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| Book Name: | [New Ideas Concerning Arts and Social Studies](https://www.bookpi.org/bookstore/product/new-ideas-concerning-arts-and-social-studies-vol-1/) |
| Manuscript Number: | **Ms\_BPR\_5203** |
| Title of the Manuscript: | **A COMPARATIVE STUDY ON CORPORATE SOCIAL RESPONSIBILITY BETWEEN TWO SELECTED COMPANIES IN INDIA** |
| Type of the Article | **BOOK CHAPTER** |

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| PART 1: Comments | | |
|  | Reviewer’s comment **Artificial Intelligence (AI) generated or assisted review comments are strictly prohibited during peer review.** | Author’s Feedback *(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.** |  |  |
| **Is the title of the article suitable?**  **(If not please suggest an alternative title)** |  |  |
| 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. |  |  |
| **Is the manuscript scientifically, correct? Please write here.** |  |  |
| **Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.**  **-** |  |  |
| Is the language/English quality of the article suitable for scholarly communications? |  |  |
| Optional/General comments | Author should add a transition sentence at the end of the introduction: *“Against this backdrop, the present study aims to compare CSR practices between two prominent FMCG firms in India—Dabur India Ltd. and Marico Ltd.—with an emphasis on CSR expenditure patterns and consumer perception.”*  *\*Apart of this, make a connection between CSR expenditure and consumer perception from the beginning of this introduction part.*  *\*Author should add this research in the introduction part.*  *Suggestion - Corporate Social Responsibility (CSR) has emerged as an essential component of responsible corporate behavior, encompassing a firm’s commitment to ethical, social, and environmental responsibilities towards its stakeholders (Latapí Agudelo et al., 2019; Chen et al., 2020). In the Indian context, CSR has undergone a transformation from voluntary philanthropy to a legal mandate under Section 135 of the Companies Act, 2013. Companies meeting certain financial thresholds are now required to allocate at least 2% of their average net profits over the past three years toward CSR activities. This legislative move has aimed to systematize CSR initiatives across sectors, ensuring transparency, accountability, and measurable societal impact (Ministry of Corporate Affairs, 2013). Despite this mandate, significant variability exists in the nature, extent, and focus areas of CSR initiatives undertaken by companies, particularly within the fast-moving consumer goods (FMCG) sector. Hence, this study undertakes a comparative evaluation of the CSR performance of Dabur India Ltd. and Marico Ltd. over a five-year period, emphasizing both expenditure and consumer perception dimensions.*  **The introduction does not build up to the specific research context of comparing Dabur and Marico.**  The author should organize the review thematically into 3–4 clusters such as: (a) CSR Spending and Reporting Practices, (b) CSR and Consumer Perception, (c) CSR in FMCG/SMEs, (d) CSR in Education and Green Marketing. Use headings/subheadings if needed.  **Studies are listed one after another without thematic grouping or transition.**  Include critical commentary, e.g., “While X emphasizes spending patterns, Y questions the actual implementation effectiveness. This inconsistency highlights a gap in linking CSR spending to tangible societal outcomes.”   * End the section with a paragraph like: *“While these studies provide valuable insights into various dimensions of CSR, limited research has compared CSR practices and consumer perception in Indian FMCG companies beyond market leaders like HUL or Tata. This study addresses that gap by focusing on Dabur and Marico Ltd.”* * Standardize citations (e.g., APA format). Avoid gendered pronouns like “his” or “her” unless the gender is relevant (which it is not here).  The literature review is descriptive, simply summarizing each study. There's no synthesis or evaluation of findings. **Author names are inconsistent – some use full names, others use initials; some references say "his" for female authors.**  Clearly state why these four dimensions were chosen, preferably with support from literature or CSR guidelines.  Add an Annexure/Table showing questionnaire structure, response format (Likert scale or binary), and codes used in data analysis.  Include basic inferential statistics to test if differences between genders, age groups, and companies are statistically significant (e.g., chi-square test for categorical responses).  Provide more insightful analysis, connect findings to company characteristics, branding, or industry dynamics.  **The four CSR dimensions (healthcare, education, sustainability, community development) are used without clearly defining or justifying their selection.**  **The structure and coding of questionnaire variables are not included or explained.**  **No statistical analysis (e.g., chi-square, ANOVA, regression) is used to determine significance of observed differences.**  **There is minimal interpretation of why Dabur performs better or why males are more aware.**  Reframe the conclusion around the three stated objectives: consumer perception, CSR expenditure comparison, and area-wise analysis.  Add practical implications: e.g., *“FMCG firms can tailor CSR initiatives based on consumer preferences, particularly in preventive healthcare and education.”*  **The conclusion fails to systematically summarize the findings as per research objectives.**  **It does not state what the findings mean for stakeholders like managers, policymakers, or consumers.** |  |

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| **PART 2:** | | |
|  | Reviewer’s comment | Author’s comment *(if agreed with the reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)* |
| **Are there ethical issues in this manuscript?** | *(If yes, Kindly please write down the ethical issues here in detail)* |  |

**Reviewer details:**

**Ashutosh Parhi, Centurion University of Technology and Management, India**