by observing the others the business institutions can encompass various aspects of human life as the focus area of their CSR.

### **CSR Conceptual Model**

Based upon the discussion and analysis made above a CSR conceptual model has been developed (Figure 3) that depicts the motivating factors and constraints influencing practices of CSR in Nepal. For effective functioning of CSR practices in Nepal in the field of education, livelihood and local development the model embodies key roles for the society, the corporate business houses and government. According to the model the society along with its key stakeholders identified the needs in relation to education, livelihood and local development. The corporate houses will select a particular needs as the part of their CSR depending upon their interest. The government, on the other hand, will facilitate the corporate houses (when necessary) in terms of technical support, coordination with the political parties at local level and Community Based Organizations. Monitoring of CSR and its real benefits to the target group will be made by the society, the business houses and the government. Social audit should be taken as one of the monitoring strategies of CSR activates. Emphasizing social audit would help to ensure transparency and sustainability in CSR. Academia is one of the key agencies as envisaged by this model. The functions of this agency are to conceptualize the different aspects of CSR through research and academic discussion. The academia can also provide academic support to government, corporate houses and local level agencies on aspects of CSR.



Figure 3: CSR Conceptual Model



## Conclusion

CSR has been perceived in the form of voluntary service offered to the society. Since voluntary service to the society resulted out of positive influence in business, the corporate business began to include CSR in the business policy. Education, Health, sanitation, electricity, water supply and environment are some major scopes of CSR recognized by the owners and managers of business organizations under this study. The strategic decision for CSR within the organizations is made by the managers and the officials. Decision for CSR is largely dependent upon the size and business transaction of the organization. The selection of CSR activities is based on the importance and need of the society and, also, the budget of the organizations. Despite vitality of CSR for the development of both the business and the community, it has numerous challenges to confront.

Major constraints for CSR are: socio-political instability in the country, ill-practices and social attitude from the people expecting more and more from business, economic and strategic limitations of the business organization and absence of CSR policy both in the government as well as in business organizations. Respondents discussed that the government, business organization, and society (that includes local people, community based organizations and political parties) as the main pillars to contribute to sustainability of CSR in the society.

The role performances and relationship between and among these agencies are the bases for making practices of CSR more meaningful and sustainable. Deriving from this discussion, this study has developed a conceptual model of CSR which could provide a framework for CSR activities in Nepal. The model could create a wider space for key stakeholders for their active participation and effective functioning of CSR particularly in the field of education, livelihood and local development in Nepal.

CSR can be a prominent source to contribute for local and national development if the socio-political condition of the country is improved. The present practice of CSR for local and national development can vitally be recognized but there is a large room for expansion and growth of CSR practices within this scope. CSR can also be recognized as a factor to cause the advancement of training and educational opportunities in the countries. However, it is yet to be practiced in its full potential.

The need to bring educational issues into the notice of the business world of Nepal is highly perceived by the research participants but their participation in addressing the educational issues through CSR has not been that popular among

businesses yet. Though there have been some CSR activities in education and training, these are yet to be institutionalized. Likewise, higher education has been one area where CSR support is not much practiced. This is to say CSR has great potential to contribute to education and training, livelihood and local and national development. However, despite its enormous potential it has been largely a neglected area both by the key actors – government and business sector. Moreover, CSR has also been ignored area by the receiving sector. Making the receiving sector pro-active again is the responsibility of both the government and the business sector.

### **Recommendations**

The research team has recommended the following measures to promote CSR practices.

- **Avoidance of Forceful Donation**

It was found that a portion of CSR donation goes in the form of forceful donation. It has harmed even voluntary donation resulting in lack of interest to meet real purpose of donation, i.e. service to the society. The donor thinks forceful donation is injustice because it does not ensure justified needs to be addressed from the donation. The later on the other hand hardly use the donation transparently because they don't think the necessity of making transparency since the donation is not received by reason but by bullying. It is thus recommended to use donation through mutual understanding of local community and the donors staying within the basic principles of CSR and ensuring transparency and accountability. The government can contribute this process with necessary institutional arrangements.

- **Local Participation in CSR Processes**

The data show that most of the CSR activities are decided by the managers and the head of the business organization (see table 17). Since decision making process for CSR includes only limited number of administrators within the business organization, the identification of actual social needs and the order of their priority was found to be too weak to reveal the effects of CSR performed in the society so far. It is thus advisable to encourage local participation in the process of identification, selection and implementation of CSR activities. This would also help to discourage the forceful donation and misuse of donated amount.

- Supportive Environment for Business

Due to the present political constraints in the country businesses have been going through recession. This has led the businesses to avoid and remain indifferent to the CSR activities. The evil practices such as forceful donation in the name of social wellbeing have also bred distracted the businesses against CSR itself. The healthy practice of CSR needs joint efforts of both the business and the society. It is thus essential to make CSR uninfluenced from politics (as practiced currently in the society).

- Industrially Aware Society

As discussed above the social attitude towards business is another factor to be focused to make CSR activities prompt and effective. It is advisable to run a program to bring awareness among people towards business practices. It is necessary to make people know how business is contributing in regulating social processes effectively. Both socially responsible business and industrially aware society requires rigorous inputs and feedback to link business process with social one and vice-versa is also true.

- Supportive Environment for CSR

CSR practiced so far in the country is based upon the personal interest of the business holders. If the environment in favor of business is created, the interest of business holders towards CSR can also be promoted. Based on the discussion with research participants it is primarily notable that business holders can be encouraged more towards CSR if it is officially recognized by the government. This means, as asserted by the research participants, there should be preferably enough room for CSR in the policy and the expenditure held for CSR is to be free from tax. Such policy should be backed up by necessary legal provision.

- Addressing CSR Challenges

The challenges in the practice of CSR were noticed and some measures to address those challenges were discussed during interaction with the respondents. The most major challenge of CSR, as perceived by the research participants, is political instability. If national politics gets regulated in a stable pace the policy for CSR and its practices could also become more regular and sustainable. The other way to address challenges of CSR is to give necessary attention to CSR in national policy. According to the research participants the

expenses on CSR are to be recognized by the government. Local evils such as forceful donation need to be checked by the state authority. The proper coordination between business and society is to be maintained in which the government needs to play the role of mediator between the two. Some of the research participants opined that Community Based Organizations (CBOs) are to be included in the mechanism of regulating CSR activities in the society. Transparency of the expenses for CSR should be maintained through social gathering. In addition to these, public awareness, training and education for CSR are urgent to bring positive changes in the attitudes, beliefs and social value of CSR.

- **National Policy and Legal Provision on CSR**

A national policy on CSR that could motivate business organizations to participate in CSR and thus contributing in expanding education and training opportunities, in increasing livelihood opportunities for people and in strengthening local development practices is an important policy approach to address challenges and issues in CSR in the country. Such policy should be backed-up by necessary legal provision,

- **Contribution of Academia**

Academia should play key role in conceptualizing and researching aspects of CSR. They could also contribute by facilitating academic debates and discussion on different aspects of CSR. Government and business sector should facilitate academia to play their role.

- **Need of Detailed Study**

A detailed study is required on different aspects of CSR particularly to find out the possible motivating forces to attract businesses contribute in education and training sector.

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## ANNEX 1

## SURVEY QUESTIONNAIRE FOR MAIN RESPONDENTS

काठमाडौं विश्वविद्यालय, स्कूल अफ एजुकेशन

मुख्य उत्तरदाताको लागि सर्वेक्षण प्रश्नावली

नेपालमा व्यवसायिक सामाजिक उत्तरदायित्व (CSR) सम्बन्धी अनुसन्धान

अध्ययन

व्यवसायिक सामाजिक उत्तरदायित्वबाट शिक्षा र तालिम अवसरको सृजनामा योगदान,

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यो सर्वेक्षण प्रश्नावली उल्लेखित अनुसन्धानको लागि तयार गरिएको हो । यो अध्ययनले नेपालमा CSR सम्बन्धी विभिन्न पक्षको अध्ययन गरी त्यसबाट विशेष गरी शिक्षा र तालिमका अवसरहरू अभिवृद्धि गर्ने रणनीति तर्जुमा गर्न मद्दत गर्नेछ । तसर्थ यस प्रश्नावलीमा सोधिएका विभिन्न प्रश्नहरूको उत्तर दिनुहुन हार्दिक अनुरोध गर्दछौं । हामी तपाईंलाई के विश्वस्त दिलाउन चाहन्छौं भने तपाईं र तपाईंको कम्पनीको सूचनाहरू अत्यन्त गोप्य राखिनेछ र कुनै रूपमा कम्पनीको नाम प्रकाशित गरिने छैन । त्यस्तै गरी संकलित सूचना कुनैपनि व्यक्ति अथवा संस्थालाई तपाईंको र तपाईंको कम्पनीको पहिचान हुने गरी प्रदान गरिने छैन । यस अनुसन्धानमा तपाईंको सहयोग प्रशंसनीय रहने छ र हामीलाई आशा छ तपाईंको सहयोगले देशमा व्यवसायिक सामाजिक उत्तरदायित्व निर्माण गर्न अनुकूल वातावरण सृजना तथा अभिवृद्धि गर्न विशेष योगदान पुऱ्याउने छ ।

अनुसन्धान समूह  
स्कूल अफ एजुकेशन

काठमाडौं विश्वविद्यालय
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नाम: \_\_\_\_\_

पद: \_\_\_\_\_

संगठनको नाम: \_\_\_\_\_

स्थान/ठाउँ: \_\_\_\_\_

फर्मको वैधानिक वर्गीकरण: \_\_\_\_\_

(कानूनी)

एकलौटी व्यापार/व्यावसाय

साभेदारी फर्म

प्राइभेट लिमिटेड कम्पनी

पब्लिक लिमिटेड कम्पनी

कम्पनीको आकार/किसिम: ठूला मझौला साना घरेलु

कर्मचारी तथा कामदारको संख्या (आंशिक/करार/कहिलेकाहीं काम गर्ने र प्रशासनीक समेत  
गरेर):.....

अनुमानित वार्षिक विक्रि:

.....

व्यवसाय संचालनमा आएको

वर्ष:.....

बजार क्षेत्र:

जिल्ला भित्र मात्र

देशव्यापी रूपमा

भारत

अन्य एशियाका मुलुकहरु

एशिया भन्दा बाहिरका तेस्रो मुलुक

व्यवसायिक स्वामित्व:

राष्ट्रिय (नेपाली मात्र)

अन्तर्राष्ट्रिय (विदेशी पनि)

१. तपाईंको बुझाईमा व्यवसायको सामाजिक उत्तरदायित्व भनेको के हो ?

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२. तपाईंको व्यवसायको उद्देश्य के हो ? (आफ्नो धारणाअनुसार सबैभन्दा बढी महत्व भएकोलाई १ नम्बर दिई त्यसपछि प्राथमिकता क्रमअनुसार क्रमशः नम्बर दिई जानुहोस्)

	नाफा कमाउनु
	व्यापारबाट धन वृद्धि गर्नु
	कर्मचारी/कामदारहरुको आवश्यकताको संरक्षण गर्नु
	उपभोक्ता हितको संरक्षण गर्नु/ उपभोक्तालाई हानिबाट बचाउनु
	सामाजिक संस्कृतिको संरक्षण गर्नु
	समुदायको विकासमा योगदान दिनु
	देशको आर्थिक विकासमा योगदान दिनु
	देशको काइदा कानून पालना गर्नु
	वातावरण संरक्षण गर्नु
	पिछडिएका जनताको हेरचाह गर्नु

३. तपाईंले गतवर्ष तपाईंको कूल नाफाको कति प्रतिशत CSR मा लगाउनु भयो ?

- क. २० प्रतिशत भन्दा कम                      ख. २० देखि ४० प्रतिशतसम्म
- ग. ४० प्रतिशत भन्दा बढी

४. के तपाईंको व्यवसायले कुनै किसिमको सामाजिक उत्तरदायित्व निर्वाह गर्छ ?

गर्छ

गर्दैन (नगरेमा अन्तर्वार्ता रोक्नुहोस्)

(यदि गरेमा कसरी र कुन क्षेत्रमा)

क्रियाकलापका प्रकारहरू	गरेका कार्यहरूका उदाहरण	प्रत्यक्ष प्रभावहरू

५. सामाजिक उत्तरदायित्व कार्यमा कसरी सहभागी हुनुभयो ?

क. नगद दान अथवा सहयोग गरेर

ख. आफूले उत्पादन गरेको वस्तु अथवा सेवा दान गरेर

ग. अरुले उत्पादन गरेको वस्तु अथवा सेवा दान गरेर

घ. आफ्नो उत्पादन तथा सेवासँग सम्बन्धित क्रियाकलाप अथवा कार्यक्रमको प्रायोजन गरेर

ड. आफ्ना उत्पादन वा सेवा बाहेकका कुनै कार्यक्रम तथा क्रियाकलाप प्रायोजन गरेर

च. अन्य कार्यहरू गरेर (स्पष्ट

पार्नुहोस्.....)

६. तपाईं किन सामाजिक उत्तरदायित्व वहन गर्नुहुन्छ ?

क. हाम्रो नैतिक दायित्व हो

- ख. यो कानूनी वाध्यता हो
- ग. विभिन्न बाह्य दबाव समुहको दबावले
- घ. उपभोक्ताबाट आएको दबावको कारणले
- ङ. श्रमिकबाट दिइएको दबावको कारणले
- च. संगठनको लक्ष्य र मान्यताको कारणले
- छ. अन्य (उल्लेख गर्नुहोस.....)

७. सामाजिक उत्तरदायित्व पुरा गरेर तपाईंले कस्तो खालको प्रत्यक्ष फाइदा पाउनु भयो ?

- नाफामा वृद्धि
- व्यवसायको ख्यातीमा वृद्धि
- श्रमिकको कार्य उत्पादकत्वमा वृद्धि
- सामाजिक दबावमा कम
- कम्पनीको ख्यातीमा वृद्धि
- राजनैतिक सम्बन्धमा वृद्धि
- अन्य (उल्लेख गर्नुहोस.....)

८. तपाईंको विचारमा शिक्षाको कुन क्षेत्रमा तपाईंको व्यवसायले सहयोग पुऱ्याएको छ ?

क्षेत्र	गरेका कार्यहरूको उदाहरण	प्रत्यक्ष प्रभावहरू

९. गरीब र पिछडीएको वर्गको जीवनस्तर सुधार गर्न तपाईंको विचारमा कुन क्षेत्रमा व्यावसायले योगदान पुऱ्याएको छ ?

क्षेत्रहरु	गरेका कार्यहरुको उदाहरण	प्रत्यक्ष प्रभावहरु

१०. तपाईंको विचारमा स्थानीय विकास गर्नको लागि तपाईंको व्यवसायले कुन क्षेत्रमा सहयोग पुऱ्याएको छ ?

क्षेत्रहरु	गरेका कार्यहरुको उदाहरण	स्पष्ट देखिएका प्रभावहरु

११. तपाईंको व्यवसायमा सामाजिक उत्तरदायित्व बहन गर्नका लागि व्यवसायको रणनीति तर्जुमा गर्ने जिम्मेवारी कसको हो ?



- क. नेपाल बाहिरको केन्द्रीय कार्यालय
- ख. नेपालमा अवस्थित केन्द्रीय कार्यालय
- ग. केन्द्रीय कार्यालयमा अवस्थित विशेष विभाग
- घ. नेपालको शाखा कार्यालयहरु
- ङ. सबै व्यवस्थापक तथा प्रमुखहरु
- च. कोही पनि छैन

१२. तपाईंको व्यवसायमा सामाजिक उत्तरदायित्वसम्बन्धी रणनीति लागू गर्नको लागि को जिम्मेवार हुनुहुन्छ ?

- क. नेपाल बाहिरको केन्द्रीय कार्यालय
- ख. नेपालमा अवस्थित केन्द्रीय कार्यालय
- ग. केन्द्रीय कार्यालयमा अवस्थित विशेष विभाग
- घ. नेपालको शाखा कार्यालयहरु
- ङ. सबै व्यवस्थापक तथा प्रमुखहरु
- च. कोही पनि छैन

१३. तपाईंको व्यवसायमा सामाजिक उत्तरदायित्व वहन गर्नेसम्बन्धी निर्णय गर्ने आधार के हुन् ?

- क. वार्षिक बजेट तथा योजना
- ख. आवश्यकताको आधारमा
- ग. अन्य आधारहरु (उल्लेख गर्नुस्.....)
- घ. माथि उल्लेखित कुनैपनि हैन

१४. सामाजिक उत्तरदायित्वको कार्यक्रमगर्दा आइपर्ने मुख्य समस्या, व्यवधानहरु के-के हुन् ?

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१५. सामाजिक उत्तरदायित्व वहन गर्ने परिपाटीको विकास गर्न तपाईंले उल्लेख गर्नुभएको बाधा/ व्यवधानलाई कसरी सम्बोधन गर्न सकिन्छ ?

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१६. सामाजिक उत्तरदायित्व कार्यक्रम अन्तर्गत शिक्षा र तालिममा योगदान पुऱ्याउन कसरी व्यवसायिक संस्थाहरूलाई प्रोत्साहित गर्न सकिन्छ ?

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## ANNEX 2

## SURVEY QUESTIONNAIRE FOR MANAGERS

काठमाडौं विश्वविद्यालय, स्कूल अफ एजुकेशन  
व्यवस्थापकको लागि सर्वेक्षण प्रश्नावली

नेपालमा व्यावसायिक सामाजिक उत्तरदायित्व (CSR) सम्बन्धी अनुसन्धान

अध्ययन

व्यावसायिक सामाजिक उत्तरदायित्वबाट शिक्षा र तालिम अवसरको सृजनामा योगदान,  
२०१०

यो सर्वेक्षण प्रश्नावली उल्लेखित अनुसन्धानको लागि तयार गरिएको हो । यो अध्ययनले नेपालमा CSR सम्बन्धी विभिन्न पक्षको अध्ययन गरी त्यसबाट विशेष गरी शिक्षा र तालिमका अवसरहरु अभिवृद्धि गर्ने रणनीति तर्जुमा गर्न मद्दत गर्नेछ । तसर्थ यस प्रश्नावलीमा सोधिएका विभिन्न प्रश्नहरुको उत्तर दिनुहुन हार्दिक अनुरोध गर्दछौं । हामी तपाईंलाई के विश्वस्त दिलाउन चाहन्छौं भने तपाईं र तपाईंको कम्पनीको सूचनाहरु अत्यन्त गोप्य राखिनेछ, र कुनै रूपमा कम्पनीको नाम प्रकाशित गरिने छैन । त्यस्तै गरी संकलित सूचना कुनैपनि व्यक्ति अथवा संस्थालाई तपाईंको र तपाईंको कम्पनीको पहिचान हुने गरी प्रदान गरिने छैन । यस अनुसन्धानमा तपाईंको सहयोग प्रशंसनीय रहने छ, र हामीलाई आशा छ, तपाईंको सहयोगले देशमा व्यावसायिक सामाजिक उत्तरदायित्व निर्माण गर्न अनुकूल वातावरण सृजना तथा अभिवृद्धि गर्न विशेष योगदान पुऱ्याउने छ ।

अनुसन्धान समूह

स्कूल अफ एजुकेशन  
काठमाडौं विश्वविद्यालय

१. तपाईंको बुझाईमा व्यवसायको सामाजिक उत्तरदायित्व भनेको के हो ?

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२. तपाईंको व्यवसायको उद्देश्य के हो ? (आफ्नो धारणाअनुसार सबैभन्दा बढी महत्त्व भएकोलाई १ नम्बर दिई त्यसपछि प्राथमिकता क्रमअनुसार क्रमशः नम्बर दिई जानुहोस्)

	नाफा कमाउनु
	व्यापारबाट धन वृद्धि गर्नु
	कर्मचारी/कामदारहरुको आवश्यकताको संरक्षण गर्नु
	उपभोक्ता हितको संरक्षण गर्नु/ उपभोक्तालाई हानिबाट बचाउनु
	सामाजिक संस्कृतिको संरक्षण गर्नु
	समुदायको विकासमा योगदान दिनु
	देशको आर्थिक विकासमा योगदान दिनु
	देशको काइदा कानून पालना गर्नु
	वातावरण संरक्षण गर्नु
	पिछडिएका जनताको हेरचाह गर्नु

३. कृपया तल दिइएका भनाइहरुप्रति तपाईंको सहमति जनाउनु होला ।

भनाइहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
म एउटा धार्मिक व्यक्ति हुनाले धर्म मेरो जीवनको अभिन्न अंग हो					
मलाई विश्वास छ कुनैपनि मानिसको सफलता उसको भाग्यले निर्धारण गर्छ, न कि कडा परिश्रमले					
सामाजिक उत्तरदायित्व वहन गर्ने कार्य सबै व्यवसायिक संस्थाले गर्नुपर्छ					
व्यवसायिक संस्थाहरुले कानूनी दायित्वभन्दा अझ बढी उदार भई सामाजिक उत्तरदायित्व वहन गर्नुपर्छ					
व्यवसायिक संस्थाले सामाजिक मान्यता अनुरूप आफ्नो स्वविवेकले सामाजिक उत्तरदायित्वको भूमिका प्रदर्शन गर्नुपर्छ					
व्यवसायिक संस्थाले कानूनको पालना अक्षरस गर्नुपर्छ					
समाजको आवश्यकता, आकांक्षा अनुरूप वस्तु र सेवाहरु उत्पादन गरेर नाफा कमाउनु सामाजिक उत्तरदायित्व वहन गर्नु हो					
सामाजिक उत्तरदायित्व, व्यवसायिक रणनीतिको अभिन्न अंग हो					
व्यवसायिक संस्थाहरुको क्रियाकलापको सामाजिक प्रभावलाई ध्यान दिनु व्यवसायको आफ्नो नैतिक दायित्व हो					
व्यवसायिक संस्थाहरुले सामाजिक जीवन सुधार गर्नका लागि चाहिने शीप र शक्तिको आधार दिन्छ					
व्यवसायले समाजको आवश्यकता परिपूर्ति					

भनाईहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
गर्नुपर्दछ अन्यथा आफ्नो वैधानिकता गुमाउँछन्					
व्यवसायिक संस्थाले सामाजिक हितका लागि स्वइच्छाले काम गर्नुपर्छ					
व्यवसायिक संस्थाको स्वयमसेवी कार्यले समाजको व्यवसायप्रतिको नकरात्मक धारणाको अन्त्य गर्छ					
हाम्रो सामाजिक उत्तरदायित्वको कार्यहरु विशेष समूह/समुदायप्रति लक्षित छन्					
व्यवसायिक संस्थाले सामाजिक उत्तरदायित्व वहन गर्नाले आफूहरु नाफा कमाउन मात्र हैन भन्ने प्रमाण देखाउन मद्दत गर्छ					
व्यवसायिक संस्थाले अनिवार्य रूपमा केही बजेट सामाजिक कार्यको लागि विनियोजन गर्नुपर्दछ					
सामाजिक उत्तरदायित्वका कार्यक्रम गर्नाले व्यवसायिक संस्थाको नाफालाई साधन वैधानिकता दिलाउँछ					
सामाजिक उत्तरदायित्वको वहन गर्नाले व्यवसायिक संस्थाको करको भारलाई कम गर्छ					
सामाजिक उत्तरदायित्व वहन गर्नु व्यवसायको परम्परा हो					
व्यवसायिक संस्थाले आफ्नो नाफाको केही अंश सामाजिक उत्तरदायित्व वहनमा खर्च गर्नु सामाजिक योगदान पुऱ्याउनु हो					
व्यवसायिक संस्थाको देखासिकिमा सबै व्यवसायिक संस्थाहरुले सामाजिक उत्तरदायित्व वहन गर्नुपर्दछ					
नाफा कमाएपनि नकमाए पनि सबै व्यवसायिक संस्थाले सामाजिक उत्तरदायित्व वहन गर्नुपर्छ					

भनाईहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
सामाजिक उत्तरदायित्व वहन गर्नाले मालिक अथवा रोजगारदातालाई आत्मसन्तोष मिल्छ					
सामाजिक उत्तरदायित्व वहन गर्नाले व्यवसायिक संस्थाको नाफा घटाउँदछ					
अधिकतम नाफा कमाउने व्यवसायिक संस्थाले मात्र सामाजिक उत्तरदायित्व वहन गर्न सक्दछ					
ठूलठूला व्यवसायिक संस्थाले मात्र सामाजिक उत्तरदायित्व वहन गर्न सक्दछ					

४. तल उल्लेखित भनाईहरुमा तपाईंको धारणा के छ ?

भनाईहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
व्यवसाय मुख्यतया: एउटा आर्थिक संस्था हो, त्यसकारण जब यसले आर्थिक उपलब्धि हासिल गर्छ, तब यसले सामाजिक उत्तरदायित्व वहन गरेको मानिन्छ					
समाजले व्यवसायबाट आर्थिक वृद्धिमा योगदानको आशा गर्दछ					
व्यवसायिक संस्था नाफा कमाउने कार्यमा बाहेक अन्य क्रियाकलापमा सहभागी गराउनु भनेको उनीहरुलाई समाजमा अनुकूल भन्दा प्रतिकूल असर गराउनु हो					
अरुले सिर्जना गरेको सामाजिक समस्यामा व्यवसायिक संस्थालाई गैर व्यवसायिक कार्यमा लगाई समाधान गर्न लगाउनु बुद्धिमता कार्य हैन					
सामाजिक उत्तरदायित्व वहन गर्नेमा व्यवसायीलाई फाइदा हुन्छ					
सामाजिक उत्तरदायित्व वहन गर्नाले व्यवसायको					

भनाईहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
प्रतिस्पर्धात्मक क्षमता अभिवृद्धि हुन्छ					
सामाजिक समस्याको समाधानमा योगदान पुऱ्याउदा व्यवसायले अझ बढी नाफा कमाउन सक्छ					
अरु सामाजिक संस्थाहरुको असफलताका कारण व्यवसायिक संस्थाहरुले सामाजिक समस्या समाधान गर्न प्रयास गर्नुपर्दछ					
सामाजिक उत्तरदायित्व वहन गर्ने कार्यक्रमले व्यवसायिक संस्थाहरुको अनुत्तरदायी व्यवहारलाई निरुत्साहित गर्न मद्दत पुऱ्याउँदछ					
सामाजिक कार्यक्रममा सहभागी हुन व्यवसायिक संस्थाहरुसँग आवश्यक पैसा र ज्ञान (प्रतिभा) छ					
व्यवसायिक संस्थाहरुले सामाजिक कार्य गर्नाले व्यवसायको ख्याति बढाउँदछ					
व्यवसायिक संस्थाहरुले सामाजिक उत्तरदायित्व वहन गर्नाले सरकारलाई कडा व्यवसायिक कानून तथा नीति नियम ल्याउनमा निरुत्साह गर्दछ					
व्यवसायिक संस्था समाजको अभिन्न अंश भएकोले यसले समाजको समस्यालाई सुल्झाउनु पर्दछ					
सामाजिक उत्तरदायित्व वहन नगर्ने व्यवसायिक संस्थाहरुले उत्तरदायित्व वहन गर्नेभन्दा बढी मुनाफा कमाइरहेको हुन्छ					
धेरै साना व्यवसायीहरुलाई सामाजिक उत्तरदायित्व कार्यक्रममा सहभागी गराउँदा उच्च लागत व्यहोर्नुपर्दा व्यवसाय छोड्न बाध्य बनाउँछ					



भनाईहरु	पूर्ण सहमत	सहमत	थाह छैन	असहमत	पूर्ण असहमत
नियम र कानूनले मात्रै व्यवसायिक संस्थाहरुलाई सामाजिक उत्तरदायित्व वहन गराउन सक्दैन					
हरेक व्यवसायिक संस्थाहरुले आफूले सृजना गरेको सामाजिक समस्या मात्रै समाधान गर्नुपर्छ					
समाजले व्यवसायिक संस्थाहरुले सामाजिक समस्या पनि समाधान गरोस् भन्ने चाहन्छ					
समाजलाई राम्रो सेवा प्रदान गर्ने हो भने व्यवसायिक संस्थाहरुले आफ्नो स्रोत तथा साधन आफ्नै व्यवसाय वृद्धि गर्नका लागि प्रयोग गर्नुपर्छ					
व्यवसायिक संस्थाहरुले जति सामाजिक योगदान गर्छन्, समाजले अझ बढी योगदानको अपेक्षा गर्छ					
व्यवसायिक संस्थाहरुले सामाजिक उत्तरदायित्वमा लाग्ने खर्च वस्तुको मूल्यमार्फत उठाउदा जनताको नजरमा व्यवसायको छवि कमजोर हुन्छ ।					

### संस्थाको विवरण

संस्थाको आकार:      घरेलु                      सानो                      मझौला                      ठूलो

संस्थाको प्रकार: पर्यटकीय                      उत्पादन                      सेवा

### तपाईंको व्यक्तिगत विवरण

तपाईंको उमेर: ..... तपाईंको लिंग:      पुरुष                      महिला

शैक्षिक स्तर:                      SLC भन्दा तल

SLC

प्रमाणपत्र

स्नातक

स्नाकोत्तर

स्नाकोत्तर भन्दा बढी

तालिम सहभागीता

स्थानीय

राष्ट्रिय

अन्तर्राष्ट्रिय

धर्म

हिन्दु

बुद्ध

इस्लाम

क्रिस्चियन

अन्य

अनुभव:

नेपालमा वर्ष: .....

विदेशमा वर्ष: .....

तपाईंको अमूल्य विचार र समयको लागि अनुसन्धान टोली तपाईंप्रति हार्दिक धन्यवाद व्यक्त गर्न चाहन्छ। तपाईंको विचारले नेपालमा CSR सम्बन्धी क्रियाकलापको विश्लेषण र विकासमा ठूलो योगदान पुऱ्याउने छ। हामीमा विश्वास छ कि तपाईंको अमूल्य विचारले नेपालमा भविष्यमा CSR क्रियाकलापको अभिवृद्धि गर्ने अभियानमा योगदान हुनेछ। फेरि एकपटक हामी तपाईंलाई के विश्वस्त बनाउन चाहन्छौं भने तपाईं, तपाईंको संस्था र तपाईंको विचारलाई गोप्य राखिनेछ, त्यसलाई कहि कतै पहिचान हुने गरी प्रकाशित गर्ने छैन। धन्यवाद।

अनुसन्धान

टोली

स्कूल अफ

एजुकेशन

काठमाडौं

विश्वविद्यालय