

THE ROLE OF BUSINESS IN POVERTY ERADICATION PROGRAMME IMPLEMENTATION: A LESSON FROM PANDEMIC

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Abstract: *The rapid emergence of COVID-19 has led to an increase in poverty rates all across the globe. This situation has led governments all around the world to develop rehabilitation strategies to help people in need. However, several firms develop their programmes to help the less fortunate. The current paper examined the existing literature on corporate programmes or strategies for alleviating poverty caused by pandemics. We conducted a systematic review of high-quality journal databases, namely Web of Science and Scopus, with some additional databases, namely Emerald Insight and Wiley Online Library. We identified 24 related articles using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analysis). A closer investigation of these articles revealed several key findings, particularly on the role of business in poverty alleviation during the present pandemic. Our analysis found that the role of business in reducing poverty is crucial as the government concentrates on the health system, which is becoming more immobilized owing to the inflow of COVID-19 patients. This study uses a comprehensive assessment of empirical data to the current literature on how businesses manage their social obligation to the community during the COVID-19 pandemic. Furthermore, and more objectively, this study makes broader conclusions about several studies than individual study and provides ideas for future research endeavours. The findings of this study are significant for researchers, professionals, and regulators involved in the execution of poverty reduction support.*

Keywords: *Business role, Poverty, Program, Pandemic, COVID-19, Systematic literature review*

Introduction

The sudden emergence of COVID-19 has caused an increase in poverty rates all around the globe. This circumstance has spurred governments all around the world to develop rehabilitation measures to help those in need. Some businesses, on the other hand, create their programs to help the less fortunate. According to Nseobot, et al. (2020), the Small and Medium Enterprises (SMEs) sector has played an essential role in contributing to the economies of nations around the world by creating job opportunities, generating money, and distributing income equitably, thus contributing to poverty reduction, deterioration of Gross Domestic Product (GDP), and others. Due to city lockdown and social distance following the emergence of the pandemic diseases known as COVID-19, this sector has faced a variety of obstacles in domestic and worldwide market rivalry. To prevent the uncontrolled spread of COVID-19, countries all over the world declared lockdowns, some earlier than others. The closure has undoubtedly hindered the spread of coronavirus.

SMEs are currently confronted with typical challenges in finance, management skills, inadequate cash flow, accounting deficiencies, and various other issues that prevent them from attaining good performance. However, it has other consequences, such as an economic slowdown and a reduction in productivity, to name a few (Nseobot, et al., 2020). According to an international study (de la Fuente, 2020; Nemes et al., 2021; Sumanasiri, 2021), more than 80% of businesses believe COVID-19 will have an influence particularly on their supply chains. Most industrialised countries are ensuring that the SMEs' managers and the staffs' remuneration in the SME are protected in COVID-19's community shield systems. The capacity of developing economies and governments to ensure the protection of the SMEs sector, on the other hand, is limited. In Indonesia, where Yusriadi et al., (2020) discovered that the government has established a Family Hope Program (FHP) recipient moms who have shown promising outcomes in reviving commercial clusters in Indonesia that have an effect on COVID-19, particularly those that will contribute to the conversion of the nearby community by seeing economic projections carried out with a social spirit in this COVID-19 period.

Notwithstanding efforts geared towards poverty reduction over several decades, global poverty has proven to be a recurrent problem, exacerbated by the pandemic era of COVID-19. The World Bank reports that as many as 692 million individuals are currently experiencing extreme poverty, with efforts towards reducing poverty decelerating sharply relative to the period before the pandemic (World Bank, 2024). Moreover, multidimensional poverty is still prevalent among more than 1.1 billion individuals globally, with many families experiencing concurrent deprivation in various areas such as income levels, health, education, and standard of living (United Nations Development Programme [UNDP] & Oxford Poverty and Human Development Initiative [OPHI], 2023).

Governments in affected countries are taking different measures to assist those who the pandemic has badly impacted. Even though the government has helped individuals who have been affected, some do not meet the criteria for official assistance (Asare Vitenu-Sackey & Barfi, 2021). This situation occurred is because they argued that the data in the state government most likely suggests that the recipients are not affected. At this point, non-governmental groups and private businesses are assisting all those affected by COVID-19. The pandemic has

exacerbated economic ramifications, resulting in a global crisis in which people are dying and others are losing their jobs as firms fail to owe to disruptions in demand and supply (Asare Vitenu-Sackey & Barfi, 2021). When governmental budgets are being reduced as a result of the COVID-19 pandemic, private corporations have a vital role in poverty alleviation activities. The corporate sector absolutely must be more bothered by means of providing adequate living circumstances and safeguarding the welfare of its civilizations. Furthermore, they as a private corporation must take a more energetic part in their societies and adhere to innovative business methods to eradicate poverty.

This situation is a worrying scenario in which immigrants and homeless refugees suffer during the epidemic and will continue to struggle in the future. These developments have occurred as a result of employment losses, movement restrictions, and an increase in the frequency of xenophobic incidents. Undeniably, this pandemic is not just wreaking havoc on the economy; it is also a social concern that will widen the divide between rich and poor in the long and medium term unless immediate action is taken.

Poverty alleviation research has mainly been centered around governments as key players in the poverty alleviation ecosystem via government expenditures, social security payments, subsidies, regulation, and reforms. Although these measures are necessary, many governments in developing and emerging countries experience various difficulties including budgetary constraints, inefficient bureaucracies, national debts, and implementation challenges, especially after the pandemic period (United Nations, 2024). Relying solely on governmental efforts might not provide an adequate response due to the complexity, rapidity, and structural nature of current poverty issues.

It is vital to pay increased attention to businesses as they have a direct impact on poverty alleviation through specific mechanisms that governments may fail to employ efficiently. Firstly, businesses create job opportunities, which constitute one of the most reliable poverty alleviation pathways via consistent earnings, training, and advancement of individuals (International Labour Organization [ILO], 2024). Secondly, businesses contribute to the local economy through supply chains, procurement from small firms, and entrepreneurship support. Thirdly, corporations innovate better than government bodies via affordable product production, financial innovations, health services, and market-based approaches to alleviate poverty among the underprivileged. Lastly, businesses increasingly incorporate Environmental, Social, and Governance (ESG) principles, corporate social responsibility (CSR), and inclusive business practices in their strategies, thus viewing poverty alleviation as a long-term value creation opportunity and not just charity (Porter & Kramer, 2011).

Obviously, businesses have tremendous amounts of resources at their disposal, which could be used for poverty alleviation purposes. For example, in many countries, corporate revenues exceed national development budgets, which highlights the great potential of business enterprises in terms of poverty alleviation efforts (PwC, 2024). Furthermore, during the pandemic period, businesses reacted swiftly to alleviate poverty by protecting employees' wages, making emergency donations, providing community logistical help, distributing food parcels, and ensuring continuity of services. This implies that businesses are no longer secondary actors, but increasingly become active poverty alleviation contributors.

Conversely, current poverty alleviation research tends to overlook the business sector or only consider philanthropic actions of corporations. More often than not, the focus is placed on CSR

initiatives, while strategic business approaches to poverty alleviation have not received the same attention. As such, there is a knowledge gap in the research that needs to be filled to develop a better understanding of how to use business expertise in reducing poverty.

Despite there are existing systematic literature reviews on poverty alleviation during COVID-19, this study fills the literature gap by evaluating the systematic assessment of the literature entirely devoted to the poverty alleviation programs implementation from corporations worldwide. This study assesses on how corporations ongoing on the poverty alleviation by systematically defining, selecting, and analysing acceptable literature using a systematic review. It outlines why a detailed investigation is needed and how it will lead the researcher to gaps and future paths for the subject of interest. The following research questions are addressed in this study:

1) In the midst of the COVID-19 epidemic, what role does business play in poverty alleviation? The main contribution of this research is the use of a systematic literature review to enable for comprehensive analysis and summary of all current information regarding the initiatives that businesses as well as corporations are undertaking to alleviate poverty during the pandemic. This approach allows for more general inferences to be drawn about the programmes implemented by corporations to alleviate poverty than individual studies, allowing for more ideas for future research. The paper is organized as follows: Section 2 describes the method; Section 3 presents the results; Section 4 discusses the results and future research, and Section 5 outlines the conclusion of the study.

Research Design

This study employs a systematic literature review (SLR) guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework. The SLR approach ensures a structured, transparent, and replicable process for identifying, evaluating, and synthesizing relevant literature on the role of business in poverty alleviation during and after the COVID-19 pandemic.

Unlike earlier reviews that primarily focused on the initial phase of the pandemic, this study extends the scope to incorporate post-pandemic developments, particularly the evolution of CSR toward sustainability and resilience-based strategies. This methodological enhancement enables a more comprehensive and up-to-date understanding of the topic.

PRISMA

During the systematic review, PRISMA was employed as a guideline in this study. Among the benefits of the PRISMA are: i) a clear explanation of research questions; ii) literature inclusion and exclusion criteria; and iii) intensive database literature searches within a particular time range (Sierra-Correa et al., 2014). As a result, the PRISMA Statement enables a complete search of literature relevant to company implemented poverty-relief programmes during COVID-19. Sustainable tourism as defined by The World Tourism Organization (UNWTO) is tourism that takes full account of current and future economic, social and environmental impacts.

Resources

PRISMA was used on two major databases that provide substantial literature search facilities: Web of Sciences (WoS) and Scopus. Over a century, Clarivate Analytics built WoS with over 30,000 publications of the most relevant transdisciplinary discoveries. WoS is one of the top search engines globally, and it is frequently utilized as a research tool by academic libraries (Li

et al., 2017). On the other hand, Scopus is the most comprehensive citation literature and peer-reviewed abstract database, with over 24,600 peer-reviewed journals from over 5,000 publishers. Scopus also contains intelligence tools for visualizing, analysing, and tracking literature, enhancing the efficiency and effectiveness of research workflows. This research additionally used three more databases: Wiley Online Library, Emerald Insight, and Google Scholar.

Eligibility and Exclusion Criteria

The PRISMA statement summarises the criteria for inclusion and exclusion. As stated in Table 1, only publications that met specific criteria were authorized for examination, namely (i) journal papers exclusively since they contain complete reports and mature research (González-Albo & Bordons, 2011); (ii) the use of English documents for data analysis and search, as well as; (iii) papers addressing research concerns about poverty alleviation programmes implemented by corporations during the COVID-19 pandemic.

Table 1: The Eligibility and Exclusion Criteria Item.

| Criterion | Eligibility | Exclusion |
|-----------------|-----------------------------|---|
| Literature type | Journal articles | Review articles, conference reports, case studies, and chapters in books. |
| Language | English | Non-English. |
| Discipline | Business | Non- business |
| Focus of study | Poverty alleviation program | Non-poverty alleviation program |
| Years | 2020-2024 | Other than 2020 - 2024 |

Systematic Review Process

An integrated systematic review was used in this study, which included articles from quantitative, qualitative, and mixed-method techniques. This procedure is the most suitable because it allows for a comprehensive paper evaluation using various research approaches (Jackson et al., 2019). The integrative systematic review was conducted on the WoS and Scopus databases from 2020 till 2024. In addition, we integrate three supplemental databases, namely Wiley Online Library, Emerald Insight, and Google Scholar, to obtain a more comprehensive analysis based on all possible quality literature.

There are four stages to the systematic review. Initially, acceptable keywords linked to business programmes in poverty alleviation during pandemics were determined using prior studies and experts. The extensive capabilities of the databases aided in the prioritisation and customization of specific words above the rest within the search regions, such as abstract, title, and keywords. Table 2 displays the keywords and search strings for each of the five databases.

Table 2: Keywords and Search Strings

| Journal database | Search string | Frequency of hits |
|------------------|---|-------------------|
| WoS | TI= (("corporate social responsibilit*" OR "role of business" OR "business function*" OR "corporate responsibility *" OR "business responsibility *" OR "business role") AND ("poverty" OR "poverty eradication" OR "poverty mitigation" OR "reducing poverty" OR "diminish poverty" OR "poor eradicate" OR "underprivileged") OR ("program*" OR "plan" OR "strateg*" OR "scheme*" OR "project*" OR "solution*") | 995 |

| | | |
|---------------------------------|--|-----|
| | AND ("pandemic" OR "COVID-19" OR "corona" OR "virus")) | |
| Scopus | TITLE-ABS-KEY (((“corporate social responsibilit*” OR “role of business” OR “business function*” OR “corporate responsibilit*” OR “business responsibilit*” OR “business role”) AND (“poverty” OR “poverty eradication” OR “poverty mitigation” OR “reducing poverty” OR “diminish poverty” OR “poor eradicate*” OR “underprivileged”) OR (“program*” OR “plan” OR “strateg*” OR “scheme*” OR “project*” OR “solution*”) AND (“pandemic” OR “COVID-19” OR “corona” OR “virus”))) | 83 |
| Wiley Online Library (Covid-19) | Special Issue, Our Community | 25 |
| Emerald Insight | (content-type:article) AND (((“corporate social responsibilit*” OR “role of business” OR “business function*” OR “corporate responsibilit*” OR “business responsibilit*” OR “business role”) AND (“poverty” OR “poverty eradication” OR “poverty mitigation” OR “reducing poverty” OR “diminish poverty” OR “poor eradicate*” OR “underprivileged”) OR (“program*” OR “plan” OR “strateg*” OR “scheme*” OR “project*” OR “solution*”) AND (“pandemic” OR “COVID-19” OR “corona” OR “virus”))) | 325 |
| Google Scholar | "business role" in "poverty alleviation", COVID-19 | 12 |

The study used two main databases (WoS and Scopus) and three supporting databases (Wiley Online Library, Emerald Insight, and Google Scholar) to find a bulk of articles via search string as shown in Table 2. As a result, 1,428 manuscripts were hit. For the next step, 71 duplicated manuscripts were deleted, and a total of 1,209 manuscripts were rejected after screening process. In eligibility stage, 124 manuscripts were rejected as those articles were not related to the study. Finally, only 24 publications were accessible for the final analysis as these articles emphasised on poverty alleviation during COVID-19. The process of the article’s selection was shown in The PRISMA flow diagram (please see Figure 1).

Data Abstraction and Analysis

There are 24 articles that have been selected for data abstraction and interpretation. The 24 articles were summarized using descriptive analysis, and the research questions were answered using content analysis. The abstracts of the selected articles were reviewed before the whole manuscript was examined. Finally, raw data pertinent to the research topics was gathered. The ultimate findings, as well as the entire process, were documented.

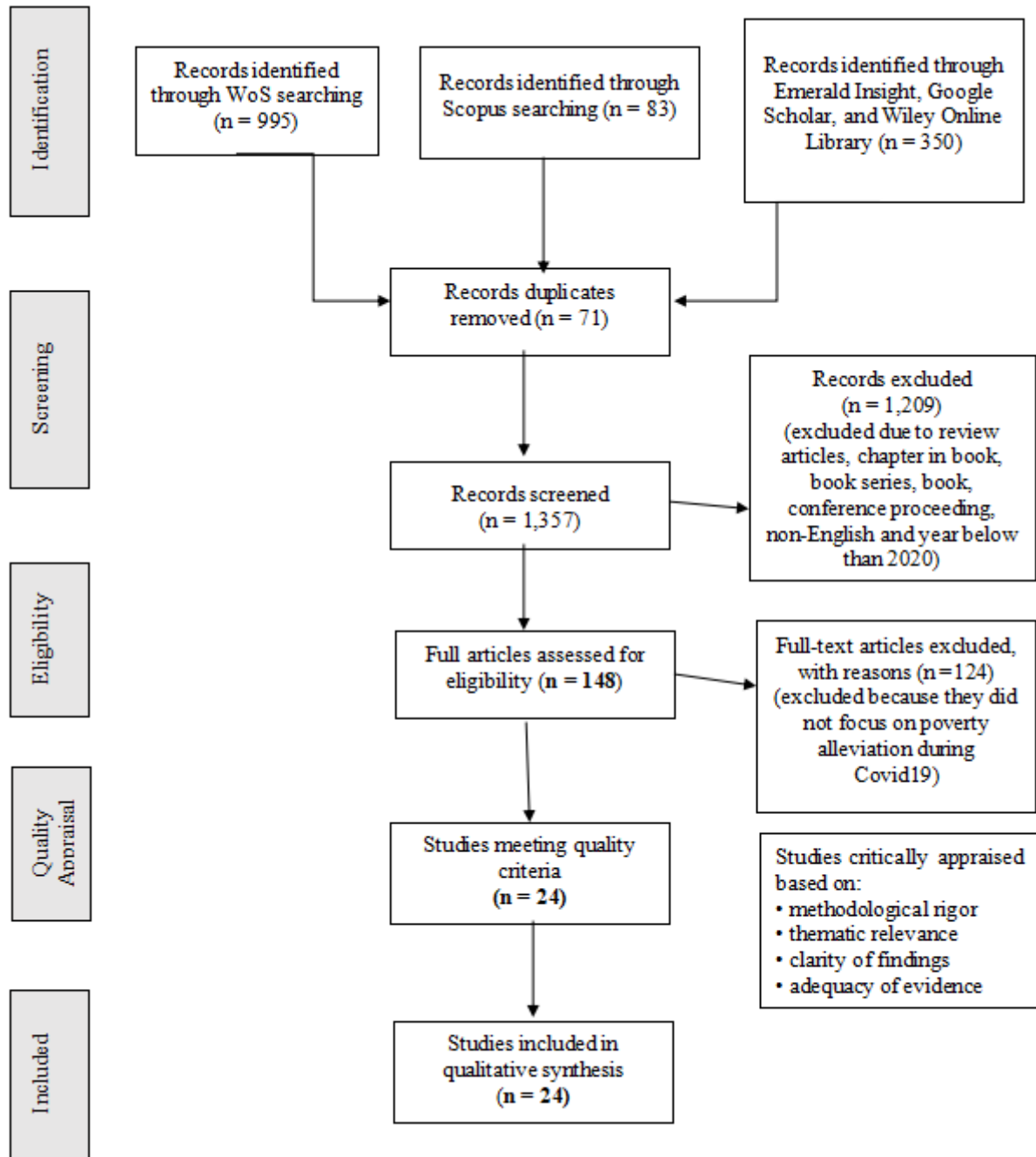


Figure 1: The Flow Diagrams

Source: Adapted from Moher, Liberati Tetzlaff, and Altman (2009)

Results

This section reports the descriptive statistics and the findings regarding corporate programmes in alleviating poverty during pandemic.

Descriptive Statistics

The 24 papers examined were published between 2020 and 2024. The distribution of 24 articles published across 24 publications demonstrates that the subject of corporate poverty alleviation during pandemic has been addressed in certain journals. As demonstrated in Table 3, the ranking of journals (the top six) with the greatest impact factors occurs with a single publication.

Table 3: Name of Journal with Impact Factors and Numbers of Articles

| Name of Journal | Impact Factor | Number of articles |
|------------------------------|---------------|--------------------|
| Journal of Business Research | 7.38 | 1 |
| World Development | 5.38 | 1 |
| Management Decision | 4.32 | 1 |
| Sustainability | 2.97 | 1 |
| Family Process | 2.95 | 1 |
| Service Business | 2.94 | 1 |

Most of the authors in each selected paper undertake studies on CSR during the pandemic in their own country. Figure 2 depicts the countries engaging in poverty eradication efforts as well as the number of papers published during the COVID-19 pandemic outbreak.

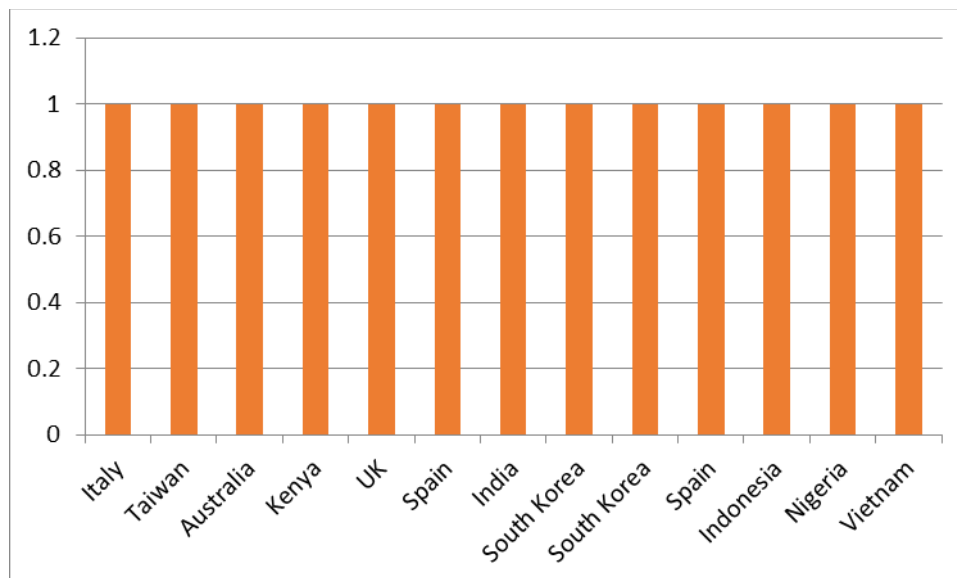


Figure 2: Countries Engaging in Poverty Eradication Efforts and The Number of Papers Published

The study also identified which of the 24 papers were the most cited, and Table 4 shows the five articles that had the most citations during publication. The topic of these articles absolutely emphasises on the poverty issues including the corporate social responsibilities in the outbreak of COVID-19 pandemic.

Table 4: Most Cited Articles

| Author (year) | Article title | Journal | Number of citations | Subject |
|--|--|--|---------------------|--|
| He & Harris, (2020) | The impact of Covid-19 pandemic on corporate social responsibility and marketing philosophy | Journal of Business Research | 515 | Covid-19, CSR |
| Lebow (2020) | Family in the Age of COVID-19 | Family Process | 64 | Family, COVID-19 |
| García-Sánchez & García-Sánchez (2020) | Corporate Social Responsibility during COVID-19 Pandemic | Journal of Open Innovation: Technology, Market, and Complexity | 53 | Covid-19; corporate social responsibility; altruism; CEO; stakeholder engagement; crisis |
| Nseobot, et al. (2020) | COVID-19: The aftermath for businesses in developing countries. | International Journal of Business Education and Management Studies | 19 | COVID-19, Business |
| Asare Vitenu-Sackey & Barfi, (2021) | The Impact of COVID-19 Pandemic on the Global Economy: Emphasis on Poverty Alleviation and Economic Growth | The Economics and Finance Letters | 10 | COVID-19, Poverty |

Poverty Alleviation During the COVID-19 Outbreak of Rural Tourism

The United Nations (UN) has included poverty alleviation in its Sustainable Development Goals (SDG), guiding national efforts toward worldwide poverty elimination. It is nowadays generally recognized that worldwide poverty and the sheer figure of unfortunate people in the globe are growing over time, with the COVID-19 pandemic aggravating the problem. Sustainability is a broad concept that includes various characteristics, especially in terms of complementing and linked economic, environmental, and social problems. It is described as "the outcome of a growing understanding of the worldwide links between increasing environmental problems, socio-economic challenges such as poverty and inequality, and issues about humanity's long-term health" (Hopwood et al., 2005).

According to the World Bank, 9.1 percent to 9.4 percent of residents in the world would be living on not as much of than \$1.90 per day in 2020, which is described as crucial poverty. To eradicate impoverishment, specifically in evolving nations, stakeholders, as well as commercial companies, play an essential role and bear considerable duty for demonstrating compassion toward this cause (Sumanasiri, 2021).

The COVID-19's advent pandemic brought consideration to poverty mitigation, which has since been a priority for numerous governments, specifically individuals in evolving nations.

The UN Sustainable Development Agenda emphasizes companies' enormous potential to address sustainability-related issues such as poverty reduction. The agenda also highlights the critical role that public-private partnerships can play in tackling global poverty issues.

Due to the inability to do business, the adverse effects of COVID-19 have affected many industries across the globe, including tourism (people are unable to travel to prevent the spread of the disease), small businesses, and others. On the other hand, large corporations view this as an opportunity to assist a community in need of financial assistance and other basic needs. The authors address the impact of the COVID-19 pandemic and how to help the impoverished in the following discussion. Furthermore, the current study examines prior research on the types of support given to the poor and needy.

The Consequences of a Pandemic

International travel and business activities are being restricted due to the worldwide reaction to the spread of COVID-19. As a result, economic growth has stagnated, and global poverty has risen. Hipsher (2021) suggested that businesses participate in community-helping activities and ensure that such activities can alleviate the present situation, especially by reducing the poverty rate. This pandemic also causes additional issues, such as increasing unemployment and financial difficulties across the world. The COVID-19 pandemic will drive this vulnerable population into poverty while also aggravating the plight of those who are already poor (Hooper & Uhomoibhi, 2020). Furthermore, increased joblessness and poverty due to nationwide lockdowns that emphasized physical well-being (but also imposed physical isolation) resulted in substantial economic inequalities and unwarrantable occupation losses, increasing numbers of people are experiencing financial and psychological hardship (Hooper & Uhomoibhi, 2020; Lebow, 2020).

According to Zhao (2021), the most practical strategy for enterprises to alleviate poverty is to operate efficiently and ethically, hence creating economic opportunities and general economic development in deprived areas. The mentioned practical strategies were: i) CSR initiatives; ii) Expenditures by businesses on community development; iii) Revenue generated by the local community (for example farmer); iv) Growing the amount of new workers from low-income residents in local communities (Sumanasiri, 2021).

The spread of the COVID-19 pandemic is also believed to be affecting mental health. This is because of the curfew rule, which puts into force in March 2020 (Announcement of movement control order from the government throughout the world). Lee et al. (2021) investigated the moderating impact of a mentoring agenda on the association among parent negligence and depression amid teenagers from low-income families during the COVID-19 pandemic. The Korea Development Bank Foundation, a benevolent and non-profit organization, has selected 264 individuals from all territories in South Korea for a mentoring programme. As a result of the program, Lee et al. (2021) discovered a link between negligence and depression among students from low-income families. The fulfilment with the mentoring program decreased the link amongst low-income participants' neglect and depression. Consequently, official visit to low-income families by social workers, other advocates, or volunteers may be beneficial in preventing depression among low-income students. More low-income students should have access to high-quality mental health mentorship programs that are mainly funded via CSR. Aside from mistreatment, the mentorship program discovered that the participant was also experiencing financial difficulties. Consequently, financial contributions from companies, particularly in the aftermath of the COVID-19 pandemic, may be beneficial in mitigating the

harm done to low-income adolescents' quality of life and psychological well-being (Lee et al., 2021).

As previously stated, the existence of COVID-19 resulted in revenue loss, job loss, and health issues because of the epidemic; the decrease in business performance is no exception. According to an international survey, more than 80% of companies think COVID-19 will have an effect on their operations, especially their supply chains (de la Fuente, 2020; Nemes et al., 2021; Sumanasiri, 2021). Most industrialised countries guarantee that the income of SMEs' owners and workers is protected under COVID-19's social protection systems. On the other hand, the capacity of developing nations and governments to protect the SMEs sector is limited.

Business and Poverty Alleviation

The role of business in poverty alleviation during and after the COVID-19 pandemic is complex and context-dependent, varying significantly across institutional environments and levels of economic development. While earlier studies predominantly describe CSR as a positive mechanism for social support, more recent literature (2020–2024) highlights a shift toward a more strategic, sustainability-oriented, and sometimes contradictory role of corporate engagement.

In developed economies, CSR initiatives during the pandemic and post-pandemic period are typically embedded within structured institutional frameworks and aligned with ESG principles. Firms in these contexts increasingly integrate CSR into long-term corporate strategy, focusing on resilience, stakeholder value creation, and SDGs. Recent evidence suggests that CSR engagement contributes not only to social welfare but also to firm performance and risk mitigation during crises (Yi, 2022). Furthermore, post-pandemic CSR strategies have evolved toward systemic transformation, where businesses actively contribute to broader sustainability agendas, including climate action and inclusive growth (Marie et al., 2024).

Conversely, in developing economies, CSR activities remain largely reactive and philanthropic, often compensating for weak institutional support and limited government capacity. Businesses in these contexts tend to provide immediate relief, such as financial aid, food distribution, and community assistance. While such interventions are crucial in crisis periods, recent studies indicate that they often lack long-term sustainability and fail to address structural poverty issues. For instance, CSR initiatives aligned with SDGs in developing countries are still at an early stage, with uncertain long-term impacts on economic sustainability (Marzuki et al., 2023). A notable contradiction in the literature concerns the effectiveness and consistency of CSR initiatives. While some studies argue that CSR enhances resilience and strengthens firm–society relationships, others highlight a decline or inconsistency in CSR engagement during periods of economic pressure. For example, evidence shows that some firms reduced CSR activities during the pandemic due to financial constraints, particularly in areas related to employee welfare and community support (Veselovská, 2025). This suggests that CSR may be vulnerable to economic shocks, raising concerns about its reliability as a long-term poverty alleviation tool. Similarly, firms face trade-offs between maintaining CSR commitments and preserving financial stability, particularly during crisis periods (Schwartz, 2023).

Recent post-pandemic studies further reveal a transition from traditional philanthropy toward strategic and resilience-based CSR models. Firms are increasingly focusing on critical success factors such as stakeholder engagement, digital transformation, and governance mechanisms to enhance CSR effectiveness in the post-COVID-19 era (Chatterjee et al., 2022). Additionally,

CSR is being redefined as part of a broader ecosystem involving collaboration between businesses, governments, and non-governmental organizations, particularly in addressing interconnected challenges such as poverty, health, and environmental sustainability (Emerald, 2024).

Another important development is the increasing emphasis on resilience and sustainability integration. Post-pandemic CSR is no longer limited to short-term crisis response but is increasingly linked to long-term organizational transformation and SDG alignment. For example, recent studies in the hospitality sector demonstrate how firms have restructured CSR initiatives to support sustainability goals, improve working conditions, and enhance community well-being in the post-pandemic environment (Mansor et al., 2025).

Despite these advancements, tensions persist between short-term responsiveness and long-term impact. Many firms expanded CSR activities during the pandemic, yet the continuity of these efforts remains uncertain. The voluntary nature of CSR, particularly in less regulated environments, raises concerns about accountability, measurement, and real impact on poverty reduction.

Overall, the emerging literature (2020–2024) suggests that while businesses play a crucial role in poverty alleviation, their effectiveness depends on the degree of integration between CSR and core business strategies, the strength of institutional frameworks, and the commitment to long-term sustainability. Future research should therefore move beyond descriptive approaches and focus on comparative, longitudinal, and impact-based analyses to evaluate how CSR initiatives contribute to sustainable poverty reduction across different economic contexts.

Table 5: CSR Strategies of Companies

-
- Creating jobs in the community
 - By controlling costs and selling prices, it is able to provide affordable products to its customers.
 - Reduced poverty between workers and families
 - Tax breaks for resident vendors
 - Microfinancing/financial help to local administrators through sponsorships for revenue-generating initiatives such as farming, financial assistance, and female microfinancing, and so on.
 - Staff, customer, supplier, and other stakeholders' skill development
 - Paying a living wage
 - Public growth/infrastructure stimulation
 - Combating starvation
 - Child labour is prohibited, and human rights shield is included into long-term organization structures.
 - Gender fairness promotion
 - Female worker empowerment
 - ensuring environmental sustainability/protecting disadvantaged communities' natural environment
 - Efforts to tackle poverty in collaboration with key society groups/involve people of various ethnic groups and backgrounds (e.g., village councils, universities, schools, religious institutes, and women's organisations)
-

- Methods of collaboration: Public-private partnerships, non-governmental organisations (NGOs), independent foundations, and government agencies (through collaboration with local government and other official and informal social entities)
- The board is approaching the bottom of the pyramid
- Innovative models of the business
- Indicators for assessing CSR solutions for poverty reduction

Source: Sumanasiri (2021)

The way the issues are presented in each article is different. These circumstances include Elaydi (2012) study, which focuses on community-level social methods to reinterpret business responsibilities and promote a business-in-service-of-the-community approach. The study also discovered that social initiatives that assess community effect give long-term sustainable focus to companies in subsistence marketplaces. Social efforts toward the second bottom line should be evaluated, analyzed, and implemented at the community level. According to Elaydi (2012), a community-focused social approach may significantly affect all three groups (individual, community, and humanity). A social strategy may consider a company's effect on the community and better understand its impact on society by considering factors other than the customer effect. As a result of this finding, the entrepreneur's and company's role has shifted to one of community service.

Instead of developing and pursuing new solutions, it may be more practical to transfer existing and sustainable solutions that may be modified and utilized in other plans or projects (Klaus & Rennefeld, 2020). Peredo & Chrisman (2006) proposed a poverty-reduction strategy in which the whole community is turned into an entrepreneur and business. A community-based enterprise helps to alleviate rural poverty by using local knowledge, culture, resources, capacity, and innovation (Goel & Karri, 2019). Natural and social capital are inextricably linked to economic concerns in community-based organizations (Peredo & Chrisman, 2006).

In comparison to other author findings, Hidayat & Sutarjo (2021) investigated the company's participation and cooperation with the Cirebon City Government, Indonesia, in poverty alleviation through the CSR program. They discovered that most businesses undertake CSR programs without informing the Cirebon City Government, resulting in the company's involvement in poverty reduction via the CSR program being less than optimal. The Mayor of Cirebon's sub-optimal leadership, a lack of communication between the Cirebon City Government and company leaders, and insufficient education of company leaders in the form of awareness, knowledge, and understanding of coordination are factors influencing the company's participation in coordinating with the Cirebon City Government in poverty reduction through the CSR Program (Hidayat & Sutarjo, 2021).

Businesses have difficulties evaluating the effectiveness of their CSR activities on poverty alleviation. This condition is due to a lack of methods, tools, and models to assist performance evaluations. Businesses' participation may be the most effective way to alleviate poverty. The corporation can assist the underprivileged in the area in which it operates by planning a day of delivering food and drinks or basics to persons in desperate need. However, there is no evidence that the voluntary CSR efforts of multinational corporations improve people's living standards in underdeveloped nations (Latif & Sajjad, 2018).

Discussion and Future Research

Decisions to shut down and halt significant economic activity in some countries have substantially impacted the macro and the micro-level. Several staffs have lost their employment, and the lowered working hours' number and firm closures have resulted in a loss in revenue for both individuals and businesses. The need for companies to contribute with this enormous effort is essential than ever. Managers must be aggressive in allocating more resources, logistics, talents, and creative ways to ensure that company activities continue during the pandemic. Firms operating in developing nations have a great deal of responsibility when local governments are under pressure. In light of the world's increasingly severe global challenges, many businesses have shifted their emphasis from poverty reduction.

Consequently, corporate leaders must increasingly address poverty reduction and managing market dynamics, fierce local and worldwide market rivalry, regional and global market regulatory frameworks, and resource limitations are all common issues. These issues are causing managers in the host market to become more socially responsible and accountable in their actions. Nonetheless, although poverty alleviation is now a significant global issue, there appear to be no signals of real programs to eradicate worldwide poverty.

A thorough search of current literature using five academic databases: WoS, Scopus, Wiley Online, Emerald, and Google Scholar revealed just 24 relevant articles. Nonetheless, the study brought to light few critical issues. Overall, the current study helps the business by using CSR to alleviate poverty during a pandemic.

The current study acknowledges one research question: the role of business in poverty alleviation during the COVID-19 outbreak. Several studies have recommended which programmes fit with the community to alleviate poverty based on traditional reviews (de la Fuente, 2020; García-Sánchez & García-Sánchez, 2020; Goel & Karri, 2019; He & Harris, 2020; Hidayat & Sutarjo, 2021; Hipsher, 2021; Hooper & Uhomoibhi, 2020; Latif & Sajjad, 2018; Oche; et al., 2021; Roziqin et al., 2021; Singh & Misra, 2020; Vos & Cattaneo, 2021). The findings suggest several recommendations for future research. First, with just 24 articles produced to date, research on the role of business in alleviating poverty during pandemics is still insufficient. As a result, further study on this issue is needed, as the programs, recommendations, or objectives of companies in their CSR are still being questioned about their potential to reduce poverty incidence. Second, future research should look at meta-analysis, a quantitative technique for verifying the program's efficacy in fighting and eliminating poverty during a pandemic.

Conclusion

The rapid increase of Covid19 cases has directed to a rise in poverty rates across the globe. This circumstance has spurred governments all around the world to develop rehabilitation measures to help those in need. Some businesses, on the other hand, create their programmes to help the less fortunate. The current study investigated the available literature on corporate programmes or strategies for reducing poverty caused by pandemic. A systematic review of high-quality journal databases was utilised, including WoS and Scopus and some other databases, including Emerald Insight and Wiley Online Library, and identified 24 scholars using the PRISMA method. A closer look at these papers showed some crucial facts, particularly regarding the role of business in poverty alleviation during the current pandemic. This study adds to the existing literature on how companies manage their social obligations to the community during the COVID-19 pandemic by using a complete review of empirical data.

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