

Impact of CSR in Women Empowerment: An Empirical Study across Indian States

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Abstract

The enhancement of women's empowerment is viewed as a developmental process designed to strengthen the social and economic position of women by building confidence in their abilities. In the patriarchal social context of India, women are often marginalized and disempowered. With the introduction of section 135 of the CSR Policy Rules addressing recommended CSR activities, the concept of women's empowerment becomes a corporate equity concern for social welfare. This paper delves into the assessment of the impact of CSR initiatives on eradicating women's disempowerment in India. The study encompasses a comprehensive overview of CSR spending across states, specifically dedicated to Women Empowerment initiatives. The analysis incorporates a time-series evaluation of Total CSR spending and CSR spending on women empowerment in India. Additionally, the study assesses the percentage of CSR funds allocated to Women Empowerment relative to the overall CSR expenditure during the same period, offering a nuanced understanding of the companies' commitment to this crucial social cause. By amalgamating these multifaceted facets of CSR expenditure and Women Empowerment initiatives, this analysis aims to uncover key insights, patterns, and trends that underscore the corporate commitment to fostering gender equality and empowerment across various regions in India and thus applied different comprehensive tables, descriptive statistical analysis including Correlation and Regression and ANOVA to comprehend on behavioral pattern of CSR spending towards women empowerment in our nation.

Key words: CSR spending, WECSR, Women empowerment, Gender equality

I. INTRODUCTION

The enhancement of women's empowerment is perceived as a developmental process that aims to boost the social and economic strength of women by instilling confidence in their capabilities. In the paternalistic social context of India, women are relatively disempowered, as noted by Uday Kumar Kalva et al. (2013). Despite governmental efforts highlighted by Sen and Batliwala (2000), literature indicates that women in India continue to face relative disempowerment compared to men. The evolution of the empowerment concept has shifted from a social welfare approach to a corporate equity perspective. This transformation was marked by the Ministry of Corporate Affairs (2018), which formulated Corporate Social Responsibility (CSR) policy Rules in 2014, introducing provisions to Section 135 governing CSR. Companies with a net worth of rupees five hundred crore or more, turnover of rupees one thousand crore or more, or a net profit of rupees five crore or more are mandated to develop a CSR Policy which inserted Section 135 (5) ensuring that at least two percent of the average net profits of the past three financial years are allocated to CSR activities. CSR is acknowledged as a

mechanism to address gender inequality and promote women's empowerment, as emphasized by Lauren McCarthy (2017). Consequently, the concept of women's empowerment becomes a corporate equity concern for social welfare. The Indian government encourages corporate sectors to contribute to women's empowerment by allocating CSR expenses to initiatives focused on gender equality and the alleviation of disempowered women in India. This paper delves into the assessment of the impact of CSR initiatives on eradicating women's disempowerment in India. Recognizing the social and economic disparities across different regions in India, the government strives to promote women's empowerment uniformly. The study provides a comprehensive overview of the status of women's empowerment in various states in the context of CSR activities in India.

Empowering women through CSR initiatives enhances economic productivity by tapping into a previously underutilized workforce, fostering innovation and growth. As women gain access to resources, education, and opportunities, their increased participation boosts overall economic development. Furthermore, promoting gender equality attracts global investment, reinforcing India's position as an inclusive, progressive economy.

II. OBJECTIVES OF THE STUDY

This paper has addressed to analyse CSR spending patterns and their focus on women's empowerment across different states in India. It has also assessed the state-wise disparity of corporate investments towards women empowerment and evaluated the impact and equity of women's empowerment initiatives funded through CSR across various states. An effort has also been made to make an empirical study on the role of the corporate investment towards women empowerment in India.

III. REVIEW OF PAST LITERATURES

The studies highlight the persistent gender inequality in India and globally, with women facing marginalization in education, employment, and decision-making, as noted by **Nayak and Mahanta (2009)**. Despite government efforts, women remain disempowered in many aspects, and CSR initiatives are seen by some, like **U.K. Kalva et al. (2013)**, as a social obligation rather than a welfare-centric approach to empowerment. **Dr. J. Sridevi (2015)** emphasized the importance of education in CSR-driven empowerment but stressed the need for strategic planning to ensure effectiveness. **Lauren McCarthy (2017)** questioned whether CSR initiatives truly empower women, concluding that they often fall short of achieving gender equality. In contrast, studies like **Ahmad et al. (2018)** and **Awan and Raza (2021)** explored the role of gender diversity in CSR reporting, finding that female representation in boards positively influences CSR engagement. Additionally, **Juan Dempere et al. (2023)** and **Awwad et al. (2023)** demonstrated that greater gender diversity in corporate leadership correlates with stronger ESG disclosures and improved CSR outcomes. However, the underrepresentation of women in leadership roles, as highlighted across studies, signals the need for mandatory policies to enhance women's participation and CSR effectiveness in addressing gender disparities. These reviews collectively suggest that while CSR initiatives play a role in addressing gender inequality, their effectiveness depends on strategic implementation and the active inclusion of women in decision-making positions within corporations.

IV. METHODOLOGY AND RESEARCH DESIGN

The methodology for scrutinizing CSR expenditure in India concerning women's empowerment involves a multi-step process. Initially, detailed data on CSR expenditure incurred nationwide from 2014-15 to 2021-22, specifically earmarked for women's empowerment initiatives, was gathered from credible websites such as www.csr.gov.in, www.rbi.org.in, and www.data.gov.in. The state wise allocation of CSR expenditure was categorized to comprehend the regional distribution of funds. For empirical analysis, we

have compiled a master data sheet (Table-1) for empirical analysis and the following steps were undertaken (a) Correlation Analysis: Calculating the correlation coefficient between overall CSR expenditure in India and the funds allocated to women's empowerment initiatives to identify any relationship or dependency.(b)Percentage Allocation: Determining the percentage of CSR expenditure allocated to women's empowerment in each state relative to the total CSR expenditure for women's empowerment (WECSR) in India.(c)Descriptive Statistics: Computing descriptive statistics, including covariance, standard deviation, mean, and median of the CSR expenditure as well as WECSR across the studied period and states.(d)Linear Regression: Performing a linear regression analysis with two variables CSR spending and WECSR spending to understand the predictive nature of CSR spending on WECSR(e)Per Capita CSR Expenditure: Calculating the per capita WECSR spending using the female population aged 15-60 years from the 2011 census data. Statistical software such as Excel and SPSS was employed for correlation, regression, ANOVA and descriptive statistical analyses. Graphical representations, including charts, graphs, and maps, aided in visualizing the findings. Finally, the methodology and findings were organized and presented in a comprehensive report, outlining the steps, data sources, analytical techniques, and interpretations derived from the conducted analyses. This methodology enables a thorough examination of CSR expenditure in India for women's empowerment, offering insights into regional disparities, correlations, and predictive patterns across the studied period

V. MAJOR FINDINGS

(A) For the purpose of analysis, we have constructed the following master data sheet in **Table-1** below:

Table 1: Total CSR and WECSR spending by Indian companies (State-wise) and Percentage of CSR spent on WECSR									
State		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	CSR	414.28	1276.7	745.24	575.07	665.97	710.23	719.81	640.7
	WECSR	22.54	34.78	16.7	25.27	7.26	29.5	8.38	20.63
	%	0.31	0.28	0.1	0.1	0.03	0.11	0.04	0
Arunachal Pradesh	CSR	11.05	1.48	24.05	11.91	24.56	18.02	10.58	119.39
	WECSR	0.01	0.01	0.01	0.7	13.12	0	0.04	1.98
	%	0	0	0	0	0.06	0	0	0
Assam	CSR	134.78	158.97	257.19	211.33	210	285	180.23	398.7
	WECSR	1.6	1.74	4.07	1.42	3.23	4.55	10.64	3.89
	%	0.02	0.01	0.02	0.01	0.01	0.02	0.05	0
Bihar	CSR	36.69	123.8	100.84	106.17	137.95	110.48	89.89	165.66
	WECSR	0.09	1.21	2.85	3.8	2.15	7.34	1.36	2.69
	%	0	0.01	0.02	0.02	0.01	0.03	0.01	0
Chhattisgarh	CSR	161.3	239.72	84.85	176.7	149.35	269.68	325.63	292.83
	WECSR	3.2	0.93	2.12	1.48	2.73	4.56	5.62	2.95

	R								
	%	0.04	0.01	0.01	0.01	0.01	0.02	0.03	0
Delhi	CSR	237.44	455.17	460.71	579.37	750.85	830	724.59	1158
	WECS	10.27	26.4	25.03	28.8	35.5	29.13	31.04	26.6
	R								
	%	0.04	0.05	0.05	0.04	0.04	0.03	0.04	0.02
Goa	CSR	27.11	28.15	36.25	53.77	46.77	43.91	41.92	42.59
	WECS	1.08	0.63	1.42	3.61	1.46	1.29	0.97	1.49
	R								
	%	0.01	0.01	0.01	0.01	0.01	0	0	0
Gujarat	CSR	313.41	547.94	865.81	967.97	1082.18	984.37	1461.6	1554.16
	WECS	4.94	15.05	13.85	14.42	32.87	29.96	35.56	20.95
	R								
	%	0.07	0.12	0.08	0.06	0.14	0.12	0.17	0
Haryana	CSR	187.41	373.44	386.65	363.43	378.11	537.91	550.86	654.88
	WECS	2.55	6.02	8.29	17.05	16.27	38.63	10.55	14.19
	R								
	%	0.03	0.05	0.05	0.07	0.07	0.15	0.05	0
Himachal Pradesh	CSR	10.95	52.2	23.32	69.23	78.79	78.78	106.31	138.84
	WECS	0.05	0.84	0.73	0.71	5	5.21	0.78	1.9
	R								
	%	0	0.01	0	0	0.02	0.02	0	0
J & K	CSR	38.48	107.8	42.97	50.77	36.44	25.27	35.56	49.4
	WECS	0.75	1.86	1.99	1.33	2.6	0.97	0.21	1.39
	R								
	%	0.01	0.01	0.04	0.02	0.07	0.03	0	0.02
Jharkhand	CSR	79.44	116.93	119.84	109.23	109.8	155.21	226.54	192.41
	WECS	0.92	1.65	11.23	5.37	0.41	7.35	2.14	4.15
	R								
	%	0.01	0.01	0.07	0.02	0	0.03	0.01	0
Karnataka	CSR	403.47	771.59	876.84	1145.79	1257.69	1448.16	1277.81	1761.39
	WECS	10.83	14.54	28.04	29.41	29.52	44.08	41.45	28.27
	R								
	%	0.15	0.12	0.17	0.12	0.12	0.17	0.2	0
Kerala	CSR	68.23	145.03	133.84	219.73	354.78	298.56	290.67	234.01
	WECS	3.54	4.57	4.86	14.87	17.88	13.04	8.19	9.56
	R								
	%	0.05	0.04	0.03	0.06	0.08	0.05	0.04	0
Madhya	CSR	141.85	171.58	161.39	163.92	243.55	220.46	375.51	420.04

Pradesh									
	WECS R	4.38	8.92	4.88	3.49	8.06	7.32	6.94	6.28
	%	0.03	0.05	0.03	0.02	0.03	0.03	0.01	0.01
Maharashtra	CSR	1445.9 2	2026.9 1	2420.3 5	2797.5 3	3147.7 2	3353.2 4	3464.8 1	5229.3 1
	WECS R	18.16	47.86	83.8	123.31	124.48	127.15	90.37	87.88
	%	0.25	0.39	0.51	0.49	0.53	0.49	0.44	0
Manipur	CSR	2.44	6.25	12.6	4.81	7.81	14.21	10.39	15.49
	WECS R	0	1.31	0	0.04	0.4	0	0.07	0.26
	%	0	0.01	0	0	0	0	0	0
Meghalaya	CSR	3.53	5.59	9.88	11.18	16.54	17.65	17.63	19.3
	WECS R	0	0	0.12	0.28	8.39	1.06	0	1.41
	%	0	0	0	0	0.04	0	0	0
Mizoram	CSR	1.03	1.07	0.46	1.28	0.11	0.25	0.97	6.94
	WECS R	0	0	0.02	0.79	0.01	0	0	0.12
	%	0	0	0	0	0	0	0	0
Nagaland	CSR	1.11	0.95	0.53	1.81	2.12	5.1	3.57	12.42
	WECS R	0.06	0	0	0	0	0	0	0
	%	0	0	0	0	0	0	0	0
Odisha	CSR	252.18	618.69	355.32	504.22	697.91	717.39	578.16	652.01
	WECS R	4.61	2.25	24.91	4	6.47	13.18	8.59	9.14
	%	0.06	0.02	0.15	0.02	0.03	0.05	0.04	0
Punjab	CSR	55.61	69.14	75.05	112.36	166.85	189.44	158.46	177.48
	WECS R	0.87	5.61	4.06	3.57	7.8	8.77	4.46	5.02
	%	0.01	0.05	0.02	0.01	0.03	0.03	0.02	0
Rajasthan	CSR	299.76	483.99	353.75	443.35	595.49	734.12	670	700.44
	WECS R	5.91	21.78	39.16	16.03	20.83	31.18	21.77	22.38
	%	0.08	0.18	0.24	0.06	0.09	0.12	0.11	0
Sikkim	CSR	1.19	1.45	6.71	7	5.87	10.99	17.28	28.24
	WECS R	0.05	0.04	0.45	0.01	0	0	0.01	0.08
	%	0	0	0	0	0	0	0	0
Tamil Nadu	CSR	539.64	588.22	548.28	669.65	877.08	1072.2	1174.0	1371.9

							6	7	1
	WECS R	3.76	18.97	31.5	21.62	26.53	22.27	26.38	21.58
	%	0.05	0.15	0.19	0.09	0.11	0.09	0.13	0
Telangana	CSR	101.96	263.6	256.39	380.57	428.06	445.8	627.71	670.06
	WECS R	1.27	7.14	8.9	11.57	14.8	15.32	18.19	11.03
	%	0.02	0.06	0.05	0.05	0.06	0.06	0.09	0
Tripura	CSR	1.33	1.39	1.25	1.88	23.06	9.4	9.29	15.91
	WECS R	0	0	0	0	0	0.08	0.83	0.13
	%	0	0	0	0	0	0	0	0
Uttar Pradesh	CSR	148.9	416.99	321.63	435.21	521.32	577.98	907.32	1321.36
	WECS R	5.36	8.73	12.46	11.75	16	11.34	21.18	12.4
	%	0.07	0.07	0.08	0.05	0.07	0.04	0.1	0
Uttarakhand	CSR	74.79	73.11	102.37	85.79	172.31	124.7	160.58	224.32
	WECS R	2.65	0.16	19.35	19.25	13.79	3.31	1.54	8.58
	%	0.04	0	0.12	0.08	0.06	0.01	0.01	0
West Bengal	CSR	194.86	412.14	276.59	338.32	382.23	423.85	471.48	541.46
	WECS R	10.06	9.5	7.33	12.31	11.48	11.61	19.74	11.72
	%	0.14	0.08	0.04	0.05	0.05	0.04	0.1	0

Source: Authors compilation

Major observations from the above table are summarised below:

States	Total CSR spending	Total WECSR spending	% of CSR on WECSR
Maharastra	Highest	Considerable	Low
Gujarat	Substantial	Substantial	Low
Tamil Nadu	Increasing trend	Substantial	Low
Delhi	Increasing trend	Substantial	Low
Odisha	Increasing trend	Substantial	Low
Rajasthan	Varying level	Substantial	Low
Karnataka	Increasing trend	Low level	Low
Uttarpradesh	Increasing trend	Moderate	Low
Telangana	Consistent growth	Moderate	Low
Andhrapradesh	Consistent growth	Varying level	low
Rajasthan	Consistent growth		Low
West Bengal	Consistent growth	Moderate	low

Haryana	Consistent growth		Low
Madhyapradesh	Varying level	Moderate	low
Bihar	Varying level	Moderate	Low
Chattisgarh	Varying level	Low	Low
Jharkhand	Varying level	Moderate	Low
Kerala	Moderate	Moderate	low
Punjab	Moderate	Lower	Low
Uttarakhand	Moderate	Low	low
Himachal	Moderate	Low	Low
J&K	Moderate		low
Arunachal	Low/	Low/	Very low
Manipur	Low	Low	Very low
Meghalaya	Low	Low	Very low
Nagaland	Low	Low	Very low
Mijoram	Low	Low	Very low
Sikkim	Low	Low	Almost Zero
Tripura	Low/	Low	Almost Zero
Assam	Low	Low	Low

(B) Table-2 below represents there is a substantial range between the highest and lowest CSR expenditures, indicating disparities in CSR investment among states. The mean and median values provide insights into the central tendency of CSR spending, while the standard deviation illustrates the extent of divergence or dispersion of CSR expenditure data points around the mean. Overall, the statistics reveal the diverse nature of CSR expenditure among states, reflecting varying investment patterns across different regions over the specified time frame

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Mean	414.28	1276.73	745.24	575.07	665.97	710.23	719.81	640.70
SD	278.50	435.92	474.06	547.17	618.87	665.15	695.28	1003.41
Max	1445.92	2026.91	2420.35	2797.53	3147.72	3353.24	3464.81	5229.31
Min	1.03	0.95	0.46	1.28	0.11	0.25	0.97	6.94
Median	90.70	152.00	126.84	170.31	191.16	245.07	258.61	263.42

Source: Authors' computation.

(C) Table -3 below provides a comprehensive overview of the variability, central tendency, and extremes in state-wise WECSR spending during the period of study. Mean WECSR fluctuates notably from year to year, The SD values are relatively high, indicating substantial fluctuations and variability in WECSR spending among states across different years. The median reflects the central value that separates the higher half from the lower half of the CSR expenditure data. Fluctuations in WECSR spending across

different states and years are noticeable. The central tendency of expenditure, indicated by mean and median values, varied widely across different years, reflecting varying WECSR investment priorities.

Table 3: Descriptive statistics of State-wise Spending on WECSR

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Mean	22.54	34.78	16.70	25.27	7.26	29.50	8.38	20.63
SD	5.48	11.62	17.35	22.87	23.20	24.60	18.81	16.84
Max	22.54	47.86	83.80	123.31	124.48	127.15	90.37	87.88
Min	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Median	2.08	2.06	4.87	3.90	7.93	7.35	6.28	5.65

(D) Table-4 here, represents the correlation coefficients and Coefficient of Variation (CoV) between Total CSR and WECSR spending across various states for each year consistently range from moderate to high indicating a strong positive relationship between two variables across different states over the mentioned years. Here CoV values are quite high across different years. Higher CoV values indicate greater variability or dispersion in the ratio of Total CSR spending to WECSR spending among states for each respective year.

Table 4: State-wise correlation between Total CSR and WECSR Spending

Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Corr	0.74	0.91	0.89	0.94	0.95	0.97	0.97	0.97
CoV	1130.52	4629.744	7360.434	11798.17	13657.52	15817.06	12713.68	16422.13
N	30	30	30	30	30	30	30	30

Source: Authors' computation

(E) The Table 5 and 6 present shows correlation values range from 0.03 to 0.44 over the years. There's a low positive relationship between CSR spending in India and per-capita WECSR spending with varying strengths each year except in 2021-22 which shows insignificant correlation between Total CSR spending and Per-capital WECSR. The covariance values range from 3067.821 to 176203.9 over the years. A higher covariance value indicates a stronger relationship between the variables, but since covariance isn't standardized, it's harder to interpret the magnitude of the relationship from these values alone.

Table 5: Per-capita WECSR Spending considering only Female population (INR.CR)

State	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Andhra Pradesh	65	100	48	73	21	85	24	171
Arunachal Pradesh	0	0	0	2	42	0	0	20
Assam	6	6	15	5	12	17	39	54
Bihar	0	5	13	17	10	33	6	53
Chhattisgarh	18	5	12	8	15	25	31	88
Delhi	21	54	51	59	72	59	63	111
Goa	2	1	3	8	3	3	2	7
Gujarat	5	15	14	14	32	30	35	20
Haryana	10	24	34	69	66	157	43	235
Himachal Pradesh	0	4	3	3	23	24	4	40

Jammu And Kashmir	4	10	11	7	14	5	1	40
Jharkhand	6	11	72	34	3	47	14	170
Karnataka	86	115	222	233	234	349	328	1769
Kerala	10	13	14	43	52	38	24	80
Madhya Pradesh	13	27	15	10	24	22	21	56
Maharashtra	37	97	170	250	253	258	183	362
Manipur	0	13	0	0	4	0	1	26
Meghalaya	0	0	1	3	89	11	0	160
Mizoram	0	0	0	10	0	0	0	17
Nagaland	1	0	0	0	0	0	0	0
Odisha	82	40	442	71	115	234	152	2877
Punjab	6	39	28	25	54	60	31	238
Rajasthan	42	156	281	115	149	224	156	1153
Sikkim	0	0	1	0	0	0	0	0
Tamil Nadu	17	87	145	99	122	102	121	456
Telangana	66	368	459	597	764	790	939	29355
Tripura	0	0	0	0	0	0	4	3
Uttar Pradesh	29	47	67	63	86	61	114	360
Uttarakhand	16	1	120	119	85	21	10	329
West Bengal	75	71	55	92	85	86	147	649

Source: Authors' computation.

Table 6: Correlation and Covariance between CSR Spending in India and Per-capita WECSR

State	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Corr	0.41	0.38	0.31	0.44	0.36	0.41	0.31	0.03
Cov	3067.821	12103.99	17994.36	28851.39	32392.86	43508.24	38338.31	176203.9
N	30	30	30	30	30	30	30	30

(F) **Table-7** here provides collective statistical insights into the trends and distribution of financial commitments made by Indian companies specifically towards CSR goals and WECSR during the study period. A higher standard deviation suggests that the expenditure values are more spread out from the average, indicating greater variability in the amounts spent on WECSR across the different years.

Table-7 Year –wise CSR and WECSR

Year	Total CSR Spending	WECSR Spending
2014-15	5390.14	72.87
2015-16	9540.02	122.79
2016-17	9060.95	163.46
2017-18	10599.35	251.37
2018-19	12571.27	236.54
2019-20	13712.42	259.57
2020-21	14689.23	206
2021-22	18809.65	251.31

Mean	11796.63	195.489
Max	18809.65	259.57
Min	5390.14	72.87
SD	4086.087	69.1656
Median	11585.31	221.27

(G)Table -8, 9 and 10 here represents the regression analysis (taking CSR as IV and WECSR as DV) that investigates the relationship between these variables. The Multiple R value of 0.617 indicates a moderate positive correlation between the dependent and independent variables. The Adjusted R Square of 0.381 suggests that about 38.13% of the variance in the dependent variable is explained by the model. However, the significance F value of 0.103 is above 0.05, indicating that the model does not achieve statistical significance at the 5% level. This implies that the independent variables do not significantly predict the dependent variable in this regression analysis. The regression analysis shows that neither the intercept nor X Variable 1 significantly impacts the dependent variable at the 5% significance level, as both have p-values greater than 0.05. The 95% confidence interval for X Variable 1 includes zero, suggesting its effect could be null. Thus, the model lacks strong evidence of a meaningful relationship between the variables.

Table 8: Summary output of Regression Analysis

Regression Statistics	
Multiple R	0.61747561
R Square	0.381276129
Adjusted R Square	0.278155484
Standard Error	93.88989151
Observations	8

Source: Authors' computation

Table 9: ANOVA (F value) Regression Analysis

	df	SS	MS	F	Significance F
Regression	1	32593.6	32593.6	3.69	0.1028
Residual	6	52891.9	8815.31		
Total	7	85485.4			

Source: Authors' computation.

Table 10: Result of Regression Analysis

	Coefficients	Standard Error	t Stat	P-value	Lower 95%	Upper 95%
Intercept	141.6614	107.6955	1.3154	0.2364	-121.8599	405.1827
X Variable 1	0.0167	0.0087	1.9229	0.1029	-0.0046	0.0380

VI. CONCLUSION

The analysis reveals significant variation in CSR expenditure across Indian states, with some showing consistent commitment to Women Empowerment (WECSR) initiatives and others displaying fluctuations or lower investment. The correlation between CSR expenditure and WECSR is positive, but there isn't enough evidence to suggest CSR spending significantly predicts WECSR variation. The regression model does not provide strong statistical support for a meaningful relationship between the two variables. To improve consistency and impact, implementing standardized reporting formats, fostering partnerships, and engaging local communities are key strategies for enhancing CSR expenditure on Women Empowerment.

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