International Journal for Multidisciplinary Research (IJFMR)
E-ISSN: 2582-2160 ● Website: www.ijfmr.com ● Email: editor@ijfmr.com

# A Study on Beneficiaries' Perception Towards CSR Activities Across Different Age Groups in Alwar District

**Jitendra Yadav[1], Dr. Rejoice Solomon[2]**

[1]Research scholar, Department of Commerce, Lords University, Alwar
[2]Research Supervisor, Department of Commerce, Lords University, Alwar

**1.1 Abstract:**

Corporate social responsibility has become an important mechanism through which companies contribute to local development and strengthen their relationship with surrounding communities. The present study examines beneficiaries' perception towards CSR activities across different age groups in Alwar District. The study followed a descriptive and analytical research design with a quantitative approach, using primary data collected from 248 beneficiaries through a structured questionnaire. Beneficiaries' perception was measured through twelve Likert-scale statements, and the reliability of the instrument was supported by a Cronbach's alpha value of 0.886. Descriptive results indicated a generally favourable perception of CSR activities, particularly in relation to community development, health support, environmental improvement, basic facilities, and overall community benefit. However, comparatively moderate responses were observed for fairness in implementation and clarity of communication. One-way ANOVA revealed a statistically significant difference in beneficiaries' perception across age groups, $F(4, 243) = 8.13$, $p < .001$. The 36–45 years age group reported the highest mean perception score, while the younger and older age groups showed comparatively lower scores. The findings suggest that CSR planning should consider age-based differences in perception to improve communication, inclusion, and beneficiary relevance.

**Keywords:** Corporate social responsibility; Community development; Beneficiary perception; Age-wise analysis; CSR effectiveness.

## 1.2 INTRODUCTION

Corporate social responsibility has gained increasing relevance as organisations are expected not only to pursue economic performance but also to contribute meaningfully to the communities within which they operate. In local development contexts, CSR activities often address areas such as community welfare, health, education, environmental improvement, sanitation, livelihood support, and access to basic facilities. These interventions become meaningful when beneficiaries recognise them as useful, relevant, fairly implemented, and responsive to local needs. Therefore, understanding beneficiaries' perception is important for assessing whether CSR initiatives are experienced as socially valuable at the community level.

Beneficiary perception provides a practical basis for evaluating the visible and felt outcomes of CSR activities. While companies may design programmes with developmental intentions, the acceptance and

perceived usefulness of these initiatives can vary across social and demographic groups. Age is one such factor that may shape how beneficiaries understand, evaluate, and respond to CSR initiatives. Younger beneficiaries may view CSR activities through the lens of education, skills, and future opportunities, while middle-aged and older beneficiaries may attach greater importance to health, basic facilities, livelihood support, or community welfare. Such differences make age-wise analysis relevant for improving the design and delivery of CSR interventions.

The present study focuses on beneficiaries in Alwar District and examines their perception of CSR activities across different age groups. The study is based on primary responses from 248 beneficiaries and uses a structured questionnaire consisting of twelve Likert-scale statements. The results show an overall favourable response towards CSR activities, particularly in relation to community development, health-related benefits, environmental initiatives, basic facilities, and overall community usefulness. At the same time, the responses indicate scope for improvement in areas such as fairness of implementation and communication of CSR-related information. The statistical analysis further confirms that beneficiaries' perception differs significantly across age groups, with the 36–45 years group showing the most favourable perception. In this context, the study contributes to CSR research by highlighting the need for age-sensitive planning, clearer communication, and more inclusive implementation of CSR activities in local community settings.

## 1.3 REVIEW OF LITERATURE

(Verma et al., 2025) examined how corporate social responsibility initiatives shape beneficiaries' attitudes and positive word of mouth in relation to sustainable development goals. The study used a quantitative design, collected questionnaire data from 408 respondents, and analysed 334 valid responses through SPSS and AMOS using structural equation modelling. Its findings showed that safe drinking water and vocational skill development had a particularly strong influence on beneficiaries' attitudes, while education and healthcare also contributed meaningfully, depending on accessibility and perceived quality. The study is directly relevant to the present research because it treats beneficiaries as the central evaluative group and links CSR activities with perceived usefulness, attitude formation, and community-level response.

(do Vale et al., 2025) conducted a meta-analysis to understand the magnitude of the effect of CSR initiatives on consumer attitudes and behaviour. Drawing on 744 effect sizes from 165 research articles covering 67,270 participants, the study confirmed that CSR initiatives generally generate positive attitudinal and behavioural responses, although the strength of the effect varies by type of CSR activity, industry, country context, and response category. Its relevance to the present study lies in its emphasis that CSR responses are not uniform and may differ across contextual and respondent-related factors, which supports the need to examine beneficiaries' perception across age groups.

(Freeman et al., 2025) reviewed evidence on how CSR initiatives affect population health through a systematic narrative hybrid review of 97 articles. The review indicated that CSR may contribute positively to areas such as health care, poverty alleviation, development, environmental protection, and worker wellbeing, but it also cautioned that evidence of actual public impact is often uneven, fragmented, and dependent on transparency in reporting. This work is relevant to the present study because the current research includes health-related benefits, environmental improvement, basic facilities, and community welfare as important areas of beneficiary perception.

(Peng et al., 2025) analysed CSR effects through a meta-analytic framework that distinguished between core and extended stakeholder-oriented CSR activities. Using 940 effect sizes from 202 papers across 43 countries, the study found that CSR activities generate varied consumer responses and that country-level factors influence how CSR is perceived. Although the study is broader than beneficiary-centred CSR, it is useful for the present research because it reinforces the view that CSR responses differ according to stakeholder relevance and contextual conditions, thereby supporting demographic comparison in local CSR evaluation.

(Mamo et al., 2024) investigated the contribution of CSR to sustainable community development in Southern Ethiopia, focusing on socioeconomic, environmental, ethical, and philanthropic dimensions. The study used primary survey data collected from 401 households through paper-assisted personal interviews and found that CSR programmes contributed to community development across multiple local welfare areas. Its relevance to the present study is clear because both studies examine CSR from the community side, particularly in relation to environmental improvement, social development, and beneficiaries' assessment of practical outcomes.

(Rudito et al., 2023) explored how social capital supports CSR-funded community empowerment programmes in a developing-country context. Using a qualitative case study approach, the authors interviewed participants from three communities that had received CSR-related programme support and identified several ways in which social capital contributed to the effectiveness of community development interventions. This study is relevant because it highlights the importance of community experience, participation, and trust in shaping the success of CSR initiatives, which closely connects with the present study's concern with beneficiaries' perception.

(Fatima & Elbanna, 2023) reviewed 122 empirical studies on CSR implementation and developed an integrative framework showing that CSR implementation is multidimensional and operates at several organisational and stakeholder levels. The review emphasised that although CSR has received considerable scholarly attention, its implementation remains a developing area requiring clearer understanding. The study is relevant to the present research because beneficiaries' perception depends not only on the existence of CSR activities but also on how these activities are implemented, communicated, and experienced at the community level.

(García-Rivas et al., 2023) reviewed the evolution, approaches, and future direction of CSR reporting, noting the increasing strategic importance of CSR disclosure in relation to global standards, the United Nations 2030 Agenda, and organisational accountability. The review is relevant to the present study because beneficiaries' moderate responses regarding clear communication of CSR activities indicate that reporting, disclosure, and communication are not merely institutional requirements but also influence how local communities understand CSR initiatives.

(Pfajfar et al., 2022) examined the value of CSR for multiple stakeholders and its perceived social impact from a relationship marketing perspective. Based on a sample of 411 business-to-business companies, the study showed that CSR benefits are perceived differently across stakeholder groups and that CSR actions should be targeted towards specific stakeholders rather than treated as a general social activity. This is useful for the present research because it supports the argument that CSR initiatives must be assessed from the viewpoint of intended beneficiaries, whose perceptions may vary across demographic categories.

### 1.4 RESEARCH OBJECTIVE

To examine beneficiaries' perception towards CSR activities across different age groups in Alwar District.

### 1.5 LIKERT STATEMENT

The following twelve Likert-scale statements were used to examine beneficiaries' perception towards CSR activities across different age groups in Alwar District.

***Table 1.1: Opinion of the Respondents***

| | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree |
|---|---|---|---|---|---|
| CSR activities undertaken in my area are useful for community development. | 6 | 28 | 55 | 107 | 52 |
| CSR programmes have improved access to basic facilities for beneficiaries. | 8 | 25 | 49 | 104 | 62 |
| CSR initiatives have contributed positively to education-related support in the local community. | 7 | 22 | 69 | 86 | 64 |
| Health-related CSR activities have been beneficial for people in my area. | 0 | 20 | 54 | 103 | 71 |
| CSR programmes have helped in improving awareness about social welfare schemes. | 10 | 33 | 59 | 97 | 49 |
| CSR activities have supported skill development and livelihood-related opportunities. | 9 | 32 | 61 | 85 | 61 |
| Environmental initiatives under CSR have helped in improving local surroundings. | 5 | 21 | 48 | 101 | 73 |
| CSR activities have contributed to better drinking water, sanitation, or cleanliness facilities. | 6 | 31 | 55 | 95 | 61 |
| CSR programmes are implemented fairly among different sections of beneficiaries. | 13 | 40 | 68 | 79 | 48 |
| Information about CSR activities is communicated clearly to the local community. | 10 | 34 | 73 | 91 | 40 |

| | Strongly Disagree | Disagree | Neutral | Agree | Strongly Agree |
|---|---|---|---|---|---|
| CSR initiatives undertaken by companies are relevant to the needs of beneficiaries. | 7 | 24 | 58 | 89 | 70 |
| Overall, beneficiaries perceive CSR activities as beneficial for the community. | 4 | 16 | 38 | 111 | 79 |

Beneficiaries' perception towards CSR activities shows a generally favourable response pattern across the twelve Likert-scale statements. Higher agreement is visible for the usefulness of CSR activities in community development, improvement in basic facilities, health-related benefits, environmental initiatives, relevance to beneficiary needs, and overall community benefit. At the same time, comparatively moderate responses are observed for fairness in implementation and clear communication of CSR-related information, suggesting that while CSR activities are perceived positively, beneficiaries' experiences may vary in relation to transparency, inclusion, and communication. The overall pattern indicates that CSR activities are largely viewed as beneficial by respondents, although certain operational aspects may require closer attention.

## 1.6 HYPOTHESIS TESTING

**$H_{01}$: There is no significant difference in beneficiaries' perception towards CSR activities across different age groups in Alwar District.**

The one-way ANOVA was applied to examine whether beneficiaries' perception towards CSR activities differed across age groups in Alwar District.

The variables considered for hypothesis testing are presented below

***Table 1.2: Variable Under Study***

| | |
|---|---|
| Independent variable | CSR activities |
| Dependent variable | Beneficiaries' perception towards CSR activities |
| Grouping variable | Age groups |

***Table 1.3: Descriptive Statistics***

| | n | Mean | Std. Deviation |
|---|---|---|---|
| 26–35 years | 56 | 3.82 | 0.71 |
| 46–55 years | 51 | 3.56 | 0.69 |
| 36–45 years | 62 | 4.06 | 0.59 |

| | n | Mean | Std. Deviation |
|---|---|---|---|
| Up to 25 years | 38 | 3.43 | 0.78 |
| Above 55 years | 41 | 3.47 | 0.63 |
| **Total** | **248** | **3.71** | **0.71** |

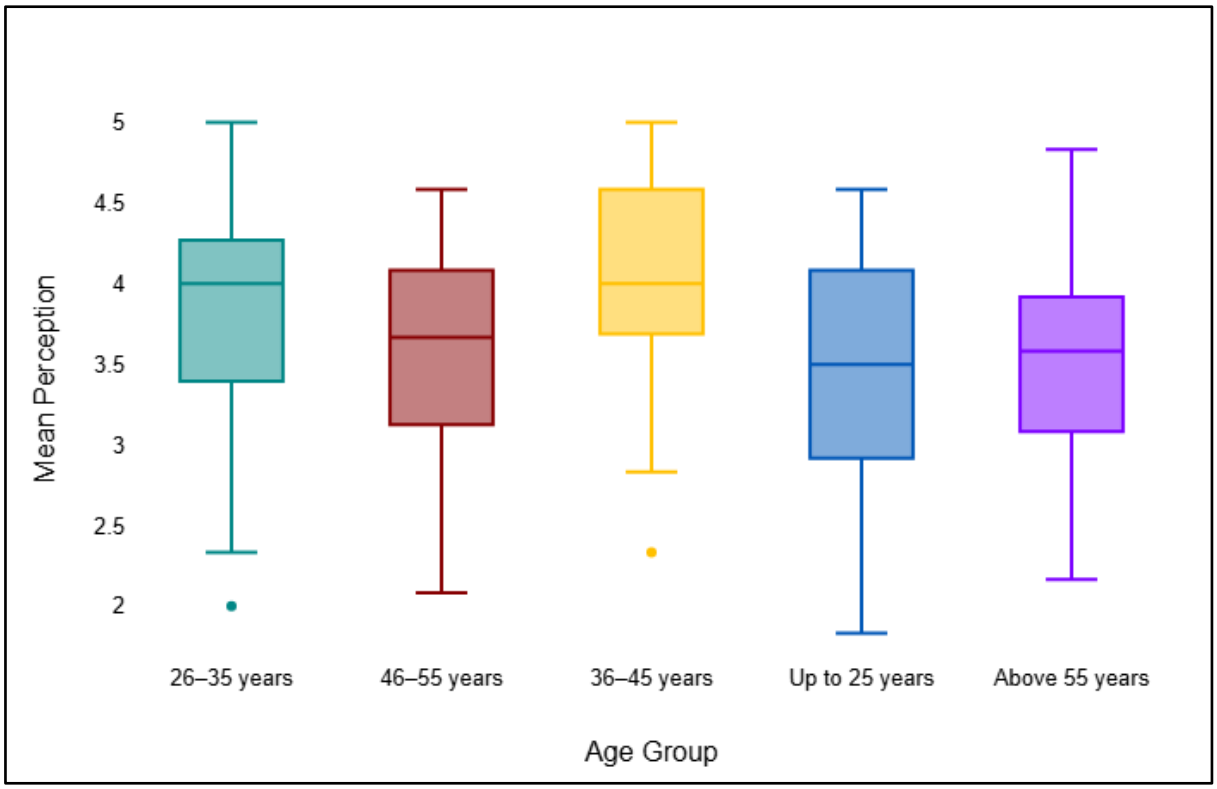



**Figure 1.1: Mean perception and Age Group**

The descriptive results show that the 36–45 years group reported the highest mean perception score (M = 4.06, SD = 0.59), followed by the 26–35 years group (M = 3.82, SD = 0.71). Comparatively lower mean scores were observed among the 46–55 years group (M = 3.56, SD = 0.69), Above 55 years group (M = 3.47, SD = 0.63), and Up to 25 years group (M = 3.43, SD = 0.78).

***Table 1.4: ANOVA***

| | Sum of Squares | df | Mean Square | F | p |
|---|---|---|---|---|---|
| Age_Group | 14.80 | 4 | 3.70 | 8.13 | <.001 |
| Residual | 110.56 | 243 | 0.45 | | |
| **Total** | **125.36** | **247** | | | |

The ANOVA result indicated a statistically significant difference in beneficiaries' perception across age groups, $F(4, 243) = 8.13$, $p < .001$. This suggests that perception towards CSR activities was not uniform across different age categories, with middle aged beneficiaries, particularly those aged 36–45 years, showing a comparatively more favourable perception.

**Decision**

For H01, one way ANOVA was applied to test whether there is a significant difference in beneficiaries' perception towards CSR activities across different age groups in Alwar District. Since the p-value was less than .05, the null hypothesis is rejected.

**Finding**

The findings indicate that beneficiaries' perception towards CSR activities varies across age groups. This suggests that age may be associated with differences in how beneficiaries understand, evaluate, or respond to CSR initiatives within the study area.

**Conclusion**

Since the null hypothesis is rejected, the researcher concludes that there is a significant difference of age groups on beneficiaries' perception towards CSR activities.

## 1.7 RESEARCH METHODOLOGY

### 1.7.1 Research Design

The study adopted a descriptive and analytical research design to examine beneficiaries' perception towards CSR activities across different age groups in Alwar District. The descriptive component was used to present the socio demographic profile of respondents and summarise their perception of CSR activities, while the analytical component enabled the study to test whether perception differed meaningfully across age categories. This design was suitable because the objective required both systematic description and statistical comparison.

### 1.7.2 Research Approach

The study followed a quantitative research approach. This approach was appropriate because the variables were measured through structured questionnaire responses and analysed using numerical techniques such as mean, standard deviation, reliability analysis and one way ANOVA. The quantitative approach allowed beneficiaries' perception to be converted into measurable scores, which supported objective comparison across age groups.

### 1.7.3 Population and Sample

The target population consisted of beneficiaries of CSR activities in Alwar District. The study was based on a sample of 248 beneficiaries. A non probability purposive sampling technique was considered suitable because the respondents needed to be relevant beneficiaries with some level of exposure to CSR activities. The sample size was adequate for descriptive analysis, reliability testing and age wise comparison using one way ANOVA.

### 1.7.4 Research Variables

The independent variable of the study was CSR activities, understood as the corporate social responsibility initiatives experienced or observed by beneficiaries. The dependent variable was beneficiaries' perception towards CSR activities, measured through responses to Likert scale statements. Age group served as the

grouping variable for hypothesis testing. The overall perception score was obtained by calculating the construct mean score from the twelve Likert scale items. This construct mean represented the respondent's overall perception and was used for age wise comparison.

### 1.7.5 Instrument Development and Measurement

Primary data were collected through a structured questionnaire. The instrument included socio demographic variables, namely gender, area of residence and age group, along with twelve Likert scale statements measuring beneficiaries' perception towards CSR activities. A five point Likert scale was used, ranging from 1 to 5, where higher scores indicated a more favourable perception. The use of multiple statements helped capture different aspects of beneficiaries' perception and supported the construction of an overall perception score.

### 1.7.6 Data Collection Procedure

Data were collected from beneficiaries through a structured questionnaire administered in the study area. The questionnaire format ensured consistency in responses and enabled the collection of comparable quantitative data across respondents. Data were collected from beneficiaries through a structured questionnaire administered in the study area. The questionnaire ensured consistency in responses and enabled the collection of comparable quantitative data across respondents.

### 1.7.7 Reliability of the Instrument

The reliability of the twelve item perception scale was examined using Cronbach's alpha. The obtained alpha value was 0.886 for 12 items and 248 respondents. This value indicates good internal consistency, as it is above the commonly accepted threshold of 0.70. Therefore, the scale may be considered reliable for measuring beneficiaries' perception towards CSR activities, without overstating the strength of the instrument.

### 1.7.8 Statistical Tools and Techniques

Frequency and percentage analysis were used to describe the socio demographic characteristics of respondents. Mean and standard deviation were applied to summarise item level and construct level perception scores. Cronbach's alpha was used to assess the internal consistency of the perception scale. One way ANOVA was used to test the hypothesis that there is no significant difference in beneficiaries' perception towards CSR activities across different age groups in Alwar District. This test was appropriate because the dependent variable was a mean perception score and the grouping variable consisted of more than two age categories. The hypothesis decision was based on the 5% level of significance.

## 1.8 OVERALL CONCLUSION

The study examined beneficiaries' perception towards CSR activities across different age groups in Alwar District, using responses from 248 beneficiaries and twelve Likert-scale statements. The empirical results indicate that beneficiaries generally hold a positive perception of CSR activities, particularly in relation to community development, health support, environmental improvement, basic facilities, and overall community welfare. The reliability result also supports the internal consistency of the perception scale, as Cronbach's alpha was reported as 0.886 for the twelve-item instrument.

The hypothesis testing results further show that beneficiaries' perception towards CSR activities differs significantly across age groups. The one-way ANOVA result was statistically significant, $F(4, 243) = 8.13$, $p < .001$, leading to the rejection of the null hypothesis. Among the age groups, beneficiaries aged 36–45 years reported the highest mean perception score, while the Up to 25 years and Above 55 years groups showed comparatively lower mean scores. This suggests that age is associated with meaningful variation in how beneficiaries perceive CSR activities in the study area, although the findings should be interpreted within the specific context of Alwar District and the selected respondent group.

## 1.9 SUGGESTIONS BASED ON FINDINGS

The following suggestions are based on the empirical findings of the study.

1. CSR implementing organisations should strengthen communication about ongoing and completed CSR activities so that beneficiaries clearly understand the purpose, scope, and expected benefits of such initiatives.
2. Special attention should be given to younger beneficiaries, particularly those up to 25 years, as their mean perception score was comparatively lower than some other age groups.
3. CSR programmes should include age-sensitive planning so that the needs and expectations of different age categories are addressed more effectively.
4. Since the 36–45 years group showed the most favourable perception, organisations may study this group's experiences to understand which aspects of CSR delivery are being received positively.
5. CSR activities should continue to focus on community development, as beneficiaries showed favourable agreement regarding the usefulness of CSR initiatives for local development.
6. Programmes related to basic facilities should be sustained and improved, as respondents indicated positive perceptions about CSR contributions to essential community support.
7. Health-related CSR activities should be maintained as an important intervention area, given the favourable response pattern observed for health benefits in the local community.
8. Environmental CSR initiatives should be continued with greater visibility, as beneficiaries appeared to recognise their contribution to improving local surroundings.
9. Organisations should review the fairness of CSR implementation, as responses to fair distribution among beneficiary sections appeared comparatively moderate.
10. Greater transparency in beneficiary selection and programme delivery may help improve trust among different sections of the community.
11. CSR teams should use simple and locally accessible communication channels to share information about schemes, activities, eligibility, and outcomes.
12. Programmes related to drinking water, sanitation, and cleanliness should be further strengthened because these areas are directly connected with everyday community welfare.
13. CSR initiatives should be aligned more closely with beneficiaries' actual needs through periodic community consultation and feedback collection.
14. Skill development and livelihood-related CSR activities should be made more practical and locally relevant so that beneficiaries can connect them with tangible improvement opportunities.
15. Education-related CSR support should be continued with focused planning, especially where beneficiaries identify gaps in access, awareness, or support.
16. Organisations should periodically assess beneficiaries' perceptions through structured feedback to identify which CSR activities are working effectively and which require improvement.

17. Age-wise perception differences should be considered while evaluating CSR outcomes, as the study indicates that all age groups do not perceive CSR activities in the same way.

**REFERENCES:**

1. Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. *Journal of Business Ethics, 183*, 105–121. doi: 10.1007/s10551-022-05047-8
2. Freeman, T., Foley, K., Anaf, J., Nosworthy, B., & Baum, F. (2025). A systematic narrative hybrid review of evidence: Exploring how corporate social responsibility initiatives impact population health. *Health, 29*(6), 800–820. doi: 10.1177/13634593241313433
3. García-Rivas, M. I., Gálvez-Sánchez, F. J., Noguera-Vivo, J. M., & Meseguer-Sánchez, V. (2023). Corporate social responsibility reports: A review of the evolution, approaches and prospects. *Heliyon, 9*(7), e18348. doi: 10.1016/j.heliyon.2023.e18348
4. Mamo, Y. A., Sisay, A. M., WoldeSilassie, B. D., & Angaw, K. W. (2024). Corporate social responsibilities contribution for sustainable community development: Evidence from industries in Southern Ethiopia. *Cogent Economics & Finance, 12*(1), 2373540. doi: 10.1080/23322039.2024.2373540
5. Peng, C., Eisend, M., Xiang, D., Chen, Z., & Zhao, H. (2025). A meta-analysis of corporate social responsibility effects: The role of stakeholder type and country factors. *International Journal of Research in Marketing, 42*(3), 809–826. doi: 10.1016/j.ijresmar.2024.11.003
6. Pfajfar, G., Shoham, A., Małecka, A., & Zalaznik, M. (2022). Value of corporate social responsibility for multiple stakeholders and social impact: Relationship marketing perspective. *Journal of Business Research, 143*, 46–61. doi: 10.1016/j.jbusres.2022.01.051
7. Rudito, B., Famiola, M., & Anggahegari, P. (2023). Corporate social responsibility and social capital: Journey of community engagement toward community empowerment program in developing country. *Sustainability, 15*(1), 466. doi: 10.3390/su15010466
8. Verma, M., Verma, A., Paliwal, J., & Pillai, R. (2025). Exploring the drivers of beneficiaries' WOM towards CSR initiatives and its alignment with SDG. *Discover Sustainability, 6*, 1475. doi: 10.1007/s43621-025-02463-4
9. do Vale, R. C., Matos, P. V., & de Almeida, F. (2025). Meta-analysis on the impact of corporate social responsibility initiatives on consumer attitudes and behavior. *Business Research Quarterly*, 1–22. doi: 10.1177/23409444251368391