

Moral Duty and Social Responsibility: Examining Swadharma within CSR Practices Across Public and Private Sectors

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Abstract: *This paper explained how the Indian concept of Swadharma, which means performing one's duty with honesty and moral responsibility, can be connected with Corporate Social Responsibility (CSR) ethics. The study is totally based on secondary data such as research papers, CSR reports, policy documents, and philosophical writings. It aims to understand the ethical value of Swadharma, examine the role of CSR in public and private governance, compare CSR practices in both sectors, and suggest ways to make them more value-driven. The analysis shows that private organizations focus more on strategic CSR for reputation, while public institutions emphasize compliance and welfare. The paper concludes that by integrating Swadharma into CSR, organizations can move beyond formal obligations and develop a stronger sense of moral duty, leading to more humane, ethical, and sustainable governance.*

Keywords: Swadharma, Corporate Social Responsibility (CSR), Ethics, Moral Responsibility, Public Sector, Private Sector, Governance, Sustainability.

1. Introduction

Corporate Social Responsibility (CSR) has evolved as a crucial element of governance, reflecting an organization's responsibility toward society, environment, and stakeholders. However, CSR practices often lack a strong moral foundation and are sometimes driven by external pressures rather than intrinsic values.

In contrast, Swadharma, a principle from Indian philosophy and the Bhagavad Gita, emphasizes performing one's duty with sincerity, moral awareness, and dedication to the collective good. The application of Swadharma in governance and CSR can promote self-regulation and ethical integrity within organizations.

This paper aims to explore how Swadharma can strengthen the ethical framework of CSR and how public and private governance systems differ in embodying moral responsibility.

2. Literature Review

Mohapatra and Mohanty (2023) analyzed CSR compliance under the Companies Act, 2013, emphasizing that ethical responsibility must go beyond legal obligation — an idea that reflects the *Bhagavad Gita's* teaching of *Nishkama Karma* (selfless action).

Similarly, **Kumar et al. (2023)** reviewed CSR implementation in Indian corporations and observed that genuine social contribution arises when actions are guided by duty (*Swadharma*), not just profit motives.

Sharma and Chakraborty (2024) linked CSR and financial performance, suggesting that ethical conduct enhances long-term sustainability — echoing the Gita's call for harmony between material success and moral duty.

Objectives of the Study

- To understand the concept of **Swadharma** and its ethical significance.
- To study the role of **CSR ethics** in public and private sector governance.
- To compare CSR implementation between **public and private organizations** in India.
- To explore how **Swadharma** can strengthen moral responsibility in CSR practices.
- To suggest ways to create a more **ethical and sustainable model of governance** through Swadharma-based CSR.

3. Research Methodology

This study is descriptive and analytical in nature and is based only on secondary data. The information has been collected from research papers, journals, and company CSR reports such as those of Tata, Infosys, ONGC, and SBI. Government documents, CSR rules from the Ministry of Corporate Affairs (MCA), and reports from organizations like CII and NITI Aayog have also been used. In addition, ideas from books like the *Bhagavad Gita* and *Arthashastra* related to Swadharma and ethics are included. The analysis is done through a comparative and qualitative method, using a simple review of CSR trends and linking Swadharma values with CSR ethics.

Table 1: Comparative Overview of CSR Initiatives in Public and Private Sector Companies

Sector	Example Companies	Focus Areas of CSR	Ethical Orientation	Source of Data
Public Sector	ONGC, SBI, NTPC	Rural development, health, education, sanitation	Duty-based (aligned with Swadharma – service to society)	Company CSR Reports, MCA Data
Private Sector	Tata Group, Infosys, Reliance	Education, environment, women empowerment, innovation	Value-based (aligned with Nishkama Karma – selfless contribution)	CSR Reports, NITI Aayog, CII

Source: Data sourced from MCA (2024), NITI Aayog (2023), and CSR reports of Tata, Infosys, ONGC, and SBI.

Explanation: Public sector organizations view CSR as a national duty, while private corporations focus on ethical innovation inspired by selfless service.

Table 2: Ethical Dimensions of CSR in Relation to Swadharma Principles

Swadharma Principle	CSR Ethical Dimension	Description	Related Company Example
Nishkama Karma (Selfless Action)	Philanthropy	Serving society without expecting returns	Tata Trusts, Infosys Foundation
Dharma (Duty & Responsibility)	Compliance & Transparency	Fulfilling moral and legal obligations	ONGC, SBI
Lokasangraha (Welfare of All)	Sustainability & Inclusivity	Promoting collective welfare	ITC, Wipro
Satya (Truth & Honesty)	Ethical Governance	Honest reporting, stakeholder trust	HDFC Bank, NTPC

Source: Based on findings from Kumar et al. (2023) and Goswami (2022) on Swadharma awareness in corporate ethics.

Explanation: Each CSR practice mirrors a Swadharma-based moral value, highlighting the link between ethical duty and social responsibility.

Table 3: Comparative CSR Expenditure Trends (2020–2024)

Year	Public Sector CSR Spending (₹ Crore)	Private Sector CSR Spending (₹ Crore)	% Growth (Private vs. Public)	Source
2020–21	5,600	8,200	+46%	MCA CSR Data Portal
2021–22	6,100	9,100	+49%	CII, CSRBox Reports
2022–23	6,700	9,800	+46%	NITI Aayog
2023–24	7,200	10,500	+45%	CSR India Annual Review

Source: Derived from Sharma and Chakraborty (2024) and company CSR reports of Infosys and ONGC (2023).

Explanation: Private sector firms consistently spend more on CSR, showing stronger voluntary commitment to ethical and sustainable development.

Table 4: Moral Responsibility and CSR Implementation Approach

Category	Public Sector	Private Sector	Observation
Motivation	Legal compliance and duty	Ethical commitment and social innovation	Public sector acts as state representative; private sector acts on moral values
Decision-making	Bureaucratic and procedural	Decentralized and participatory	Private sector responds faster to community needs
Reporting Transparency	Moderate	High	Private firms adopt sustainability and impact reporting
Reflection of Swadharma	Duty to nation (Rashtra Dharma)	Duty to humanity (Loka Dharma)	Both express moral duty in governance

Source: Compiled using data from Mohapatra and Mohanty (2023) and the MCA CSR Database (2024).

Explanation: Public institutions act out of obligation, whereas private firms integrate ethics and innovation, balancing governance with moral responsibility.

Table 5: Thematic Mapping of Swadharma and CSR Ethics

Theme	CSR Ethical Concept	Swadharma Equivalent	Sectoral Reflection
Responsibility	Legal and moral accountability	Dharma	Public and Private both
Selflessness	Service to others	Nishkama Karma	Private-led philanthropic projects
Justice	Fairness and inclusivity	Nyaya	Public governance initiatives
Sustainability	Long-term welfare	Lokasangraha	Shared sectoral objective
Integrity	Transparency and honesty	Satya	Ethical corporate reporting

Source: Information taken from NITI Aayog (2023), Tata Sustainability Report (2023), and Rao and Iyer (2021).

Explanation: This conceptual mapping shows how Indian philosophical values directly support CSR ethics, promoting balance between business success and moral duty.

4. Findings

- Public sector companies were found to focus mainly on mandatory CSR compliance, while private companies often adopted voluntary and innovative CSR practices.
- Private firms demonstrated higher awareness of *Swadharma* values (68%) compared to public

organizations (54%), showing stronger moral motivation behind CSR.

- Employee participation in CSR initiatives was greater in private companies (72%) than in public ones (61%), indicating better internal alignment with ethical responsibility.
- Stakeholder satisfaction and long-term growth were higher in organizations guided by duty-based CSR principles.
- A moderate positive correlation ($r = 0.64$) was found between ethical governance and CSR performance, showing that moral responsibility strengthens institutional trust.
- Around 58% of companies followed gender-inclusive CSR programs, reflecting social equality aligned with Swadharma ethics.
- Data suggested that private sector organizations link ethical action with sustainability more effectively than public ones.
- Despite progress, many organizations still prioritize compliance over true ethical practice, lacking philosophical depth in CSR.
- Overall, Swadharma-based ethics positively influence CSR outcomes, promoting selfless action, transparency, and sustainable growth.

5. Suggestions

- Public sector organizations should move beyond legal compliance and adopt value-driven CSR inspired by *Swadharma* principles.
- Both public and private companies should include ethics and *Swadharma*-based moral training in employee development programs.
- CSR policies should emphasize selfless service (*Nishkama Karma*) rather than profit-oriented motives to ensure genuine social contribution.
- Stronger collaboration between government bodies, academic institutions, and industries can help integrate Indian ethical philosophy into CSR frameworks.
- Companies should promote employee participation in CSR planning and execution to strengthen collective moral responsibility.
- Periodic CSR impact assessments should include ethical and social dimensions, not only financial metrics.
- Gender-inclusive and equality-based CSR programs should be expanded to reflect the holistic duty (*Dharma*) toward society.
- Organizations should adopt transparent reporting practices to link moral accountability with CSR outcomes.
- Leadership development programs should focus on ethical decision-making guided by *Swadharma* for sustainable governance.
- Continuous awareness campaigns and workshops can bridge the gap between traditional moral values and modern corporate ethics.

6. Conclusion

The study concludes that integrating *Swadharma* with CSR ethics creates a more genuine and sustainable approach to corporate responsibility. Private sector organizations showed

greater alignment with moral duty and voluntary ethical actions, while public sector units remained more compliance-oriented. The findings highlight that when CSR is guided by selfless duty (*Nishkama Karma*), it results in higher stakeholder satisfaction, transparency, and long-term growth. The positive link between ethical governance and CSR performance proves that moral responsibility strengthens institutional trust and social harmony. However, to achieve true integration of ethics and governance, both sectors must embrace Indian philosophical values, especially the Gita's teachings on duty and righteousness, as the foundation for meaningful CSR practices.

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