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# Comparative Analysis of Male and Female Beneficiaries' Perception towards CSR Effectiveness in Udaipur District

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## Abstract:

Corporate Social Responsibility has become an important means through which organisations attempt to support community welfare, particularly in areas linked with basic needs, education, health, livelihood, social development, and local improvement. The present study examines male and female beneficiaries' perception towards CSR effectiveness in Udaipur District. The study followed a quantitative approach with a descriptive and comparative research design. Data were collected from 248 beneficiaries, comprising 166 male and 82 female respondents, using a structured questionnaire based on ten Likert scale statements measuring CSR effectiveness. The construct showed acceptable internal consistency, with a Cronbach's alpha value of 0.842. Descriptive statistics indicated that male beneficiaries reported a higher mean perception score than female beneficiaries. The independent samples t test further confirmed a statistically significant difference between the two groups,  $t(246) = 4.16, p < .001$ , leading to rejection of the null hypothesis. The findings suggest that CSR activities are generally viewed as useful and relevant, although perceptions vary across gender groups. The study highlights the need to assess CSR effectiveness not only through programme delivery but also through beneficiaries' lived perceptions of usefulness, fairness, accessibility, and community relevance.

**Keywords:** Corporate Social Responsibility; CSR Effectiveness; Beneficiary Perception; Gender Based Comparison; Udaipur District

## REVIEW OF LITERATURE

(Verma et al., 2025) examined how CSR initiatives shape beneficiaries' attitudes and positive word of mouth, with particular attention to education, health care, safe drinking water, and vocational training. The study adopted a quantitative design, collected questionnaire data from beneficiaries, and analysed 334 valid responses using SPSS and AMOS through structural equation modelling. The results indicated that safe drinking water and vocational training had stronger effects on beneficiaries' attitudes, while education and health care were also relevant but appeared more dependent on accessibility and perceived quality. This study is directly relevant to the present research because it places beneficiaries at the centre of CSR evaluation and shows that CSR effectiveness is better understood through perceived usefulness, access, and community relevance.

(Mahato, 2025) focused on CSR effectiveness in relation to sustainable livelihood among indigenous communities in India. The research used personal interviews with 326 beneficiaries of the Tata Steel Foundation in East Singhbhum and Saraikela Kharswan districts of Jharkhand and applied structural equation modelling to test the role of CSR initiatives and employee support. The findings indicated that CSR initiatives contributed significantly to sustainable livelihood development, while employee support partially mediated the relationship. Its relevance to the present study lies in its beneficiary centred approach, as it demonstrates that CSR effectiveness is not limited to programme provision but also depends on implementation support and the way intended recipients experience the benefits.

(Chang et al., 2024) investigated the relationship between board gender diversity and CSR performance using data from 1,590 listed non-financial firms in Taiwan from 2007 to 2020. The study applied correlation analysis and multiple regression estimation to examine whether gender diversity at the board level influenced CSR outcomes. The results suggested that greater board gender diversity was associated with better CSR performance, as diverse boards appeared more attentive to stakeholder welfare and social responsibility. Although this study deals with gender at the organisational governance level rather than beneficiary perception, it remains relevant because it supports the broader argument that gender related differences matter in CSR processes and outcomes.

(Rostami & Salehi, 2024) analysed rural cooperatives' social responsibility in promoting sustainability oriented activities among farmers, linking community, enterprise, and government roles. Using stakeholder theory and structural equation modelling, the study explored how community oriented ethical activities and cooperative engagement influenced trust, participation, and CSR implementation. The findings showed that community oriented ethical behaviour was important for strengthening trust and programme participation, although external farmer participation alone did not significantly improve CSR implementation. This study supports the present research by highlighting that CSR effectiveness depends on local participation, trust, and the extent to which community members perceive initiatives as meaningful and responsive.

(Wirba, 2024) reviewed the role of government in promoting CSR and examined how CSR can be strengthened through public policy, institutional support, awareness creation, transparency, and context sensitive implementation. The paper used a normative literature review and secondary data based approach and argued that CSR in developing countries should move beyond narrow philanthropy towards sustainable and equitable development. The study is relevant to the present research because it stresses transparency, community orientation, and governance support as important conditions for CSR effectiveness. These concerns align with beneficiary perceptions of usefulness, fairness, information adequacy, and visible community change.

(Gujrati, 2023) examined CSR perspectives among employees in the manufacturing and service sectors in India and further considered whether opinions differed by gender and hierarchical position. The study was empirical in nature and focused on how employees evaluated CSR efforts across organisational contexts. The findings indicated that employees showed broadly similar opinions regarding CSR initiatives, while hierarchical position appeared more relevant than gender in shaping opinion. Although the respondents were employees rather than community beneficiaries, the study contributes to the present research by showing how CSR perception can be statistically compared across demographic groups, including gender, within an Indian setting.

(Rudito et al., 2023) explored the role of social capital in community engagement within CSR based empowerment programmes in a developing country context. The study used a qualitative case study approach and interviewed participants from CSR programmes implemented across three communities. The findings showed that social capital supported CSR programme success by encouraging participation, reducing uncertainty, strengthening motivation, enabling knowledge sharing, and building a sense of togetherness. This study is relevant because it explains why beneficiaries may not perceive CSR programmes uniformly. Awareness, trust, community relationships, and participation can shape how CSR effectiveness is experienced at the local level.

(Mahmud et al., 2020) investigated CSR programmes and community perceptions of societal progress in Bangladesh using a multimethod approach. The study combined qualitative and quantitative data and examined how CSR activities in areas such as education, health care, environmental sustainability, infrastructure, income generation, and cultural welfare influenced community perceptions. The results showed that CSR programmes positively affected perceptions of societal progress, although the strength of influence varied across activity areas. This study is closely aligned with the present research because it treats community perception as a central outcome of CSR and supports the need to examine how beneficiaries evaluate the effectiveness of CSR activities in relation to development and welfare.

## Research Gap

The reviewed literature shows that recent CSR research has increasingly moved towards stakeholder and beneficiary centred evaluation. Studies have examined beneficiary attitude, livelihood outcomes, community trust, programme participation, social capital, communication, and broader perceptions of societal progress. However, relatively limited attention has been given to the comparative perception of male and female beneficiaries regarding CSR effectiveness in a specific district level context. The present study addresses this gap by comparing male and female beneficiaries' perception towards CSR effectiveness in Udaipur District, using the CSR Effectiveness construct and gender as the grouping variable.

## RESEARCH OBJECTIVE:

To compare the perception of male and female beneficiaries regarding the effectiveness of CSR activities in Udaipur District.

## INTRODUCTION

Corporate Social Responsibility has increasingly become a significant part of organisational engagement with communities, especially in regions where social development needs are closely linked with education, health, livelihood support, infrastructure improvement, and general community welfare. CSR activities are expected to contribute not only to visible community development but also to beneficiaries' sense of usefulness, fairness, accessibility, and relevance. In this context, understanding how beneficiaries perceive CSR effectiveness becomes important, as the success of such initiatives cannot be judged only by their implementation. It must also be examined through the responses of those who are directly or indirectly affected by these programmes.

Beneficiary perception provides a meaningful basis for evaluating whether CSR initiatives are considered effective at the community level. When beneficiaries recognise CSR activities as useful, organised, fair,

and responsive to local needs, such programmes are more likely to gain acceptance and credibility. However, perceptions may not remain uniform across all sections of the beneficiary population. Gender, in particular, may shape differences in access, awareness, participation, and perceived benefit. Therefore, a comparison of male and female beneficiaries can offer a more focused understanding of how CSR effectiveness is experienced within the same geographical setting.

The present study is situated in Udaipur District and focuses on beneficiaries' perception towards CSR effectiveness. The study uses ten Likert scale statements to measure perceived effectiveness across areas such as basic need fulfilment, quality of life improvement, usefulness of benefits, access to education, health or livelihood support, regular implementation, information adequacy, visible community change, fairness in beneficiary selection, social and economic development, and overall effectiveness. The responses show a moderate to favourable perception of CSR activities, although neutral responses across several items indicate that perceived effectiveness is not equally strong in all areas.

By comparing male and female beneficiaries, the study addresses a clear empirical gap in understanding gender based variation in CSR perception. The findings show that male beneficiaries reported a comparatively higher perception of CSR effectiveness than female beneficiaries, and the difference was statistically significant. The study therefore positions CSR effectiveness as a beneficiary centred issue and emphasises the need for more inclusive, transparent, and gender sensitive CSR planning in Udaipur District.

## RESEARCH METHODOLOGY

### Research Design

The study adopted a descriptive and comparative research design to examine male and female beneficiaries' perception towards CSR effectiveness in Udaipur District. The descriptive component was suitable for presenting the pattern of responses, mean scores, and variation in perception, while the comparative component was appropriate because the central objective was to compare two independent beneficiary groups, namely male and female respondents. This design was therefore aligned with the research objective and hypothesis, which focused on identifying whether gender based differences existed in perceived CSR effectiveness.

### Research Approach

The study followed a quantitative research approach, as the analysis was based on structured Likert scale responses, numerical coding, descriptive statistics, reliability testing, and inferential hypothesis testing. This approach was suitable because the construct of CSR effectiveness was measured through ten statements, converted into a composite mean score, and statistically compared across gender groups. The research approach is distinct from the research design, as the design explains the comparative nature of the study, whereas the approach explains the numerical method used to collect, measure, and analyse the data.

### Population and Sample

The target population consisted of beneficiaries of CSR activities in Udaipur District. The final sample included 248 beneficiaries, comprising 166 male and 82 female respondents. The study used a non-probability purposive sampling technique because respondents were required to belong to the relevant

beneficiary group and have exposure to CSR activities in the study area. The sample size was considered adequate for the intended group comparison, as both gender groups were represented and the data structure supported the use of an independent samples t test.

## Research Variables

The grouping variable in the study was gender, classified as male and female beneficiaries. The dependent variable was beneficiaries' perception towards CSR effectiveness, measured through the CSR Effectiveness construct. The construct was operationally defined as the extent to which beneficiaries perceived CSR activities as useful, accessible, adequate, relevant, regular, fair, and beneficial to community welfare. For analysis, item level scores were first obtained from each Likert statement, and a construct mean score was then calculated by averaging the responses across all ten CSR Effectiveness items for each respondent. This composite mean score represented the overall perception of CSR effectiveness and was used for group comparison.

## Instrument Development and Measurement

A structured questionnaire was used to collect responses from beneficiaries. The CSR Effectiveness construct was measured through ten Likert scale statements covering perceived basic need fulfilment, quality of life improvement, usefulness of benefits, access to education, health or livelihood support, regularity of implementation, information adequacy, visible community change, fairness of beneficiary selection, contribution to social and economic development, and overall perceived effectiveness. Responses were recorded on a five point Likert scale, where 1 indicated Strongly Disagree, 2 indicated Disagree, 3 indicated Neutral, 4 indicated Agree, and 5 indicated Strongly Agree.

## Data Collection Procedure

Data were collected from male and female beneficiaries of CSR activities in Udaipur District using the structured questionnaire. The responses were coded numerically and used to compute item level and construct level mean scores. The provided material does not specify the exact mode or duration of data collection; therefore, no additional procedural detail has been assumed.

## Reliability of the Instrument

The reliability of the CSR Effectiveness construct was assessed using Cronbach's alpha. The construct included ten items and produced a Cronbach's alpha value of 0.842. This value indicates acceptable internal consistency, suggesting that the items were sufficiently coherent for measuring beneficiaries' perception towards CSR effectiveness. Reliability testing was conducted before hypothesis testing to ensure that the composite construct score was suitable for further statistical analysis.

## Statistical Tools and Techniques

Descriptive statistics were used to summarise the data through frequency, mean, standard deviation, and standard error. The item level frequency distribution helped describe the overall response pattern for each CSR Effectiveness statement, while group wise descriptive statistics were used to compare male and female beneficiaries' mean scores. Cronbach's alpha was applied to test the internal consistency of the ten item construct. Levene's test was used to examine the assumption of homogeneity of variance before

comparing the two groups. An independent samples t test was then applied to test H01, as the hypothesis examined whether there was a statistically significant difference between two independent groups on the composite CSR Effectiveness mean score. The hypothesis decision was made at the 5% level of significance, based on the p value obtained from the t test.

**LIKERT STATEMENTS**

The following table reveals the Opinion of the beneficiaries on the Likert Statement drafted to capture CSR Effectiveness

**Table 1.1: Beneficiaries’ Responses to Likert Scale Statements on CSR Effectiveness**

Likert Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
CSR activities have effectively addressed the basic needs of beneficiaries in Udaipur District.	18	43	83	70	34
CSR initiatives have contributed to the improvement in the quality of life of beneficiaries.	11	51	78	68	40
The benefits provided through CSR activities are useful for the targeted community.	10	34	82	78	44
CSR programmes have improved access to education, health or livelihood-related support.	19	38	87	69	35
CSR activities are implemented in a regular and organised manner.	13	46	82	71	36
Beneficiaries receive adequate information about CSR activities implemented in their area.	10	55	72	81	30
CSR initiatives have created visible positive changes in the local community.	10	45	75	82	36
The selection of beneficiaries for CSR activities appears fair and appropriate.	17	49	74	78	30
CSR activities have supported social and economic development among beneficiaries.	11	29	84	77	47
Overall, CSR activities are perceived as effective by the beneficiaries.	8	33	82	73	52

The Likert scale responses indicate a generally moderate to favourable perception of CSR effectiveness among beneficiaries in Udaipur District. Higher agreement is visible in statements related to the usefulness of CSR benefits, visible community changes, support for social and economic development, and overall perceived effectiveness. At the same time, neutral responses remain considerable across several items,

suggesting that beneficiaries recognise the value of CSR activities but do not perceive their effectiveness uniformly across all aspects.

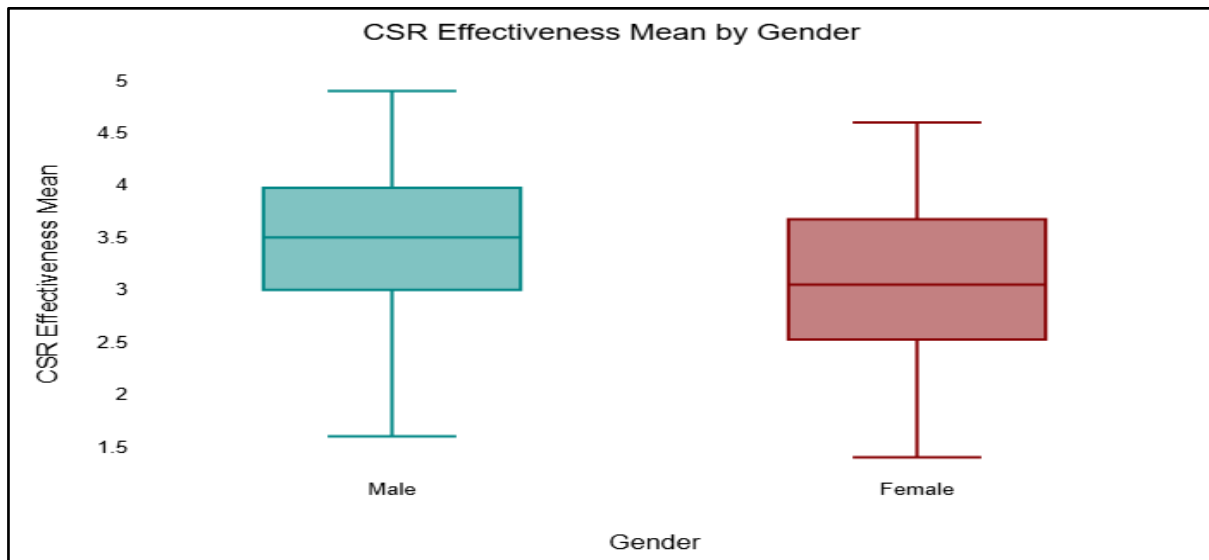
**HYPOTHESIS TESTING**

**H<sub>01</sub>: There is no significant difference between male and female beneficiaries’ perception towards CSR effectiveness in Udaipur District.**

In this hypothesis, beneficiaries’ perception towards CSR effectiveness is treated as the dependent variable, as the analysis seeks to examine whether the perceived effectiveness of CSR initiatives varies across gender groups. CSR effectiveness is considered the independent variable because it represents the core construct being assessed through beneficiaries’ responses regarding the usefulness, adequacy, relevance and perceived outcomes of CSR activities. Gender is used as the grouping variable, with male and female beneficiaries forming the two comparison groups. Therefore, the hypothesis is designed to test whether male and female beneficiaries differ significantly in their perception towards CSR effectiveness in Udaipur District.

**Table 1.2: Descriptive Statistics**

Construct	Gender	n	Mean	Std. Deviation	Std. Error Mean
CSR Effectiveness Mean	Male	166	3.46	0.65	0.05
	Female	82	3.08	0.73	0.08



**Figure 1.1: Descriptive Statistics**

As depicted from the above table and figure, the descriptive results indicate that male beneficiaries reported a higher mean score for CSR effectiveness (M = 3.46, SD = 0.65, n = 166) than female beneficiaries (M = 3.08, SD = 0.73, n = 82). This shows that male beneficiaries perceived CSR activities as comparatively more effective than female beneficiaries in Udaipur District.

**Table 1.3: Levene's Test**

Test	F	df1	df2	p
Levene's Test (Mean)	1.89	1	246	.17

Levene’s test was not significant,  $F(1, 246) = 1.89, p = .17$ , indicating that the assumption of homogeneity of variance was satisfied. Therefore, the equal variances assumed result was considered for interpretation.

**Table 1.4: t-test for independent samples**

Construct	Variance	t	df	p
CSR Effectiveness Mean	Equal variances	4.16	246.00	<.001
	Unequal variances	4.00	146.13	<.001

The independent samples t-test showed a statistically significant difference between the two groups,  $t(246) = 4.16, p < .001$ .

**Decision**

For  $H_{01}$ , an independent samples t-test was applied to examine whether there was a significant difference between male and female beneficiaries’ perception towards CSR effectiveness in Udaipur District. Since the p-value was less than .05, the result indicates a statistically significant difference between the two groups. The null hypothesis is rejected.

**Finding**

The findings show that male beneficiaries reported a more favourable perception of CSR effectiveness than female beneficiaries. This suggests that perceptions of CSR activities differ by gender within the study area, with male beneficiaries showing comparatively higher agreement regarding the effectiveness of CSR initiatives.

**Hypothesis Conclusion**

Since the null hypothesis is rejected, the researcher concludes that there is a significant difference between male and female beneficiaries’ perception towards CSR effectiveness.

**OVERALL CONCLUSION**

The study examined the perception of male and female beneficiaries towards CSR effectiveness in Udaipur District. The findings indicate that CSR activities were generally perceived as useful and relevant by beneficiaries, particularly in relation to community improvement, social and economic support, and overall effectiveness. However, the presence of a sizeable neutral response pattern across several Likert scale statements suggests that the perceived effectiveness of CSR activities is not equally strong for all beneficiaries or across all dimensions of implementation.

The hypothesis testing results further show a statistically significant difference between male and female beneficiaries’ perception towards CSR effectiveness. Male beneficiaries reported a higher mean score than female beneficiaries, indicating a comparatively more favourable perception of CSR effectiveness among male respondents. Since the null hypothesis was rejected, the study concludes that gender based variation exists in beneficiaries’ perception towards CSR effectiveness in Udaipur District. Overall, the study

contributes by showing that CSR effectiveness should not be assessed only through programme implementation, but also through how different beneficiary groups perceive its usefulness, fairness, accessibility, and community relevance.

## SUGGESTIONS BASED ON FINDINGS

1. CSR implementing agencies should strengthen the communication of CSR activities so that beneficiaries receive clearer and more regular information about programmes available in their area.
2. Greater attention should be given to female beneficiaries, as their mean perception score was lower than that of male beneficiaries.
3. CSR programmes should be reviewed from a gender perspective to ensure that both male and female beneficiaries experience similar levels of access, usefulness, and perceived benefit.
4. Organisations should conduct periodic beneficiary feedback surveys to understand whether CSR activities are addressing actual community needs.
5. CSR activities related to education, health, and livelihood support should be made more visible and accessible, as these areas were included as important components of perceived effectiveness.
6. The selection process for beneficiaries should be communicated transparently to improve confidence in the fairness and appropriateness of CSR interventions.
7. CSR initiatives should be implemented in a more regular and organised manner so that beneficiaries can develop stronger trust in programme continuity.
8. Community level awareness meetings may be organised to explain the purpose, benefits, and eligibility criteria of CSR activities.
9. CSR planners should give priority to programmes that directly address basic needs, as this is a central component of beneficiaries' perception of effectiveness.
10. Organisations should document and communicate visible community level changes created through CSR initiatives to improve beneficiary recognition of programme outcomes.
11. CSR programmes should include mechanisms for identifying whether benefits are reaching the targeted community effectively.
12. Special efforts should be made to improve female participation in CSR related consultations, feedback sessions, and beneficiary selection processes.
13. CSR activities should be aligned with local social and economic development needs so that beneficiaries can relate the initiatives to practical improvements in their living conditions.
14. Implementing organisations should monitor neutral response patterns carefully, as they may indicate uncertainty, partial awareness, or uneven experience of CSR benefits among beneficiaries.
15. CSR evaluation should include both overall mean scores and group wise comparison so that differences in perception among beneficiary categories are not overlooked.
16. Future CSR planning in Udaipur District should consider gender based perception differences while designing, implementing, and reviewing community welfare initiatives.
17. Organisations should use simple and locally understandable communication methods to ensure that beneficiaries are aware of CSR activities and can evaluate their usefulness more confidently.

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