

Measuring The Relationship Between Corporate Social Responsibility And Corporate Image: A Case Study Of Bharti Airtel Ltd. And Bharatsanchar Nigam Ltd (BSNL)

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Abstract:

Quite evidently organizations make extra efforts to generate a good image in order to ensure customer loyalty and good word of mouth which finally culminates in increased revenues and profitability. Corporate image of the company indicates the corporate identity, marketing communications and individuality of the company. The corporate image is based on the feelings, beliefs and perception the customer and other businesses have in totality about the organization and its various brands. Corporate image is highly influenced by the CSR activities performed by the company for the benefit of the society. The customers get more inclined towards a company which performs various CSR activities, and show concerns towards the social causes, environment and raising standards of the society at large, providing quality services which have no harm on the environment. Positive corporate image is a long time asset for the organisations irrespective of their size. In context of Indian telecom sector, very few studies are available where researchers have identified the various areas of corporate social responsibilities or have measured the connection between CSR and corporate image. This study has been conducted to address this research gap. The main purpose of the study is to measure relationship between corporate image and corporate social responsibility of the telecom companies and facilitates comparison of the CSR activities of the two companies in the sample i.e. Bharti Airtel Ltd and Bharat Sanchar Nigam Limited. The sample size of the study is 1000 customers comprising 500 Airtel and 500 BSNL customers each. The study reveals that corporate social responsibility is found to be significant predictor of corporate image of the telecom company. Indulgence of the telecom companies in CSR activities lead to making a positive and sustainable image of the company in the market and proves it to be adding to organisational citizenship behaviour.

Keywords : *Corporate Image, Corporate Social Responsibility (CSR), Social Causes, Environment, Customer Satisfaction, Telecom Companies, BSNL, and Airtel.*

1. Introduction:

Images can be defined as the opinion or impression about a company whether big or small that has been embedded in the mind of customers through the various experiences and knowledge they imbibe through the various interactions they have with the

employees, media campaigns and activities conducted by the company which can either be good or bad (Virvilaite and Daubaraite, 2011). Organizations make all efforts to generate a good image as that generates customer loyalty, good word of mouth and finally reflects in terms of increased revenues and profitability. For the

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organizations creating an image starts from selecting the right brand name that reflects its culture, reinforcing same through product/service quality and the behavior of the employees towards the various stake holders apart from the overall performance of the organization in terms of financial performance and adhering to the statutory requirements. Though the image varies from customer to customer but the overall image is defined by the combined view of public in general. Thus the corporate image is based on the feeling and perception the customer and other businesses have in totality about the organization and its various brands. Another important point about corporate image is that it is equally important for small businesses as well. In fact, the impact of corporate image on smaller businesses is far more visible and strong as compared to large corporates. However, for the image to be persistent it is important that it should match with the reality and should remain same in normal as well as turbulent times so that customers always find value in them. Many other intangibles elements such as HR policy, culture of company, country of origin etc. also contribute towards the image of the company. For example, Japanese products have an image of high quality as that's what the customer's belief about Japan is. Same way Scotch whiskey has its own die hard customers due to customer's belief about the ingredients and manufacturing done in Scotland. Even the business philosophies of the owners have an effect on the image of the company as perceived by the stake holders. Thus it can be said that a positive image of a company also works as an assurance to the customer about the consistent quality of product or service irrespective of the location across the globe especially when it is first interaction of the customer with the company. Coke, Pepsi, Macdonald are some of the examples of the companies which have created a positive image in the mind of customers that they are assured of the same quality and/or ambience irrespective to which country they avail them. On the other hand, labour disputes, strikes and

negative publicity adversely impact image of an organization. It is well known that winning business strategies are mainly grounded in sustainable competitive advantage Hence all organizations strive to get competitive advantage over other organizations that are operating in their market or sector (Porter 1985). However, it needs to be understood that, till what time an organization will be able to maintain the competitive advantage over competitors cannot be guaranteed irrespective of how much hard labor and investment has been put in to attain it. Sooner or later the competitors will also develop similar strengths and that competitive strength, so assiduously built up, will be gone. Hence in order gain such a sustained competitive edge over competitors which can neither be destroyed quickly nor can be copied easily, organizations are putting out extra efforts on building their corporate image (Ade, 2015). The results obtained through creation of positive corporate image, which actually becomes a long time asset for an organization, are manifold - customer loyalty and retention being a few of them. Nevertheless, they are amongst the important benefits as it has come out of various surveys that customers do not buy products just because of their quality but also because of their positive bias towards a company (Balmer, 2001). In other words, corporate image affects the behavior of customers with regards to their buying pattern/decision. Also since they enjoy the trust and loyalty of the customers they are able to expand their customer base through positive word of mouth of the existing customer apart from charging a premium on their services. Thus they are not only able to increase revenue but also the gross margin levels as well. Hence organizations put in their best efforts to build its image amongst all its stake holders. As per (Robert, 2002) corporate image is a reflection of the organization's mission, professionalism and capability of the employees apart from the positive role it plays for the society.

For an organization enjoying good corporate image

it is easier to attract and retain good manpower as potential candidates want to get associated with companies having a good corporate image. Also such organizations enjoy high trust level with the lending organizations making it relatively easier for them to obtain loans for further expansion of operations or to procure new technology. In short the various advantages of a positive corporate image as enumerated by various researchers are that the organization is able to get better talent, can get capital at lower cost by attracting investors, better organization of resources and also a favorable treatment by various government bodies. Due to all above advantages it becomes most relevant for all organizations to study the corporate image building process and take all steps necessary including commitment of resources to develop one for themselves which is strong and positive.

2. Review of Literature:

Mochalov (2017) has provided an overview regarding the Corporate Social Responsibility on the corporate image and its influence in shaping the customer's purchase decisions. The study was undertaken with the sample of 105 University students in Turkey who often fly with Airlines. The study depicts that majority of the respondents are price-sensitive and CSR and corporate image has no influence in shaping their buying decisions as they are unaware of CSR actions. The study also reflects the challenges faced by the Airlines due to increase in importance and involvement of media in coverage of environmental aspects. The sample size and the category of respondents posed a major limitation for the study while the inclusion of all the categories is mandatory to get desired consequences. Sudibyo and Atikah (2016) conducted a study to measure the relationship between corporate social responsibility and corporate image, while considering the interaction of risk society. Researchers have conducted the research on telecommunication sector using primary data. The primary data was collected from

the 172 consumers of the telecom services who were mainly the university students. Regression model has been used in the study where, corporate social responsibility has been used as an independent variable, corporate image has been used a dependent variable and risk society has been used as moderating variable. Corporate image has been measured using corporate product image and corporate organizational image while risk society has been measured using two variables namely; risk perception and trust information. Researchers have developed a questionnaire consisting different statements to measure different variables. It was found from the study that corporate image and company's product image both are positively influenced by the corporate social responsibility. No significant impact of risk perception has been found on the relationship of corporate social responsibility and corporate image. Risk perception do not have any significant impact over the relationship between company's product image and corporate social responsibility. Trust information is found to have an insignificant impact over the relationship between corporate image and company's product image with the corporate social responsibility. Risk perception is found to have a negative influence over the relationship between corporate social responsibility and organizational image of the company. Therefore, it can concluded that increase in the level of CSR activities done by the company, will create highly positive image of the company.

Nasikan and Bariate (2015) conducted a study to measure the effect of corporate social responsibility on the competitive advantage and corporate image of the company. The study was based on the primary data collected from the 200 customers of the telecom sector of Nigeria. Researchers have used regression analysis and chi-square methods for the data analysis. It was found from the study that corporate social responsibility has a positive and strong link with the competitive advantage of the company. Corporate social

responsibility practices of the companies help in creating a favorable image of the company in the society and in the minds of the stakeholders. CSR activities of the company related to employees, customers, society, environment help in making a positive impression about the company and which will help the company in long run. The companies which show higher concern for the environment can create a positive image in the mind of the customers and the purchase behavior of the customers get influenced by the corporate image. Researchers have found a positive and significant relationship between competitive advantage and corporate social responsibility in Nigerian telecommunication sector. The corporate image of the company gets improved by its higher involvement in the CSR activities, which ultimately helps in getting competitive advantage by the company over its competitors. Nasikan et al. (2015) researchers have conducted a study to measure the corporate social responsibility of the telecommunication companies of Nigeria. The study also aimed to measure the relationship between corporate social responsibility and corporate image. The research was based on the primary data, with a sample size of 200 staff members of MTN Telecommunication Company of Nigeria. Researchers have used Chi-square and regression method for data analysis. It was found from the study that corporate social responsibility has a strong relationship with competitive advantage of telecom companies. A positive and significant relationship has been found between corporate social responsibility and corporate image, profitability, brand awareness and employee commitment. Further the study indicates that active participation of telecom companies in CSR activities can enhance its image in the market which can be used as a competitive tool. The telecom companies can involve in various CSR activities such as; scholarship to deserving candidates, donations for charity programs, campaigns for environmental awareness, campaigns for educational awareness, recruitment

of qualified candidates and social welfare activities for the employees. Corporate image of the company is built on the basis of the involvement of a company, in the activities which are beneficial for the local community and society. The study also highlights the fact that all the four aspects of CSR namely; legal, economic, philanthropic and ethical were found to be positively related with the corporate image. CSR helps in creating a positive corporate image of the company in the minds of the customers, which will affect the sales of the company and reflects its benefits through increased level of profitability of the firm. Positive corporate image will stimulate brand support from the stakeholders and create positive word of mouth communication about the products and services of the company which will lead to increased level of reliability among the customers towards the company. CSR also helps in increasing brand awareness among the customers. Therefore, CSR can be used as a best predictor of corporate image and also helps in improving the corporate image. Jurisova and Durkova (2012), conducted a study to measure the relationship between communication policy of corporate social responsibility activities and corporate image. The way in which companies communicate about their corporate social responsibility to their stakeholders such as; customers, employees, shareholders, society, government and legal authorities, highly influence the corporate image. Communication plays an important role in providing & explaining the public information and also supports cultural agitate and patterns. The researcher has highlighted the fact that corporate social responsibility is an important factor for building the corporate image. Product quality, reasonable prices, reliable services, continuous process for innovations and systematic work in favour of stakeholders of business; are some of the factors which help in building positive image of a company. Effective communication policy for corporate social responsibility activities performed by the company, can lead to positive and sustainable

corporate image in the long run. The researcher also found that the various communication tools which are used by the companies for external communication are namely; internet (corporate blog, website, fan page on Facebook and Twitter account), various events (open house), brochures of the company, annual reports, company's websites, labels on the products, product packages (bio or eco), press releases and conferences, anti-corruption lines for anonymous information lines, employees announcement for working safety and working conditions and prices which are obtained under the corporate social responsibility. LenguyenTuongdung (2011) conducted a study to measure the impact of corporate social responsibility programs organized by the company on its corporate image. Researcher stated that CSR has a positive relationship with the company's goodwill and directly affect the performance of the companies. The CSR activities of the companies' affects the profitability of the companies' in long-run. The study was purely based on the primary data collected from the 400 stakeholders of the Siam Cement company of Thailand. The corporate social responsibility programs related to legal, economic, philanthropic and ethical aspects have been measured using well-structured questionnaire. It was found from the study that corporate social responsibility has a low to medium influence over the corporate image of the Siam Cement company. The author further suggested that company should perform more CSR activities and it should also communicate the CSR activities to its stakeholders prominently. Company should focus on environmental concerns and measure the benefits and impacts of the CSR programs in an efficient manner. Researcher has investigated the relationship of each of the four components of CSR namely; legal, economic, philanthropic and ethical, with the corporate image and reputation of the company. It was found from the study that there is positive relationship between legal, economic, philanthropic and ethical aspect of CSR with the corporate image and reputation of the company.

Therefore, it can be concluded that CSR programs helps in enhancing the image and reputation of the company. CSR practices of the company lead to improvement in corporate image and reputation of the company among its stakeholders. CSR practices of the companies help in reinforcing of the positive perception among stakeholders. Stakeholders show more trust towards those companies which gives something back to the society in the form of conducting CSR programs. Company who are less involved in the CSR activities, will have poor image among its stakeholders and the potential customers of the company will start switching to other companies. The findings of the study indicate that CSR practices significantly contribute to the corporate image of the Siam cement company of Thailand. Thus, it can be said that CSR practices are an important element for the development of better corporate image of the company. Virvilaite and Daubaraitė (2011) conducted a study based on primary data using self-developed questionnaire. The data was collected from the 181 customers of the Lithuania. The objective of the study was to measure the relationship between corporate social responsibility and the corporate image. It was found from the study that corporate social responsibility has a positive and significant impact over the corporate image. Corporate social responsibility helps in creating a positive attitude among the customers, generating positive word of mouth communication about the company and all these lead to positive corporate image. It was stated in the research that legal and economic, are the two main aspects of the corporate social responsibility, which further leads to philanthropic and ethical aspects of the corporate social responsibility. Corporate image of the company indicates the corporate identity, marketing communications and individuality of the company. Corporate image is highly influenced by the CSR activities performed by the company for the benefit of the society. The customers get more inclined towards a company which performs various CSR activities, shows its

concerns towards the social causes, environment and raising standards of the society at large, by providing quality services which have no harm on the environment. The higher involvement of companies in CSR activities helps in creating and sustaining a positive corporate image in the minds of the customers which helps in developing long term relationships with the customers. The ethical and legal aspects of the CSR indicate that the company fulfil all its legal obligations and also meets the economic expectations, which further helps in creating a positive attitude of the society towards the company. Therefore, it can be concluded that corporate social responsibility and corporate image are closely related to each other. Corporate social responsibility affects the corporate image of the company and helps in creating positive and sustained image of the company in the society. On the other hand, the companies who generate profits due to positive corporate image in the market, can only invest huge amount in the CSR activities. Thus, both the corporate social responsibility and corporate image compliments each other. Muller Roland (2006), conducted a study to measure the importance of corporate social responsibility for creating corporate image in telecommunication industry. The research was based on the primary data collected from the employees, customers, and management people of the two telecommunication companies of Hungary. It was found from the study that corporate social responsibility is positively related with the corporate image. The involvement of companies in CSR activities helps in creating a positive image of the company in the minds of the stakeholders. The effect of CSR activities gets multiple over the stakeholders. The CSR activities in favour of employees, will make them more satisfied and satisfied employee provides better service quality and maintain good relationships with the customers, which will lead to high level of customer satisfaction and positive corporate image in the minds of the customers. Therefore, CSR activities related to any stakeholder of the company

will effect multiple times on stakeholders. CSR has a huge impact over the public image of the company. Positive corporate image ensures the long term sustainability of the company. Companies with positive corporate image can easily cope up with the changes in the external environment and helps in earning the benevolence of the government and regulatory authorities as well. Corporate social responsibility can be used as the most trustworthy tools while communicating with the external environment and helps in creation of a positive image of the company. Positive corporate image is important for the telecom companies which face public criticism. Due to the low level of real product differentiation in telecom sector, corporate image helps in differentiating the brand and can be used as a competitive advantage. Corporate image can be built by maintaining the prices at low level and delivering the services on scheduled time. Anderson (2001) stated in the research that one of the most important task before the management is to attract new customers and to retain the existing customers too. For this purpose, companies need to make profitable and long term relationships with the customers. Long term relationships can be developed with the customers by increasing the customer value and level of satisfaction among the customers. However, the products and service offered by a firm also helps in creating positive or negative impression about the corporate image. Customer satisfaction always leads to positive word of mouth marketing for the company. Brown and Perry (2004) also stated in their research that the products or services offered by a firm have a great impact over the customer loyalty, customer satisfaction and recommendation. Companies leave some impacts on the environment and these impacts affect the corporate image in the long run. Consumers are more inclined towards the firms which behave ethically towards the environment and society and even willing to pay higher prices for the products or services of those firms. The ethical behaviour of the firm towards the environment and society plays

an important role in building a positive image in the minds of the customers and leads to higher level of profitability (Allen, 2000). Thus it is very challenging task before the companies to satisfy the needs of its customers, by following ethical behaviour and maximization of profits too. Andreasen and Drumwright (2001) attempted a study to measure the relationship between corporate image and corporate social responsibility. It was found from the study that CSR activities performed by a company plays a vital role in building a positive and favourable image of the company in the mind of the customers.

Research Gaps:

The higher involvement of a company in CSR activities shows the concern of a company towards its societal obligations and a feel of responsiveness towards the society. Companies create and improve their image by involving in charity events, by showing concern for environment, by providing their responsibilities towards their employees and by involvement in social welfare activities. Corporate social responsibility and corporate image are positively and significantly related to each other. In context of Indian telecom sector, very few studies are available where researchers have identified the various areas of corporate social responsibilities or have measured the connection between CSR and corporate image. This study will focus on this gap and will be aimed to measure the relationship between CSR and corporate image of Indian telecom sector.

3. Objectives:

1. To measure the relationship between corporate image and CSR of telecom companies.
2. To compare the CSR activities of BSNL and Airtel.

4. Research Methodology:

The study is based on the primary and secondary data collected from the various sources. Secondary data sources such as Ebsco, Proquest, Emerald, Shodhganga and Google scholars have been used for accessing the literature on corporate image, websites of BSNL and BhartiAirtel to study the profile of the companies and to know the campaigns of the companies for building corporate image, newspaper articles, various other reports of TRAI and government reports to study the current trends of telecom sector in India and at global level. Primary data has been collected from the customers of BSNL and Airtel using self-developed questionnaire. Five telecom circles which have been selected for the purpose of data collection using survey method include Delhi, Rajasthan, Gujarat, Maharashtra, and Punjab. Sample size of the study is 1000 thus from each of these five telecom circles, 200 respondents have been selected. Thus, the sample size for each telecom circle was 200 and therefore, the total number of respondents is 1000 in the study. Various statistical techniques have been used to analyze the primary data such as factor analysis, chi square test, ANOVA test, multiple regression analysis and descriptive analysis etc.

Hypothesis:

H_{01} # There is no significant relationship between corporate social responsibility and corporate image of the telecom companies.

H_{02} # There is no significant difference in the corporate social responsibility of BSNL and Airtel.

5. Data Analysis and Findings:

Table.1: Reliability Statistics	
Cronbach's Alpha	N of Items
.960	8

Corporate social responsibility of Airtel and BSNL, has been measured using 8 statements. Internal consistency of the construct 'Corporate social responsibility' was measured with the help of Cronbach Alpha. The Alpha value for all the 8 statements under Corporate social responsibility was found 0.960, which is an acceptable value and

shows the internal consistency in the data collected from the telecom users for the variable 'Corporate social responsibility'.

H₀₂ # There is no significant difference in the corporate social responsibility of BSNL and Airtel.

Table.2: Descriptives

Corporate Social Responsibility								
	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Airtel	456	3.7569	.85041	.03982	3.6786	3.8351	1.00	5.00
BSNL	390	2.7189	.67802	.03433	2.6514	2.7864	1.00	5.00
Total	846	3.2784	.93223	.03205	3.2155	3.3413	1.00	5.00

Table.3: ANOVA

Corporate Social Responsibility					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	226.468	1	226.468	376.344	.000
Within Groups	507.883	844	.602		
Total	734.350	845			

The mean value of the variable 'corporate social responsibility' was found to be 3.75 for Airtel and 2.71 for BSNL, which inferred that Airtel was superior to BSNL in fulfilling its corporate social responsibility. Hence, it can be said that Airtel was better than BSNL in terms of corporate social responsibility. Table 3 depicts the ANOVA results. It can be clearly observed from the above table that

F-value is found to be 376.344 at a p-value of .000, which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference in the corporate social responsibility of Airtel and BSNL. Thus, there is significant difference in the corporate social responsibility of Airtel and BSNL.

Table.4: Descriptives

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
						Lower Bound	Upper Bound		
Company make use of e-bill to save papers	Airtel	456	3.7412	.82204	.03850	3.6656	3.8169	1.00	5.00
	BSNL	390	2.3923	.94987	.04810	2.2977	2.4869	1.00	5.00
	Total	846	3.1194	1.10990	.03816	3.0445	3.1943	1.00	5.00
Company sponsor the social awareness campaigns	Airtel	456	3.8640	1.03092	.04828	3.7692	3.9589	1.00	5.00
	BSNL	390	2.4282	1.00063	.05067	2.3286	2.5278	1.00	5.00
	Total	846	3.2021	1.24341	.04275	3.1182	3.2860	1.00	5.00
Company follows the ethical practices and follows the laws	Airtel	456	3.7566	1.08939	.05102	3.6563	3.8568	1.00	5.00
	BSNL	390	2.4718	.88284	.04470	2.3839	2.5597	1.00	5.00
	Total	846	3.1643	1.18679	.04080	3.0842	3.2444	1.00	5.00
Company has a provision for emergency talk time facility to prepaid users	Airtel	456	3.6360	.85879	.04022	3.5569	3.7150	1.00	5.00
	BSNL	390	2.8333	.77255	.03912	2.7564	2.9102	1.00	5.00
	Total	846	3.2660	.91222	.03136	3.2044	3.3275	1.00	5.00
Special applications for the safety of women	Airtel	456	3.8684	1.00121	.04689	3.7763	3.9606	1.00	5.00
	BSNL	390	2.9795	.75516	.03824	2.9043	3.0547	1.00	5.00
	Total	846	3.4586	.99944	.03436	3.3912	3.5261	1.00	5.00
Company make use of green advertising	Airtel	456	3.6820	.88813	.04159	3.6003	3.7638	1.00	5.00
	BSNL	390	2.9410	.79141	.04007	2.8622	3.0198	1.00	5.00
	Total	846	3.3404	.92177	.03169	3.2782	3.4026	1.00	5.00
The products of the company can be recycle	Airtel	456	3.8289	1.01706	.04763	3.7353	3.9225	1.00	5.00
	BSNL	390	2.8282	.85968	.04353	2.7426	2.9138	1.00	5.00
	Total	846	3.3676	1.07068	.03681	3.2954	3.4399	1.00	5.00
The product of the company causes no harm to the health of the people	Airtel	456	3.6776	.88406	.04140	3.5963	3.7590	1.00	5.00
	BSNL	390	2.8769	.83634	.04235	2.7937	2.9602	1.00	5.00
	Total	846	3.3085	.94992	.03266	3.2444	3.3726	1.00	5.00

Interpretation:

It can be interpreted from table 4 that for company makes use of e-bill to save papers, the mean value for Airtel was found to be 3.74 which is more than the mean value of BSNL i.e. 2.39. Hence, it can be said that Airtel makes use of e-bill to save papers more than that of BSNL. It can be interpreted from table 4 that for company sponsors the social awareness programs, the mean value for Airtel was found to be 3.86 which is more than the mean value of BSNL i.e. 2.42. Hence, it can be said that Airtel sponsors more social awareness programs than BSNL. It can be interpreted from 4 that for company follows the ethical practices and follows the laws, the mean value for Airtel was found to be 3.75 which is higher than the mean value of BSNL i.e. 2.47. Hence, it can be said that Airtel follows the ethical practices and laws more than that of BSNL. It can be interpreted from table 4 that for company has a provision for emergency talk time facility to prepaid users sponsors the social awareness programs, the mean value for Airtel was found to be 3.63 which is more than the mean value of BSNL i.e. 2.83. Hence, it can be said that Airtel has much more provision for emergency talk time

facility to prepaid users than BSNL. It can be interpreted from table 4 that for company has special applications for the safety of women, the mean value for Airtel was found to be 3.86 which is more than the mean value of BSNL i.e. 2.97. Hence, it can be said that Airtel has more specialized applications for the safety of women than BSNL. It can be interpreted from table 4 that for company make use of green advertising, the mean value for Airtel was found to be 3.68 which is more than the mean value of BSNL i.e. 2.94. Hence, it can be said that Airtel makes use of green advertising more than BSNL. It can be interpreted from table 4 that for the products of the company can be recycled, the mean value for Airtel was found to be 3.82 which is more than the mean value of BSNL i.e. 2.82. Hence, it can be said that Airtel products can be much more recycled than BSNL. It can be interpreted from table 4 that for the product of the company causes no harm to the health of the people, the mean value for Airtel was found to be 3.67 which is higher than the mean value of BSNL i.e. 2.87. Hence, it can be said that Airtel products are superior than BSNL products in terms of causing no harm to the health of the people.

Table. 5: ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Company make use of e-bill to save papers	Between Groups	382.500	1	382.500	490.294	.000
	Within Groups	658.442	844	.780		
	Total	1040.942	845			
Company sponsor the social awareness campaigns	Between Groups	433.376	1	433.376	418.951	.000
	Within Groups	873.060	844	1.034		
	Total	1306.436	845			
Company follows the ethical practices and follows the laws	Between Groups	346.992	1	346.992	347.334	.000
	Within Groups	843.170	844	.999		
	Total	1190.162	845			
Company has a provision for emergency talk time facility to prepaid users	Between Groups	135.423	1	135.423	201.320	.000
	Within Groups	567.737	844	.673		
	Total	703.160	845			
Special applications for the safety of women	Between Groups	166.111	1	166.111	206.799	.000
	Within Groups	677.941	844	.803		
	Total	844.052	845			
Company make use of green advertising	Between Groups	115.421	1	115.421	161.676	.000
	Within Groups	602.536	844	.714		
	Total	717.957	845			
The products of the company can be recycle	Between Groups	210.525	1	210.525	234.365	.000
	Within Groups	758.148	844	.898		
	Total	968.673	845			
The product of the company causes no harm to the health of the people	Between Groups	134.775	1	134.775	181.216	.000
	Within Groups	627.704	844	.744		
	Total	762.479	845			

Interpretation:

It can be interpreted from table 5 that for company makes use of e-bill to save papers, the F-value was found to be 49.294 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference between Airtel and BSNL in making use of e-bill to save papers. Thus, there is significant difference between Airtel and BSNL in making use of e-bill to save papers. It can be interpreted from table 5 that for company sponsors the social awareness programs, the F-value was found to be 418.951 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference in sponsoring the social awareness programs between Airtel and BSNL.

Thus, there is significant difference in sponsoring the social awareness programs between Airtel and BSNL. It can be interpreted from table 5 that for company follows the ethical practices and follows the laws, the F-value was found to be 334.347 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference between Airtel and BSNL in following their ethical practices and laws. Thus, there is significant difference in Airtel and BSNL in following their ethical practices and BSNL. It can be interpreted from table 5 that for company has a provision for emergency talk time facility to prepaid users, the F-value was found to be 201.320 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference in the provision for emergency talk time facility to prepaid users between Airtel and BSNL. Thus, there is significant difference in the provision for emergency talk time facility to prepaid users between Airtel and BSNL. It can be interpreted from table 5 that for company has

special applications for the safety of women, the F-value was found to be 206.799 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference in between Airtel and BSNL in terms of having special applications for the safety of women. Thus, there is significant difference in between Airtel and BSNL in terms of having special applications for the safety of women. It can be interpreted from table 5 that for company make use of green advertising, the F-value was found to be 161.676 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference in the companies making use of green advertising between Airtel and BSNL. Thus, there is significant difference between Airtel and BSNL in making use of green advertising. It can be interpreted from table 5 that for the products of the company can be recycled, the F-value was found to be 234.365 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference between Airtel and BSNL in the way the products of the company can be recycled. Thus, there is significant difference between Airtel and BSNL in the way the products of the company can be recycled. It can be interpreted from table 5 that for the product of the company causes no harm to the health of the people, the F-value was found to be 181.216 at a p-value of .000 which is significant at 5 percent level of significance. Hence, we reject null hypothesis which states that there is no significant difference between Airtel and BSNL in terms of product of the company causes no harm to the health of the people. Thus, there is significant difference between Airtel and BSNL in terms of their products causing no harm to the health of the people.

H_{01} # There is no significant relationship between corporate social responsibility and corporate image of the telecom companies.

Table.6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.939 ^a	.881	.881	.46129

a. Predictors: (Constant), Corporate Social Responsibility

Interpretation:

The regression model summary given in table 6.87 shows that the R value was 0.939, it shows that there is a positive but low degree of correlation between corporate image and Corporate Social Responsibility. The value of R square was found to

be 0.881, which indicates that Corporate Social Responsibility among telecom users explain only 88 percent of the variation in the corporate image of the telecom companies. While rest of the 12 percent of the variation is caused due to another factors.

Table.6.88 ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	1330.026	1	1330.026	6250.539	.000 ^b
1	Residual	179.591	844	.213		
	Total	1509.617	845			

a. Dependent Variable: Corporate Image

b. Predictors: (Constant), Corporate Social Responsibility

Interpretation:

Table 6.88 indicates the results of one-way Anova, the f-value was found to be 6250.539, at 99 percent confidence level. Hence, it can be said that the

dependent variable and independent variables are significantly related and the regression model emerged between dependent variable i.e. corporate image and the independent variables i.e. Corporate Social Responsibility, was found to be significant.

Table.6.89: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T
		B	Std. Error	Beta	
1	(Constant)	.240	.038		6.296
	Corporate Social Responsibility	.919	.012	.939	79.060

a. Dependent Variable: Corporate Image

Interpretation:

Table 6.89 shows the value of regression coefficients extracted through linear regression analysis. It was found that regression coefficient of the independent variable i.e. Corporate Social Responsibility was found to be 0.939, which was positive. Hence, it can be said that the Corporate Social Responsibility has a positive relation with the corporate image of the telecom companies. It was found from the p-value corresponding to the regression coefficient that Corporate Social Responsibility, was found to be positively and significantly related to the corporate image. Hence, it can be said that the Corporate Social Responsibility, was found to be a significant predictor of the corporate image of the telecom companies.

6. Conclusion:

From the above analysis, it can be concluded that Corporate Social Responsibility is a significant predictor of corporate image of a telecom company. Further, the paper reveals that Airtel enjoys better corporate social responsibility as compared to BSNL in terms of saving papers and using e-bills instead, sponsoring social awareness programs, following ethical code of conduct, using green advertising and recyclable products, and creating health awareness. Also corporate social responsibility affects the corporate image of the company which helps in creating positive and sustained image of the company in the society. Positive corporate image will stimulate brand support from the stakeholders and create positive word of mouth communication about the products and services of the company which will lead to increased level of reliability among the customers towards the company. CSR also helps in increasing brand awareness among the customers. Therefore, CSR can be used as a best predictor of corporate image and also helps in improving the corporate image. Hence, it can conclude that increase in the

level of CSR activities done by the company, will create highly positive image of the company.

7. Limitations

The study has the following limitations:

1. The study is limited to two telecom companies only i.e. Airtel and BSNL.
2. The above study measures corporate image by using only two variables namely corporate social responsibility and customer satisfaction. Therefore, it represents a narrow picture and does not include other variables influencing corporate image.

8. Practical Implications:

Current study explained the relationship between corporate social responsibility and corporate image. Result of the study has implications for the telecom companies, as it shows that how telecom companies can make use of CSR activities in forming their image in the market. Indulgence of the telecom companies in CSR activities lead to make a positive, and sustainable of the company in the market and proves it to be a responsible citizen. Hence, the study is useful for the telecom companies in understanding the benefits of pursuing CSR activities in order to make their corporate image in the market.

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