

Corporate Social Responsibility Initiatives During COVID-19: A Study on the Indian FMCG Sector

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Abstract

The research aims to study the Perceived consumer and CSR initiation taken by the organization and their influences on Brand loyalty. The study combines Carroll's CSR pyramid theory and Ovidiu's brand loyalty multidimensional model. To test the relationship between CSR and brand loyalty, especially the research intended to test the two-dimension legal and ethical aspects of Carroll's model out of four which represents the consumer perceived CSR, with the SEM method, the relationship between CSR and brand loyalty is tested. The study did two things: reviewed the FMCG initiative taken by top FMCG. And then adopted purposive sampling of 10 Indian-listed FMCG sectors and collected data through an online Google survey during the pandemic period from September 2020 to May 2021; the study got 450 valid responses. The role of corporate social responsibility creates brand loyalty is confirmed. Research also found that consumers are more attracted to the legal and ethical responsibility of the organization. The research implies a marketing strategy for gaining brand loyalty. The findings project that event marketing, media marketing, and customer loyalty programs can create more effective CSR programs, and greater satisfaction with a product will make repeated purchase behaviour among customers.

Keywords

Brand reputation, corporate social responsibility, COVID-19, FMCG, Pandemic

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Introduction

CSR is a compulsory act, but few organizations do it with pure intention and are socially liable. This act will bring consciousness to the organization, from product design to the impact they create among society and stakeholders. According to Carroll, CSR will benefit the organization, environment, and culture.

According to Chen et al. (2020), when an organization adopts CSR, it will become more conscious of creating a positive impact on its society and community. CSR will help both organizations as well as organizations. When it comes to organization, it will enable owners to get economic benefits through indirect brand promotion and attract employees by creating a strong bond by involving them in CSR activities and making them feel responsible and emotional satisfaction (Chen et al., 2020). But some organizations have pressure to do or show as they do the CSR act because of Government and stakeholder pressure.

In recent years CSR has gained a lot of interest in India. After CSR is made compulsory, all the industries giving a significant contribution, especially Fast-moving consumable goods, have contributed more than 110 crores towards CSR in education, health, rural areas, etc. Abraham et al. (2019) also view CSR as a marketing tool because of the attitudinal factor of consumers seeking socially responsible products (Harjoto et al., 2017). The research will review past reviews on how CSR initiatives will create brand loyalty; in practice measuring brand loyalty is complex CSR and brand loyalty is multidimensional. So the research reviews CSR with legal and ethical acceptance and brand loyalty as Satisfaction recommendations and repurchases (SRR) (Moiescu, 2015). Only a few studies explored the CSR context in India, especially in a pandemic situation; the research emphasizes the importance of empirical CSR analysis in the Indian context (Min Foo, 2007). After gaining tremendous interest in the CSR context, a few questions and dimensions remain unanswered; for instance, the linkage between CSR dimensions like ethical and legal initiatives and their impact on brand loyalty will create the organization's interest and ideas on how to improvise and maintain the CSR activities. Therefore the research will fill the gap by doing empirical studies. The main objectives of the present study are—To review various CSR initiatives taken by the top 10 Indian-listed FMCG companies during a pandemic.

To examine whether corporate social responsibility positively impacts consumers and creates brand loyalty.

Literature Review

CSR History in India

Even before CSR, businesses in India have participated in social activities. Tata has proven a socially responsible company by contributing to the public welfare, promoting them as honest citizens, and bringing in a challenging debate among other organizations that can perform the business by doing well for society. Before the evolution of the Companies Act in India, it was believed that every organization

had a moral value to play towards society invariable to the financial structure of an organization. Later the concept of trusteeship gained massive attention among Indians, which meant helping economic growth (*The Economic Times*, 2010).

Later, Amul dairy farm founder Dr Kurian played a vital role in improving society by allowing farmers to enhance their incomes. At the same time, he increased the economic condition of the business. Indian Oil played a vital role in being socially responsible toward society. Even before the CSR concept was introduced, an organization's goal of enhancing people's lives and protecting the environment in 1964 (Shyam et al., 2017) later CSR gained significant attention to creating shareholders value, indirect brand benefit, gaining the attention of the local community. CSR has become more of a strategic marketing tool than benefiting a stakeholder (Brown, 2001).

Changing Trends in CSR

The term changing trends refers to before and after CSR actions; if the organization carry any responsible act towards society, it is called a charitable or philanthropic activities. But now, it is termed *Corporate Social Responsibility* (Shyam et al., 2017), and the business's stakeholders are totally overseen, so CSR does not create an add-on value to the organization (Yang et al., 2020). CSR has evolved from giving as charity or acting as responsible to strategy. A study from past literature says CSR gradually deviates from the pure intention of giving toward society to capture the market and stakeholders (KPMG, 2010).

CSR Initiatives by Indian Companies During the Pandemic

A pandemic is a unique situation because, in a pandemic, there is an eruption of diseases in the country. Given the unusual situation, the Government resources and equipment are not enough to manage the pandemic. So the organization, public and private bodies, and wealthy individuals have taken the responsibility to fight against the novel coronavirus (CSRBOX, 2020). This has even encouraged the corporate players to step into the fight against the pandemic situation. The Companies Act 2013 is modified to promote corporate bodies. The Ministry of Corporate Affairs (MCA) issued a notice, any activities which are connected with healthcare, disaster management, and sanitation is considered CSR, which comes explicitly under item one and nine under schedule seven; many had confusion and clarification to clear this MCA left a second notification, which clearly stated in Table 1 (Rajani & Issac, 2020).

Various industries played a significant role in contributing to CSR after the Government announced to fight against pandemics will qualify as CSR activity. Most enterprises have chosen to donate PM care funds and prevent hunger and health problems. This activity is ethically and morally right; some industries inferred

Table 1. Acceptable CSR Circular by Indian Minister of Corporate Affairs.

The contribution made to PM Cares Fund	The gift was made to 'Chief Minister's Relief Funds' or 'State Relief Fund.'
The contribution made to State Disaster Management Authority	Payment of salary/wages to employees and workers, including contract labour, during the lockdown period.
Spending of CSR funds for COVID-19-related activities under items no (i) and (xii) of Schedule VII of Companies Act, 2103	Payment of wages made to casual/daily wage workers during the lockdown period.
Payment of ex-gratia to temporary/casual/daily wage workers	–

Source: Rajani and Issac (2020). <https://www.mondaq.com/india/coronavirus-covid-19/944738/csr-amidst-covid-19>

the MCA circular in a way that would indirectly benefit their organization. The research reviews the top 10 listed FMCG companies' CSR initiatives during COVID-19. FMCG is India's fourth-largest sector in the Indian economy, providing food, beverages and personal care (elearnmarkets, 2019). Following are the top 10 FMCG sector CSR performances during COVID-19 (refer Table 2 and Figure 1).

Many organizations slightly deviate from the Government structured CSR, but still, it is morally acceptable. All the consumers are starting to look at the product—from price range to satisfaction. They also have an attitudinal factor, a socially responsible product. Active CSR provides a business with supremacy, creating a unique bond among consumers, and ensuring long-term loyalty and brand support (Rey-Area et al., 2020).

Opportunity and Challenges of CSR During the Pandemic

The pandemic allowed the organization to connect and create market visibility for them. They used the situation, showed their stakeholders that they stand and support something, and proved that their business is more than just making a profit. The pandemic created an opportunity for corporate players to gain actual consumer interest by using real-time situations; CSR will work great in realistic conditions (Kridler & Huerter, 2020).

Some of the Challenges for CSR to Perform During COVID

Business model changes: Some Non-core businesses have started to support the situation and made COVID-19 essential to fight against the novel coronavirus because the position required quick responses from companies and individual bodies. This could be a more significant risk for non-core businesses because they

Table 2. Top 10 Listed Indian Fast-moving Consumer Good CSR Initiatives.

Organization	CSR Initiatives
HUL	The company donated worth 100 crores which was spent on various health care by providing one lakh soaps to numerous states, eradicating hunger and providing PPE kits among frontline workers.
Nestle India	Nestle spent 15 crores, on healthcare, and sanitation.
ITS	ITC played a more significant role which spent about 150 crores fighting against the pandemic.
Britannia Industries	Britannia spent 28 crores under various vulnerable areas, such as environment, safety, health, sanitation and PM care act.
Dabur India	Labours took the upper hand to address the pandemic immediately. It donates about 21 corners of which 11 crores is given to Prime Minister Care u=fund as an emergency fund and provided daily meals to needs, provided PPE, and masks for frontline workers.
Godrej Consumer Products Ltd	Godrej spent 50 crores towards an emergency fund.
Marico Ltd	Marico Limited commits five lakh masks to frontline COVID-19 warriors.
Colgate Palmolive	Contributed to PM CARES.
Procter and Gamble Hygiene	P&G spent about 50 crores and took initiated in providing five lakh free vaccines for Indian citizens, the brand also collaborated with Government and individual bodies to address the situation, and various awareness programs to break a COVID chain reaction were taken. Additionally, 15 lakh masks and 35 lakh donations are made towards the PM fund for more than 35 lakhs of health, hygiene, and cleaning products 15 lakh masks in the country's fight against COVID-19.
Gillette India	Recently donated its inventory of 75,000 N95 respirator masks to hospitals, and distributed more than 100,000 face shields.

**Figure 1.** Top 10 Indian FMCG Performances During the Pandemic.

Source: NSE MINT research.

lack knowledge of effectiveness and efficiency, which can turn unworkable in an emergency; this is life-threatening and creates brand damage.

Inequalities in supply chains: In more prominent organizations, in the name of cost-cutting, CEOs reduced their salaries, paid employees, and cut down the backorder from small companies; this will cost the retailers in the longer run.

Prioritizing the vulnerable: The vital need for the situation is support for education, mental health, and hunger. The significant corporate player should take the initiative in this vulnerable area to find the most vulnerable. After the crisis, the corporate can rebound on the structured CSR initiative.

Corporate social responsibility and brand loyalty: Carroll's (1991) is the most popular model, which mentions that CSR has four dimensions which are legal, ethical, economic and philanthropic. All these relations are associated with either organization employees or stakeholders. Maignan (2001) argues CSR must be approached multidimensional to create a connection with stakeholders and consumers.

The research adopted the consumer's CSR because consumers are the largest stakeholder in the organization. Further, the study focuses on CSR's ethical and legal responsibility and the justification for selecting the legal and moral responsibility. There are four dimensions in Carroll's CSR. The first economic dimension that defines the organization's profitability is only employees are concerned with this dimension. Philanthropic (Cudmore & Hill, 2006) Argues philanthropic activities are negatively significant to the consumer because the development money is spent on the society at large, reducing the production function, new market entries, etc. (He & Lai, 2014).

Whereas an organization's legal responsibility limits the activity within the organization, this legal behaviour of the firm will improve and reflect on the product's quality and function. An organization's ethical responsibility refers to a natural positive characteristic of the organization like being honest with consumers; it also relates to environmental protection, good benefits for employees, and relationships with vendors and suppliers, according to Baum et al. (2001). The consumer believes the organization involves legal and ethical responsibility and is considered an important aspect. Therefore, the research adopted a legal and ethical CSR dimension in an empirical study.

Brand loyalty is multidimensional (Ovidiu-Constantin et al., 2010). The research adopted brand recommendation, brand repurchase, and brand satisfaction and the aim of consumer perception. CSR aim to gain loyalty among consumers therefore

H₁: There is a significant relationship between legal and ethical CSR toward brand loyalty.

Research Methods

Research Structure

The research discovers the relationship between CSR legal and ethical responsibility and brand loyalty by adopting Carroll's 1991 model; then, a

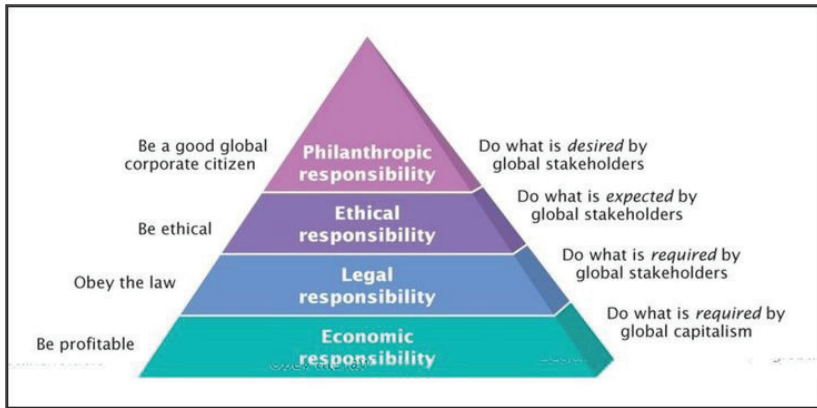


Figure 2. Carroll's CSR Pyramid Model.

Source: Carroll's (1991), figure explains CSR dimensions.

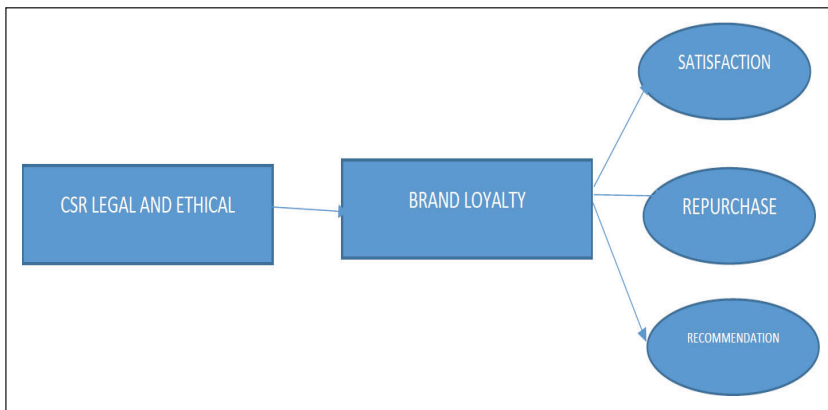


Figure 3. Structural Model and Hypotheses.

Notes: Figures explain the relationship between CSR (corporate social responsibility) and Brand Loyalty. Independent variable-CSR, Dependent variable – Brand loyalty (Dimensions of brand loyalty – Satisfaction, repurchase, recommendation). p -value is ***, GFI 0.954, AGFI 0.926, CMIN -3.56.

conceptual framework is developed (refer Figure 2 and Table 3). He and Lai (2014) define CSR as ethical and legal responsibility with a function and symbolic attitude that creates perceived CSR attention and brand loyalty. According to Ovidiu et al. (2010), brand loyalty is a holistic approach and a novel finding during the pandemic situation in the multidimensional study (refer Figure 3).

Table 3. The Scale Used for the Study Measurement of Corporate Social Responsibility and Brand Loyalty During Pandemic in India.

Concept Measured		Scale Items	Author
CSR dimension	CSR ethics	q1 The brand delivers authentic and comprehensive information about its products.	Wagner and Bode (2008); Turker (2009); Brunk (2010); Öberseder et al. (2014)
	CSR ethics	q2 Charges reasonable rates for its products.	Wagner and Bode (2008); Brunk (2010); Öberseder et al. (2014)
	CSR ethics	q3 Delivers harmless products which do not intimidate the physical or mental well-being of buyers.	Wagner and Bode (2008); Öberseder et al. (2014)
	CSR legal	q4 Fully obeys the law in conducting its activities.	Maignan (2001); Salmones et al. (2005); Wagner and Bode (2008)
	CSR legal	q5 Brands abide by the law and avoid corruption with the state.	Wagner and Bode (2008)
Brand loyalty dimension	Brand Satisfaction	q6 I have brand satisfaction.	Ovidiu-Constantin et al. (2010)
	Brand satisfaction	q7 I am satisfied with the brand's social activities.	Ovidiu-Constantin et al. (2010)
	Repurchase	q8 I will purchase the socially responsible brand even if the price is slightly higher.	Ovidiu-Constantin et al. (2010)
	Recommendation	q9 I will recommend the brand to others.	Ovidiu-Constantin et al. (2010)
	Repurchase	q10 I will repurchase the brand.	Ovidiu-Constantin et al. (2010)

Sampling

The study adopted the purposive sampling method, primary data collection and was collected through Google questions. The data was collected during the COVID period from September 2020 to May 2021. During this period, India faced the second pandemic wave, and the study collected 450 samples.

The demographic profile of respondents (refer to Table 4) is asked to consider only the pandemic situation while answering the question; 450 valid responses were collected.

Table 4. Demographic Profile of the Respondents.

		Frequency	%
Gender	Male	207	46.0
	Female	243	54.0
Age	15–25	90	20.0
	26–35	154	34.2
	36–45	87	19.3
	46–55	91	20.2
	Above 56	27	6.0
Education	School level	21	4.7
	Graduate	164	36.4
	Postgraduate	189	42.0
	Other education	76	16.9
Occupation	Student	50	11.1
	Employee	182	40.4
	Housewife	44	9.8
	Services	68	15.1
	Business	15	3.3
	Professional	66	14.7
	IT professional	25	5.6
Income	Below ₹15,000	113	25.1
	15,001–30,000	93	20.7
	30,001–45,000	62	13.8
	45,001–60,000	31	6.9
	Above 60,000	151	33.6

Research Findings and Discussion

Reliability and Validity Analysis

Confirmatory factor analysis is used to estimate the scale validity and reliability constructs where tested. All the factor loading is above 0.5 (refer to Table 5). Other indicators are RMSEA 0.071, CFI 0.975, and all the values are above 0.7 in Cronbach's, which is significant according to (Nunnally, 1978).

Discriminant validity is used to test the latent variable. Suppose the discriminant value is greater than the correlation value. In that case, the value is said to be significant AVE for CSR is 0.5, Brand loyalty is 0.6, the correlation between CSR and brand loyalty is 0.47, and the discriminate value is more important than 0.7; hence valid (Fornell & Larcker, 1981), refer Table 5.

Table 5. Structural Model Reliability and Convergent Validity.

Item Code	Cronbach's > 0.7	Loading > 0.5	AVE > 0.5
CSR1	0.844	0.740	0.52604
CSR2		0.730	
CSR3		0.79	
CSR4		0.7	
CSR5		0.660	
BL1	0.877	0.680	0.61884
BL2		0.880	
BL3		0.810	
BL4		0.770	
BL5		0.780	

Table 6. Measurement Instrument: Discriminant Validity.

	CSR1	CSR2	CSR3	CSR4	CSR5	BL1	BL2	BL3	BL4	BL5
CSR1	0.761									
CSR2	0.777	0.856								
CSR3	0.622	0.785	0.951							
CSR4	0.542	0.655	0.622	0.847						
CSR5	0.482	0.673	0.542	0.785	0.896					
BL1	0.444	0.421	0.421	0.655	0.654	0.901				
BL2	0.325	0.414	0.414	0.673	0.542	0.752	0.907			
BL3	0.258	0.444	0.325	0.421	0.421	0.542	0.785	0.89		
BL4	0.222	0.325	0.258	0.414	0.414	0.421	0.655	0.67	0.861	
BL5	0.321	0.258	0.421	0.325	0.325	0.414	0.673	0.42	0.741	0.862

The indicator loadings are compared with their cross-loading values to test the discriminant validity (Hair et al., 2011). Table 6 presents the results obtained in the study.

The discriminant validity was assessed using Fornell and Larcker's (1981) DV is greater than the correlated value.

SEM Analysis

The research adopted a strong maximum likelihood method to test the structural equation model. The result confirms the model with an acceptable fit.

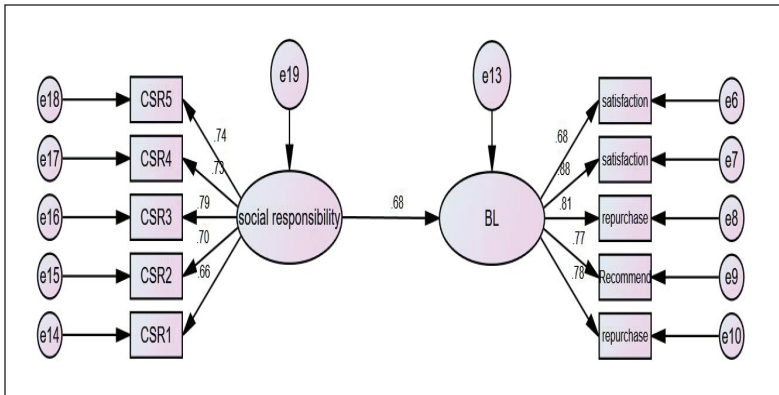


Figure 4. Estimated SEM Model.

Hypothesis Testing

Structural Relation	Standardized Coefficient	p	Accepted//Rejected
CSR1F86ABL	0.68	***	H1:Accepted

Corporate social responsibility creates a positive relation in building brand loyalty, especially in the period of COVID; the model confirms the consumer perceived CSR is likely to see a legal and ethical dimension of CSR which will provide a benefit in product development and new market entries (Baum et al., 2001). Brand loyalty is an attitudinal and behavioural acceptance of a consumer, which has repurchase behaviour, recommendation by WOM and satisfaction (Ovidiu-Constantin et al., 2010).

Relation between corporate social responsibility with brand loyalty (satisfaction, recommendation, and repurchase) (refer Figure 4).

Conclusion

Research Discussion

There are various studies suggesting that corporate social responsibility positively influences brand loyalty. The research bridged the gap on what extended perceived Consumer CSR dimensions, such as legal and ethical dimensions, impact brand loyalty. Second, various studies have taken place in Western countries. The study has chosen Indian FMCG customers. Finally, the study is Novel in two ways—first, the research is done during the period of COVID-19. Second, the study combines two theories, Carroll’s and Ovidiu’s. There is no previous evidence of the same research traced; finally, the study adopted both attitudinal and behavioural dimensions (Ovidiu-Constantin et al., 2010).

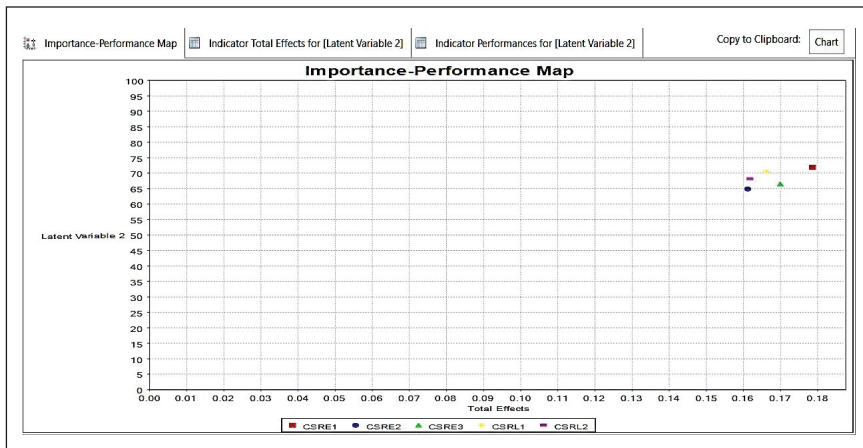


Figure 5. Important Performances Analysis.

Our finding recommends that legal and ethical phenomenon is vital for developing consumer loyalty. In India also legal and moral responsibility of an organization plays a crucial role in gaining customer satisfaction; they will recommend the product through word of mouth. It will create repurchasing behaviour among consumers; even before the compulsory responsible act took place in India, the countries believed in Gandhi's trusteeship, so ethical and legal responsibility is a basic expectation of any consumer (Lee, 2009). Therefore a company which adopts a moral and legal mechanism will gain more loyal customers.

Research Implication

The research finds that customers are more attracted to an organization's ethical acceptance. CSR will work better when the initiation is realistic. The pandemic is an opportunity for an organization to gain loyal consumers. Managers can also adopt CSR with a brand-building strategy. This can be done with an integrated approach the integrated system is nothing but the organization's objective, and CSR object should be in line, for example, Horlicks objective is to eradicate hunger and poverty, and as a CSR activity, they provided malnutrition in their product manufacturing by creating an image. The researcher suggests that event marketing, media monitoring and customer loyalty program marketing tools will build customer loyalty. Media marketing plays a vital role in the pandemic period.

Managerial Implication

Figure 5 explains the importance and performance analysis (IMPA) in SmartPLS. All the variables are located in the right corner, which shows how important the adopted variable is for organization performance; an organization can adopt the above model because it is highly conducive to creating brand loyalty.

Research Limitations and Future Works

The research studied the relationship between the legal and ethical dimensions of CSR with Carol's theory in relationship with brand loyalty. Only the repurchase, recommendation and satisfaction extent of brand loyalty is adopted. Further research can explore various dimensions such as attitudinal, behavioural, functional and symbolic aspects. Also, the study does not emphasize consumer characteristics; the researcher can do future investigations of consumer dimensions and broader perspectives in other sectors such as banking and finance, automobiles and so on.

Declaration of Conflicting Interests

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