

**Review Form 3**

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_126357
Title of the Manuscript:	<b>Corporate Social Responsibility and Livelihood Generation: Exploring the Role of Business in Socioeconomic Empowerment of Women in Odisha.</b>
Type of the Article	<b>Review Article</b>

## Review Form 3

### 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)
<p><b>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.</b></p>	<p>This manuscript is an important contribution to the scientific community, specifically to those studying corporate social responsibility (CSR), women's empowerment, and socioeconomic development in marginalized communities. By examining the role of CSR initiatives in livelihood generation and empowerment for rural women in Odisha, the paper highlights how businesses can facilitate sustainable community development through targeted interventions. The inclusion of primary data from women engaged in self-help groups (SHGs) provides a unique perspective on the tangible impacts of CSR, illustrating real-world outcomes and challenges. This work stands out as it bridges the gap between academic theory and practical CSR applications, presenting actionable insights for policymakers and businesses alike.</p>	
<p><b>Is the title of the article suitable? (If not please suggest an alternative title)</b></p>	<p>The title of the article appears relevant and suitable if it clearly reflects the focus on CSR's impact on women's empowerment and livelihood in Odisha. However, for enhanced clarity and focus, consider a title such as:</p> <p><b>"Corporate Social Responsibility and Women's Empowerment: Examining Livelihood Development through Self-Help Groups in Rural Odisha."</b></p> <p>This suggested title explicitly mentions CSR's link to both empowerment and livelihood, while also highlighting the regional focus and the role of self-help groups.</p>	
<p><b>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.</b></p>	<p>The abstract effectively covers the paper's purpose, methods, and findings, providing a comprehensive overview. However, some phrases could be made clearer and more concise. For instance, rephrasing terms like "eulogized as the overwhelming mandate" or "plethora of instances" would improve clarity. Additionally, including specific key findings would strengthen the abstract, as it currently offers limited information on observed empowerment outcomes.</p> <ul style="list-style-type: none"> <li>• <b>Suggestion:</b> Simplify the language to improve clarity and conciseness. Incorporate specific findings to provide a more detailed overview of CSR's impact on women's empowerment.</li> <li>• <b>Recommendation:</b> Include quantitative outcomes (e.g., percentage increase in income, rate of skill acquisition) to offer readers a quick snapshot of the study's impact, helping them better understand the significance of the findings.</li> </ul>	
<p><b>Are subsections and structure of the manuscript appropriate?</b></p>	<p><b>Introduction.</b> The introduction establishes a solid foundation, linking CSR with social and community development, though it would benefit from a more streamlined narrative. While the shifts in CSR from philanthropy to a stakeholder-driven model are well-articulated, a clearer transition to the study's specific focus on rural women in Odisha would enhance contextual understanding early on. Additionally, using subheadings for the "economic," "social," and "environmental" dimensions of CSR could better structure this section.</p> <ul style="list-style-type: none"> <li>• <b>Suggestion:</b> Streamline the introduction to sharpen focus on the study's primary objectives. Shift from general CSR information to the study's specific focus on rural women in Odisha more directly.</li> <li>• <b>Recommendation:</b> Incorporate subheadings (e.g., economic, social, environmental dimensions of CSR) to organize the introduction and facilitate a smoother flow. This will help guide readers from broader CSR themes to the study's unique context in Odisha, India.</li> </ul> <p><b>Aim of the Paper.</b> The paper's aim is clearly stated, though a slight rephrasing could enhance its precision and impact. Consider framing it more directly, for example: "This study aims to evaluate the role of CSR initiatives by the Dalmia Bharat Foundation in empowering rural women in Odisha through livelihood-generation activities and community engagement." Adding an explicit statement about the study's significance, particularly in addressing the research gap on CSR and Self-Help Groups (SHGs)</p>	

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	<p>impacting women's empowerment, would further enrich its depth.</p> <ul style="list-style-type: none"><li>• <b>Suggestion:</b> Refine the aim for greater precision by emphasizing the research gap that this study addresses.</li><li>• <b>Recommendation:</b> Explicitly convey the study's relevance, focusing on how it contributes to CSR literature centered on women's empowerment through SHGs. Rephrase the aim to make it clear that this study examines CSR impacts beyond financial contributions, looking at comprehensive empowerment.</li></ul> <p><b>Theoretical and Conceptual Framework.</b> The application of Amartya Sen's capability approach is well-chosen and relevant for analyzing women's empowerment. However, this section could benefit from a more detailed explanation of how Sen's framework specifically applies to the CSR initiatives discussed. For instance, linking "capabilities" to specific empowerment outcomes—such as economic, social, and psychological dimensions—would strengthen this connection. Furthermore, incorporating other complementary frameworks or models may enhance the theoretical foundation. Comments:</p> <ul style="list-style-type: none"><li>• <b>Suggestion:</b> Deepen the analysis of Sen's capability approach by explicitly linking specific capabilities (economic, social, psychological) to the observed outcomes for women involved in the CSR initiatives.</li><li>• <b>Recommendation:</b> Strengthen the connection between the theoretical framework and the findings. For example, explore how specific CSR activities align with the framework's emphasis on expanding freedoms and choices, and consider integrating additional theories that may provide further insights into empowerment.</li></ul> <p><b>Data Analysis and Findings.</b> The data analysis offers a comprehensive overview of respondents' demographic profiles, income, and skill acquisition; however, greater synthesis could enhance the presentation. While the findings include detailed statistics, incorporating visual aids such as charts or tables could help summarize complex data, making it more accessible to readers. Additionally, highlighting core patterns in empowerment dimensions—such as economic versus socio-psychological empowerment—would further clarify the significance of the findings.</p> <ul style="list-style-type: none"><li>• <b>Suggestion:</b> Condense repetitive data points and utilize visuals like tables or charts to present complex information more effectively.</li><li>• <b>Recommendation:</b> Emphasize key themes and findings by organizing data according to economic, social, and psychological dimensions of empowerment. Consider comparing empowerment levels across demographic factors (e.g., age, marital status) to provide additional depth.</li></ul> <p><b>Economic, Social, and Socio-Psychological Empowerment.</b> This section effectively demonstrates the impact of CSR on various dimensions of empowerment. However, a greater emphasis on comparative analysis could enrich the discussion. For example, examining differences in empowerment levels across age groups or marital status could yield valuable insights. Additionally, a more in-depth exploration of socio-psychological empowerment outcomes—specifically, how changes in self-confidence or social status influence these women's broader community roles—would deepen the analysis.</p> <ul style="list-style-type: none"><li>• <b>Suggestion:</b> Investigate the intersection between economic and social empowerment to illustrate how one dimension supports the other (e.g., how financial independence enhances social status).</li><li>• <b>Recommendation:</b> Analyze comparative data to discuss differences in empowerment levels across various demographics within the sample. For instance, consider how different age groups or family structures may experience varying levels of empowerment. Additionally, provide recommendations on how CSR programs can strengthen the social and psychological components of empowerment.</li></ul>	
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<p><b>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.</b></p>	<p>This manuscript presents a thorough analysis of Corporate Social Responsibility (CSR) as a driver of socioeconomic empowerment for rural women in Odisha, particularly through Self-Help Groups (SHGs). By employing both primary and secondary data sources, the study demonstrates the impact of CSR initiatives, primarily those of the Dalmia Bharat Foundation, on women's financial independence, self-confidence, and social standing. The methodologically structured approach, combining descriptive and exploratory designs, adds to its robustness, with findings supported by both quantitative data and the qualitative experiences of SHG participants. Overall, this research contributes a nuanced perspective on CSR's role in sustainable community development and gender empowerment, making it a significant addition to current literature on CSR and socioeconomic upliftment.</p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b> =</p>	<p>The references for this manuscript are reasonably sufficient and span significant sources covering CSR, women's empowerment, and socioeconomic development. However, some additional, recent studies on CSR's impact on rural and underrepresented communities, especially from 2021-2023, could add depth and relevance to the discussion.</p> <p>In particular, I recommend including research that addresses recent trends in CSR strategies within MNCs or studies focusing on the Indian context to strengthen the local applicability. Adding sources that explore longitudinal impacts of CSR in socioeconomic empowerment and the integration of modern business ethics in CSR frameworks would further enhance the manuscript's relevance for current scholarly discourse.</p>	
<p><u>Minor REVISION</u> comments</p> <p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>The English quality and language of the manuscript appear to be adequate for scholarly communication, though there are areas where clarity and conciseness could be improved. The vocabulary used is generally suited for academic work, but there are occasional lapses in structure, such as redundant phrases and some technical jargon that could be better clarified for readability. Moreover, some abbreviations are used without initial explanation, which could impact on readability for audiences unfamiliar with certain terminology or regional specifics.</p>	
<p><u>Optional/General</u> comments</p>	<ol style="list-style-type: none"> <li>1. <b>Structure and Content.</b> The manuscript provides an in-depth exploration of Corporate Social Responsibility (CSR) with a particular focus on its role in socio-economic empowerment for women in Odisha, specifically within Self-Help Groups (SHGs). The structure is well-organized, following a logical flow from the abstract through to the discussion and conclusion.</li> <li>2. <b>Clarity and Readability.</b> While the content is thorough, some sections could benefit from clearer language, particularly in describing the research methodology. Expanding on the sample characteristics and data collection methods would enhance transparency and reproducibility.</li> <li>3. <b>Theoretical Foundation.</b> The manuscript uses Sen's Capability Approach as a framework for assessing empowerment, which aligns well with the study's goals. However, incorporating more recent theoretical perspectives in CSR and women's empowerment would broaden the scope.</li> <li>4. <b>Relevance and Contribution.</b> This study is valuable as it highlights the transformative potential of CSR in rural settings, showcasing practical implications for sustainable development. The focus on women's empowerment through CSR initiatives is especially relevant and could inspire further research in similar socio-economic contexts.</li> <li>5. <b>Suggestions for Improvement.</b> The study could benefit from additional statistical analysis to strengthen the findings, along with more detailed information on the participants' background and response rates to add depth to the insights provided.</li> </ol> <p>Overall, the manuscript contributes to the growing body of literature on CSR's socio-economic impact and offers a useful model for leveraging corporate resources in community development.</p>	

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(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)</i>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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