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Journal Name:	Asian Journal of Economics, Business and Accounting
Manuscript Number:	Ms_AJEBA_126357
Title of the Manuscript:	Corporate Social Responsibility and Livelihood Generation: Exploring the Role of Business in Socioeconomic Empowerment of Women in Odisha.
Type of the Article	Review Article

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PART 1: Review Comments

Compulsory REVISION comments	Reviewer's comment	Author's Feedback (Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Please write a few sentences regarding the importance of this manuscript for the scientific community. Why do you like (or dislike) this manuscript? A minimum of 3-4 sentences may be required for this part.	This article is an attempt to explore the Women Empowerment through possible Linkages businesses CSR wings can form with WSHGs. This article studies it from Livelihood generation perspectives. More studies can be carried out to other perspectives such as Educational Empowerment, Health and Well-being, Political Empowerment, Emotional Empowerment etc.	
Is the title of the article suitable? (If not please suggest an alternative title)	Suggested title: "Livelihoods Generation Through Corporate Social Responsibility: The Impact of Dalmia Bharat Foundation's (DBF) CSR Initiatives on Socioeconomic Empowerment of Women's Self-Help Groups (WSHG) in Odisha"	
Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.	Yes, the abstract of the article is comprehensive	
Are subsections and structure of the manuscript appropriate?	<p>The subsections and structure of the manuscript need to be more structured. Few suggestions are as mentioned below:</p> <p>1. Introduction:</p> <ol style="list-style-type: none"> a. Social sustainability term is not defined by the author. (Line 35) b. Generation of livelihood term is not defined by the author. (Line 36) c. Add in text citation-Companies often tend to pursue a socio-economic enhancement strategy through CSR to empower women in SHG formation (Line 36,37) d. Add in text citation -Woman's empowerment comprises woman's education and knowledge to enhance her understanding about her surroundings, her ability to control her life, freedom from domination by not depending on anyone else's income, her ability to participate in decision-making process, her capability to make independent decisions and finally her independence in terms of mobility. (Line 38 to 42) e. Add in text citation -The term "empowerment" may indicate a redistribution of power to the less powered group; therefore, it is relative and contextual. (Line 42 to 43) f. Mention the name of the company and add information about CSR initiatives of DBF for WSHG at Odissa. CSR initiatives of the company undertaken in the study would reveal a transformation in the lives of the women in relation to the past. . (Line 47 to 49) g. Mention the number of years of association-The women selected for the study, are beneficiaries of the concerned company form last few years (Line 49,50) h. Provide details of CSR trainings of DBF:Undertook the CSR based training (Line 50) i. Add supporting tables,data and references:In the process, their incomes, savings, investment, purchasing power, decision making power, marketability skills got enhanced.(Line 52 to 54) j. Insufficient reviews to support the research gap identified by researcher: Through this study the researcher tends to analyze the role of corporate social responsibility in empowering women by implementing various livelihood generation activities via SHGs.(Line No. 61-62) k. Suggested Structure for Introduction: <ul style="list-style-type: none"> • Livelihoods Generation :Concept ,linkage of CSR and WSHG ,Significance for upliftment of women at Odisha,Significance of DBF in Livelihoods Generation at Odisha • Corporate Social Responsibility: Indian Law,impact,Corporate initiatives and its significance 	

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	<ul style="list-style-type: none"> • Dalmia Bharat Foundation's (DBF) CSR Initiatives: Year of establishment, types of initiatives and their impact • Women's Self-Help Groups (WSHG) in Odisha: Total registered WSHG, details of activities and Impact <p>Aim of the Paper</p> <ul style="list-style-type: none"> • Write full form of MNCs (Line 64) • Add in text citation -but on the contrary, there are many conditions on the part of the government which trigger the emergence and presence of the multinational companies in dedicated community development initiatives and in the process contributing to socioeconomic empowerment of rural women.(Line 66 to 69) • There should be separate section on methodology. • Need a justification for sample size chosen (60 women from 5 SHGS) as Dalmia Bharat Foundation works with around 3400 women through 292 SHGS as stated in discussion section. Larger sample might provide more statistically robust findings. • Length of association of every women under study with DBFs CSR Initiatives is not considered by researcher. Tracking the same women over time could better illustrate the sustainability of empowerment outcomes. <p>Theoretical and conceptual framework</p> <ul style="list-style-type: none"> • It can be made more comprehensive by adding CSR theories (Carroll's CSR Pyramid) and its role in community development along with Amartya Sen's Capability Approach • Define and connect the concepts of livelihood generation and women's empowerment. Livelihood generation should be presented as a pathway to economic security and independence for women. Discuss how targeted CSR programs focusing on skill development, micro-entrepreneurship (e.g., tailoring, mushroom cultivation), and financial literacy foster empowerment and provide rural women with financial autonomy. • Outline the role of SHGs in enhancing financial inclusion, collective agency, and social empowerment among rural women. Discuss how CSR programs can strengthen SHGs and their effectiveness in fostering sustainable livelihood opportunities. <p>Data Analysis and Findings</p> <ul style="list-style-type: none"> • Reporting only frequencies and percentages limits the depth of the analysis. Additional statistics (e.g., mean income increase, standard deviation) could provide a more in-depth understanding of economic changes among respondents. • Women's responses about income, skills, and confidence can be subjective and may vary depending on social desirability. • To strengthen reliability, results could be compared with external indicators or studies on SHG impacts in Odisha, which may provide additional context for the observed levels of empowerment. • The increase in income and savings, as well as the specific use of loan amounts for production purposes, suggests a positive economic impact. However, only aggregate frequencies and percentages are reported; details about the average increase in income or the specific financial impact of production activities on respondents' overall economic status would be beneficial. • The report suggests that CSR interventions have played a significant role in these empowerment outcomes, particularly by promoting livelihood initiatives. However, without a control group, it's challenging to isolate CSR's effects as the primary cause of observed empowerment, as other factors (e.g., government programs, broader social changes) may contribute to these outcomes. 	
<p>Please write a few sentences regarding the scientific correctness of this manuscript. Why do you think that this manuscript is scientifically robust and technically sound? A minimum of 3-4 sentences may be required for this part.</p>	<p>To enhance the scientific robustness and technical soundness of the manuscript the author needs to incorporate all reviews shared above.</p>	
<p>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</p>	<p>1) Insufficient references: The researcher added only 10 references for the period 1985 to 2020. Addition of more contemporary references is suggested. As CSR becomes mandatory as per law in India since 2013, large pool of quality research work is available till 2024, researcher shall review those. 2) Citation Consistency: While the references contain valuable insights, there are inconsistencies in</p>	

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	citation formatting that should be addressed for clarity and professionalism. For instance, the titles should be consistently formatted (e.g., italicized journal names) and the punctuation should be standardized.	
<u>Minor</u> REVISION comments Is the language/English quality of the article suitable for scholarly communications?	Suggested to review paraphrase and proofread all the sections with major focus on the following sections: Introduction, Aim of the study, Theoretical and conceptual background	
<u>Optional/General</u> comments	More broder view about WSHG at Odisha (70 lakh women in 6 lakhs WSHG (as per data received from missionshakti.odisha.gov.in) and total CSR spending during the years of study(not mentioned in the study) for Women empowerment would generate comprehensive picture about topic under study.	

PART 2:

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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