

# Review of: "NPO vs CSR: Will CSR eliminate the need for NPOs? The case of companies limited by guarantee in the UK"

Edina Molnár<sup>1</sup>

<sup>1</sup> University of Debrecen

Potential competing interests: No potential competing interests to declare.

Moderate editing of English language required; the author should consider re-writing the paper using academic, written language as opposed to spoken nuances.

For example: "The problem for a firm limited by guarantee is that the founders can try to do this but since it is not a part of the legal requirement of this organisational form, quite how to do this to ensure that it can never happen is not entirely clear as different ways of picking such locks evolve over time..."

Overall, the paper discusses an important and timely topic, offering useful insights into the potential conflicts and overlaps in social good outcomes between NPOs and CSR initiatives. With some structural improvements, enhanced citation, and deeper analysis, the article will make a significant contribution to the academic literature on social enterprises, CSR, and non-profit organizations:

- The author has established a clear research gap and objective, and hypothesis.
- There is acknowledgement of the limitations, including identification of effects over quantification of these effects; legal distinction, longitudinal focus on one firm etc which in the case of this study are crucial for contextualizing the outcomes of the comparison.
- The background information is supported by real-world insights on organizational dynamic, though might be highly subjective as they are presented from the author's point of view.
- Support the criteria for selection with existing research.
- The study is longitudinal and has used participant observation, which should also be briefly discussed in the limitations of the study or justified by acknowledging its pros and cons.
- Structure & methodology: using the longitudinal approach, the study presented factors in the various organizational contexts, providing depth to the study and understanding of its variables.

To improve the interconnectedness of factors and show relationships between key elements/CSR initiatives and social projects brought out in the background, the author should:

- Consider unpacking existing/ potential impact models, in the context of social initiatives
- Consider additional empirical literature, as part of the study.
- Gather insights on anticipated investment models/operational shifts in the context of NPOs and for-profit establishments, engaging in CSR.
- While it is implicit that the study benefited from economic and social theories/ approaches, the theoretical framework especially the Friedmanite arguments are encompassed in the discussion but not sufficiently embedded in the core framework of the study. The author should consider a summarised breakdown of the theoretical framework and their contributions to the study in the introduction section.