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Perception of CSR Activities among Male and Female Beneficiaries in Southern Rajasthan: A Comparative Study

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1.1 Abstract:

Corporate Social Responsibility has become an important mechanism through which organisations contribute to social development, especially in regions where communities require support in education, healthcare, livelihood, infrastructure, sanitation and environmental awareness. The present study examined the perception of CSR activities among male and female beneficiaries in Southern Rajasthan, with the objective of comparing whether gender-based differences exist in beneficiaries' views towards CSR interventions. A descriptive and comparative research design was adopted, supported by a quantitative approach. Primary data were collected from 328 beneficiaries, comprising 236 male and 92 female respondents, through a structured questionnaire containing 15 Likert-scale statements. The reliability of the perception scale was found to be good, with a Cronbach's alpha value of 0.854. Descriptive analysis indicated that male beneficiaries reported a higher perception mean score ($M = 3.83$, $SD = 0.57$) than female beneficiaries ($M = 3.39$, $SD = 0.55$). The independent samples t-test confirmed a statistically significant difference between the two groups, $t(326) = 6.25$, $p < .001$, leading to rejection of the null hypothesis. The findings suggest that CSR activities are perceived positively overall, but not uniformly across gender groups. The study highlights the need for more inclusive CSR planning, gender-sensitive implementation, and stronger beneficiary-centered monitoring in Southern Rajasthan.

Keywords: Corporate Social Responsibility; Beneficiary Perception; Gender Difference; CSR Implementation; Southern Rajasthan.

1.2 GENDER-BASED PERCEPTION OF CSR ACTIVITIES IN SOUTHERN RAJASTHAN

Corporate Social Responsibility has gained considerable relevance as a development-oriented practice through which organisations attempt to address social, economic and community-level needs. In regions such as Southern Rajasthan, CSR activities often cover areas that directly affect the everyday lives of beneficiaries, including education, healthcare, sanitation, safe drinking water, skill development, livelihood support, women empowerment, environmental awareness, infrastructure and broader community development. The effectiveness of such initiatives, however, cannot be understood only through the presence of programmes. It is equally important to examine how beneficiaries perceive these activities and whether the perceived benefits are experienced similarly by different social groups.

Beneficiaries' perception provides useful insight into the visibility, reach and practical relevance of CSR interventions. A favourable perception may indicate that respondents recognise the contribution of CSR activities in improving local facilities, awareness and quality of life. At the same time, moderate or mixed responses may suggest that certain areas require closer attention, particularly when programmes do not fully reflect the actual needs of the community. In the present study, the Likert-scale responses show a generally positive view of CSR activities, especially in relation to rural and community development, healthcare access, sanitation, educational facilities and overall satisfaction. More moderate responses were observed in areas such as livelihood support, environmental protection, infrastructure, quality of life and need-based implementation.

Gender is an important dimension in the assessment of CSR outcomes because male and female beneficiaries may differ in their access to information, participation in community processes, and visibility of program benefits. The present study compares male and female beneficiaries in Southern Rajasthan to examine whether perceptions of CSR activities differ across gender groups. Through this comparison, the study considers CSR perception as a useful basis for understanding inclusiveness, visibility and responsiveness in CSR planning and implementation.

1.3 REVIEW OF LITERATURE

(Gupta, 2025) examined the relationship between Corporate Social Responsibility and Sustainable Development Goals in the Indian context, with particular attention to inclusive growth, grassroots development and India's long-term development vision. The study was based on secondary data, policy documents, sectoral studies, sustainability reports and case-based evidence. It indicated that CSR in India has increasingly moved towards education, healthcare, women empowerment, environmental conservation and local development, although uneven implementation and limited awareness continue to restrict its full social potential. The study is relevant to the present research because it highlights the importance of assessing CSR from the perspective of community-level beneficiaries and inclusive development outcomes.

(Awa et al., 2024) explored Corporate Social Responsibility through the lens of stakeholder theory and argued that contemporary organisations are expected to respond to the interests of multiple stakeholders rather than limiting responsibility to shareholders. The article developed a theoretical explanation of CSR as a stakeholder-centred practice shaped by social, economic and environmental expectations. It emphasised that firms must integrate stakeholder concerns into their strategies if CSR is to create meaningful societal value. This study is relevant to the present research because beneficiaries represent an important stakeholder group whose perceptions can indicate whether CSR activities are visible, inclusive and responsive to local needs.

(De, 2024) analysed the social impact of CSR spending by selected public sector undertakings in India. The study used a comparative four-quadrant approach and multiple regression analysis to examine the relationship between CSR spending and social impact across different CSR activity areas. The findings suggested that CSR activities differ in the extent of their social contribution and that impact assessment should go beyond expenditure figures. This work is important for the present study because it supports the need to examine how CSR activities are perceived at the beneficiary level, particularly in areas such as health, education, community development and social welfare.

(Pandey et al., 2024) investigated the linkages among CSR strategy, sustainability, ethics, CSR culture and CSR outcomes in Indian public sector organisations. The study used data from 200 CSR managers

and applied a mediation model to understand how CSR culture shapes CSR-related outcomes. The results indicated that CSR strategy, sustainability linkages and ethical orientation were positively associated with CSR culture and outcomes. Although the study focused on organisational respondents, its relevance lies in showing that CSR effectiveness depends not only on programme existence but also on organisational culture, implementation quality and stakeholder sensitivity. This is closely connected with the present study's concern with beneficiaries' perception of CSR activities.

(Reig-Aleixandre et al., 2023) analysed gender differences in professional social responsibility using a sample of 524 respondents collected through LinkedIn. The study employed the Professional Social Responsibility Questionnaire and applied statistical tests to compare male and female respondents. The findings showed significant gender differences in professional social responsibility, with women recording higher scores in some dimensions such as personal values and social awareness. Although the study was not limited to CSR beneficiaries, it is relevant because it demonstrates that gender can shape perceptions and attitudes towards social responsibility. This supports the rationale for comparing male and female beneficiaries in the present CSR perception study.

(Bihari, 2023) conducted a qualitative exploration of mandated CSR in India with specific reference to the limited focus on Dalit communities in CSR projects. The study used interviews with participants from corporates, NGOs and external consultants and applied thematic analysis. The findings pointed towards caste-blindness in corporate boards, broad targeting under the category of the poor and weaknesses in project design and NGO engagement. The study is relevant to the present research because it shows that CSR planning and implementation may not benefit all social groups equally, thereby reinforcing the need to examine beneficiary-level perceptions and inclusiveness.

(Kuriakose, 2022) proposed a composite indicator model for measuring CSR practices among Indian companies. The study developed a CSR index covering CSR implementation, stakeholder management and sustainability, using 39 indicators drawn from annual reports and business responsibility reports of top Indian companies. The analysis showed that CSR performance needs to be assessed beyond mandated expenditure and should include implementation and stakeholder-related dimensions. This study is relevant to the present research because it supports the idea that CSR should be evaluated not merely as corporate spending, but through its perceived reach, relevance and effectiveness among beneficiaries.

(Wang et al., 2022) examined consumer perceived authenticity of CSR activities communicated through social networking sites. Drawing on attribution theory, the study analysed how perceptions of CSR attributes influence perceived authenticity and participation intention. The findings indicated that stakeholders respond not only to the presence of CSR activities but also to how authentic, credible and participatory such initiatives appear. The study is relevant to the present research because beneficiary perception similarly depends on whether CSR activities are viewed as genuine, need-based and meaningfully connected with the community.

(Titko et al., 2021) investigated differences in attitudes towards Corporate Social Responsibility among employees across gender, generational and sectoral groups. The study focused on staff perceptions of CSR practices and explored whether demographic categories influenced CSR attitudes. The findings showed that CSR perception may vary across respondent groups, indicating that social and demographic characteristics can influence how CSR is understood and evaluated. This study is directly relevant to the present research because it supports the use of gender as a grouping variable for comparing perceptions of CSR activities among beneficiaries.

(Ahmad et al., 2021) studied Corporate Social Responsibility at the micro level and examined whether females were more aligned with CSR as an organisational value. The study addressed the relatively underexplored individual-level understanding of CSR, especially in developing-economy contexts. Its findings suggested that gender can be meaningful in explaining differences in CSR-related alignment and perception. The study is relevant to the present research because it strengthens the academic basis for examining gender-based differences in CSR perception, particularly where CSR activities are intended to support community welfare and inclusive development.

1.4 RESEARCH OBJECTIVE

To compare the perception of CSR activities among male and female beneficiaries in Southern Rajasthan.

1.5 RESEARCH METHODOLOGY

1.5.1 Research Design

The study adopted a descriptive and comparative research design to examine the perception of CSR activities among male and female beneficiaries in Southern Rajasthan. The descriptive component was suitable for summarising beneficiaries' responses towards different CSR activity areas, while the comparative component enabled the study to assess whether perception differed across gender groups. This design was aligned with the objective of comparing the perception of CSR activities among male and female beneficiaries.

1.5.2 Research Approach

The study followed a quantitative research approach, as the perception of beneficiaries was measured through structured Likert-scale statements and analysed using statistical techniques. This approach was appropriate because the study involved measurable variables, numerical response categories and comparison of mean perception scores between two independent groups. The research approach is distinct from the research design, as it explains the numerical and statistical orientation of the study, whereas the design defines the descriptive and comparative structure through which the objective was examined.

1.5.3 Population and Sample

The target population of the study comprised beneficiaries in Southern Rajasthan who were exposed to or associated with CSR activities. A total sample of 328 beneficiaries was considered for the study, consisting of 236 male beneficiaries and 92 female beneficiaries. The study used purposive sampling because respondents were selected on the basis of their relevance to the study context and their exposure to CSR initiatives. This sampling technique was appropriate, as the study required responses from beneficiaries who could provide meaningful perceptions regarding CSR activities implemented in the study area.

1.5.4 Research Variables

The grouping variable of the study was gender of beneficiaries, classified into male and female categories. The dependent variable was perception of CSR activities. Perception of CSR activities was operationally defined as beneficiaries' views regarding the contribution of CSR initiatives in areas such as education, healthcare, skill development, livelihood support, women empowerment, sanitation, drinking water, environmental protection, rural and community development, infrastructure, awareness, beneficiary reach, quality of life and overall satisfaction. For construct-level analysis, the perception mean score was calculated by taking the average of all 15 Likert-scale statement scores for each respondent. This construct mean score represented the overall perception of CSR activities and was used for descriptive analysis and hypothesis testing.

1.5.5 Instrument Development and Measurement

A structured questionnaire was used as the main research instrument. The perception of CSR activities was measured through 15 Likert-scale statements covering major CSR activity areas relevant to beneficiaries in Southern Rajasthan. Each statement was measured on a five-point scale, where 1 represented Strongly Disagree, 2 represented Disagree, 3 represented Neutral, 4 represented Agree and 5 represented Strongly Agree. Higher scores indicated a more favourable perception of CSR activities, whereas lower scores reflected a comparatively weaker perception.

1.5.6 Data Collection Procedure

Primary data were collected from CSR beneficiaries in Southern Rajasthan through a structured questionnaire. The respondents were selected purposively because the study required participants who had direct or indirect exposure to CSR activities. The use of a structured questionnaire helped maintain uniformity in responses and enabled the conversion of beneficiaries' perceptions into measurable data suitable for statistical analysis.

1.5.7 Reliability of the Instrument

The reliability of the 15-item perception scale was tested using Cronbach's alpha. The Cronbach's alpha value was 0.854, which indicates good internal consistency among the items used to measure perception of CSR activities. This suggests that the statements were sufficiently consistent for measuring the common construct of beneficiaries' perception without overstating the reliability of the instrument.

1.5.8 Statistical Tools and Techniques

The data were analysed using reliability analysis, descriptive statistics and an independent samples t-test. Reliability analysis was used to assess the internal consistency of the 15-item perception scale. Descriptive statistics, including mean and standard deviation, were used to summarise the perception scores of male and female beneficiaries. The independent samples t-test was applied to examine whether there was a statistically significant difference in the perception of CSR activities between male and female beneficiaries, as the study involved comparison of mean scores between two independent groups.

1.6 LIKERT-SCALE STATEMENT ANALYSIS

Table 1.1: Respondents' Opinion on CSR Activities

St code	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
St1	CSR activities have contributed to improving educational facilities in my area.	3	27	96	104	98
St2	CSR initiatives have helped in improving access to healthcare services for beneficiaries.	3	28	83	118	96
St3	CSR activities have supported skill development and training opportunities in the local community.	5	36	95	98	94

St code	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
St4	CSR programmes have contributed to improving livelihood opportunities for beneficiaries.	6	30	126	89	77
St5	CSR activities have played a positive role in women empowerment in the community.	7	36	91	108	86
St6	CSR initiatives have helped in improving sanitation and cleanliness in the local area.	5	29	84	112	98
St7	CSR activities have contributed to better access to safe drinking water.	5	45	92	96	90
St8	CSR programmes have supported environmental protection and awareness in the community.	6	35	111	97	79
St9	CSR activities have contributed to rural and community development in Southern Rajasthan.	7	34	73	102	112
St10	CSR initiatives have helped in improving basic infrastructure facilities in the area.	9	32	100	107	80
St11	CSR activities have increased awareness among beneficiaries about social and developmental issues.	12	37	97	94	88
St12	CSR programmes are implemented according to the actual needs of local beneficiaries.	11	44	103	102	68
St13	CSR activities have reached the intended beneficiaries effectively.	7	36	95	99	91
St14	CSR initiatives have improved the overall quality of life of beneficiaries.	6	44	101	91	86
St15	I am satisfied with the CSR activities implemented in my area.	10	30	83	108	97

The Likert-scale responses indicate a generally favourable perception of CSR activities among beneficiaries in Southern Rajasthan. Higher agreement is visible for rural and community development,

healthcare access, sanitation, educational facilities and overall satisfaction. Moderate agreement appears in livelihood support, environmental protection, infrastructure, quality of life and need-based implementation. This pattern suggests that CSR activities are recognised positively, although some areas require stronger beneficiary-centred attention.

1.7 HYPOTHESIS TESTING

H_{01}: There is no significant difference in the perception of CSR activities among male and female beneficiaries in Southern Rajasthan.

The hypothesis was tested to examine whether the perception of CSR activities differed significantly among male and female beneficiaries in Southern Rajasthan.

Table 1.2: Descriptive Statistics

		n	Mean	Std. Deviation	Std. Error Mean
Perception Mean	Male	236	3.83	0.57	0.04
	Female	92	3.39	0.55	0.06

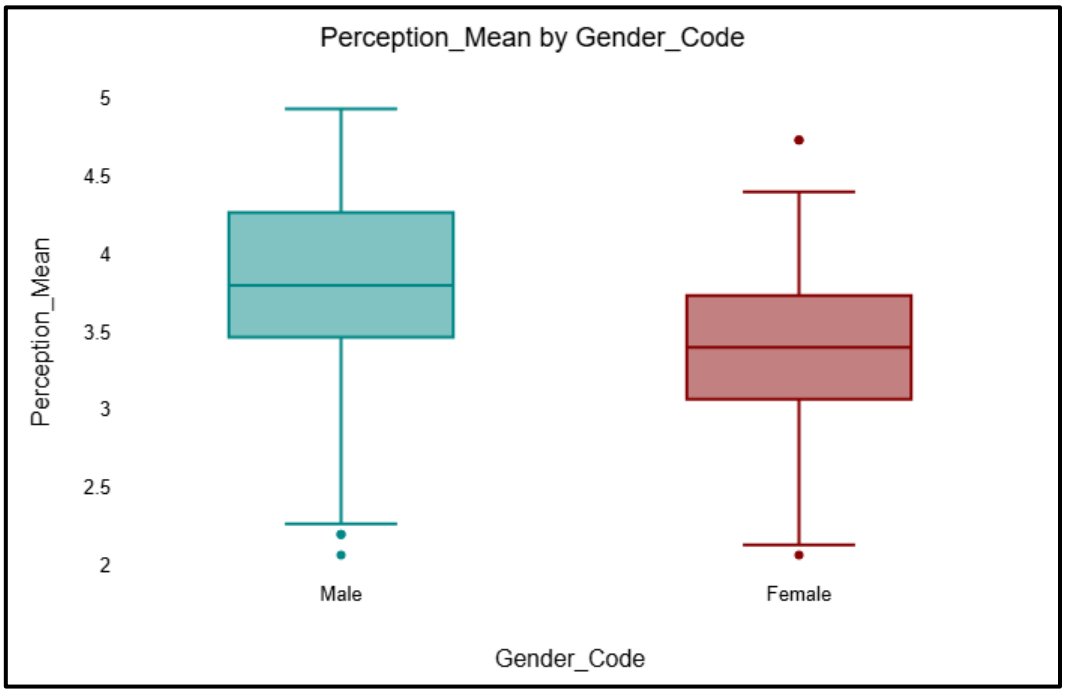


Figure 1.1: Descriptive Statistics

The descriptive statistics show that male beneficiaries reported a higher perception mean score (M = 3.83, SD = 0.57) than female beneficiaries (M = 3.39, SD = 0.55). This indicates that male beneficiaries expressed a comparatively more favourable perception of CSR activities than female beneficiaries.

Table 1.3: Levene's Test (Mean)

Test	F	df1	df2	p
Levene's Test (Mean)	0.74	1	326	.391

Before interpreting the t-test, Levene's test was examined to assess the assumption of equality of variances. The result of Levene's test was not significant, $F(1, 326) = 0.74$, $p = .391$, which indicates that the assumption of equal variances was satisfied. Therefore, the equal variances assumed result was considered for interpretation.

Table 1.4: Independent Samples t-Test

		t	df	p
Perception Mean	Equal variances	6.25	326.00	<.001
	Unequal variances	6.35	171.51	<.001

The independent samples t-test showed a statistically significant difference in perception scores between male and female beneficiaries, $t(326) = 6.25$, $p < .001$. Thus, the statistical evidence suggests that gender-based variation exists in beneficiaries' perception of CSR activities in Southern Rajasthan.

Decision

For H_{01}, an independent samples t-test was applied to compare the perception of CSR activities among male and female beneficiaries. Since the p-value was less than .05, the difference between the two groups was statistically significant. The null hypothesis is rejected.

Finding

Male beneficiaries showed a comparatively higher perception of CSR activities than female beneficiaries. This suggests that CSR activities may not be perceived equally across gender groups, and the experience or visibility of CSR benefits may differ between male and female beneficiaries within the study area.

Hypothesis Conclusion

Since the null hypothesis is rejected, the researcher concludes that there is a significant difference in the perception of CSR activities among male and female beneficiaries.

1.8 OVERALL CONCLUSION

The study examined the perception of CSR activities among male and female beneficiaries in Southern Rajasthan with reference to a single comparative objective. The empirical results indicate that male beneficiaries reported a higher perception mean score than female beneficiaries. The independent samples t-test confirmed a statistically significant difference between the two groups, leading to the rejection of the null hypothesis. Thus, the study concludes that perception of CSR activities differs significantly among male and female beneficiaries.

Overall, the findings suggest that CSR activities are viewed positively by beneficiaries, particularly in relation to community development, healthcare, sanitation, education and overall satisfaction. However, comparatively moderate responses in areas such as livelihood support, need-based implementation and quality of life indicate that CSR initiatives may not be experienced uniformly across all activity areas. The study contributes to a clearer understanding of gender-based differences in CSR perception and highlights the need for more inclusive planning, implementation and review of CSR interventions.

1.9 SUGGESTIONS BASED ON FINDINGS

1. CSR implementing agencies should ensure that female beneficiaries receive equal visibility, access and participation in CSR activities.
2. Gender-wise beneficiary mapping should be carried out before planning CSR interventions in Southern Rajasthan.
3. CSR programmes should include separate consultation with male and female beneficiaries to understand differences in needs and expectations.
4. Women-focused awareness programmes should be strengthened so that female beneficiaries are better informed about available CSR initiatives.
5. CSR activities related to rural and community development should be continued, as beneficiaries showed favourable responses in this area.
6. Healthcare-related CSR initiatives should be expanded further, as beneficiaries reflected a positive perception towards healthcare access.
7. Sanitation and cleanliness programmes should be maintained with regular monitoring to preserve their perceived usefulness.
8. CSR support for educational facilities should be strengthened, especially in areas where beneficiaries continue to face local educational gaps.
9. Livelihood support programmes should be made more practical and outcome-oriented, as agreement in this area was comparatively moderate.
10. Skill development initiatives should be linked with local employment and income-generating opportunities.
11. Need assessment should be conducted before implementing CSR programmes to ensure that activities match the actual requirements of local beneficiaries.
12. CSR agencies should improve communication with beneficiaries regarding programme objectives, eligibility and expected benefits.
13. Female beneficiaries should be included in planning committees, feedback meetings and local monitoring mechanisms.
14. CSR activities aimed at improving quality of life should be reviewed periodically to assess whether beneficiaries experience real and visible benefits.
15. Separate gender-wise records of participation, reach and satisfaction should be maintained to identify gaps in CSR benefit distribution.
16. Feedback mechanisms should be developed at the village or community level so that beneficiaries can report concerns about CSR implementation.
17. CSR initiatives should use local language and accessible communication channels to improve awareness among all beneficiary groups.

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