

## **Development of Themes and Sub-Themes Using Text-Extraction**

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## **Abstract**

Corporate Social Responsibility (CSR) has become mandatory for corporations in India. Its importance is not only for government but impactful to society as well. As a result, there has been a dramatic increase on how these corporations are allocating and categorizing their their social and environmental activities as well as how they need to allocate the funds to these categorized areas. All these Indian companies are disclosing their CSR activities in which they are involved through their company's annual reports. These annual reports are not only useful for companies but also to government, NGO's, society and many other stakeholders. In the past many of their activities may have been randomly allocated, but since CSR became mandatory the activities as well as the budgets are allocated with a cause and purpose.

In this paper, the researchers understood through an extensive literature review the various themes and sub-themes the companies are allocating their CSR. Having understood and performed the empirical study the researchers analyzed the various categories of CSR activities, the various themes and sub-themes across the globe. The researchers analyzed the various CSR parameters, tasks and sub-tasks across 500 Indian listed companies across 5 years. The researchers performed a manual mapping of the various CSR activities and developed a list of possible themes and sub-themes. These themes were benchmarked across the empirical themes and a final consolidated themes and sub-themes were developed by the researchers.

## **Keywords**

Corporate Social Responsibility (CSR), Themes, Sub-Themes, CSR Categorizing

## **1. Introduction**

In the less than a last decade CSR has evolved from the social responsibility to a more macro-economic level with the introduction of sustainable development goals (SDG) of nation states. Not only global organizations like UN but also government across the globe feel that companies that are prosperous should indulge and be an integral part of their nations' social challenges.

The developing nations where CSR has already gained momentum, many of these have developed mandates towards social development and specifically in the form of CSR. (Gowda 2013). In India, with the initiation of the legislative development it can be noted that the companies that are making are required to undertake CSR activities and also spend a certain specified amount of their net profits towards CSR.

With the introduction of mandated CSR in India, it appears to the national development priorities are taken in collaboration of sharing of strategic importance and ensuring not to compete with their business goals. The reports published after the introduction of mandated CSR, indicate that many companies have should restraint in spending their CSR budgets, since they are unable to plan effectively and implement their strategies (The Comptroller and Auditor General of India 2013). The firms also felt the need for an expertise from outside the firms to enhance CSR (Gupta, 2014 and Rama et al. 2009).

Also if we observe the disclosures by all the Indian firms we can see that there is not only limited information but also limited understanding of CSR activities (Kansal et al, 2016, Kansal et al., 2014 and Muttakin and Subramaniam, 2014). Hence there is a need for more a more critical research on implementations and understanding of CSR (Subramaniam et al, 2015).

This study explores the nature and the types of CSR activities and the specific focus of these CSR activities which could possible be categorized and themed into relevant and meaningful groups.

## **2. Theoretical Foundation**

When we explore CSR from an ethical theory lens, it is evident that business are morally obliged towards the wellbeing of society. The Indian firms have their roots into the ethics aspects through the Gandhian philosophical aspects.

Since there are many definitions and roots of CSR there has been conflicting concepts. Some term CSR that which includes not only social but also environmental aspects. Some term CSR as how to maximize return to shareholders (Zenisek, 1979). Some identify CSR on how corporations can be examined for their work towards social improvement (Frederick, 1986). Some redefined as how companies are responsive towards social moves (Frederick, 1994). Hence, CSR itself has changed into a more action mode from a philosophical aspect. Some have stated that it

is firms obligation to impact the stakeholders (Ferrell *et al.* 2002). Yet, some other have defined that businesses should adopt all the aspects from business to philanthropic (Thorne *et al.*, 2008).

### **Objectives of this study**

- 1.To develop themes and sub-themes of various social and environmental corporate social responsibilities of Indian companies.
- 2.To develop the themes and sub-themes through qualitative methodologies.

## **3.Research Methodology**

### **3.1 Sampling method**

The authors in this study took a sample of Top- 500 companies from National Stock Exchange Index, (NSE). The authors selected the top - 500 companies using random sample selection. The authors took all the required information from company's annual reports and some selected information which was not available in annual reports they collected it from company websites.

### **3.3 Quantitative methods**

In many cases, qualitative methods such as interviews, focus groups and free-text responses are used for data evaluation process. These methods generate large volumes of data, which must be extracted and analyzed in a thorough manner.

These different qualitative methods originally used in social science are regularly employed, either individually or combined (Evans & Mathur, 2005; Adams & Cox, 2008; Cohen *et al.*, 2011). In many cases, once qualitative data is collected, the researcher must transcribe all written data in to an electronic text format for analysis.

Thematic analysis refers to the “method of identifying, analysing and reporting patterns (or themes) within data”and represents a foundational, conceptually demanding method for qualitative analysis (Braun and Clarke, 2006),

Thematic analysis is different from other qualitative analytic methods like grounded theory (Inductive vs deductive). Deductive approach is also known as a “top down” approach way. An inductive approach is called the “bottom up” approach (Boyatzis, 1998).

In this paper, the authors did not directly implement the inductive approach. However, the authors first identified themes which were based on extensive literature reviews and the also analysed initially before progressing to an interpretative form which attempted to look beyond the surface of the data, to look if there is a broader meaning and ultimate implications of the themes/patterns are deduced. (Frith and Gleeson, 2004; Braun and Clarke, 2006).

The authors during their initial manual process of extracting data and surfing the data analysis, the authors essentially extracted the data. During this initial phase, the emerging themes and key points were explored and identified. During this identification process, the authors maintain an open mind, welcoming and accepting of alternative views and also sustained this during all the stages of the data analysis. The data analysis process continued with categorizing the data into themes, reflecting and synthesising the data. (Brenner, 1985). These final data which was extracted and the data analysis and the findings were shared with all authors for verification and cross-checking. The ultimate step, which involved drafting the paper was carried out before the final paper was finalised.

Table 1. Themes and Sub-themes

Theme	Sub-theme									
1. Healthcare	<table border="1"> <tr><td data-bbox="812 373 1404 432">1.1 Child Nutrition</td></tr> <tr><td data-bbox="812 432 1404 491">1.2 Health and Awareness Camps</td></tr> <tr><td data-bbox="812 491 1404 550">1.3 Senior citizen healthcare</td></tr> <tr><td data-bbox="812 550 1404 609">1.4 Drinking Water facilities</td></tr> <tr><td data-bbox="812 609 1404 667">1.5 Mother and Child healthcare</td></tr> <tr><td data-bbox="812 667 1404 726">1.6 Financial Support</td></tr> <tr><td data-bbox="812 726 1404 785">1.7 Assistance to physically disabled</td></tr> <tr><td data-bbox="812 785 1404 844">1.8 Infrastructure facilities</td></tr> <tr><td data-bbox="812 844 1404 903">1.9 Cancer cure</td></tr> </table>	1.1 Child Nutrition	1.2 Health and Awareness Camps	1.3 Senior citizen healthcare	1.4 Drinking Water facilities	1.5 Mother and Child healthcare	1.6 Financial Support	1.7 Assistance to physically disabled	1.8 Infrastructure facilities	1.9 Cancer cure
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2. Education	<table border="1"> <tr><td data-bbox="812 1003 1404 1062">2.1 Financial assistance for education</td></tr> <tr><td data-bbox="812 1062 1404 1121">2.2 Job opportunities and Employment</td></tr> <tr><td data-bbox="812 1121 1404 1180">2.3 Skill and Vocational training</td></tr> <tr><td data-bbox="812 1180 1404 1239">2.4 Workshops</td></tr> <tr><td data-bbox="812 1239 1404 1297">2.5 Women Empowerment towards education</td></tr> <tr><td data-bbox="812 1297 1404 1356">2.6 Sports Scholarships</td></tr> </table>	2.1 Financial assistance for education	2.2 Job opportunities and Employment	2.3 Skill and Vocational training	2.4 Workshops	2.5 Women Empowerment towards education	2.6 Sports Scholarships			
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2.6 Sports Scholarships										
3. Agriculture	<table border="1"> <tr><td data-bbox="812 1455 1404 1514">3.1 Infrastructure facilities towards agriculture</td></tr> <tr><td data-bbox="812 1514 1404 1572">3.2 Educating Farmers</td></tr> <tr><td data-bbox="812 1572 1404 1631">3.3 Financial Assistance</td></tr> </table>	3.1 Infrastructure facilities towards agriculture	3.2 Educating Farmers	3.3 Financial Assistance						
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3.2 Educating Farmers										
3.3 Financial Assistance										

<p>4. <i>Societal Development</i></p>	<table border="1"> <tr> <td data-bbox="813 239 1406 312">4.1 Charity, Donations and Relief Funds</td> </tr> <tr> <td data-bbox="813 312 1406 386">4.2 Construction of Toilets</td> </tr> <tr> <td data-bbox="813 386 1406 459">4.3 Safety Measures</td> </tr> <tr> <td data-bbox="813 459 1406 512">4.4 Digital campaigns</td> </tr> <tr> <td data-bbox="813 512 1406 564">4.5 Gender Equality Programs</td> </tr> <tr> <td data-bbox="813 564 1406 617">4.6 Culture and Sports</td> </tr> <tr> <td data-bbox="813 617 1406 669">4.7 Social Welfare</td> </tr> </table>	4.1 Charity, Donations and Relief Funds	4.2 Construction of Toilets	4.3 Safety Measures	4.4 Digital campaigns	4.5 Gender Equality Programs	4.6 Culture and Sports	4.7 Social Welfare
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4.4 Digital campaigns								
4.5 Gender Equality Programs								
4.6 Culture and Sports								
4.7 Social Welfare								
<p>5. Environment Sustainability</p>	<table border="1"> <tr> <td data-bbox="813 894 1406 947">5.1 Green Initiatives</td> </tr> <tr> <td data-bbox="813 947 1406 999">5.2 Waste management</td> </tr> <tr> <td data-bbox="813 999 1406 1052">5.3 Emission</td> </tr> <tr> <td data-bbox="813 1052 1406 1104">5.4 Rain Water Harvesting</td> </tr> <tr> <td data-bbox="813 1104 1406 1157">5.5 Climate Protection</td> </tr> <tr> <td data-bbox="813 1157 1406 1209">5.6 Environmental conservation or recycle</td> </tr> </table>	5.1 Green Initiatives	5.2 Waste management	5.3 Emission	5.4 Rain Water Harvesting	5.5 Climate Protection	5.6 Environmental conservation or recycle	
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<p>6. Miscellaneous</p>	<table border="1"> <tr> <td data-bbox="813 1333 1406 1386">6.1 Safety measures</td> </tr> <tr> <td data-bbox="813 1386 1406 1438">6.2 Mode Tribal development</td> </tr> <tr> <td data-bbox="813 1438 1406 1491">6.3 Animal Welfare</td> </tr> <tr> <td data-bbox="813 1491 1406 1543">6.4 Collaborations for growth</td> </tr> <tr> <td data-bbox="813 1543 1406 1596">6.5 Make in India goods purchase</td> </tr> </table>	6.1 Safety measures	6.2 Mode Tribal development	6.3 Animal Welfare	6.4 Collaborations for growth	6.5 Make in India goods purchase		
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**Table 2. Phases/Process for Theme Development**

Phase Number	Phase Name	Description of Phase
1	Understanding your data	Extracting the data, reading and understanding.
2	Generating initial keywords	Extracting the key aspects of data in planned manner using the entire dataset, collating all the extracted data which is relevant.
3	Exploring the potential themes	Collating all the extracted data into potential themes. The data which is relevant is taken for each potential theme.
4	Evaluating the potential themes	Evaluating the potential themes with the extracted data and across the complete data develop a map of themes.
5	Identifying the themes with appropriate names	Themes are analyzed for each theme. A clear name is generating for each identified theme.
6	Creating the final draft	Before creating the final draft the data is analyzed. All the extracted data, and relate to the research objective and questions.

## **CONCLUSION**

The authors focuses on the development of themes and sub-themes using qualitative methodologies. The authors developed a comprehensive list of themes and sub-themes as seen on Table - 1. The authors also ensured not to have any conflicts or overlaps between the sub-themes and themes, hence all these themes and sub-themes are unique. The authors worked on manual process of data extraction and using the data from the existing set of data corpus they developed themes and sub-themes. The authors developed a unique process which can be seen on Table - 2. The entire process was based on phases, to ensure there is a non-conflicting and a vivid process during the data extraction. These themes and sub-themes were also mapped or triangulated using literature reviews and research papers from the past.

## Limitations

The study was taken only for the top-500 companies within NSE-500. The study also focused for only 1 year. The final developed themes and sub-themes were proof-read by other authors to ensure consistency. However, the subjectivity inherent remains a limitation. Also the authors chose only 1 year of data and only top 500 companies.

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