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Does Country Matter in Corporate Participation in Corporate Social Responsibility?

Yon Jung Choi*

Along with the growing popularity of the term ‘Corporate Social Responsibility (CSR)’ in business as well as academics, there has been proliferation of global organizations established in order to encourage collective actions for CSR promotion. Among those various global CSR schemes, the United Nations Global Compact (UNGC) has its significance due to its symbolic and political power coming from the United Nations leadership. A panel data analysis is conducted for this study in order to confirm the relationships between country-specific characteristics and the corporate participation in the UNGC. Tested country-specific factors are economic condition (GDP per capita, employment rate), political system (degree of political freedom), cultural aspects (power distance, individualism, masculinity, uncertainty avoidance) and regions. According to the result, the economic condition of a country seems to have the largest impact on the corporate participation. Also, the degree of political freedom and individualistic culture of a country appear to be significant factors influencing the participation as well. As a conclusion, it is believed that a country context matters when a genuine change is to be realized. Therefore, in order to bring more participation and attention to the UNGC and other global CSR schemes and to build a cultural ground embracing CSR as a social norm, policy-makers need to consider characteristics and culture of a society, developing differentiated strategies and policies in a different context.

Keywords : Corporate Social Responsibility, UNGC, Small and Medium Enterprises, Gross Domestic Product.

Introduction

Corporate Social Responsibility (CSR)¹ has become a broadly discussed agenda not only in business but also in academia and in the global politics. Even though there are controversies over the definition of the concept and scope of the application, it is broadly defined as “the notion that companies should accompany the pursuit of profit with good

citizenship within a wider society”, taking broader responsibilities beyond the traditional one of profit maximization for the shareholders (Sadler & Lloyd, 2009, 613). Opposing the common belief of classical economists that the sole objective of a corporation is profit maximization, the emergence of the

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Transforming Enforcers to Service Providers : Internal Customer Orientation in the Income Tax Department in India

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This empirical research which fills a critical gap in the reform engaged public administration, was undertaken to understand the level of preparedness of the income tax department in India—at value, attitudinal and cultural levels—for delivering quality service to its taxpayers. As voluntary compliance and customer orientation become the core values propelling tax administration reforms across the world, the study sought to use employee perception survey of internal customer-orientation to comprehend the flux in organizational culture from a rigid enforcement mandate to the one predicated on external customer satisfaction. Quantitative research methods bolstered by qualitative data and analysis using statistical tools were part of the research design. The study highlighted the need for the organization to move up personnel management higher in the organizational agenda since it was not perceived as adequately employee-focused. The variations in responses were examined along biographical variables of gender, age, educational qualification and experience and the variable of statutory discretionary authority which has contributed to the legacy of the ‘command and control’ associated with enforcement agencies. Based on the results, a model of internal customer-orientation and external service-orientation has been attempted apart from suggesting policy implications and reform possibilities.

Keywords : Income Tax Department, Internal Customer-orientation, Organizational Service-orientation, Organizational Commitment, Internal Communication.

Introduction

A modern tax administration is synonymous with voluntary compliance which is predicated on trust between tax departments and tax payers and a move away from a command and control model undergirded by repression of illegal behaviour. Voluntary compliance is promoted through an appropriate mix of deterrent penal and enforcement

measures relating to tax evasion as well as a support system of services which facilitate and enable the tax payer to meet his/her tax obligations under the laws with ease and least compliance cost. In this ‘service’ paradigm, the role of the tax administration as a facilitator

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Public Private Partnership in Skill Building and Employability Training : Case Study of Gram Tarang Employability Training Services Ltd.

*Edakkandi Meethal Reji**

This paper examines the experience of Public Private Partnership (PPP) in skill building and employability training in India through a case study of Gram Tarang Employability Training Services Ltd., Odisha, a social entrepreneurial initiative with a PPP business model in skill training for employability and self-employment of young people ranging from school dropouts to engineering graduates across the eastern states of India. Gram Tarang is partnering with National Skill Development Corporation for provision of employability training in Odisha. The key sections of the case study highlight the problem concepts in PPPs and employability followed by a critical review of vocational and skill building ecosystem and the emerging PPP in education including vocational training and skill building. The other sections of the case study describe the business model of Gram Tarang, strategies of mobilization of candidates, training infrastructure, curriculum and key aspects of partnership with industry and employers, strategies for scaling up and sustainability. Drawing from the experience of Gram Tarang in providing employability and skill training for the last six years, the case study concludes with a note on policy implications of PPP model in skill building and employability training in India.

Keywords : Public Private Partnership, Skill Building, Employability.

Introduction

The recent National Skill Development Policy (NSDP) of the Government of India (GoI) allows Public Private Partnership (PPP) in the delivery of quality skillbuilding and employability services to the young people. Several PPP initiatives have been evolved over the last couple of years. This paper attempts to examine whether PPPs providing skillbuilding and employability training services were able to contribute making

quality skill training and employability services accessible at affordable prices to the poor as well as the marginalized sections of the population. It is evident that the government service delivery efforts often are hampered by rigid civil service regulations, inflexible bureaucratic requirements, high costs and lack of incentive to ensure efficiency. On the other hand, private sector efforts ignore equity concerns, are able and

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Tax as a Social Responsibility and 'Tax-Bonus' to Exchequer – A Study

Basavaraj, C.S.*

The paper is a result of a conceptual research mainly based on a piece of an idea as to how the payment of Income Tax (IT) can be made a pleasure to the tax payers. In the sense, the payment of IT should be a voluntary affair. And also with an idea that the payment of tax, in excess of what is statutorily required, should be allowed and motivated so that the goals of the government can be better achieved. The paper discusses the proposal and factors contributing to the achievement of such a possibility. In this context reasonableness of tax rates, governmental factor, affordability and willingness of the tax payers, legal permission and trust and harmony between the tax payers and the payee are analyzed. The author opines that the payment of tax in excess of what is required under the law is also possible, which he calls as tax-bonus (to government). The paper discusses the conditions to be fulfilled to generate tax-bonus and calls them as forces moulding tax-bonus. The paper presents a matrix to show the preparedness and position of a country to generate tax-bonus. A hypothetical model about how and when the tax-bonus becomes a reality is analyzed with numerical data and diagrammatic presentation. Finally, the author discusses the advantages of the proposal and concludes that tax-bonus scheme will be a 'responsibility-tax' which is what the mankind deserves for the benefit of the society and civilization.

Keywords : Social Responsibility, Tax, Tax-bonus, Exchequer, Tax-motivation, Tax-bonus Matrix.

Introduction

It is accepted that while discharging liability of tax, the payer can adopt all such legal measures which help him to reduce the tax liability to a minimum possible level—which is popularly considered as tax planning. In the case of a tax entity involved in commercial activity, tax being a cost attached to the commercial activity the reduction of such a cost increases the economic competitiveness of the entity. Since the competitiveness ensures the continuity and development of the entity, tax planning is necessary.

Planning of tax is also necessary when tax is demanded as a compulsory payment and paid by the assessee¹ as a compulsion. On the other hand, if tax is paid by the assessee on his own, as a voluntary contribution, in excess of what is demanded by the government, the significance of tax planning gets reduced.

In reality, when can a government expect its assesseees to pay tax on their own,

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Portrayal of Women in Indian Annual Reports : Representation of Opportunities

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To explore the representation of women in the Corporate Annual Reports (CARs) of the Indian companies and analyze the proportion and nature of women representation made through photographs which is a voluntary disclosure. Photographs appearing in the CARs of the top 30 Indian companies listed on the Bombay stock exchange will be analyzed using quantitative content analysis to explore the number of females appearing and their relative power, status and prominence against the male counterparts. Results in India are similar to those found by researchers in other countries like Canada, Australia and the United States. The total number of women appearing in photographs in CARs is very few, in subordinate positions, more casually dressed and less active as compared to the male counterparts. The analysis of the photographs provides insights into the mindsets of the policy and decision-makers who are in positions to provide opportunities to women in India. Through appropriate presentations of women (in proportion to the varied roles and responsibilities and number of women in the workforce) in CARs organizations can use their CARs as positive communication ambassadors. Earlier, studies on portrayal and representation of women in India have been limited to print advertisements appearing in magazines but no work has been reported on the representation of women in CARs in India.

Keywords : Gender Representations, Photographs, Quantitative Content Analysis, Corporate Annual Reports (CARs).

Introduction

Corporate Social Responsibility (CSR) is one of the most misunderstood or a 'not-understood' term in the Indian context. CSR, as Votaw puts it "means something, but not always the same thing, to everybody" (1972). One of the most comprehensive and widely accepted definition of CSR is given by World Business Council for Sustainable Development (WBCSD) (2001) where CSR is defined 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 of the local community and society at large". Through this paper we intend to focus upon the 'quality of life of the workforce'.

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Ascertaining Linkages between Trikarana Suddhi and 'Tapping Spirituality as the Context of Leadership'

Ajith Sankar, R.N.*

Spirituality at work and workplace spirituality has been a growing phenomenon. India has immense conceptual resources to contribute to the emergence of this theme and one of them is the concept of trikarana suddhi or 'purity and unity of thought, word and deed'. The researcher has found that not much business academic research has happened on this theme. There have also been two research articles that have referred to 'tapping spirituality as the context of business leadership', a practice considered to be an emerging and evolved state of leadership practice. With trikarana suddhi being the foundation on which the spiritual castle is built, the researcher thought that it was apt to ascertain the existence of linkages between these two constructs. The researcher felt that, if there existed a linkage, it could help business leaders self-navigate in their leadership practice and it would also help business organizations to become responsible, caring and sustainable organizations. Data collection and application of statistical techniques proved the existence of a positive relationship between an individual practising trikarana suddhi and 'tapping spirituality as the context of business leadership'. This research indicates the inferential possibility that a sincere effort on the part of an organization to facilitate an employee developing trikarana suddhi or 'tapping spirituality as the context of leadership' can offer both tangible and intangible benefit to the stakeholders.

Keywords : Trikarana Suddhi, Spirituality, Character, Business, Yoga, Ethics.

Introduction

Recent literatures have suggested spirituality as the emerging context for business leadership (Miller & Miller, 2008, Pruzan, 2011). Miller and Miller state that in such a context the nature of business itself gets transformed with the purpose now becoming spiritual fulfilment and service to the society. Wealth creation, which has been considered as the sole purpose of running a business, becomes an enabler for the larger purpose

of spiritual fulfilment and service. Mani Chinnaswamy, co-founder, Ethicus, India's first ethical fashion brand, expresses such a context in the following way :

"I'm only paying back my debts. One of the learning I had in my life is that whenever I did something only for me, it failed, it had been disastrous. What-ever successes I had, it happened when

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Comparative Analysis of Asian Paints Ltd., and Kansai Nerolac Paints Ltd.

*M.Dhanabhakym * & M.Kavitha ***

Paint is a seasonal industry and also it is raw material intensive. The raw materials account for nearly 60 per cent of the cost of production with more than 275 raw materials required for the industry. The Indian paint industry has come a long way from the days when paints were considered a luxury item. Today the awareness level on preventing corrosion through paints is relatively high, a development that should be a huge boost to the paint industry. Similarly, riding on the back of a buoyant economy, various allied industries like paint industry has been doing well for the past couple of years. Over the last 10 years the industry has grown at the compound annual growth rate of around 10 per cent. Asian Paints and Kansai Nerolac Paints are selected for the study. For this study three objectives are framed. Comparative trend analysis and ratio analysis are used to analyze. The selected paints companies had achieved a very prominent place in the field of the paints Industry. It is concluded from the study, Asian paints capital structure is very good than the Kansai Nerolac paints.

Keywords : Asian Paints, Comparative, Capital Structure, Economy, Growth Rate, Kansai Nerolac.

Introduction

Paint industry is a seasonal industry as also it is raw material intensive as the raw materials account for nearly 60 per cent of the cost of production with more than 275 raw materials required for the industry. Paint is any liquefiable or mastic composition which after application to a substrate in a thin layer is converted to a thick solid film. The Indian paint industry has come a long way from the days when paints were considered a luxury item. Today the awareness level on preventing corrosion through paints is relatively high, a development that should be a huge boost to the paint Industry. It is one with

immense potential; the growth is driven by rise in income, boom in the Indian housing sector, strong industrial growth, heavy infrastructure spending, increase in manufacturing activities and less seasonality. The Indian paint industry has witnessed remarkable growth over the last few years in terms of volumes, quality and also technological development. The growth in the Indian economy has enabled various core sectors of the economy like steel,

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