

## Resource Allocation and Corporate Social Performance of Licensed Alcohol Manufacturing Firms in Kenya

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### Abstract

The alcohol manufacturing sector faces growing societal scrutiny due to alcohol-related harm, yet many firms struggle to integrate corporate social initiatives effectively. Globally, effective resource allocation is increasingly recognised as central to corporate social performance (CSP). In Sub-Saharan Africa, resource constraints heighten the need for strategic allocation to advance corporate social performance. In Kenya's alcohol sector, manufacturing companies licensed by the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA) face fragmented resource allocation, meaning the distribution of resources is uneven and poorly coordinated. These challenges hinder the effective integration of resource allocation practices into CSP, ultimately undermining strategic management in these firms. The objective of this study was to examine the effect of resource allocation on CSP. Its findings were significant as they guide managers, inform theory, and assist policymakers in enhancing resource allocation to improve CSP in regulated industries. The Resource-Based View theory guided this study. The study used a descriptive design to investigate the effects of resource allocation practices on CSP outcomes. A census survey of all 41 licensed alcohol manufacturing firms that held valid NACADA licenses as of March 2024 was conducted, focusing on managers directly involved in resource allocation. Of these, 37 companies were included in the main survey, while 4 companies participated in the pilot study. Structured questionnaires were used to collect primary data from three respondents from each of the 37 licensed alcohol manufacturing companies: one finance manager, one human resources manager, and one marketing and public relations manager, constituting a sample of 111 respondents selected using a purposive sampling technique. A pilot study assessed internal consistency, with Cronbach's alpha  $\geq 0.7$  confirming the instrument's reliability. Data analysis utilised descriptive statistical methods and regression analysis. Diagnostic tests assessed normality and multicollinearity to confirm linear regression assumptions and ensure accurate, reliable model results. The study findings showed that physical resource allocation ( $\beta = 0.412, p < 0.01$ ) and human resource allocation ( $\beta = 0.367, p < 0.05$ ) have a statistically significant positive effect on CSP, explaining 6.4% of the variance in CSP among licensed alcohol manufacturing firms in Kenya ( $R^2 = 0.064$ ). The study therefore concludes that strategic allocation of physical and human resources is a key determinant of corporate social performance for firms in regulated industries.

**Keywords:** Alcohol manufacturing firms, corporate social performance, resource allocation, resource-based view, strategic management, Kenya.

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## 1.0 INTRODUCTION

### Background to the Study

Resource allocation plays a pivotal role in organisational management because it determines how strategic plans are translated into actionable outcomes (Wachira & Simon, 2024). This study foregrounds resource allocation as the primary mechanism through which strategy shapes corporate social performance (CSP). Tawse and Tabesh (2021) highlighted the importance of allocating resources effectively to align with corporate goals and adapt to changing environments. Existing studies showed that organisational performance often depends on how resources are prioritised and deployed across different industry contexts (Muendo & Ogutu, 2020; Weiss et al., 2021). This study examined Kenya's alcohol manufacturing sector to investigate the effect of resource allocation on CSP. By addressing these gaps, this research contributed empirical evidence on the effectiveness of resource deployment in regulated manufacturing contexts.

Globally, resource allocation has been recognised as a cornerstone for achieving CSP across various industries. CSP, conceptualised as a firm's ability to meet societal expectations through ethical and social initiatives (Di Vaio et al., 2022), has gained prominence in strategic management discourse. Effective resource deployment has been shown to facilitate CSP by aligning corporate strategies with societal needs. For instance, evidence from the European banking sector indicated that structured resource allocation drives improved corporate social performance, particularly in areas of community engagement and environmental sustainability (Mialon & McCambridge, 2020). However, international studies reported underinvestment in social initiatives and inconsistent deployment of organisational resources (Conde et al., 2021), suggesting that the core constraint lies less in policy intent than in decision-making around resource prioritisation. Through investigating resource allocation in Kenya's alcohol manufacturing industry, this study filled a critical gap by building knowledge on how global resource deployment practices can be tailored to regional and sector-specific contexts.

In Sub-Saharan Africa, industries are increasingly emphasising resource allocation as a core strategic practice for addressing societal challenges and strengthening competitiveness. The region's unique socio-economic dynamics, particularly resource constraints, depict the critical role of resource allocation in supporting corporate social performance (CSP) (Di Vaio et al., 2022). Efficient allocation of resources enables firms to implement social and environmental initiatives effectively, even in contexts with limited capacity (Morojele et al., 2021). For example, targeted deployment of resources in South Africa's alcohol industry has been linked to successful community development programs, including youth education and addiction rehabilitation initiatives (Morojele et al., 2021). These studies underline the significance of examining the effect of resource allocation on CSP outcomes within the African context, offering insights that are directly relevant for firms operating under similar constraints.

### Resource Allocation

Maluleka and Chummun (2023) defined resource allocation as the deliberate distribution of an organisation's resources to activities that advance its strategic priorities. Mashhadi et al. (2021) highlighted that effective allocation is crucial for ensuring that organisational activities support their objectives and improve overall performance. Although previous research conceptualises organisational execution as involving multiple managerial processes, this study isolated resource allocation for focused empirical examination. Nienaber (2022) emphasised that directing and engaging resources appropriately is central to ensuring that strategic intentions translate into measurable outcomes. By centring resource allocation, this study provided a precise basis for investigating how decisions about resource deployment influence corporate social performance (CSP) within Kenya's alcohol manufacturing sector.

### Corporate Social Performance (CSP)

Corporate Social Performance (CSP) is a concept introduced in 1979 by Archie B. Carroll, who defined it as the alignment of an organisation's actions with societal values and expectations through responsiveness, social responsibility, and observable outcomes (Carroll, 2025). Wood's framework highlighted that CSP is not only about organisational actions but also how these actions align with societal needs. This idea was further developed by Waddock and Graves in 1997, who measured CSP by examining corporate social responsibility (CSR) reports and the alignment of corporate practices with stakeholder interests (Sultan et al., 2024). Aupperle, Carroll, and Hatfield (2015) used statistical measures of corporate social performance (CSP) by assessing the number of social programs implemented by an organisation, while Maside-Sanfiz et al. (2024) focused on evaluating the extent of environmental impact reduction. In this study, CSP was conceptualised as the ability of an organisation to meet societal expectations by addressing social and ethical concerns through its policies,

practices, and measurable outcomes. Specifically, this study examined health awareness and rehabilitation support programs as an indicator of corporate social performance (CSP), measuring the number of health campaigns conducted annually, the number of rehabilitation centres funded or supported, and the frequency of collaboration with healthcare providers or government agencies.

### **The Alcohol Industry in Kenya**

Kenya's alcohol manufacturing industry has undergone notable transformation over the decades, evolving from its roots in traditional brewing to a more modern and structured sector. Initially, traditional brewers dominated the market, producing local beverages for regional consumption (Samuel & Murigi, 2024). Strategy implementation in Kenya's alcohol manufacturing industry evolved alongside its modernisation (Kithinji & Wanjira, 2020). In the mid-20<sup>th</sup> century, the emergence of companies like Kenya Breweries Limited and East African Breweries Limited (EABL), which introduced formal distilleries and modernised production processes, marked a significant shift (Samuel & Murigi, 2024). Over time, strategic practices expanded to include corporate social responsibility initiatives, such as the EABL Foundation, launched in 2005 to improve access to clean water, education, health, and environmental sustainability (EABL, 2024). Today, the industry encompasses large-scale manufacturers and small-to-medium enterprises, catering to growing demand.

The primary regulatory body for alcohol manufacturing firms in Kenya is the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA) (Simiren, 2023). However, to obtain a NACADA license, a firm must first secure several key permits: an environmental compliance permit from the National Environment Management Authority (NEMA), a standardisation permit from the Kenya Bureau of Standards (KEBS), a safety permit from the Directorate of Occupational Safety and Health Services (DOSHS), and an anti-counterfeiting permit from the Anti-Counterfeit Authority (ACA). Additionally, under Section 16 of the Excise Duty Act 2015, any company producing excisable goods must obtain an excisable goods manufacturing license from the Kenya Revenue Authority (KRA) before commencing production (Ochieng & Agwaya, 2020). Although NACADA is the primary regulator, KRA is responsible for publishing the list of licensed alcohol manufacturers because it oversees tax compliance and ensures that only firms with excise licenses operate legally. Therefore, NACADA licensing serves as a comprehensive indicator of regulatory compliance, making it a suitable criterion for assessing strategy implementation (SI) and corporate social performance (CSP). Selecting NACADA-licensed firms ensured the study included legally recognised and fully regulated organisations.

Kenya's alcohol manufacturing industry plays a significant economic role, contributing approximately 1.3 per cent to the nation's GDP and 18 per cent to the manufacturing sector (Simiren, 2023). However, its corporate social performance (CSP) remains limited, particularly in addressing alcohol-related addiction and public health concerns. Despite rising addiction rates, only a small proportion of manufacturers actively engage in corporate social initiatives, with fewer than 10 per cent participating in public health campaigns or rehabilitation programs (Musau, 2024). The industry has faced criticism for inadequate CSP efforts, with many firms prioritising economic gains over social responsibility (Institute of Alcohol Studies, 2020). Moreover, ineffective resource allocation has contributed to the misalignment between the industry's economic impact and its societal obligations. While government policies, including taxation and licensing regulations, shape the sector's operations, the role of alcohol manufacturers in mitigating social harm remains underexplored (NACADA, 2022). Addressing these gaps through enhanced CSP can help realign industry practices with societal expectations and improve long-term sustainability. This study examined the effect of resource allocation on CSP within Kenya's alcohol manufacturing firms, offering insights into how firms can seamlessly adapt social responsibility into their strategic frameworks.

A review of existing research highlights a gap in understanding the effect of resource allocation on corporate social performance in Kenya's alcohol manufacturing sector. While resource allocation is a critical component of strategy implementation, studies such as Nga'ng'a et al. (2020) have primarily focused on financial resources, often overlooking the potential impact of resource allocation on CSP outcomes. This study addressed this gap by examining the allocation of resources and its effect on corporate social performance, providing a clearer understanding of how these specific resource types drive effective social responsibility initiatives.

### **Statement of the Problem**

Corporate social performance (CSP) among Kenya's alcohol manufacturers remains low despite the sector's economic significance and rising public health concerns. Although the industry contributes substantially to GDP and manufacturing output, fewer than 10 per cent of licensed firms report sustained community or health-related investments, and only 12.6 per cent have formal CSP policies aligned with national harm-reduction strategies (Musau, 2024; Simiren, 2023). Alcohol-related harm, including addiction, domestic violence and youth

delinquency, continues to strain public systems, yet CSP initiatives remain peripheral (Institute of Alcohol Studies, 2020). Regulatory efforts have produced limited change, indicating deeper organisational challenges. Existing research suggested that strategy implementation practices shape firms' social contributions, but little is known about how resource allocation influences CSP in this high-risk sector (Morojele et al., 2021). Studies show that fragmented resource distribution constrains social initiatives, yet empirical evidence specific to Kenya is lacking (Garsaa & Paulet, 2022; Hristov et al., 2022; Zhang et al., 2022). This study, therefore, investigated how human and physical resource allocation affects CSP among NACADA-licensed alcohol manufacturers, addressing a critical gap in theory and practice.

### **Objective of the Study**

- i. To assess the effect of resource allocation on the corporate social performance of licensed alcohol manufacturing firms in Kenya.

### **Hypothesis**

- i. H<sub>0</sub>: Resource allocation has no statistically significant effect on the corporate social performance of licensed alcohol manufacturing firms in Kenya.

### **Theoretical Framework**

#### **Resource-Based View (RBV)**

Jay Barney introduced the Resource-Based View (RBV) theory in 1991, highlighting valuable, unique, inimitable, and rare resources as key to driving superior performance (Barney, Ketchen Jr, & Wright, 2021). RBV defines resources as tangible and intangible assets used to implement strategies that improve efficiency and effectiveness (Khattak & Ullah, 2021). Over time, RBV evolved to include concepts such as dynamic capabilities and knowledge-based resources (Cooper et al., 2023). Key scholars, including Peteraf and Grant, further refined the theory to address performance variability among firms (Bertram, 2019). The theory assumes that firms differ in their resource endowments and that such resources are not freely transferable across firms (Barney, Ketchen Jr, & Wright, 2021). These assumptions highlight the importance of strategic choices in utilising internal assets. RBV's fundamental constructs, resources, capabilities, and sustained advantage formed a coherent framework for studying resource-related strategic decisions. This theoretical grounding provided the foundation for examining how firms use internal resources and capabilities to meet performance expectations, including corporate social responsibilities.

RBV presented clear strengths for examining strategy implementation. El Nemar et al. (2022) explained that RBV emphasises the internal configuration of resources as central to competitive advantage. The theory's assumptions underscore the role of firm-specific capabilities in shaping performance outcomes. However, several limitations warrant attention. Kero and Bogale (2023) critiqued RBV for its static orientation and insufficient focus on dynamic market environments. The theory does not fully explain how resources are developed or acquired over time. It also offers limited insight into the influence of external institutional or regulatory factors (Pereira & Bamel, 2021). Within the strategic management field, these gaps can constrain the explanatory power of RBV, particularly in dynamic sectors. Yet, these limitations did not diminish its utility for internal resource analysis. By focusing on the organisation's internal environment, RBV supported an investigation into how strategic allocation of human and physical resources influenced non-financial outcomes. Its assumptions and constraints shaped this study's interpretive boundaries, while its strengths offered a focused lens for examining CSR within strategy execution.

Beyond serving as the overarching theoretical framework, the RBV theory was particularly relevant to this study in understanding the effect of resource allocation on corporate social performance. The operational definition of resource allocation as the systematic distribution of physical and human resources reflected RBV's central tenet that internal resources shape strategic outcomes. RBV provided the conceptual foundation for viewing resource allocation as a deliberate and strategic action. It justified the inclusion of resource allocation as a key independent variable influencing corporate social performance. In this framework, physical and human resources represented tangible and intangible assets, respectively. These assets must be optimally allocated to activities that align with organisational goals, including CSR programs. The theory guided the formulation of the research objective and hypothesis by establishing the theoretical link between internal resources and social performance. Moreover, RBV offered a basis for interpreting the significance of findings, particularly in relation to how strategic resource allocation supports firms' engagement in socially responsible practices.

## **Empirical Literature Review**

### **Resource Allocation and Corporate Social Performance**

Meng et al. (2022) explored how digital transformation influences corporate social performance, where much emphasis was placed on the role of governance. These researchers found that technological resources positively impact corporate outcomes, particularly when boards are independent and ownership is institutional. The study used stakeholder theory and panel data from 2,281 listed firms in China, employing fixed-effects and cluster-robust standard errors to strengthen its findings. However, the study's focus on listed firms restricted its applicability to smaller or non-listed companies, limiting the generalisability of the results. Additionally, the research did not directly address how physical or human resources are allocated, leaving a gap in understanding how these resource shifts influence social performance. The study also focused on China's growing regulatory emphasis on digital transformation, and did not account for firms in less digitised or emerging markets, thus limiting its broader applicability.

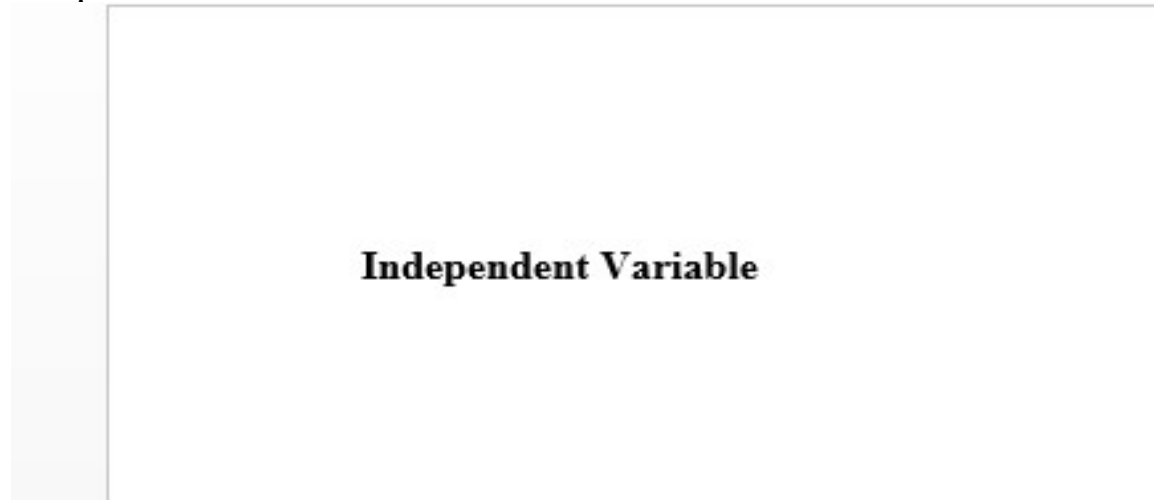
Herrera and de las Heras-Rosas (2020) investigated the integration of human resource management (HRM) practices with organisational social responsiveness. These researchers found that there had been significant growth in the alignment of HRM with social responsibility objectives. However, there were inconsistencies in the definitions and interpretations of sustainability across studies. The study used a bibliometric analysis of 314 articles indexed in Web of Science, though it did not rely on a specific theoretical framework. The reliance on secondary data and a single database limited the depth and diversity of insights. Additionally, the study's focus on human resources created a gap in understanding how physical resources impact corporate social outcomes. While HRM practices were analysed, the study lacked primary data, which would have provided a deeper understanding of how resource allocation influences social performance in organisational settings.

Potocan (2021) investigated how sustainable technology, as a form of resource allocation, influences performance outcomes. The study challenged traditional approaches by emphasising that technology contributes to long-term social and environmental benefits. Potocan's research used conceptual analysis and historical comparison without collecting empirical data, weakening its practical implications. The study focused on Slovenian organisations, making it challenging to apply the findings to firms in different regions or industries. It also overlooked how human resources are allocated to support technological infrastructure, which is crucial for understanding the full impact of resource distribution. The absence of empirical data on how technological and human resources work together to improve performance suggested the need for future studies that incorporate direct measurements of resource allocation, particularly in organisations outside Slovenia or in less technology-driven industries.

Robles-Elorza et al. (2023) conducted a bibliometric analysis of 371 articles to map trends in firm behaviour and social outcomes. The study aimed to explore intellectual developments in the field but found gaps in connecting strategy implementation with social outcomes. The researchers applied stakeholder theory, but the resource-based view was not utilised. The study operationalised social outcomes as inclusive of a framework of programs in health, education, poverty, and social equity, not focusing only on health and education. It used database mining and keyword mapping, rather than primary data collection, limiting its practical application. Furthermore, the research mainly focused on literature from developed countries, offering limited insights into how resource allocation affects corporate social performance in emerging economies, such as those in Africa, particularly in sectors like manufacturing.

He et al. (2024) investigated how quasi-internal resources, such as long-term partnerships and strategic alliances, affect firm performance in large-scale emergencies. The authors found that quasi-internal resources has no direct contribution to firm performance but instead affect performance indirectly through trade-offs between business innovation and corporate social responsibility. The study employed primary survey data from 397 firms and used PLS-SEM analysis to test the proposed relationships, providing deeper insight into how decision-making processes and strategic adjustments mediate this relationship under conditions of market environmental uncertainty. However, by focusing on firms within a single national context, the study provided limited insight into how quasi-internal resources operate in different institutional or geographical environments. Additionally, the reliance on self-reported measures restricted a deeper understanding of how these resources translate into sustained performance. Future research should examine quasi-internal resources across different regions and organisational sizes, and explore additional performance dimensions to better understand how external resource dependencies shape firm outcomes under uncertainty.

## Conceptual Framework



**Figure 2.1: Conceptual Framework**

### 3.0 METHODOLOGY

A descriptive research design was used to generate an accurate profile of resource allocation practices and their effects on corporate social performance (CSP) in alcohol manufacturing firms. The study was conducted in Kenya, focusing on alcohol manufacturing firms licensed by the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA) as of March 2024. This study conducted a census survey focused on all 41 alcohol manufacturing firms in Kenya that are licensed by NACADA. Out of these, 37 companies were included in the main survey, while 4 companies participated in the pilot study. The study used purposive sampling to enable the intentional selection of managers actively engaged in resource allocation. The unit of analysis was the firm, as the study examined how different firms allocate resources and the effects on CSP. Three respondents were selected from each of the 37 firms: one finance manager, one human resources manager, and one marketing and public relations manager. This approach ensured proportional representation across functional areas, resulting in a total of 111 respondents and providing a comprehensive view of resource allocation within the industry.

Construct, content, and external validity were evaluated to ensure that the instrument was robust and sound. Reliability was assessed using a pilot study and Cronbach's alpha coefficient (a threshold of 0.7). This study did not include secondary data; the research instrument was a structured questionnaire. The data collection period lasted two weeks, and ethical considerations were adhered to. Data analysis for this study employed specific quantitative methods that align with the research objective. Descriptive statistics, particularly mean and standard deviation, were used to summarise responses on strategy implementation practices. In addition, simple linear regression was conducted to examine the effect of resource allocation on corporate social performance. A regression model typically expresses "the effect of the independent variable on the dependent variable" (Lee, 2022, p. 56), which can be written as:

$$Y = \beta_0 + \beta_1 X_1 + \varepsilon$$

Where:

- **Y** is the dependent variable (health awareness and rehabilitation support programs).
- **$\beta_0$**  is the intercept (constant).
- **$\beta_1$**  is the regression coefficient for each independent variable.
- **$X_1$**  is the independent variable (resource allocation).
- **$\varepsilon$**  is the error term.

Once the analysis was complete, the results were presented in textual and graphical formats.

### Demographic Information

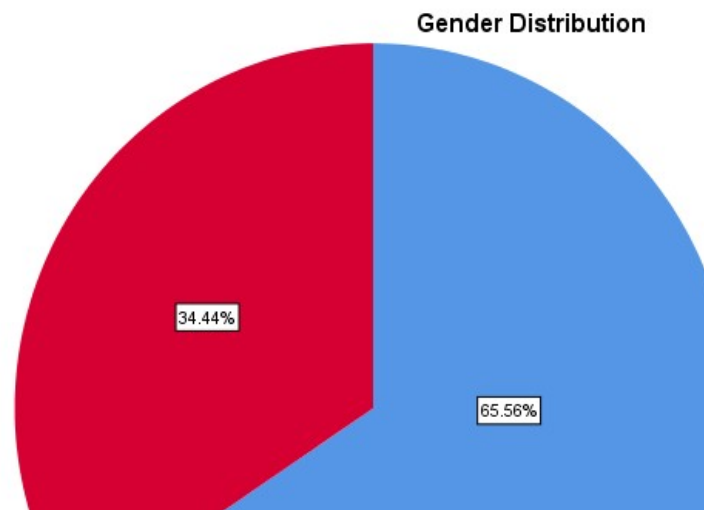
The study achieved a response rate of 81.1%, with 90 out of 111 sampled managers returning completed questionnaires.

**Table 4.1**

#### Response Rate

Category of Respondents	Targeted number	Actual response
Managerial Staff	111	90

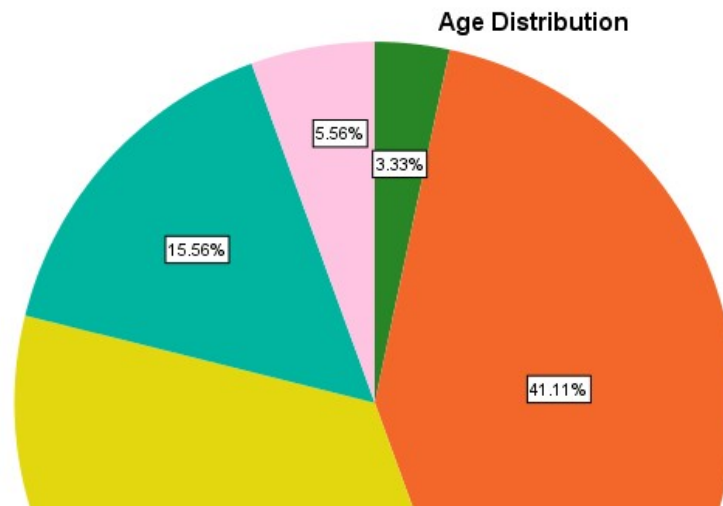
#### Gender



**Figure 4.1: Gender Distribution**

The majority of respondents were male, accounting for 65.6% (n = 59), while females constituted 34.4% (n = 31). This gender distribution reflects a male-dominated leadership structure in the alcohol manufacturing sector, particularly in strategy implementation roles, and is consistent with broader gender disparities in managerial appointments within the industry. Such a leadership imbalance may influence corporate social performance (CSP) priorities and decision-making, as Dang et al. (2023) suggest that leadership diversity can shape organizational attention to social and ethical considerations.

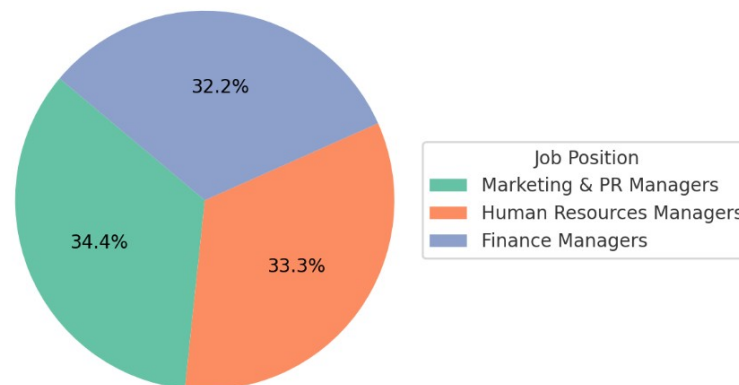
## Age



**Figure 4.2: Age Distribution**

Respondents were predominantly aged 36-40 years (41.1%, n=37) and 41-45 years (34.4%, n=31), indicating that middle-aged professionals play a significant role in strategy execution. A smaller proportion ranged from 46-50 years (15.6%, n=14), while only 3.3% (n=3) were aged 31-35 years. A few respondents (5.6%, n=5) were over 50, suggesting limited representation of younger or older professionals in strategic roles.

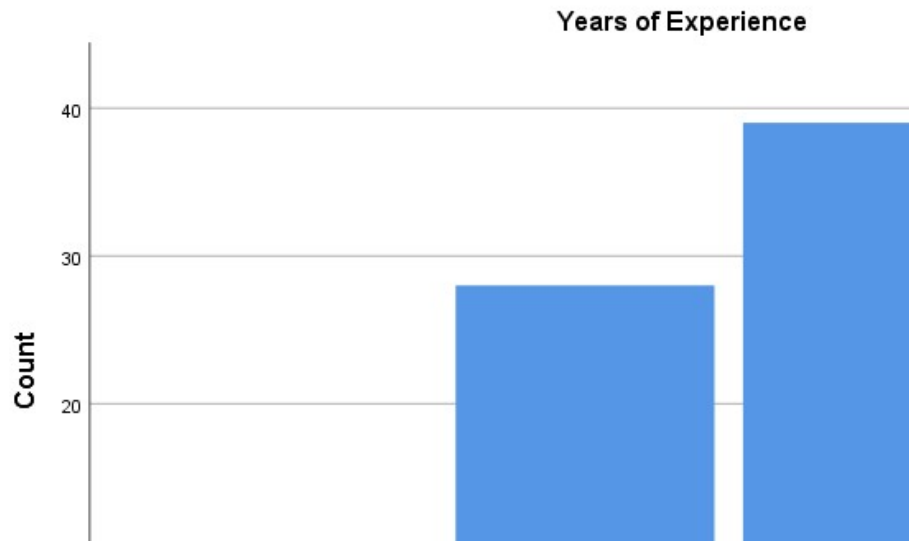
## Job Position



**Figure 4.3: Job Position**

Marketing and Public Relations Managers represented the highest group (34.4%, n=31), followed closely by Human Resources Managers (33.3%, n=30) and Finance Managers (32.2%, n=29). This balanced representation ensured that perspectives from various functional areas were captured, offering a multidimensional view of strategy implementation practices.

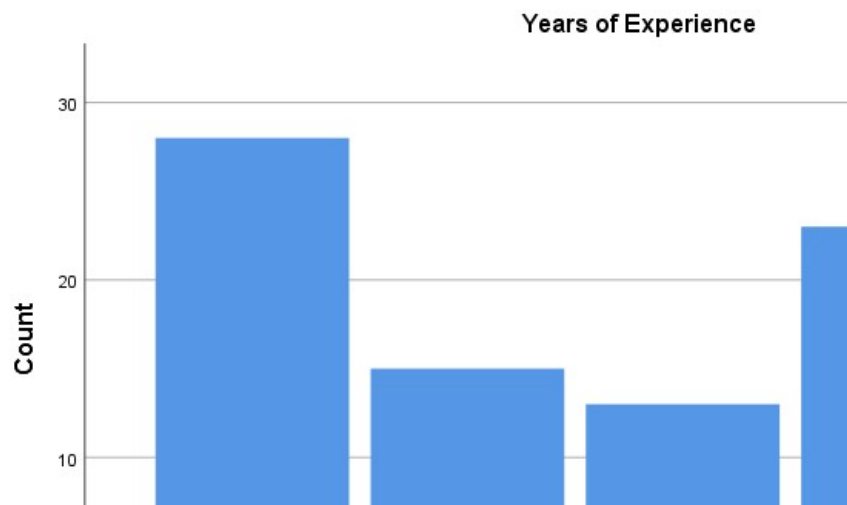
## Years of Experience



**Figure 4.4: Distribution of Years of Experience**

A large proportion of respondents had 11–15 years of experience (43.3%,  $n=39$ ), followed by those with 5–10 years of experience (31.1%,  $n=28$ ). Respondents with more than 15 years of experience comprised 25.6% of the sample ( $n=23$ ). These findings reflect a well-experienced group of managers, enhancing the reliability of their responses regarding strategy execution.

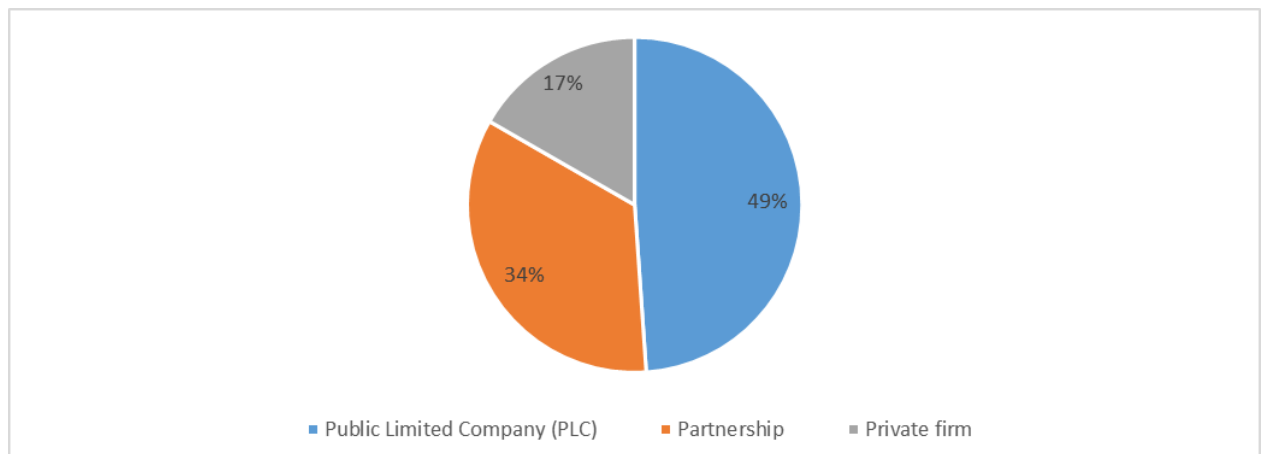
## Years of Operation



**Figure 4.5: Distribution of Years of Operation**

Companies with 1 to 10 years of operation constituted the largest category (31.1%,  $n=28$ ), followed by those with 31 to 40 years of operation (25.6%,  $n=23$ ). Firms operating for 11 to 20 years (16.7%,  $n=15$ ), 21 to 30 years (14.4%,  $n=13$ ), and more than 40 years (12.2%,  $n=11$ ) were also represented. This range highlights the participation of newer and well-established companies in the industry.

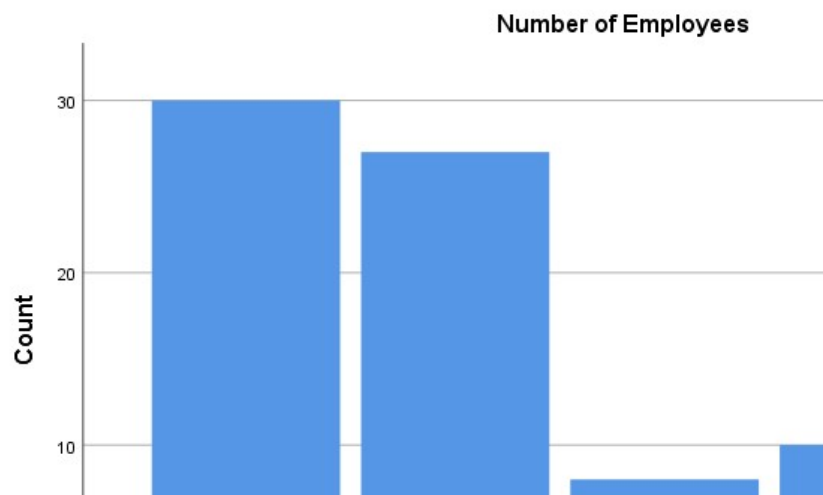
### Type of Ownership



**Figure 4.6: Distribution of Type of Ownership**

Public Limited Companies (PLCs) made up the largest ownership type at 48.9% (n=41), followed by partnerships at 34.4% (n=31). Private firms accounted for 16.7% (n=15). This suggests that most strategic decision-makers were from corporate or co-owned entities, which may influence how strategies are designed and executed.

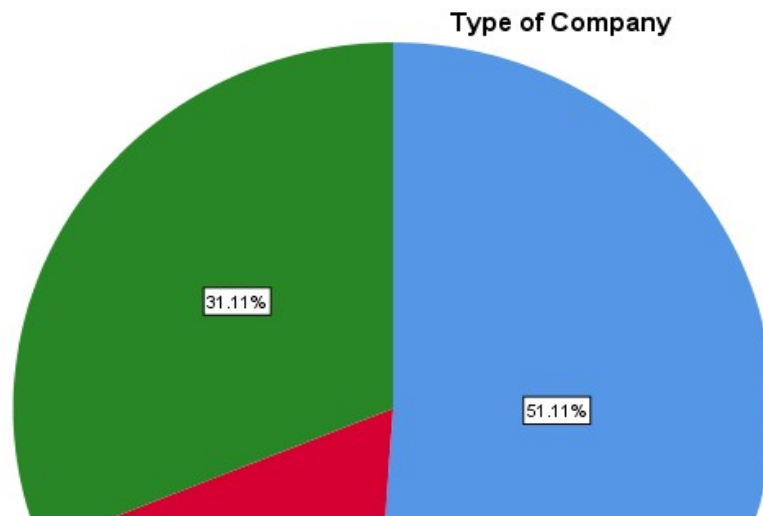
### Number of Employees



**Figure 4.7: Distribution of Number of Employees**

Firms with 1–100 employees (33.3%, n=30) and 101–200 employees (30.0%, n=27) were most common, reflecting a dominance of small- to medium-sized enterprises. Larger firms with more than 600 employees accounted for 16.7% (n=15), with other mid-sized categories less represented. This distribution suggests a varied operational scale among the sampled companies.

**Type of Company**



**Figure 4.8: Distribution of Type of Company**

Breweries formed the majority at 51.1% (n=46), followed by mixed-category companies (31.1%, n=28) and distillers of wines and spirits (17.8%, n=16). The high proportion of breweries suggests their strong presence in Kenya’s alcohol manufacturing industry and implies that their strategic practices significantly influence overall corporate social performance trends.

**Descriptive Statistics**

Descriptive analysis was used to summarise participants’ responses on strategy implementation practices. Specifically, mean and standard deviation were chosen because they effectively capture central tendencies and variability in perceptions across the sample. These measures are suitable for Likert-scale items and allow for quick identification of patterns in how respondents rated the firm’s practices.

**Table 4.1**

**Descriptive Statistics for Resource Allocation**

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
PhysicalResourcesAreEffectively Allocated	90	1	5	290	3.22	.804
HumanResourcesAreAdequatelyAssigned	90	2	5	296	3.29	.838
ThereIsAClearConnectionBetweenAllocation	90	2	5	290	3.22	.804
ResourceAllocationOverallScores	90	5	14	876	9.73	1.976
Valid N (listwise)	90					

Table 4.2 shows that physical and human resources were fairly allocated, with respective means of 3.22 and 3.29. The clear connection between resource allocation and strategy implementation scored 3.22. The overall mean of 9.73 indicates that respondents moderately agreed that effective resource allocation enhances corporate social performance. This finding implies that most firms allocate their physical and human resources fairly well, though some could still improve to achieve better social outcomes. The standard deviation of 1.976 reflects moderate variability among responses, showing that participants’ opinions were not entirely consistent. This variability means some firms allocate resources efficiently, while others struggle with allocation balance. A moderate SD suggests noticeable but not extreme differences in practices. Therefore, while most firms demonstrate reasonable allocation systems, strengthening consistency can improve performance reliability across the alcohol manufacturing industry in Kenya. These findings are consistent with those of Herrera and de las

Heras-Rosas (2020), who observed that aligning human resource practices with social responsibility objectives enhances organisational social responsiveness.

### Diagnostic Results

Diagnostic tests were performed to verify that the assumptions of the simple linear regression model were met, ensuring the results were valid and reliable. Two main diagnostic tests were performed: normality and multicollinearity.

### Normality Test

The normality tests assessed whether data were normally distributed. These tests included the Shapiro-Wilk test and the Normal Q-Q plots to ensure accurate assessment of the residuals' distribution.

### Shapiro-Wilk Test

Table 4.3

### Tests of Normality

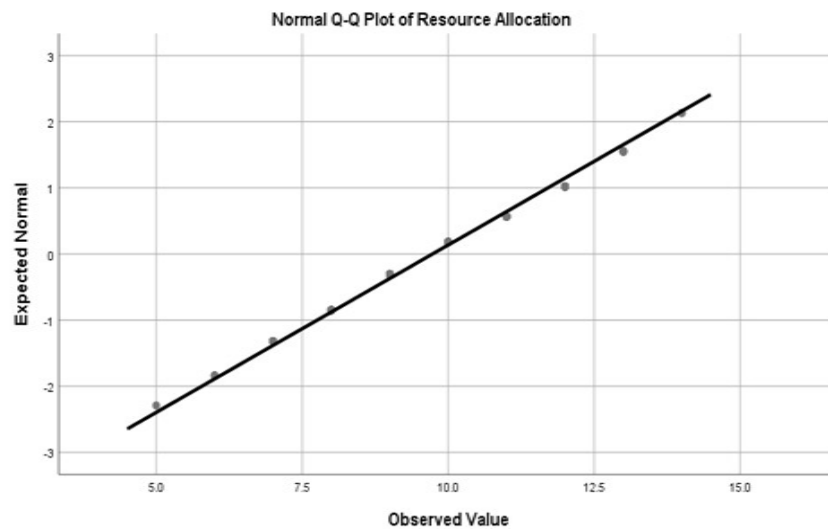
	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Resource Allocation	.145	90	.000	.970	90	.037
Corporate Social Performance	.114	90	.006	.961	90	.009

a. Lilliefors Significance Correction

The Shapiro-Wilk test was conducted to statistically verify whether the residuals of each variable followed a normal distribution, a key requirement for valid simple linear regression analysis. The results in Table 4.3 indicate that all variables had Shapiro-Wilk statistics ranging between 0.961 and 0.970, with corresponding *p*-values between 0.009 and 0.037. According to the test, a *p*-value greater than 0.05 indicates normality, while a *p*-value below 0.05 suggests some deviation. Although the *p*-values were slightly below this threshold, the deviations were minimal and not severe enough to violate normality. Therefore, the test implies that the data were approximately normal, upholding the regression assumptions and allowing for reliable interpretation of the inferential statistics.

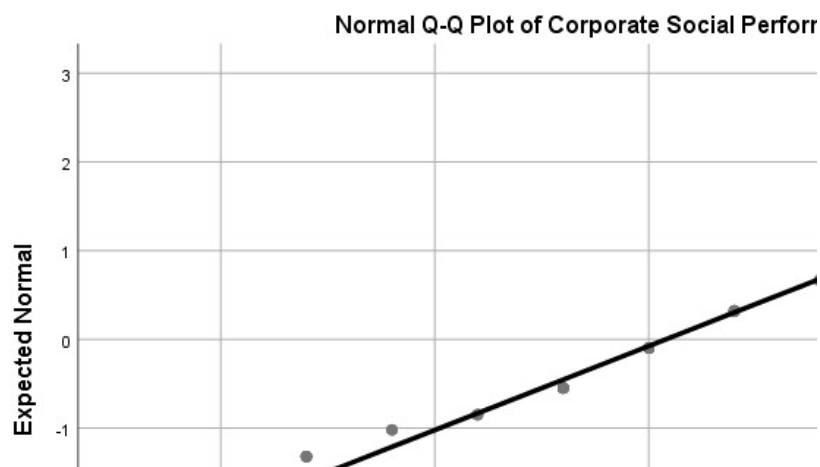
### Normal Q-Q

Normal Q-Q plots serve as visual diagnostic instruments to determine if the residuals within a regression model align with the assumptions of a normal distribution. The plots help confirm the normality assumption required for accurate and reliable simple linear regression results. Each plot includes a diagonal reference line representing the ideal normal distribution. When data points align closely along this line, it implies that the residuals are approximately normal. Noticeable deviations indicate possible skewness or kurtosis.



*Figure 4.9: Normal Q-Q Plot of Resource Allocation*

The Normal Q-Q plots in Figure 4.9 show points aligning closely along the diagonal reference line, indicating approximate normality with only minor tail deviations. The Shapiro-Wilk statistic of 0.970 and  $p$ -value of 0.037 support this observation, suggesting a small but acceptable deviation. Visual inspection confirmed that deviations were minimal and the distributions were largely symmetrical without significant curvature, supporting the assumption of normality. Therefore, the residuals for Resource Allocation met the normality assumption, confirming its suitability for accurate and reliable interpretation within the simple linear regression analysis used in this study.



*Figure 4.10: Normal Q-Q Plot of Corporate Social Performance*

The Normal Q-Q plot for Corporate Social Performance in Figure 4.10 displays most data points aligning along the diagonal reference line, showing mild curvature at both tails. This pattern reflected a near-normal distribution with limited deviations. The Shapiro-Wilk statistic of 0.961 and  $p$ -value of 0.009 indicated a slight non-normality. However, the visual inspection confirmed that the deviations were not severe. The data showed approximate symmetry and minimal distortion. The residuals followed a roughly linear pattern, satisfying the normality assumption. Therefore, Corporate Social Performance reasonably satisfies the normality assumption essential for valid simple linear regression results.

### Multicollinearity Test

The multicollinearity test was conducted to assess interdependence among predictors that could affect their individual effects. In this study, tolerance values and Variance Inflation Factors (VIF) were used to detect multicollinearity. A tolerance value above 0.1 and a VIF value below 10 indicate no multicollinearity. Conversely, tolerance values below 0.1 or VIF values above 10 suggest potential collinearity problems. Detecting and addressing multicollinearity ensures that each predictor uniquely contributes to explaining corporate social performance.

**Table 4.4**

#### Multicollinearity for Resource Allocation

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant) Resource Allocation	1.000	1.000

a. Dependent Variable: Corporate Social Performance

The collinearity statistics for resource allocation indicate a tolerance value of 1.000 and a VIF value of 1.000. These results confirm that resource allocation is completely independent of other variables in the regression model. The VIF value, which is far below the acceptable threshold of 10, and a tolerance above 0.1 indicate no multicollinearity. This implies that resource allocation provides unique explanatory power in predicting corporate social performance. The absence of variable overlap ensures that the regression coefficient for resource allocation remains stable, unbiased, and reliable. Therefore, the variable is statistically valid for inclusion in the simple linear regression model.

### Reliability Tests

**Table 4.5**

#### Cronbach's Alpha for Reliability of Constructs

Construct/Scale	Cronbach's Alpha	Comment
Resource Allocation	0.742	Acceptable
Physical Resources	0.763	Acceptable
Human Resources	0.751	Acceptable
Overall Scale	0.755	Acceptable Reliability

To ensure the consistency of the measurement instrument, internal consistency was evaluated through reliability testing using Cronbach's alpha. A threshold of 0.7 was used to indicate acceptable reliability. The results showed that all constructs met this standard, confirming that the instrument reliably measured the intended variables and supporting the credibility and robustness of the study's findings.

### Inferential Statistics

#### Simple Linear Regression

Inferential statistics helped to draw conclusions about the effect of resource allocation on corporate social performance (CSP) among licensed alcohol manufacturing firms in Kenya. This approach helps researchers generalise findings from a sample to a larger population and determine whether observed relationships are statistically significant (Creswell & Creswell, 2018). The study employed simple linear regression, which examined how the independent variable predicts the value of the dependent variable (Field, 2018). In this case, resource allocation was analysed separately to assess its effect on corporate social performance (CSP). The correlation coefficient (R) indicates the strength and direction of the relationship between the predictor and CSP, with higher R values showing stronger effects (Field, 2018). Statistical significance was determined using *p*-values, where *p* < 0.05 indicated a meaningful effect. The ANOVA tables were included to test whether the regression model significantly predicts the dependent variable by comparing explained and unexplained variance (Hair et al., 2020).

## Resource Allocation and Corporate Social Performance

**Table 4.5**

### Model Summary for Resource Allocation and Corporate Social Performance

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate	Change Statistics		
					R Square Change	F Change	df1
1	.254 <sup>a</sup>	.064	.054	2.568	.064	6.052	1

a. Dependent Variable: CSP

b. Predictors: (Constant), ResourceAllocation

**Table 4.6**

### Model Summary

Model	Change Statistics	
	df2	Sig. F Change
1	88	.016

a. Predictors: (Constant), ResourceAllocation

To examine the effect of resource allocation on CSP, simple linear regression was used. The model produced an R-squared value of 0.064, indicating that resource allocation accounts for 6.4% of the variance in corporate social performance, a small but meaningful effect. Although resource allocation is a statistically significant predictor ( $p = 0.016$ ), the low R-squared suggests that CSP is influenced by additional factors, such as strategic leadership or strategy communication, that were not captured in this single-variable model. This limited explanatory power can be attributed to the unique, high-risk nature of Kenya's alcohol industry, where compliance-driven resource allocation is prioritised over discretionary CSP initiatives. The F-statistic was 6.052 with a  $p$ -value of 0.016, which falls under the 0.05 threshold, indicating that the model is statistically significant and that resource allocation has a meaningful effect on CSP. The result shows that resource allocation has a statistically significant effect on corporate social performance among licensed alcohol manufacturing firms in Kenya.

**Table 4.7**

### ANOVA for Resource Allocation and Corporate Social Performance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	39.922	1	39.922	6.052	.016 <sup>b</sup>
	Residual	580.478	88	6.596		
	Total	620.400	89			

a. Dependent Variable: CSP

b. Predictors: (Constant), ResourceAllocation

**Table 4.8**

### Coefficients<sup>a</sup>

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.901	1.368		5.045	.000
	ResourceAllocation	.339	.138	.254	2.460	.016

a. Dependent Variable: CSP

Table 4.8 shows the effect of resource allocation on corporate social performance. The regression coefficient for resource allocation was  $B = 0.339$ , with a standard error of 0.138. The positive unstandardised coefficient means that for each unit increase in effective resource allocation, corporate social performance increases by 0.339 units. The  $t$ -value was 2.460, and the  $p$ -value was 0.016, which falls under the 0.05 threshold, indicating that the effect of resource allocation on CSP is statistically significant. These findings support the research objective, which sought to assess the effect of resource allocation on CSP. Based on these results, the null hypothesis ( $H_0$ ) – that resource allocation has no statistically significant effect on CSP – is rejected. The study concludes that resource allocation exerts a significant positive effect on the corporate social performance of licensed alcohol manufacturing firms in Kenya.

Regression Model for Resource Allocation (RA):

$$Y = 6.901 + 0.339RA$$

The unstandardised coefficient ( $B = 0.339$ ) indicates that a one-unit increase in resource allocation leads to a 0.339-unit rise in corporate social performance.

### Discussion

The research objective stated “*To assess the effect of resource allocation on corporate social performance of licensed alcohol manufacturing firms in Kenya.*” The corresponding null hypothesis was: “ *$H_0$ : Resource allocation has no statistically significant effect on the corporate social performance of licensed alcohol manufacturing firms in Kenya.*” Descriptive results showed moderate agreement that physical and human resources were allocated effectively, with mean scores around 3.22 and 3.29, respectively. Standard deviations below 1.0 indicated low variability among responses. The regression analysis revealed a statistically significant positive effect of resource allocation on CSP ( $B = 0.339$ ,  $p = 0.016$ ), indicating firms prioritising resources implement more sustained social initiatives. Although the explanatory power of the model was modest, the statistically significant  $F$ -statistic indicates that resource allocation plays a meaningful, though partial, role in shaping CSP within a highly regulated industry. These findings fulfil the research objective and lead us to reject the null hypothesis. The results show that resource allocation has a meaningful effect on social performance in these firms.

The results are consistent with earlier studies that linked resource distribution to corporate performance. Collins (2022) found that human resource allocation improves non-financial outcomes when leadership supports strategic deployment. Similarly, Herrera and de las Heras-Rosas (2020) show that aligning human resource practices with social responsibility goals improves organisational social performance. Our study extends these insights by integrating physical and human resources as key components of resource allocation. Unlike Meng et al. (2022), who emphasised technological resources, this study addressed tangible resource inputs in a manufacturing setting, thus filling a sector-specific gap. Furthermore, this study added empirical evidence from a Kenyan context, rarely explored in global literature, especially within the alcohol industry.

Consistent with the Resource-Based View, the findings demonstrate that internally controlled physical and human resources can be leveraged to generate socially valuable outcomes, even in compliance-driven sectors. This study supports the notion that effective resource allocation strengthens capabilities that enhance outcomes, demonstrating that improved allocation has a positive effect on CSP. The regression results confirm that internal resource configuration contributes to socially beneficial practices. By measuring human and physical assets, the evidence reinforces RBV’s relevance in developing country contexts. The positive relationship observed affirms that internal strengths, not just external factors, drive social performance. The modest  $R^2$  suggests that while resources matter, performance depends on a mix of inputs, as RBV proposes.

The findings offer new insights into how resource allocation shapes corporate social performance in regulated manufacturing contexts. By analysing physical and human resources, the study extends understanding beyond financial or operational metrics. This dual approach shows that internal resource use drives not only economic but also social outcomes. The results encourage a broader perspective on resource effectiveness that includes social responsibility. Although the study does not introduce a new theory, it suggests expanding the resource-based view (RBV) to include social impact. This adjustment positions RBV as a useful framework for linking strategic resource use with corporate sustainability. The research creates opportunities for theorising how internal capabilities generate market and societal value in publicly scrutinised sectors.

## Conclusions

The research objective was fulfilled by assessing the effect of resource allocation on CSP. The study found that resource allocation has a significant and positive effect on corporate social performance among licensed alcohol manufacturing firms in Kenya. Physical and human resources contributed to improved social outcomes. Firms with more staff and physical resources dedicated to social initiatives achieved better results. The model's p-value indicated statistical significance, suggesting that resource investment enhances social responsibility outcomes. Adequate staffing and resource allocation are crucial for meeting performance goals. Overall, the evidence indicates that resource allocation plays a critical role in corporate social performance. Firms must prioritise the appropriate allocation of physical and human resources to improve their social outcomes and overall CSR impact.

## Recommendations

Based on the study's findings, it is recommended that managers in NACADA-licensed alcohol manufacturing firms, including chief executive officers, finance managers and operations managers, strategically allocate human and physical resources in coordination with other strategy implementation practices. They should prioritise a balanced distribution of operational tools, staff expertise, and social investment funds to strengthen corporate social performance. Government agencies like the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA) should require firms to submit annual resource deployment reports linked to measurable social performance indicators and embed efficient resource planning within broader strategic frameworks to enhance accountability, sustainability, and community trust. Also, the Kenya Revenue Authority should align tax incentives with verified social investments to motivate firms' social responsibility initiatives. Additionally, researchers should explore how resource allocation interacts with leadership, communication, and monitoring practices to shape social outcomes in regulated sectors, thereby supporting evidence-based improvements in corporate social performance. Building on this, future studies could adopt longitudinal or mixed-method approaches to examine how resource allocation influences long-term corporate social performance beyond health awareness and rehabilitation indicators. Comparative research across other regulated sectors in Kenya or within Sub-Saharan Africa would further clarify whether these relationships remain consistent under varying institutional and regulatory conditions.

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