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REPORTING OF HR ISSUES IN CORPORATE SOCIAL REPORTING OF MAHARATNA MINING COMPANIES: A CONTENT ANALYSIS OF SAIL & CIL

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ABSTRACT:

The corporate social reporting is the process of communicating the social and environmental effects of organization economic action to particular interest group within the society and society at large. In the corporate, human resource play an important role for the effective functioning of the organisation. Human resources are the dynamic factor that make all the factor of production active and get the things done. This paper is an attempt to find out the percentage of content reported in the annual report of the mining during ten years. In order to convert the theoretical social reporting into the numerical figure, the technique of content analysis has been used in which word has been selected as the unit of measurement. This study has selected two Maharatna companies one is Coal India Limited (CIL) and second one is the Steel Authority of India Limited (SAIL). This paper has found that the training and development is the

major area in which companies have reported highest content in its annual report.

KEYWORDS: Corporate Social Reporting, Mining Companies, Maharatna Company, Content Analysis.

1.INTRODUCTION :

Human resource is one of the important factors for the organizational development. It is the dynamic factor that controls all other factors of production in the organisation. The development, growth and future sustainability of an organisation is directly related with the effective human resource of the organisation. So it is the prime responsibility of the organisation to maintain and develop the existing Human Resources of the organisation. Along with the organizational responsibility it is the social responsibility of the organisation to provide a good working condition, good supervisory control, effective training facilities, good career development schemes etc as Human being is the part of society and development of the human in the organisation is the development of society in indirect way.

India is one of the mineral rich countries. It provides job opportunity around 2.2% in India. The different mining companies provide different training facility and development opportunity for their employees. This paper is an attempt to find out the various practices of mining companies for the development of their employees and their reporting in the annual report during ten years.

2. LITERATURE REVIEW

The review of literature in this



area enhances knowledge and understanding of the Corporate Social Reporting. This literature review consists of national and international level and of different time framework to find out the reporting practices and trend of disclosures by the various companies.

The Indian study of Singh and Ahuja (1983) developed a disclosure index consisting of 33 social disclosure items and indicated that approximately 40 percent of the companies disclosed more than 30 percent of the information.

In a study Guthri and Parker (1990) found that corporate social disclosures in Australia, as measured by the pages within the annual report, were relatively low compared with the UK and US. Of the 50 Australian companies examined 28(56%) provided some forms of social disclosure in compared to 85% of US companies, and 98% of UK companies respectively.

The Indian authors Porwal and Sharma (1991) took the sample of public as well as private sector and found that larger companies in public sector disclose more than the smaller one as measured by size of assets. In private sector also smaller companies made less disclosure as compared to the larger companies. In a study Deepak Gupta (1995) found that there is a positive impact of age on the social disclosure of the private companies whereas the age factor has no such impact on the social disclosure of the public companies.

In a study of Bangladesh, Belal (2000), found that 27 out of 30 companies made environmental disclosure i.e. equivalent to 90 percent. But the percentage of disclosure of the company decreases to 20 percent if the disclosure related to expenditure on energy uses is excluded.

In an India based study Ravi Inder Singh (2005), analysed the environmental reporting practices. This study found that the status of voluntary disclosure in annual reports in Indian companies was not good it could rather be termed as poor. Moreover, the environmental information in annual reports in Indian companies was found to be inaccurate and was not self explanatory.

3. OBJECTIVE OF THE STUDY: This paper is an attempt to find out three fold objectives which are as follows:
a.To find out the parentage of content reported in the Human Resource related issues in the social reporting of SAIL and CIL.
b.To find the various issues reported in the HR in Corporate Social Reporting of CIL and SAIL.
c.To find out the trend of reporting content in HR disclosure of SAIL and CIL in ten years.

4. DATA SOURCES AND METHODOLOGY: The present study is based on ten years analysis of the Human Resource related content reported in the annual report of the steel authority of India Limited and Coal India Limited. The annual reports from the period 2003-04 to 2011-12 have been collected from the official site of the companies. Along with these various books, journals, articles have been reviews for the literature purpose.

The technique of the content analysis has been applied to find out the percentage of content reported in the annual report regarding human resource related issues. The content analysis technique is defined "As a systematic research method for analysing textual information in a standardized way that allows evaluators to make inference about the information (Krippendorff, 1980 and Weber, 1990). It involves codifying and qualitative and quantitative information into pre-defined categories in order to derive pattern in the presentation and reporting information. Content Analysis employs a three-step process (Raman, 2006). The first process starts with the selection of an appropriate document that may be any written material Like Book, Magazine, Annual Report, Manuscript, News Papers etc. The second process is to determine the unit for measuring contents. The unit of the content may be words, sentence, paragraphs, and pages. In this study words have used as the unit of the content. The third process of content analysis is the identification of the area into which blocks of the content can be classified. In this study, areas of Human Resources identified by National Association of Accountant (NAA, 1977) have been used for the

classification of the contents of the annual report. These areas are Employment, Remuneration, Good Working Condition, Training and Development, Career Development and Communication.

5. CONTENT ANALYSIS OF PERCENTAGE OF CONTENT REPORTED THE HUMAN RESOURCES IN SAIL AND CIL: The table 1 show the percentage of content reported in the annual report of the SAIL and CIL in ten years. In the reporting of Human Resources related issues SAIL has devoted maximum 2.41% content in its annual report in the year 2004-05 and the minimum reporting of content has been 1.35% in the year 2008-09. The reporting of Human Resources related content has been more 750 words in all years and the less than 10770 words in the year 2009-10.

Table No: 1 Percentage of Content Disclosed by CIL and SAIL in the Ten years

| Areas Years | Human Resources* SAIL In % | Word Counted Out of total words | Total Words In the annual Report | Human Resources* CIL | Word Counted Out of total words | Total Words In the annual Report |
|---|---|--|---|-------------------------------------|--|---|
| 2002-03 | 1.36 | 1,067 | 78,468 | 4.41 | 1153 | 26157 |
| 2003-04 | 2.27 | 994 | 41,596 | 3.07 | 0896 | 29200 |
| 2004-05 | 2.41 | 1766 | 73,298 | 4.00 | 1303 | 32584 |
| 2005-06 | 1.75 | 750 | 42,908 | 2.45 | 1896 | 77,400 |
| 2006-07 | 1.63 | 1011 | 62,057 | 3.78 | 1506 | 39861 |
| 2007-08 | 1.76 | 1,092 | 62,057 | 3.21 | 2003 | 62400 |
| 2008-09 | 1.35 | 1020 | 75,616 | 2.77 | 1788 | 64578 |
| 2009-10 | 2.36 | 1,770 | 75,000 | 3.06 | 2226 | 72,756 |
| 2010-11 | 2.36 | 1,419 | 60127 | 2.79 | 2271 | 81420 |
| 2011-12 | 2.19 | 1,420 | 64,854 | 2.92 | 2644 | 90,582 |
| Average Reporting Percentage | 1.944 | 1230 | 63598 | 3.24 | 1869 | 57693 |

Total Word Counted In %

The Coal India Limited has reported 4.41% content in the year 2002-03 where as the minimum content has been 2.45% in the year 2005-06. This company has devoted maximum 2644 words in the year 2011-12 whereas the minimum number of words has been 1085 in the year 2003-04.

6. REPORTING OF DIFFERENT SUB AREAS OF THE HUMAN RESOURCES OF STEEL AUTHORITY OF INDIA LIMITED (SAIL):

The content analysis of SAIL's annual report from the period 2002-03 to 2011-12 has explored the various percentage and the issues of the Human Resources.

Table: 2 Ten Years' Percentage Score of Sub –Areas of Human Resource of SAIL

| Years Sub -Areas | 200 2-03 | 2003 -04 | 2004 -05 | 2005 -06 | 2006 -07 | 2007 -08 | 2008 -09 | 2009 -10 | 2010 -11 | 2011 -12 | Aver age |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Employment | 0.29 | 0.86 | 0.57 | 0.45 | 0.34 | 0.28 | 0.20 | 0.38 | 0.22 | 0.09 | 0.36 |
| Remuneration | 0.56 | 0.16 | 0.20 | 0.30 | 0.20 | 0.39 | 0.34 | 0.04 | 0.13 | 0.18 | 0.25 |
| Good working Condition | 0.31 | 0.09 | 0.20 | 0.17 | 0.03 | 0.30 | 0.21 | 0.49 | 0.46 | 0.57 | 0.28 |
| Training Development | 0.02 | 0.45 | 0.98 | 0.13 | 0.46 | 0.42 | 0.09 | 0.35 | 0.49 | 0.69 | 0.40 |
| Career Development | 0.00 | 0.50 | 0.30 | 0.36 | 0.55 | 0.05 | 0.07 | 0.94 | 0.47 | 0.17 | 0.34 |
| Communicant | 0.18 | 0.20 | 0.15 | 0.32 | 0.03 | 0.31 | 0.41 | 0.30 | 0.57 | 0.47 | 0.29 |

Total Word Counted In %

6.(A) Employment: In the area of the Employment, the extent of disclosure of the company varies between 0.09% to the 0.86%. In this area SAIL has represented the total strength of the employees in the organization. On 31st March, 2012, out of total 1, 06,004 manpower, 15.77% were of SC and 13.19% were of ST community. With a view to optimising the manpower and reducing the labour cost, Voluntary Retirement Schemes were launched whereby 5,814 employees separated. Need based training is provided to employees to equip them to meet the challenges of the competitive environment. Over 69,000 employees were trained during the year and Presidential Directives on Scheduled Castes and Scheduled Tribes continued to be implemented and monitored on regular basis.

6.(B) Remuneration: In this area of the remuneration, company has reported minimum 0.16% content and maximum 0.56% content in its annual report. SAIL has made provisions/liabilities towards gratuity, accrued leave, long term service awards, post-retirement medical and settlement benefits, future payments to the disabled employees under the Employees' Family Benefit Scheme are made based on the actuarial valuation as at the end of the year and charged to the profit and loss account after considering along with actuarial gains/losses. The company provides remuneration up to the limit of section 217(2A) of company act 1956.

6.(C) Good Working Condition: SAIL has reported the initiatives taken by the company for the Good Working Condition between the extents of 0.09% to the 0.572%. For providing good working condition SAIL has establish good industrial relation. Company has made efforts to the safety of the organisation and have improved safety standards. Company's Rourkela Steel Plant was awarded the "Ispat Suraksha Puraskar" by Joint Committee on Safety, health & environment in the Steel Industry (JCSSI), for maintaining Safety Standards in its maintenance services and reduction in accident rate for Project & Construction services. Global Corporate Excellence Award" for the year 2005 was presented to Company in recognition of Corporate Excellence.

SAIL has established effective internal grievances redressal machinery in all its Plants/Units, separately for executives and non-executives. The grievance procedure/machinery in SAIL Plants/Units has been evolved after sustained deliberations and consent of employees, trade union representatives/associations. The grievances in SAIL Plants/Units are dealt in 3 stages and employees are given an opportunity at every stage to raise grievances relating to pay irregularities, working conditions, transfers, leave, work assignments and welfare amenities etc. All such issues are effectively settled through the grievance redressal machinery.

6.(D) Training & Development: The extent of social disclosure in the area of Training & Development of the company is between 0.02% to 0.98%. For the good training and development SAIL provides need based training to the employees to equip them and meet the challenges of competitive environment. Human resource is considered as a major factor in the overall working of the Company. The Company has motivated and involved the workforce in production and other activities, which has resulted into better performance of the Company. The training programmes were organised for the executives and non-executives for improvement and development in the skill, knowledge and working of the employees.

6.(E) Communication: The extent of content reported by SAIL in the area of Communication has been between 0.18% and 0.57%. For effective communication, SAIL has played a key role in enhancing the brand image and brand equity of the organisation. Internal communication through print, electronic and web tools enabled better employee engagement and motivation. External communication aimed at information-sharing with the stakeholders and brand building for the Company. Media was leveraged in the best possible manner to this end. Online medium was harnessed to spread brand awareness. SAIL website popularity increased as evidenced by more than one lakh average hits per day.

7. REPORTING OF DIFFERENT SUB AREAS OF THE HUMAN RESOURCES OF COAL INDIA LIMITED (CIL): The content analysis of SAIL's annual report from the period 2002-03 to 2011-12 has explored the various percentage and the issues of the Human Resources.

Table: 3 Ten Years' Percentage Score of Sub –Areas of Human Resources of CIL

| Years Sub-Areas | 2002 -03 | 2003- 04 | 2004 -05 | 2005 -06 | 2006 -07 | 2007 -08 | 2008 -09 | 2009 -10 | 2010 -11 | 2011 -12 | Avera ge Score |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------------|
| Employment | 0.38 | 0.36 | 0.31 | 0.10 | 0.19 | 0.12 | 0.20 | 0.10 | 0.27 | 0.05 | 0.20 |
| Remuneration | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Good Working Condition | 1.70 | 1.08 | 1.87 | 1.40 | 1.70 | 1.69 | 0.99 | 1.68 | 1.45 | 1.29 | 1.48 |
| Training & Development | 1.05 | 1.29 | 1.18 | 0.42 | 0.89 | 0.70 | 0.76 | 0.58 | 0.54 | 0.61 | 0.80 |
| Career Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Communicant | 1.00 | 1.34 | 1.78 | 0.35 | 0.70 | 0.70 | 0.70 | 0.70 | 0.53 | 0.97 | 0.87 |

Total Word Counted In %

7.(A) Employment: In the area of the Employment, company has reported maximum 0.27% content in its annual report. For the first three years content relating to employment is more than 0.30% in the annual report of the company. Further in the year 2005-06, the reporting related to this issue has been 0.10% which increased in the year next year by 0.09%. Further there has continuous decrease in this reporting up to the year 2009-10. For the year 2011-12, the percentage of disclosure has been 0.05% only.

In this area, the company has disclosed the total number of employees in the CIL including all employees of subsidiaries companies. Along with these, company has disclosed percentage of employees of SC category and employees of ST category throughout the year. In the year total 2002-03 the total employees as disclosed in the annual report was 526398 in which 32.68% were employees of SC category and 12.45% employees were from the ST category (CIL, Annual Report, 2002-03).

7.(B). Remuneration: In the area of remuneration the company has not reported any information in the ten year duration. So in this area company's reporting has been zero percentage.

7.(C). Good Working Condition: In this area of the Good Working Condition, the company has made the minimum disclosure of 0.99% in the year 2008-09 and the maximum disclosure of 1.87 in the year 2004-05. For providing the Good Working Condition, the company has given emphasis on the safety of the employees working in the organization. It has reported the mission of production of planned quality of efficiently and economically with due regards to safety, convention and quality. The Company has performed several activities for improving safety situation in the mines which are as follows:

- i. Safety audit of each and every mines was continues and the status of implementation of the recommendation of the previous audit was monitored and corrective action taken where required.
- ii. For reductive on of accidents due to fall of the roof and sides in underground mines, a lot of action were taken.
- iii. Danger of inundation was assessed in every mine and an action programme implemented to counter the danger, if any
- iv. New technology for identification of water bodies below ground as well as for establishing the parting between existing working area and water logged water bodies without physical boring/tapping the water body, like electrical resistivity survey, seismic method of identification of water bodies and use of ground penetration radar for ascertain the thickness of barriers are undergoing trials in mines.
- v. Trust was given on imparting safety oriented training to employees. Further, supervisor's 58 video films for imparting audio visual trading to workman in each mine on safety aspects of various jobs/ operations are under operation.

7.(D). Training and Development: The Company has given emphasis on the Training & Development of the employees and it has been reported in the annual report with minimum 0.42% and maximum 1.05% contents. For the improvement of the training, company has provided in house training and training in abroad in its organisation.

In the year 2002-03, total 33,358 employees were trained out of which 885 were executives, 8,210 were supervisors and 16295 were workman. For the year 2003-04, total, 35,056 employees were trained out of which 8921 were executives, 8732 were supervisors and 17,412 were workman. Further in 2004-05, 36051 employees were trained out of which 9632 were executives, 9281 were supervisors and 17138 were workman.

Further in 2005-06, total 35,763 employees were trained out of which 9641 were executives, 9326 were supervisors and 9641 were workman. In 2006-07, total 35,409 employees were trained out of which 9242 were executives, 10,624 were supervisors and 15,543 were workman. For the year 2007-08, 31,912 employees were trained out of which 8091 were executives, 9608 were supervisors and 14,213 were workman. For the year 2008-09, 33365 employees were trained out of which 9,462 were executives, 8407 were supervisors and 15,496 were workman. Further in 2009-10, 47515 employees were trained out of which 10,038 were executives, 6231 were supervisors and 31246 were workman. In the year 2010-11, 48488 employees were trained out of which 11452 were executives, 7847 were supervisors and total 29,189 were workman. For the year 2011-12, total 59,792 employees were trained out of which 14745 were executives and 45,047 were non executive. These trainings include in-house training (training at subsidiary training centres and also at IICM), training in other reputed Institutes outside the company and training abroad.

7 (E). Career Development: In the area of the career development no content is found in the annual report of the company for ten years.

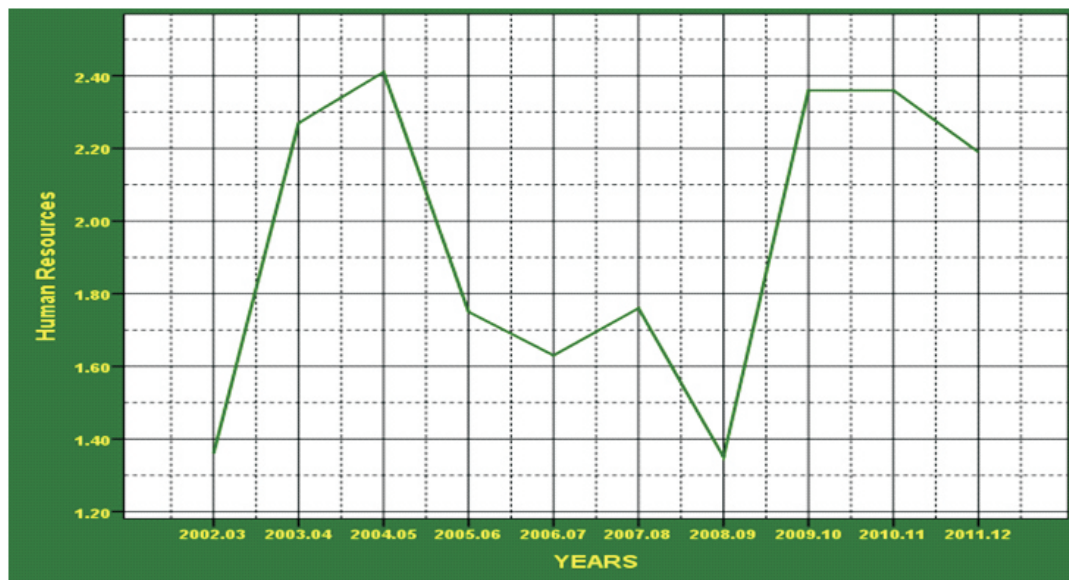
7 (F). Communication: In the area of communication the minimum extent of social reporting has been 0.35% in the year 2005-06 and the maximum percentage of reporting has been 1.78% in the year 2004-05. The Company communicates with its shareholders through its Annual Report, General Meetings and disclosures through website. The Company also communicates with its institutional shareholders through a combination of analysts briefing and individual discussions as also participation at investor conferences from time to time. Financial results are discussed by way of conference calls regularly after the end of each

quarter. Information and latest updates and announcement regarding the company can be accessed at company's website www.colindia.co.in. In order to make the general public aware of the achievements of the company, a press conference is held after finalisation of results of each quarter where highlights of the company for each quarter are briefed to the Press for information of the stakeholders with intimation to the Stock Exchanges.

8. SOCIAL REPORTING TREND OF HUMAN RESOURCE OF SAIL IN TEN YEARS

The trend analysis diagram shows the reporting pattern of Human Resources of SAIL in its annual reports for ten years. This trend analysis shows that reporting trend of Human Resource is not in a systematic pattern.

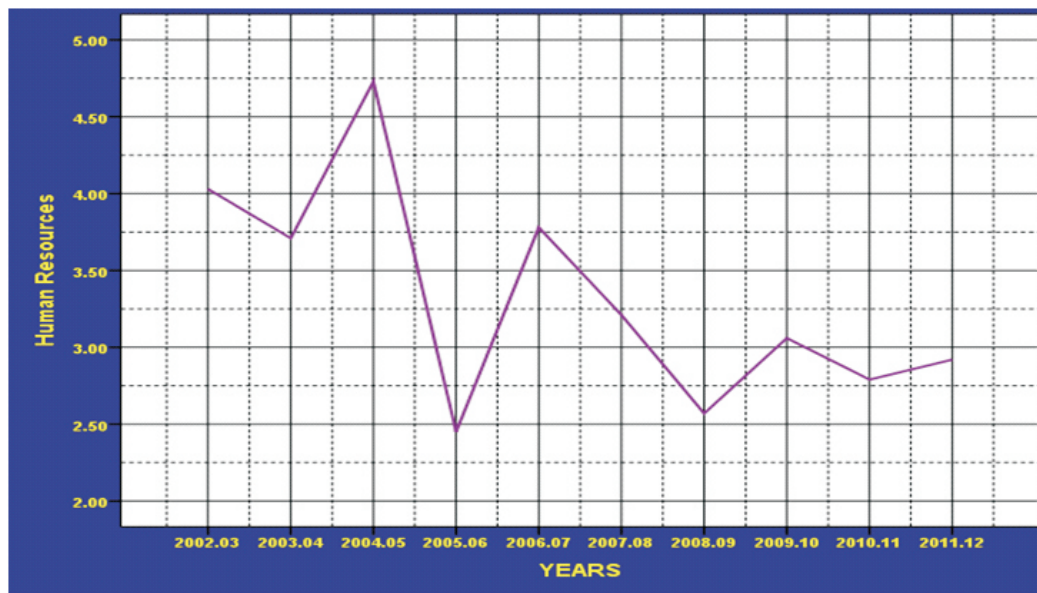
Figure: Social Reporting Trend of Human Resource of SAIL



In the year 2002 the company reported 1.36% (SAIL, Annual Report, 2002) Human Resources related initiatives which increased in the year 2003 and 2004 by 0.91% and 0.14% in response to the previous year. Further, there is decreasing trend in the reporting of the HR related issues. SAIL reported 1.75%, 1.63%, 1.76 & 1.35% in the year 2005, 2006, 2007 & 2008 % (SAIL, Annual Report, 2005, 2006, 2007 & 2008). After 2008, the reporting trend of SAIL in the area of Human Resources has increased by 1.10% in the year 2009, 2010 and 2011. (SAIL, Annual Report, 2009, 2010 & 2011)

9. SOCIAL REPORTING TREND OF HUMAN RESOURCE OF CIL IN TEN YEARS

The trend analysis of the Human Resources shows the decreasing trend of Human Resource related issues. In the year 2003-04, company has reported 4.03% for HR related issues, but in the next year this social reporting trend has decreased sharply by 1.32%. Further, in the year 2004-05 the HR social reporting has been at highest point with 4.73% but it decreased sharply by 2.28% in the year 2005-06. Further, HR reporting has increased by 1.23% in the year 2006-07 compare to the previous reporting trend.

Figure: Social Reporting Trend of Human Resource of CIL in Ten Years

After the financial year 2006-07, trend of reporting has decreased by 0.57% and 0.64 % in the year 2007-08 and 2008-09 respectively. Further, there is increase in the reporting of HR issues in the year 2009-10 by 0.51% compare to the previous years. For the last two years, the content reported remains only at the 2.79% and 2.92% in the annual report of the company.

FINDINGS OF THE STUDY

This study has found that CIL has reported higher percentage of content than Steel authority of India Limited. The ten years average reporting percentage content of Coal India Limited (CIL) is 3.24% where as Steel Authority of India Limited (SAIL) has reported only 1.94% contents in its annual report.

In six sub - areas of Human Resources, Steel Authority of India Limited has reported average highest content in the area Training and Development (0.40%), Employment (0.36%) and Career Development (0.34%) related issues. On the other hand Coal India Limited has reported highest content in the area of Good Working Condition (1.48%), Communication (0.87%) and Training & Development (0.80%) for reporting the issues of Human Resources.

The trend analysis of Human Resource reporting of SAIL and CIL has been found unsystematic and without any pattern. In the case of Coal India Limited it is in decreasing format.

CONCLUSION

The social reporting is the crucial issue for the companies and companies report their social issues in their annual report in the descriptive format. Most of the issues are reported in the director's report's report, chairman's report and the report of the auditors. The percentage of the reporting the social issues in the annual of the company is very low and there is no specific guideline and trend for reporting the social issues in the annual report of the company.

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