Develop a Decision Support System (DSS) for Social activities by companies in India

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Abstract

The authors main objective of this paper is to study and analyze the Corporate Social Responsibility (CSR) and integrate them into the company mainstream strategy, which is a complex task. Practical implementation and execution of CSR requires analysis of both internal and external environments of the organizations stakeholders, determine the challenges and finally executing. The integration of decision making process into Corporate Social Responsibility (CSR) and sustainable development for decision making of activities, tasks, resources, funds or location is generally not supported through a decision making or a decision support system. The motivation for the authors to perform this study is to integrate decision support systems particularly towards the area of mandated CSR in the Indian context. The researchers through the study of literature reviews found the gap specifically in the area of decision support system integrated in the area of mandated CSR. There have been limited studies by various researchers that have been investigated across the globe on the integration of decision support systems within Corporate Social Responsibility. The authors performed an exhaustive overview and review of more than 100 research papers on the areas of decision support system integration with CSR and found that there are limited studies that explain the linkage for Indian companies especially within the Indian context and more specifically after the mandate. The authors sample comprises of 125 listed companies out of the 500 listed companies in the National Stock Exchange (NSE) of India. The 125 listed companies are across various industries and sectors and sub-sectors.

In order to overcome simple single criteria decision model, this paper proposes a simple mutiple criteria integrated framework model to prioritize and select CSR programs to be implemented. The authors in this study used the content analysis method to extract the CSR related information from annual reports and websites of the 125 NSE-listed companies in India. The collected information was analyzed using basic statistical methods. The authors primarily exploit the new mandate for this study. The authors use stakeholder theory as the research framework and developed the stakeholders accordingly.

The authors use various CSR parameters for the study like CSR Spend, CSR Thematics Activities/Tasks, Location, and Company's Core Area of Business etc as various parameters for decision-making. The authors use the year after mandate i.e. 2018 for the study. Though some earlier studies have found that there is little difference in the CSR practices of Indian companies due to mandate, however, the mandate has created greater awareness and that has created many implications towards decision making towards CSR. In this paper the authors using the various CSR parameters for the companies and across various industries they develop a simple decision making grid/system which helps the various stakeholders to quickly make decisions on how, when and where to allocate their CSR Spend budgets. The decision making system allows the various companies to consciously allocation the CSR budgets towards their CSR practices in order to create a maximum impact and also ensure they are complying as per

the government mandate. The paper contributes to the CSR literature as it presents evidence of a decision making system integrated with strategic CSR towards CSR spend and CSR practices in a developing country like India.

Keywords
Corporate Social Responsibility (CSR); Decision Support System (DSS); Strategic CSR; India;

Biographies

Mr. Sushant Pal is a 2nd year student pursuing his MBA & MS Collaborative Dual-Degree program at Department of Management, Bangalore, India. He earned her B.Tech in Engineering from India.

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