

BBA G.E. – SEMESTER II  
BBA GE204  
ETHICS & CORPORATE SOCIAL  
RESPONSIBILITY  
UNIT - 3  
DISCRIMINATION

By: Norin R. Lakra  
nerolakra@yahoo.co.in

# Topics to be covered under “Discrimination” are

- Introduction to the topic & Definitions
- Affirmative Action
- Reverse Discrimination
- Preferential hiring

# Introduction

- According to Cambridge dictionary Discrimination is ‘treating a person or particular group of people differently, especially in a worse way from the way in which you treat other people, because of their skin, color , sex ,sexuality etc.’
- Discrimination is the ability to see the difference between two things or people. For many people discrimination is an everyday reality if they belong to any racial or ethnic minorities or they have been targeted because of factors such as age, gender, education , income, sexual orientation or weight etc.

# Affirmative actions

- Affirmative actions are the preferential treatment or positive steps taken to increase the representation of women and minorities in areas of employment , education and culture from which they have been historically excluded.
- Or it can also be looked as a compensation given to the victims who have been mistreated from ages because of their class, caste, gender, disability, religion etc.

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- Affirmative actions is a government(private) program designed to redress historic injustices against specific groups by making special efforts to provide members of these group with access to educational and employment opportunities.

# Reverse Discrimination

- Reverse discrimination is not a legal term. It is a layman term which describe it as a discriminatory situation , where majority feel that they are been discriminated because of the affirmative actions taken by government to protect the people who were historically mistreated due to their class , caste, gender etc.
- Reverse discrimination refers to discrimination against members of historically majority or 'advantaged' group.

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- Discrimination has historically been found in employment , education and other areas.
- For eg. Many Co-Ed colleges has higher population of male as compared to female students. And if it turns out that female students are more in number or female students are preferred than male students for admission then the majority group “male” will treat it as reverse discrimination.

# Preferential Hiring

- Preferential hiring is a system under which employers hire qualified members as per the need of the organisation , in terms of qualification, gender or ethnicity .
- In India all Government organisation's hiring's can be considered as Preferential hiring's as these organisation's has to incorporate the policies that seek to redress past discrimination through active measures to ensure equal opportunity in employment.



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- Preferential hiring is undertaken when
  - # there is a requirement of a designated group.
  - # there is a requirement of special expertise of a designated group member.

UNIT – 3  
CORPORATE SOCIAL  
RESPONSIBILITY



# Topics to be covered under CSR are



- Meaning and evolution of CSR
- Common indicators for measuring business social performance
- Reporting social responsibility measures in annual report

# Meaning

- CSR is a business intention focusing on minimizing the harmful effects and maximizing the benefits for society.
- According to Lord Holme and Richard Watts in his publication 'Making Good Business Sense'  
“Corporate Social Responsibility is the continuing commitment by the 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”.

# Evolution

## EVOLUTION OF CSR

### GLOBAL STORY

1950- 1960s

The focus was on businesses doing good deeds for society. The drivers of change were events, people and ideas who were instrumental in characterizing the emerging social changes.

1970s

Thinkers such as Carrol ensured the change in thought which argued that 'firms have responsibilities to societies including economic, legal, ethical and discretionary'.

1980s

Taking from Donaldson and Dunfee who highlighted the 'tacit social contract between the firm and society' was characterized by an enhanced responsiveness towards stakeholders.

1990s

CSR became a strategic issue focusing on Freeman's stakeholder theory. It correlated with current CSR definition that views it as a concept 'whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders'.

## EVOLUTION OF CSR IN INDIA

### INDIAN STORY

Before 1947

The concept manifested itself through charity that was carried out by businessmen and philanthropists with a strong religious sentiment.

Post 1947

The Gandhian philosophy of trusteeship was popular. It advocated the role of PSUs as important elements fulfilling the development agenda.

Post 1991

The era allowed the entry of global players which enhanced competition in the market. The global standards of CSR motivated the local players to respond to the needs and enhance brand value and meet consumer satisfaction.

Post 2000

The global information sharing allowed the Indian government to incorporate the best practices that made India the first country to mandate CSR. The undertone has been focused on partnership and the triple bottom line of engagement and not just on monetary alliance.

# Common indicators for measuring business social performance

- Social indicators are defined as statistical measures that describe social trends and conditions impacting on human well-being. Generally social indicator perform one or more of three functions.
- # proving information for decision making
- # monitoring and evaluating policies
- # searching for a common good and deciding how to reach it.

## Continued....

Some examples of measuring business social performance are as follows:-

- Poverty rate
- Inequality rate
- Educational attainment
- Life expectancy
- Employment and unemployment rates
- Providing support
- Greening
- Program ideas and support

# Reporting social responsibility measures in annual report

- Social responsibility reports are periodical systematic information about their initiatives taken on the environment, on society and on economy which are published or online-posted which gather together a range of social progress. Many countries, communities and organisations produce regular reports of social performance.
- Reliable communication and transparency play a key role for the business to reap the full benefits of their initiatives because customers, consumers, employee , investors etc. request such communication and transparency.



According to the Global Reporting Initiative , a CSR report can be defined as:

“A sustainability report is a report published by a company or organization about the economic, environmental and social impacts caused by its everyday activities. A sustainability report also presents the organization’s values and governance model and demonstrates the link between its strategy and its commitment to a sustainable global economy”.

Some of the Indian companies with best CSR practices are

- Tata Steel
- Tata Chemicals
- Mahindra Group
- Maruti Suzuki
- Tata Motors