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Role of Corporate Social Responsibility for Women's Entrepreneurship: Evidence from Three Case studies

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Abstract--Corporate Social Responsibility (CSR) is not a philosophical approach; rather, it's more closely associated with sustainability aspects. It's enhanced by business strategy, which involves running business entities ethically. As mentioned in the Companies Act 2013, the company has a responsibility to society and the environment as part of its commitment to giving back. In other sites, the 17 SDG goals directly connect with CSR, guiding company action and social responsibility in a sustainable way. The sustainable development goals provide a comprehensive global roadmap that aligns CSR initiatives with objectives such as reducing hunger, improving health, promoting literacy, taking climate action, and achieving gender equality. Corporate Social Responsibility (CSR) closely links to gender equality.

Existing literature highlights how CSR has evolved into a strategic tool for businesses to address social issues while enhancing their social commitments. This study attempted to demystify how CSR initiatives help realize SDG goals and sustainable women's entrepreneurship. Furthermore, the paper highlighted the role of CSR initiatives for corporate business development. The researcher visited the field and interviewed diverse stakeholders and recorded the observation using an entrepreneurial lens. The researcher conducted this study using a semi-structured interview schedule to collect data from women beneficiaries under the CSR-funded project in the Birbhum district of India. The ultimate goal of this paper is to understand the impact of the CSR initiatives to attain women's entrepreneurial sustainability. Practically, women's entrepreneurial activities serve as a mechanism for creating economic value, which may change family members' socio-cultural perceptions of women. In the social context, we observe that women's entrepreneurship serves as a powerful catalyst for social and economic change.

Keywords-- CSR, SDGs, women's entrepreneurship, sustainability, digital inclusion

I. INTRODUCTION

Corporate Social Responsibility (CSR) is all about the concern and responsibility of the corporate sector for the growth of society. It may be defined as the involvement of companies in the furtherance of mankind in all domains.

The World Bank defined Corporate Social Responsibility (CSR) as the promise and commitment of businesses to contribute to sustainable economic development, working with employees, their dependents, the local people, and society at large to improve living standards and traditions that are both beneficial for business and advantageous for progress and change. It has two aspects: one is commitment and another is philanthropy. Commitment arises before the company's profit, while philanthropy comes after it. The practice of CSR (Corporate Social Responsibility) has a long history. Since the dawn of civilization, people have engaged in philanthropic actions in various ways. The practice has been enduring through the ages, stages, and centuries. The structure has been adapted, but the main spirit has remained the same. We have seen the fluctuations based on the region, religion, period, and the demand of the society. Then came the modern age when the government authorities took initiatives to make it active and beneficial for society. Several multinational companies have come forward to convey their share for the advancement of society. Today India witnesses a significant contribution of the MNCs and even relatively medium and small companies, and such support is a major accomplishment for the development of the society.

Corporate Social Responsibility in India signifies a momentous shift in the way businesses operate, blending profit-making with common and environmental stewardship. The modern outline for CSR has changed significantly, particularly with the enactment of the Companies Act, 2013. Corporate Social Responsibility (CSR) in India has become the basis of business strategy, renovating the corporate landscape and emphasizing the importance of ethical and sustainable practices. Traditionally, Indian businesses have been involved in philanthropic activities, but modern CSR goes beyond mere charity, embedding responsible practices into the core operations of companies. Under Section 135 of the Act (Companies Act, 2013), companies meeting specific financial thresholds are required to spend at least 2% of their average net profits of the previous three years on CSR activities.



This act has institutionalized CSR (Corporate Social Responsibility), ensuring that companies contribute to societal progress in a structured and transparent way. This regulatory framework has driven Indian companies to engage in activities that support education, rural development, health care, and environmental sustainability. By integrating business ethics with CSR, Indian businesses conform with legal requirements and build trust, boost their reputations, and contribute to the nation's sustainable development. This cooperation between ethical conduct and social responsibility nurtures a corporate culture that prioritizes enduring societal welfare along with business success.

CSR contributes to achieving global sustainable development goals (SDGs) by addressing issues such as poverty, inequality, and climate change. Recently, few companies have funded innovative small enterprises to reduce poverty through business and market activities aimed at sustainability. Moreover, India's corporate world and businesses focus on sustainable development through CSR funding (Sharma, 2009; Yadav, 2020). The present study investigates the impact of India's CSR interventions on women's well-being and the development of women-led entrepreneurship. We used the case study method to investigate the impact of CSR projects on sustainable women's entrepreneurship in rural West Bengal. We developed case studies of women entrepreneurs through in-depth interviews.

Entrepreneurship development is the process of strengthening the skills, knowledge, and mindset required to establish and manage successful businesses. This field encompasses various activities, including skill training, mentoring, access to capital, networking, and policy support, aimed at nurturing an entrepreneurial ecosystem (Kuratko, 2016). By empowering individuals to become entrepreneurs, it promotes creativity, drives innovation, and fosters sustainable development (Global Entrepreneurship Monitor, 2023). Moreover, it enables individuals to pursue their passions, solve societal problems and challenges, and contribute to overall growth and prosperity. Entrepreneurship development comprises providing support in various forms such as mentorship, access to funding, and creating a conducive business environment. The ultimate goal is to allow individuals to start, accomplish, and develop their businesses, thereby driving economic growth, job creation, and innovation. Effective entrepreneurship development projects not only benefit individual entrepreneurs but also contribute to the complete prosperity and affordability of economies (OECD, 2021).

Launching an entrepreneurial system involves creating an environment that nurtures and supports entrepreneurship at various levels.

This system includes a blend of policies, institutions, resources, and networks that cooperatively enable individuals and businesses to innovate, grow, and succeed. By addressing these systems, companies, institutions, and businesses are creating a thriving ecosystem that nurtures entrepreneurial talent, drives innovation, and contributes to sustained economic development.

Rural women currently face numerous social and economic challenges. Corporate social responsibility (CSR) is an impactful tool for helping rural areas achieve the Sustainable Development Goals (Gunjal et al., 2023). Corporate Social Responsibility (CSR) initiatives have a key role in strengthening and empowering Indian women; sustainable development is difficult without their active participation (Bhagyabhavanam et al., 2025). CSR programs can change women's lives by supporting them in establishing their enterprises, improving their careers, and obtaining leadership positions (Yadav et al., 2023). Entrepreneurial endeavors enable women to disrupt the social fence of gender inequality in terms of economic engagement and boost their capabilities and skills to take action (McNelly & Dunford, 1999). However, women's entrepreneurship serves as a tool for empowering women, and this initiative has been implemented by numerous agencies, with corporations playing a key role in sustainable community development (Mahapatra, 2018). Existing studies focus on how companies and businesses empower women through corporate social responsibility and social entrepreneurship initiatives. Therefore, women's entrepreneurship needs to be understood and examined within its social-religious context, as female entrepreneurs make key contributions to economic and social change by promoting social inclusion and employment. In this context, this study focuses on the corporate social responsibility initiatives of a reputed bank with the support of a non-governmental organization (NGO).

II. OBJECTIVES

The main objectives of the study are to explore the impact of sustainable CSR initiatives for women's entrepreneurship for livelihood generation. This study provides guidelines for policymakers and researchers to understand how CSR initiatives help and promote the well-being of women through CSR interventions. Another objective of the paper is to identify the challenges faced by women during participation in CSR activities.

III. METHODOLOGY

The study has employed a purely qualitative approach to understand how CSR initiatives impact the sustainable growth of women.

These stakeholders were actively involved in the livelihood project supported by CSR in the Sundarbans area of West Bengal (Yin, 2018). Additionally, the CSR initiatives are contributing to the achievement of the SDG targets for India. Qualitative data was collected through NGO coordination in Birbhum, Santiniketan. The researcher coordinated with a local NGO that has been directly working with the local community, particularly women's groups, in the geographical area for the last 4 decades. The researcher has coordinated with the beneficiaries of one CSR project funded by a reputable company for the last three years. The project mainly focuses on sustainable livelihood generation and women entrepreneurship.

The research team conducted semi-structured interviews with three women entrepreneurs who have been directly involved in this project since its inception. The main objective of this CSR project is to generate income for women, ensure sustainable skill development & promote women's entrepreneurship. The research team conducted direct field observations using various intervention and observation tools. The qualitative data were analyzed thematically based on the responses to using the tools, fieldwork observation, and semi-structured interview schedules. Ethical standards were maintained by obtaining informed consent, protecting participants' identities through pseudonyms, and ensuring the confidentiality of the collected data.

IV. A CSR PROJECT AND CASE STUDY OF MUSLIM WOMEN'S ENTREPRENEURSHIP

The project is funded by a reputed bank company; the project has been running for the last 2.5 years through the support of an NGO as an implementation partner in the mentioned district. The project's objective is to develop entrepreneurship for women and sustainable livelihood generation through CSR-funded support. This project has enrolled a total of 700 women across three blocks in the districts of Birbhum and Bardhaman. The researcher collected data from the Birbhum district. This project primarily provides training in direct skills, such as kata stick training and embroidery work, for women aged 18 to 45 years. This project directly impacted 700 old houses and indirectly affected 580. The aim of the project through CSR is to empower women and provide indirect family support for each family. According to the baseline survey, there are specific criteria for enrolling in projects, including age group, family economic background, gender, and proof of residence. This training included specific area-based trainers and was divided into two phases. From this beneficially listed research focus, the current paper shares details about three beneficiaries from minority backgrounds.

This describes the transaction journey for a woman in the specific case study of Rupsana Khatun.

4.1 Case Study 1: Rupsana Khatun (name changed to maintain confidentiality)

Mrs. Rupsana Khatun (pseudonym) is a beneficiary of the corporate social responsibility project in the Sriniketan block, Birbhum district, West Bengal, India. She is 40 years old and staying with family, her husband, and two daughters. Her elderly daughter is in class 12, and her younger daughter is eight. Her husband and she worked on the embodiment application through a third-party vendor. They don't have any land and also are living in a muddy house. She is staying in a nuclear family, as she has no relation with her husband's family due to general family conflict. The family began living separately in that location. In the initial phase, her husband was a daily wage worker on agricultural land.

For the last eighteen months, she has been receiving training through the CSR initiative, during which she interacted with the project coordinator and learned about the Katha stitch and embroidery work training. As per the project criteria, she was selected for a chance to take this training. Contributed for one year; she took training, and after 8 months, she started working, and again, she took the second phase of the project's training. Then, the project authority assists them in connecting to the market to secure orders and begin earning. The respondent didn't have any skills before her marriage, but after learning the skill, she felt confident and started working. Additionally, her husband began searching for bulk orders, and now they both work together to support their family. The respondent also taught her embroidery skill to her husband, and now it's easy for them to work for the same business.

When the respondent started training, she did not understand it and feared how to complete it. But after six months of training and given the exam at the end of the course, she felt confident and got a satisfactory score. She said that the trainer and project workers were very cooperative and helped her for that period. Additionally, she met multiple times with the company supervisor during the training, as the CSR team frequently visited the training center to understand the women's needs and address their queries.

The respondent shared that she is very much benefited by this project and grateful to the project coordinator, who was the first to give her this information.

"When my husband kicked me out, I had no idea where I was going with my two daughters," she told me. *My husband's lack of astuteness led to our exclusion from our in-laws' wealth. My husband was working as a daily-wage laborer on other people's farms to somehow support the family.*

It's challenging to earn a living by working as a daily wage laborer; it's also difficult to pay for the education of two daughters. In these circumstances, I had the opportunity to learn this skill, and my husband supported my decision to pursue it.

The respondent shared that they receive orders directly from some clients, and her husband equally supported her in obtaining bulk orders from vendors; he also searched the Kolkata market to locate a better vendor offering more competitive prices. Monthly they earn a decent amount for their family, but they are training to start selling the product through online marketing. General

Analysis: For this particular case, through the CSR intervention, she enhances her skills and learns the kantha stitch to start income generation. This new skill increases her confidence and economic independence in her life. Additionally, she is able to start helping her family, take on family responsibilities, and improve her decision-making skills for their benefit.

4.2 Case Study 2: Najira Khatun (Name changed to maintain confidentiality)

Ms. Najira Khatun (pseudonym), aged 29, has been staying in the Sriniketan block for the last 29 years. She studied up to fourth grade. She has been staying at her father's house for the last 10 years. Presently, she is a diverse woman from the last nine years. She got married at a very early age, around 18 years old, due to her family's advice. But the respondent chose divorce due to adjustments at her husband's house. She stated that the culture and family environment in her husband's home were not conducive to her well-being; although she attempted to adjust, she ultimately felt it was necessary to pursue separation and a mutual divorce. At that time, her mother did not support her due to the social stigma in their community, but her father was advised to pursue a mutual divorce. She also noticed that her husband mutually wanted to divorce her and was not interested in staying with her.

Thereafter, she started staying with her father. In between, her mother passed away due to a sudden medical problem. The respondent has two brothers and one sister in her family. But her sister also passed away from cancer. She was unable to understand the stage of cancer, but when they consulted the doctor, they learned that it was the last stage. They did everything they could, even selling their last piece of land to try to save their sister.

The respondent cried & told me, *"Sometimes I felt that I should have passed away; I lost my mother & my sister." Now, my father and I are solely responsible for ourselves. I had two elder brothers, but after marriage they didn't take care of me or my father.*

They were busy with their families. So my father and I live separately from their family. My father worked as a laborer on others' agricultural land, and I worked as a maid to support our family.

After a period she met with Ms. Nilam Didi (pseudonym); she was the project coordinator of the CSR-funded project. The project coordinator told her to join a training program for chain stitching, Katha stitch work, and digital marketing skills. The respondent joined an NGO and started training in November 2023. When she joined the training session, she faced some challenges in adjusting the timing of classes and her domestic work in other families. After four months, she decided to stop working for that family and instead focus on the training sessions for Katha-stitch stitching.

During the training period, she learned how to sell products in the market and how to establish connections for selling them. Furthermore, she got knowledge to use an Android phone for her bank account and use Facebook for selling products online. She also expects a volunteer to help her set up a Facebook page for selling products.

She took 3 phases of training to increase her skills for the project. Thereafter, she started working on Katha Stitch full-time. Specifically, she sometimes sold products directly, but most of the time, the NGO assisted her in obtaining orders. Now she is earning a sufficient amount of money to support both her father and herself. Now she is thinking of asking her father to leave the job because of his age and health condition. She is thankful to the NGO and the company, which manually supported this project with funding.

Analysis: For this case the respondent was a socially vulnerable woman who was trying to discover a way to survive and be independent in society. Through the CSR intervention, she finds out a way to restart her life and step back from all societal stigma. She learned the skill, improved her financial situation, and became independent. She lacks the digital skills to apply for any business growth, and she has not completed her education properly. She gains more confidence in connecting with digital inclusion.

4.3 Case Study 3: Gulsan Khatun (Name changed to maintain confidentiality)

Mrs. Gulsan Khatun (pseudonym) is a 27-year-old woman who is a beneficiary of the CSR-funded project. She completed the secondary education standard successfully. She sacrificed joy, family, her husband, two children, her mother-in-law, and her brother-in-law. One of her children is six years old, and the other is seven months old. Her brother-in-law is not married, and he is a differently abled person. He is a person with dwarfism as per the medical report. The respondent's husband was a mason and seasonal worker. This family has a tiny quantity of agricultural land, but the house is muddy.



The respondent took training before she married in her house through a government scheme, a voluntary training of three months' duration. However, she was unable to apply the skills she learned from the training at that time.

Then she got married and started sharing some work in her husband's home. After a while, she learned about the CSR-funded treatment information from her neighbor. Rupsa BiBi had been involved in this training for the past three months. She suggested connecting with an NGO representative to better understand the program. Then one day, she took the respondent to the training center to meet the trainer and the NGO volunteers. The training will cover katha stitch and embroidery work for three different skills and learning areas, which the respondent now understands.

After that, she came back and dived headfirst into the training in the next upcoming phase. But the respondent did not gain the confidence to join the training, as her past experience was not satisfactory when she attended the government-funded training. But again, the lady (Rupsa Bibi) met her and suggested that she join the training; if she does not feel that will be beneficial, then she can drop. The respondent went through with the job because she wants to support her husband financially, and also, she wants to do something for herself, as she completed primary education successfully. At that time, she had only one child, which made it difficult for her to manage both her child and attend the training. But her mother-in-law was generally supposed to take care of the kid. But she started the day very early in the morning and completed all domestic work and cooking for her family, and then she arrived at the training center. After taking 6 months, she started selling products like stitched blouses and sold them with the help of an NGO. After 1.5 months she started her own business with her husband. Now her husband is helping to obtain the order and deliver it in the market. She is fully involved in stick work, and two other girls are helping her. Now her husband is fully committed to this business and has left his previous job. This family has two breadwinners to take care of 6 family members.

The respondent told me. *"For the future, we need to take care of our brother-in-law, as he is unable to work nowadays. We are trying to develop more of our business for our family's benefit." We also have two children, so we will provide them with the best education. We are truly thankful to the company and my mother, who suggested I pursue this training.*"

Analysis: From this case, it is clear that CSR intervention helps a woman achieve empowerment, and the most important part is to make her capable of leading her family economically.

She learned new skills and started her own business, which increased her family's resilience. The response also starts income generation for other women, and she plays a vital role in women's leadership.

V. CHALLENGES OF WOMEN

5.1 Family & social barriers:

During the fieldwork period, the researchers observed some challenges for women too, like family domination and social obligation; most of the owners are married and mostly depend on her family members for her decision-making. When they shared the entailment period, they were unable to join the training session due to domestic work at home. Occasionally when they're through, they're unable to talk freely about their family matters. All respondents are residing in the village area; that's why they faced challenges to work outside, even though they were unable to attend the training due to only social obligations.

5.2 Low confidence & mobility:

Some of the respondents felt low confidence due to their educational qualifications and socialization. Some of the respondents are the first-generation female earners in their families. Belonging to a rural Muslim family and earning a living is a complicated task. Such projects, funded by various companies' CSR initiatives and implemented by NGOs, come as a boon to them. It is only possible through a case study approach to reveal how deep an initiative has rooted.

5.3 Market and Livelihood Constraints:

The women in this particular area have faced challenges with indirect market access, business networks, and stable income opportunities. The location was very remote, and the low ratio of facilities hindered product selling and market launches.

VI. FINDINGS

1. *Sustainable livelihood:* CSR initiatives help promote sustainable livelihood opportunities for women. Their learning skills will be a strength for their future, not just in the present.

2. *Social Inclusion & Gender Quality:* The study found that CSR initiatives also support gender quality & social inclusion. The women held a community meeting, which helps increase social interaction and networking while also promoting gender equality.

3. *Family contribution:* The women gain confidence after starting to use their skill development. Additionally, they are able to contribute to their families, which enhances their skills and increases their value within the family unit.

4. *Digital Literacy*: The initiatives also help to promote digital literacy for women, which is most important for an entrepreneur in present-day marketing. Women are told that they can learn to use an online payment application through a Facebook channel to sell products or an Instagram page for their products. All these initiatives consistently enhance women's confidence, knowledge, and learning, contributing to sustainable development.

5. *Supporting SDG Goals*: All CSR interventions primarily aim to achieve sustainable development goals such as gender equality (SDG 5), no poverty (SDG 1), partnerships for the goals (SDG 17), and reduced inequality (SDG 10) for the long-term benefit of social development.

VII. DISCUSSION

The study reflects that corporate social responsibility is not only the philosophy but also a more professional way to make sure of community development. CSR initiatives create opportunities for women to develop entrepreneurship and make them economically independent & make sure of social inclusion. The skill development by women has improved entrepreneurial capacity; sustained business growth depends on access to finance, digital literacy, and market linkages. CSR is helping to foster women's continuous stakeholder collaboration, reinforcing CSR as a strong, sustainable development SDG achievement.

- *Theoretical implication*: The study deeply strengthens the theoretical understanding of CSR by demonstrating how CSR interventions promote sustainable women's entrepreneurship & social inclusion & linking economic employment.
- *Practical Implementation*: The final findings from the study suggest that the CSR interventions care about long-term social & economic value by empowering women entrepreneurs and advancing sustainable development outcomes.
- *Policy Implementation*: The researcher & policymaker should encourage long-term CSR investment that can promote more sustainable entrepreneurship, digital literacy, and financial inclusion. This is also able to espouse the deceased impact of women-led enterprises to achieve the Sustainable Development Goals.

VIII. LIMITATION

1. The researcher is using a limited sample size due to the time constraint and the geographic remote location. But she has a plan for data collection for her main thesis at the end of this year. This helps her gain more storage visibility and funding for the study.

2. Sometimes faced challenges interacting with women while taking the semi-structured interview due to family intervention.
3. The researcher focused solely on project-specific information, which is a limitation for the study. It missed the overall functional structure of CSR in these areas.
4. The research took data only from the beneficiaries, which may create a bias for the study. It should include the option of workers under CSR projects at the ground level.
5. The study fully focuses on qualitative data based on semi-structured interviews of women beneficiaries. This approach does not identify the statistical cause-and-effect relationships relevant to the study.

IX. CONCLUSION

This case study demonstrates that the respondents learned skills and got support to start their entrepreneurial journey. But these case studies reflect their struggles in life and the contribution of corporate social responsibility funds. The study highlights the effective delivery of CSR funds to the lower strata of society.

Companies choose short-term projects over long-term ones when there is a crisis or emergency forcing them to act instantly or when they demand instant results. However, companies need to adopt their CSR plans in a way that leads to long-term and sustainable results. Corporate managers and government policymakers need to design strategies for the effective implementation of CSR initiatives and programs for long-term welfare and regional development. We limited our study to a small region of West Bengal, avoiding generalization to other regions of the world. Vast qualitative research on the behaviors of entrepreneurial women and the nature of corporate funding is necessary for generalized outcomes and policy implications.

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