STRATEGY IMPLEMENTATION PRACTICES AND CORPORATE SOCIAL PERFORMANCE OF KRA-COMPLIANT ALCOHOL MANUFACTURING FIRMS IN KENYA

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A Thesis Submitted in Partial Fulfilment of the Requirements for the Degree of Master of Business Administration (Strategic Management Option) of Murang'a University of Technology

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DECLARATION

Student's Declaration

I hereby declare that this Thesis is my original work and to the best of my knowledge has not been presented for a degree award in this or any other university. I understand what plagiarism is and I am aware of the university's policy in this regard. I understand that any false claim in respect to this work shall result in disciplinary action in accordance with the University Anti-Plagiarism Policy.

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DEDICATION

This work is dedicated to my wife, Mary Wambui; my two daughters, Rose Nyambura and Sharon Wanjiru; and my friends, Isaac Njuguna and Linet Mutuku, for remaining supportive and sharing encouraging thoughts throughout my academic journey. The love, patience, and belief shown by my family helped me remain resilient and face the challenges I encountered while completing not only this project but also my broader academic goals.

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ABSTRACT

Strategy implementation (SI) is widely recognised as essential for aligning organisational strategies with societal expectations and enhancing corporate social performance (CSP). Despite the economic significance of Kenya's alcohol manufacturing industry, many firms continue to experience challenges in integrating SI practices into their social responsibility initiatives. Weak resource allocation, ineffective leadership, poor communication, and inadequate monitoring have limited the achievement of meaningful CSP outcomes. This study examined the influence of strategy implementation practices on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. Specifically, the study assessed the effects of resource allocation, strategic leadership, strategy communication, and strategy monitoring on CSP. The study was guided by the Resource-Based View, Transformational Leadership Theory, Stakeholder Theory, and Control Theory. A descriptive research design was adopted, and primary data were collected using structured questionnaires administered to 111 respondents directly involved in strategy implementation activities within the participating firms. Data were analysed using descriptive statistics and regression analysis. Pilot testing, Cronbach's alpha, and diagnostic tests ensured reliability. The findings revealed that resource allocation, strategy communication, and strategy monitoring had positive effects on corporate social performance when examined individually. However, their effects were not statistically significant when considered jointly, suggesting that effective CSP requires an integrated strategy implementation approach. Strategic leadership did not have a statistically significant influence on CSP. The study recommends strengthening the integration of strategy implementation practices within organisational frameworks and embedding SI requirements into industry regulatory and compliance mechanisms to enhance corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya.

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ACRONYMS AND ABBREVIATIONS

ACA:	Anti-Counterfeit Authority
CSP:	Corporate Social Performance
DOSHS:	Directorate of Occupational Safety and Health Services
GDP:	Gross Domestic Product
KEBS:	Kenya Bureau of Standards
KBA:	Kenya Bankers Association
KRA:	Kenya Revenue Authority
NACADA:	National Authority for the Campaign against Alcohol and Drug Abuse
NACOSTI:	National Commission for Science, Technology and Innovation
NEMA:	National Environment Management Authority
RBV:	Resource-Based View
SI:	Strategy Implementation
WHO:	World Health Organisation

OPERATIONAL DEFINITIONS OF TERMS

Corporate Social Performance (CSP): An organisation's ability to fulfil stakeholder expectations through policies, practices, and measurable outcomes, specifically reflected in health awareness and rehabilitation support programs.

KRA-Compliant Alcohol Manufacturing Firms in Kenya: Firms that manufacture alcohol in Kenya and meet the tax and excise duty compliance requirements established by the Kenya Revenue Authority (KRA) as of March 2024.

Resource Allocation: The systematic distribution of physical and human resources to activities that support the achievement of organisational objectives.

Strategy Communication: The engagement of stakeholders through communication of strategic plans, decisions, and related information between management and employees to ensure alignment and effective execution of goals.

Strategy Implementation: The endeavour of translating an organisation's strategic plan into actionable tasks and measurable outcomes to achieve organisational objectives, facilitated by adequate resource allocation, continuous strategy monitoring, strategic leadership, effective strategy communication.

Strategic Leadership: The ability of leaders to inspire and empower employees to achieve strategic plans and adhere to organisational goals.

Strategy Monitoring: The continuous process of monitoring, controlling, and reviewing the progress of activities against set objectives, identifying deviations, and implementing corrective actions to ensure desired outcomes.

CHAPTER ONE
INTRODUCTION

1.1 Background to the Study

Strategy implementation (SI) plays a pivotal role in organisational management by translating strategic plans into actionable outcomes. It involves allocating resources, employing effective leadership, adopting clear communication strategies, and monitoring performance to achieve organisational objectives. Tawse and Tabesh (2021) highlighted SI's ability to enhance performance and sustainability, emphasising its role in aligning resources and processes with corporate goals, enabling organisations to adapt to changing environments. However, existing studies showed mixed results. Muendo and Ogutu (2020) supported SI's effectiveness in boosting performance, while Weiss, Barth, and von Wehrden (2021) identified barriers like limited resources, weak leadership, and poor communication. These challenges suggest that SI's outcomes depend on industry-specific and contextual factors. This study examined Kenya's alcohol manufacturing sector to investigate the influence of SI practices on corporate social performance (CSP). By addressing these gaps, this research-built knowledge on the effectiveness of SI in varied contexts.

Globally, SI has been recognised as a cornerstone for achieving CSP across various industries. CSP, conceptualised as a firm's ability to meet societal expectations through social initiatives (Di Vaio, Varriale, Di Gregorio, & Adomako, 2022), has gained prominence in strategic management discourse. Effective SI practices have been shown to facilitate CSP by aligning corporate strategies with societal needs. For instance, studies in the European banking sector demonstrated that structured resource allocation and strategic leadership significantly enhance CSP outcomes, such as community engagement and initiatives (Mialon & McCambridge, 2020). Despite these successes, global research also highlighted persistent challenges, including weak stakeholder engagement and inadequate strategy monitoring (Conde, Peltzer, Pantani, Pinsky, & Cremonte, 2021). These challenges suggest that while SI holds promise for advancing CSP, its application requires context-specific adaptations. Through investigating strategy implementation practices in Kenya's alcohol manufacturing industry, this study filled a critical gap by building knowledge on how global SI practices can be tailored to regional and sector-specific contexts.

In Sub-Saharan Africa, industries are increasingly adopting strategy implementation (SI) frameworks to address societal challenges while enhancing competitiveness. The region's unique socio-economic dynamics, such as limited resources and high stakeholder expectations, underscore the importance of effective SI practices in achieving corporate social performance (CSP). For example, in South Africa's alcohol industry, strategic leadership and targeted resource allocation have been linked to successful community development programs, including youth education and addiction rehabilitation initiatives (Morojele, Dumbili, Obot, & Parry, 2021). However, research in Nigeria also revealed significant barriers, such as inconsistent strategy communication and weak monitoring systems, which hinder the scalability of these initiatives (Dumbili & Odeigah, 2024; Zaman, Nadeem, & Carvajal, 2021). These findings stress the need for robust SI practices tailored to the African context. This study built on these insights by examining the influence of strategy implementation practices on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya.

1.1.1 Strategy Implementation Practices

Maluleka and Chummun (2023) defined strategy implementation (SI) as the execution of strategic plans through operational activities aimed at enhancing organisational competitiveness. Juma, Masibo, and Wanyama (2024) built on this by describing SI as the process of translating strategic plans into actionable tasks and measurable outcomes to achieve organisational objectives. Successful strategy implementation (SI), as emphasised by Mashhadi, Mohajeri, and Nayeri (2021), requires aligning decision-making processes, resources, culture, organisational structure, and communication systems. Previous studies have measured SI using indicators such as resource allocation, strategies of communication, leadership quality, and monitoring mechanisms. For example, Nienaber (2022) highlighted the importance of communication and resource engagement, while Gottschalk (2015) stressed the role of monitoring systems in ensuring successful strategy execution. In this study, SI was conceptualised as the endeavour of translating an organisation's strategic plan into actionable tasks and measurable outcomes to achieve organisational objectives, facilitated by adequate resource allocation, continuous strategy monitoring, strategic leadership, effective strategy communication. This definition emphasised key components directly influencing strategy execution. SI, in this study, was measured

through four dimensions: resource allocation, strategy communication, strategic leadership, and strategy monitoring, which have been consistently identified as critical for successful implementation (Mashhadi, Mohajeri, & Nayeri, 2021; Gottschalk, 2015). This approach offered a more precise understanding of these dimensions' influence on corporate social performance.

1.1.2 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 its principles of responsiveness, social responsibility, and observable outcomes (Carroll, 2025). Wood's framework highlighted that CSP is not only about the actions organisations take 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, Ahmad, Bacha, & Ramlee, 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 concerns through its policies, practices, and measurable outcomes. This definition aligned with Wood's emphasis on societal expectations and focused on quantifiable outcomes reflecting an organisation's commitment to social responsibility. 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. This approach provided concrete evidence of an organisation's contribution to societal well-being, particularly in health and rehabilitation, aligning with the goals of CSP and offering a clear reflection of the organisation's social responsibility efforts (Aupperle, Carroll, & Hatfield, 2015; Carroll, 2025).

1.1.3 The Alcohol Industry in Kenya

The alcohol manufacturing industry in Kenya has experienced 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-20th 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 EABL Foundation, launched in 2005 to improve access to clean water, education, health, and environmental sustainability (EABL, 2024). Today, the industry encompasses large- and small-scale manufacturers, catering to growing demand.

Alcohol manufacturing firms in Kenya operate within a multi-agency regulatory framework. However, compliance with the Kenya Revenue Authority (KRA) is particularly important because all manufacturers of excisable goods must obtain an excisable goods manufacturing licence under Section 16 of the Excise Duty Act, 2015, before commencing production (Ochieng & Agwaya, 2020). KRA also maintains records of compliant manufacturers and oversees excise duty administration, making it a key regulatory authority within the sector. In addition to KRA requirements, alcohol manufacturers are expected to comply with regulations enforced by other agencies, including the National Authority for the Campaign against Alcohol and Drug Abuse (NACADA), the Kenya Bureau of Standards (KEBS), the National Environment Management Authority (NEMA), the Directorate of Occupational Safety and Health Services (DOSHS), and the Anti-Counterfeit Authority (ACA) (Simiren, 2023). Consequently, KRA compliance provides a practical and verifiable indicator that a firm is operating legally within Kenya's alcohol manufacturing industry and has met critical regulatory obligations. Selecting KRA-compliant alcohol manufacturing firms therefore ensured that the study focused on formally recognised and regulated organisations, making them appropriate for examining strategy implementation and corporate social performance.

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 strategy implementation (SI) practices have 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 corporate social performance (CSP) can help realign industry practices with societal expectations and improve long-term sustainability. This study examined the influence of SI practices on CSP within Kenya's alcohol manufacturing firms, offering insights into how firms can seamlessly adapt social responsibility into their strategic frameworks.

Effective strategy implementation (SI) practices are crucial for enhancing CSP in Kenya's alcohol manufacturing sector. For instance, proper resource allocation ensures sufficient funding for public health campaigns and community programs. In addition, strategic leadership promotes a culture of accountability and innovation, aligning organisational strategies with societal expectations (Cortes & Herrmann, 2021). Strategy communication further fosters transparency and engagement with stakeholders, building trust and ensuring successful CSP execution. Lastly, strategy monitoring provides feedback mechanisms to evaluate and adjust CSP initiatives. This study examined these effects to identify strategies for improving CSP outcomes. By examining the influence of SI practices on CSP, the research pinpointed the contribution of effective resource deployment, leadership, communication, and strategy monitoring in driving meaningful social responsibility initiatives. This study offered practical insights for enhancing corporate social performance (CSP) in Kenya's alcohol industry through improved strategy implementation (SI) practices.

A review of existing research highlighted several gaps in understanding the influence of SI practices on CSP in Kenya's alcohol manufacturing sector. Resource allocation, for instance, is crucial to SI, yet studies such as Mjomba and Rugami (2020) primarily focused on financial investments, neglecting physical and human resources that could significantly impact CSP outcomes. This study addressed this oversight by examining the broader spectrum of resource allocation, including human and physical resources, and their influence on CSP. Similarly, while strategic leadership is often examined broadly, its specific role in fostering CSP initiatives like addiction rehabilitation and public health awareness remains underexplored (Henry, Walker, Noble, Fernandez, Corbie-Smith, & Dave, 2022). This research delved into leadership practices that enhance CSP effectiveness within the sector. Moreover, despite the emphasis on stakeholder engagement in studies like Muthuri and Gilbert (2021), communication strategies tailored to Kenya's alcohol industry are scarcely investigated. This study examined how communication practices improve stakeholder engagement and drive corporate social performance (CSP) outcomes.

Additionally, the lack of robust monitoring mechanisms in SI hinders the alignment of strategies with CSP objectives, resulting in fragmented resource allocation, weak leadership, and ineffective communication. By analysing integrated monitoring frameworks, this research aimed to bridge these gaps and strengthen the connection between strategy implementation (SI) practices and corporate social performance (CSP). Ultimately, this study provided a holistic understanding of how SI practices can be effectively implemented to address societal challenges and enhance CSP in Kenya's alcohol manufacturing sector.

1.2 Statement of the Problem

Despite growing global emphasis on responsible corporate behaviour, corporate social performance (CSP) among alcohol manufacturing firms in Kenya remains low and inconsistent. Although alcohol manufacturers are expected to contribute to social welfare and support alcohol harm reduction efforts, only 9.4 per cent of KRA-compliant alcohol manufacturers report sustained investment in community development or health-related programmes (Musau, 2024; Simiren, 2023). This indicates a substantial gap between the social responsibility expected of alcohol manufacturers and their actual contribution to community welfare and harm reduction efforts. Consequently, alcohol-related harm, including rising addiction, domestic

violence, and youth delinquency continue to strain families, communities, and public health systems (Institute of Alcohol Studies, 2020). These outcomes suggest that many firms have not effectively translated their strategic intentions into meaningful social performance outcomes. Furthermore, although regulatory requirements exist, compliance alone has not resulted in sustained corporate social responsibility initiatives, indicating weaknesses in strategy execution within the sector (Morojele, Dumbili, Obot, & Parry, 2021). Consequently, there is a need to examine whether strategy implementation practices can enhance corporate social performance among alcohol manufacturing firms in Kenya.

Previous studies have linked strategy implementation practices to organisational performance and social outcomes. Resource allocation has been associated with the effectiveness of socially responsible initiatives, while strategic leadership influences organisational commitment to social goals (Robles-Elorza, San-Jose, & Urionabarrenetxea, 2023; Zhang, Zhang, & Law, 2022). Similarly, effective strategy communication enhances stakeholder engagement, whereas strategy monitoring facilitates the evaluation and continuous improvement of organisational outcomes (Garsaa & Paulet, 2022; Hristov, Appolloni, Cheng, & Huisingh, 2022). However, these studies largely examined individual strategy implementation practices in isolation and across different industries and geographical contexts. Consequently, limited empirical evidence exists on how these strategy implementation mechanisms collectively influence corporate social performance within Kenya's alcohol manufacturing sector. This represents a gap in understanding the relationship between strategy implementation and corporate social performance in a highly regulated industry. Therefore, this study examined the influence of strategy implementation on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya to address this gap and contribute to both theory and practice.

1.3 General Objective

To examine the influence of strategy implementation (SI) practices on the corporate social performance (CSP) among KRA-compliant alcohol manufacturing firms in Kenya.

1.4 Specific Objectives

i. To determine the influence of resource allocation on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
ii. To examine the influence of strategic leadership on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
iii. To evaluate the influence of strategy communication on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
iv. To determine the influence of strategy monitoring on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.

1.5 Hypotheses

i. H_{O1}: Resource allocation has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
ii. H_{O2}: Strategic leadership has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
iii. H_{O3}: Strategy communication has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.
iv. H_{O4}: Strategy Monitoring has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.

1.6 Significance of the Study

This study provided targeted insights on how strategy implementation practices shape corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya, a sector contributing about 1.3 per cent to GDP and 18 per cent to manufacturing output (Simiren, 2023). The findings benefit alcohol manufacturing firms by guiding evidence-based allocation of financial, human, and physical resources toward health awareness campaigns and rehabilitation support. The findings also support more transparent communication, more decisive leadership, and greater structured participation in CSP initiatives, enhancing commitment and accountability. The study further highlights practical frameworks for embedding CSP into core business strategy, strengthening public trust and regulatory legitimacy. Policymakers

and regulatory agencies benefit by gaining empirical justification for refining licensing conditions, compliance audits, and incentive-based regulations tied to measurable CSP outcomes. The study also supports local communities in high alcohol-consumption regions by informing more consistent funding for prevention and treatment initiatives. Academically, the research advances strategy implementation and corporate social performance literature within the context of a highly regulated industry in a developing economy.

1.7 Scope of the Study

This research concentrated on alcohol manufacturing firms in Kenya that complied with the regulatory and excise duty requirements of the Kenya Revenue Authority (KRA) as of March 2024. Compliance with the KRA was used as the primary criterion for selecting firms because all manufacturers of excisable goods are required to obtain and maintain valid excise licences and fulfil tax obligations under the Excise Duty Act, 2015. KRA-compliant firms are legally recognised manufacturers operating within Kenya's alcohol industry, making them appropriate for examining the influence of strategy implementation (SI) on corporate social performance (CSP). Furthermore, the highly regulated nature of the alcohol manufacturing sector provides a suitable context for evaluating how strategy implementation practices influence CSP outcomes.

The research examined the influence of SI practices on CSP, with particular emphasis on resource allocation, leadership, and strategy communication and monitoring. Geographically, the study was confined to Kenya due to the unique socio-economic and regulatory context of its alcohol manufacturing industry. To ensure a comprehensive analysis, the study spanned 9 months, providing adequate time for ensuring the researcher collected and analysed data, and drafted a report. Respondents included personnel responsible for finance, human resource, and marketing and public relations functions, or equivalent strategic functions, from each of the 37 KRA-compliant alcohol manufacturing firms included in the main study. This approach yielded a target population of 111 respondents for the main study. These respondents were identified based on their involvement in strategic functions and their capacity to provide informed perspectives on the influence of SI practices on CSP. By including respondents from different functional areas, the study captured diverse organisational perspectives and enhanced the comprehensiveness of the data collected. The findings

remained specific to the target population and location, ensuring relevance to the particular challenges and opportunities encountered by KRA-compliant alcohol manufacturers in enhancing CSP outcomes.

The study focused exclusively on strategy implementation practices and corporate social performance, excluding other organisational and external factors that may influence social performance. It also relied on quantitative data collected through structured questionnaires administered to senior managers and officers responsible for strategic functions, excluding qualitative methods and lower-level employees. These boundaries ensured consistency with the study objectives and quantitative research design.

1.8 Limitations

One limitation characteristic of this research was gathering self-reported data during data collection, which risked response bias due to inaccurate recall or the desire to present oneself in a favourable light (Shipman, Dezecache, & Majumdar, 2023). This limitation posed a risk when dealing with sensitive matters such as strategy implementation (SI) practices and corporate social performance (CSP). To address this, the study emphasised respondent anonymity and confidentiality, which has been shown to encourage truthful responses (Shipman, Dezecache, & Majumdar, 2023). Additionally, the questionnaire that served as this study's instrument was pilot-tested for clarity and to reduce misinterpretation, thereby enhancing response accuracy. These measures strengthened the reliability and validity of the findings by minimising distortions that often accompany self-reported data in organisational studies.

Further, the study relied on managerial personnel and officers responsible for strategic functions as the primary sources of information. Although these respondents were well positioned to provide insights into strategy implementation practices, their views may not have fully reflected the experiences and perspectives of employees at other organisational levels. This could have limited the breadth of perspectives captured and, consequently, the generalisability of the findings to all employees within the participating firms. To minimise this limitation, the study included respondents from finance, human resource, and marketing and public relations functions, as well as officers performing equivalent responsibilities where the specified managerial titles

did not exist. This approach ensured representation from key functional areas involved in strategy implementation and enhanced the comprehensiveness of the data collected.

1.9 Assumptions of the Study

The study was based on the assumption that the respondents would provide honest, accurate, and complete information regarding strategy implementation practices and corporate social performance within their organisations. It was also assumed that the identified respondents, including managers and officers performing equivalent strategic functions, possessed adequate knowledge and experience of their organisations' strategy implementation processes and corporate social performance initiatives to provide informed responses. The study further assumed that the inclusion of all KRA-compliant alcohol manufacturing firms in Kenya would provide comprehensive information necessary to address the study objectives.

1.10 Contributions of the Thesis

This thesis demonstrates that strategy implementation practices should be viewed as an integrated process rather than as separate organisational activities. It adds empirical evidence from Kenya's alcohol manufacturing industry, where research on corporate social performance remains limited. This thesis extends strategy implementation knowledge by showing that individual implementation practices may not produce meaningful outcomes when applied in isolation. It therefore strengthens understanding of how coordinated strategy implementation influences corporate social performance in a regulated industry.

1.11 Organisation of the Thesis

This thesis is organised into five chapters that present the study systematically. Chapter One introduces the research background, problem, objectives, hypotheses, significance, scope, and study assumptions. Chapter Two reviews relevant theoretical and empirical literature and presents the conceptual framework. Chapter Three outlines the research methodology, while Chapter Four presents and discusses the findings. Finally, Chapter Five summarises the findings, draws conclusions, provides recommendations, and suggests areas for future research.

CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction

This chapter reviews the literature relevant to the study and provides the theoretical and empirical foundation for examining the influence of strategy implementation practices on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. It discusses the Resource-Based View, Transformational Leadership Theory, Stakeholder Theory, and Control Theory. The chapter also reviews empirical studies on the study variables and presents the conceptual framework guiding the research.

2.2 Theoretical Framework

Given this study's objectives, this section examined the Resource-Based View (RBV), Transformational Leadership Theory, Stakeholder Theory, and Control Theory, which underpin this study. These frameworks provided a structured foundation for analysing the effects of strategy implementation on corporate social performance, guiding the methodology and ensuring the study is grounded in established knowledge.

2.2.1 Resource-Based View (RBV)

Jay Barney introduced the Resource-Based View (RBV) in 1991, highlighting valuable, unique, inimitable, and rare resources as key to driving superior performance (Barney, Ketchen Jr, & Wright, 2021). The theory served as the dominant theory that underpinned this study. 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 was adopted as the leading theory for this study because it offered a comprehensive explanation of how firm-specific resources and capabilities were structured to achieve corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. The theory conceptualised the independent variables as bundled tangible and intangible resources whose coordinated deployment shapes differences in CSP outcomes. RBV was particularly appropriate because it emphasised value creation through internal capability configuration rather than reliance on external environmental conditions alone. Objective One aligned with RBV by examining how human and physical resources were organised to support social initiatives. Objective Two positioned strategic leadership as a higher-order managerial capability that mobilised and synchronised resources toward responsible action. Objective Three framed strategy communication as an integrative capability enabling alignment across functional units. Objective Four treated monitoring as a control capability sustaining consistency between plans and outcomes. Collectively, RBV unified all objectives through integrated capabilities.

RBV presented clear strengths for examining strategy implementation. El Nemar, El-Chaarani, Dandachi, and Castellano (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 organisations' 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 influence 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 are represented as 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 first 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.

RBV aligns well with strategic management theory, especially in relation to implementation practices. Strategy implementation is contingent on how a firm configures its resources to contribute towards planned strategic initiatives (Mitchell, 2022). RBV enhanced understanding of resource allocation as a critical element in translating strategic plans into action. In this study, resource allocation was treated as a managerial process through which firms align internal assets with CSR objectives. RBV helps frame resource allocation decisions not only as administrative tasks, but as strategic imperatives. It provides practical insights for managers seeking to optimise the use of limited resources for social and reputational gains. The theory extends its value to the strategic management field by bridging the gap between resource control and social engagement. Applying RBV in this study enriched existing models by integrating CSR within mainstream strategy frameworks. This integration contributed to ongoing discourse on how firms can leverage internal strengths to respond to external social pressures and stakeholder demands.

Previous research has widely applied RBV to explore how resources drive firm-level outcomes. In strategic management, Khanra, Kaur, Joseph, Malik, and Dhir (2022) used RBV to analyse innovation, productivity, and firm growth. In CSR literature,

RBV has informed assessments of how firms utilise internal capabilities to implement sustainability and social programs (Battisti, Nirino, Leonidou, & Thrassou, 2022). In the African context, RBV has been applied to examine strategic alignment in public sectors (Gasela, 2021). However, limited attention has been given to CSR strategy within the alcohol manufacturing industry. This study extended prior research by applying RBV to an under-explored setting. It built on the theory's established utility while addressing contextual gaps in CSR implementation. Through this theoretical foundation, the study examined the influence of strategic resource allocation on corporate social outcomes in a regulated industry.

2.2.2 Transformational Leadership Theory

Transformational Leadership Theory was introduced by James MacGregor Burns in 1978 and later expanded by Bernard Bass in 1985. Burns conceptualised it as a process where leaders and their followers push each other to elevated levels of morality and motivation (Eaton, Bridgman, & Cummings, 2024). Bass expanded on this by adding "idealised influence, inspirational motivation, intellectual stimulation, and individualised consideration" as the key components (Magasi, 2021, p. 24). These constructs describe how leaders inspire, motivate, and develop followers to achieve shared goals. The theory evolved from political science and later gained prominence in organisational and strategic leadership research (Conger, 2019). Avolio and Bass contributed empirical validation through the Multifactor Leadership Questionnaire, making it a widely applied leadership model (Batista-Foguet, Esteve, & van Witteloostuijn, 2021). The theory is grounded in the assumption that leadership can be learned and practised behaviourally (Magasi, 2021). It posits that values-based leadership, when effectively enacted, produces desirable organisational outcomes. Its foundational premise is that transformational leaders align individual aspirations with organisational goals to foster superior performance.

Transformational Leadership Theory has earned recognition for its empirical validity and practical relevance in understanding leadership behaviours that drive performance and change. A key strength lies in its holistic focus on leader behaviours and follower outcomes (Kehr, Graff, & Bakaç, 2023). The theory assumes that all followers can be inspired and empowered, and that leadership effectiveness is universally applicable (Magasi, 2021). However, Deng, Gulseren, Isola, Grocutt, and Turner (2023) critiqued

the theory for potential construct redundancy with other leadership styles, such as charismatic or servant leadership. Additionally, its broad conceptual scope may limit operational precision. In strategic management, the theory underplays external influences, such as regulatory constraints and industry complexity, which are especially relevant to alcohol manufacturing firms (Nissinen, Dormantaitė, & Dungveckis, 2022). These limitations were important for interpreting findings in this study. While the theory provides valuable insights into leader–follower dynamics, acknowledging its assumptions and limitations allowed for a more measured and critical assessment of strategic leadership's influence on corporate social performance.

Transformational Leadership Theory provides a foundational lens for examining strategic leadership in this study. The operational definition of strategic leadership, as the ability to inspire and empower employees while adhering to organisational goals, directly reflects the core constructs of the theory. Idealised influence and inspirational motivation support the measurement of a leader's ability to inspire and empower (Kariuki, 2021). Individualised consideration reinforces the leader's role in guiding employees toward shared organisational objectives (Khan, Amin, & Saif, 2022). This theory helped conceptualise the independent variable of strategic leadership and supports the assumption that leadership behaviours influence organisational outcomes. It provided a logical framework for evaluating Hypothesis 2, which examined whether strategic leadership significantly affects corporate social performance. The theory enhanced the study's rigour by offering established constructs that inform measurement and interpretation. Therefore, the use of Transformational Leadership Theory allowed for a consistent and theoretically grounded analysis of leadership's role in shaping socially responsible outcomes within organisations.

Transformational Leadership Theory is highly relevant to strategic management, particularly in addressing the behavioural dimensions of strategic leadership. It positions leadership as a key driver of strategic intent, alignment, and implementation (Khan, Amin, & Saif, 2022). In strategic contexts, leaders must inspire employees, articulate a clear vision, and motivate goal-directed behaviour, which are functions central to this theory (Kariuki, 2021). Transformational leadership theory informs how managers lead change, encourage innovation, and cultivate ethical practices within the organisations. The theory offered practical guidance by linking leadership behaviour

to long-term strategic outcomes, including organisational adaptation and resilience. Applying the theory in this study enhanced the understanding of leadership's strategic function in shaping corporate social performance. It shifts focus from structural to behavioural factors, emphasising human agency in strategy execution. The theory's integration strengthened the study's contribution to strategic management by offering a behaviourally grounded perspective. It challenged purely mechanistic views of strategy and introduced a relational approach centred on vision, empowerment, and goal alignment.

Transformational Leadership has broadly been adopted in leadership and management research as a theoretical foundation. Park, Han, Kim, and Kim (2022) explored its influence on employee engagement, performance, and strategic outcomes. Bass and Avolio developed validated measurement tools, such as the Multifactor Leadership Questionnaire, that have been extensively used in organisational studies (Batista-Foguet, Esteve, & van Witteloostuijn, 2021). In the strategic management field, Bagga, Gera, and Haque (2023) linked transformational leadership to change management and the effective implementation of corporate strategies. Tosun, Parvez, Bilim, and Yu (2022) applied the theory in examining corporate social responsibility, demonstrating that leaders who display transformational traits often promote ethical behaviour and social responsibility. This thesis builds on such studies by focusing on the alcohol manufacturing sector, where leadership must align strategic initiatives with social expectations. The theory provides a robust foundation for assessing strategic leadership's influence on corporate social performance.

2.2.3 Stakeholder Theory

R. Edward Freeman, in early 1984, introduced Stakeholder Theory, urging organisations to consider employees, customers, suppliers, communities, and regulators in strategic decision-making (Kivits, Sawang, Kivits, & Sawang, 2021). Freeman argued that businesses should move beyond a shareholder-centric view and engage with various stakeholders as a means of fostering sustainability (Freeman, Harrison, Wicks, Parmar, & de Colle, 2023). The theory advocates for transparent communication, mutual trust, and active multi-stakeholder decision-making processes. The theory evolved from earlier work on corporate responsibility, with the term "stakeholder" first appearing in the early 1960s, when it was used by the Stanford

Research Institute (Mahajan, Lim, Sareen, Kumar, & Panwar, 2023). Freeman's work formalised the concept and expanded its application to strategic management. The central premise of ST is that organisations must create value for multiple stakeholders, which requires effective communication, trust, and mutual benefit (Mahajan et al., 2023). Stakeholder Theory challenges the traditional view of shareholder primacy, emphasising that balancing all stakeholder interests drives sustainable corporate success.

Stakeholder Theory has been praised for its holistic approach to business ethics and its emphasis on long-term sustainability through managing diverse stakeholder relationships (Kalra, 2024). By acknowledging the needs of various groups, firms strengthen trust, enhance reputation, and mitigate risks. However, a key critique lies in its lack of a clear framework for prioritising stakeholder interests, potentially leading to inefficient decision-making. Wojewnik-Filipkowska, Dziadkiewicz, Dryl, Dryl, and Bęben (2021) argued that balancing the needs of multiple stakeholders creates conflicts and dilutes focus, especially when these interests are in direct opposition. Furthermore, some scholars suggest that the theory undervalues shareholder interests, potentially diminishing the firm's financial performance (Shafique & Gabriel, 2022). Despite criticisms, Stakeholder Theory remains a vital tool for understanding strategic management. It offered insights into communication, stakeholder engagement, and corporate social responsibility, which are key elements for achieving positive social impact.

Stakeholder Theory was directly relevant to this study, particularly in examining the influence of strategy communication. The theory underscores the importance of engaging stakeholders through transparent, two-way communication (Kalra, 2024). In this study, strategy communication was operationalised as the process by which management shares strategic plans and decisions with employees, ensuring alignment with organisational goals. The theory supports the operational definition of strategy communication by emphasising that organisations must manage relationships through consistent and meaningful engagement (Kujala, Sachs, Leinonen, Heikkinen, & Laude, 2022). By integrating stakeholder concerns into strategic decisions, firms improve corporate social performance. This theory helps in developing the research hypothesis and objectives by framing strategy communication as an essential tool for

achieving stakeholder alignment. The application of stakeholder theory in this study provided valuable insights into how communication practices influence corporate social performance in KRA-compliant alcohol manufacturing firms.

In strategic management, Stakeholder Theory offers valuable insights for managers in making informed decisions that consider the broader impact of their strategies. The theory advocates for engaging stakeholders to create mutually beneficial relationships, thus enhancing long-term organisational performance (Kivits, Sawang, Kivits, & Sawang, 2021). By emphasising communication with employees, customers, and other groups, the theory provides a framework for aligning organisational goals with stakeholder needs. In the context of strategy communication, it offers practical guidance for leaders seeking to manage relationships effectively, foster collaboration, and mitigate potential conflicts. This study used stakeholder theory to contribute to the advancement of strategic management thought by presenting a new perspective on the influence of communication practices on corporate social performance. By challenging traditional models, the theory promotes inclusive strategies in strategy development, especially effective in industries where social responsibility drives business success.

Stakeholder Theory has been widely applied in research examining corporate social responsibility (CSR), stakeholder management, and sustainability in strategic management. Yang and Basile (2021) established that effective strategy communication, grounded in ST, leads to improved corporate social performance by aligning strategies with stakeholder interests. Freeman's foundational work has been referenced in numerous studies exploring how firms can enhance reputation and achieve competitive advantage through stakeholder engagement, including by Kalra (2024). Further, Jan, Lai, Draz, Tahir, Ali, Zahid, and Shad (2021) expand the theory's applicability to corporate governance, stressing ethical decision-making in balancing stakeholder needs. Additionally, studies in the alcohol manufacturing sector demonstrated the positive impact of stakeholder engagement on brand loyalty and social responsibility initiatives (Musyoka, Shitseswa, & Wanjere, 2023). This study built on these findings by exploring the direct link between strategy communication and corporate social performance in KRA-compliant alcohol manufacturing firms in Kenya.

2.2.4 Control Theory

Control Theory, developed by Carver and Scheier in 1982, emphasises the importance of feedback mechanisms in regulating and adjusting organisational performance to meet set objectives. The theory suggests that organisations should engage in continuous evaluation of their progress and take needed corrective actions to ensure goal attainment (Crayne & Brawley Newlin, 2024). The theory draws from cybernetic systems and engineering principles, evolving through psychological and organisational applications. Over time, its relevance expanded into strategic management, where monitoring, goal alignment, and corrective feedback are critical for success (Yeboah, Diaba, Mohammed, & Boateng, 2023). The theory's key constructs include reference values (goals), comparators (evaluators), and outputs (actions). These constructs form a feedback loop that ensures behaviour aligns with desired outcomes. Control Theory assumes behaviour is purposeful, systematic, and guided by discrepancy reduction. The theory has evolved from individual behaviour control to organisational systems, structuring how strategies are monitored, evaluated, and adjusted to achieve intended outcomes.

Control Theory possesses several strengths that enhance its value in strategic management research. Its foundation on feedback loops and corrective mechanisms provides a clear model for continuous performance improvement (Yeboah, Diaba, Mohammed, & Boateng, 2023). It assumes that organisations operate with specific goals, regularly assess performance, and implement corrective actions. This assumption fits well within structured, goal-driven environments. However, critics argue that Control Theory overemphasises quantitative feedback and underestimates contextual factors that may disrupt the control loop (Carver & Scheier, 2022). In strategic management, complex adaptive systems may not respond predictably to feedback alone, creating limitations in theory application.

Furthermore, its linear approach may not fully capture the non-linear dynamics of organisational change (Crayne & Brawley Newlin, 2024). Despite this, its strengths supported this study’s focus on the strategic importance of monitoring practices. This study incorporated Control Theory’s mechanisms to evaluate how monitoring and feedback processes affect strategic outcomes, particularly corporate social performance.

Control Theory informed this study's investigation into strategy monitoring as a key component of strategy implementation. Its focus on continuous evaluation, goal comparison, and corrective action was aligned with the operational definition used in this research. The theory shaped the measurement of the variable by highlighting two primary aspects: managerial involvement in monitoring and control, and strategic plan monitoring and review. These reflect the core components of the feedback loop. Control Theory's constructs served as a theoretical foundation for the research objective and hypothesis, particularly Objective 4, "to examine the influence of strategy monitoring on corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya," and Hypothesis 4, "Strategy monitoring has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." The theory helped explain how discrepancies between planned and actual outcomes drive strategic adjustments. This framework supported the argument that structured monitoring enhances the implementation of corporate social responsibility initiatives. Therefore, Control Theory was appropriate for framing the research questions and interpreting the effects of monitoring on firm performance in the alcohol manufacturing sector in Kenya.

In strategic management, Control Theory reinforces the need for systematic monitoring and feedback in decision-making processes. It offers practical guidance for managers to assess strategic progress, identify deviations, and implement timely corrective actions. Crayne and Brawley Newlin (2024) explain that the theory supports the integration of feedback systems into strategic plans, helping managers make informed decisions under changing conditions. Its relevance extends to corporate governance, strategic control systems, and performance management that rely on feedback mechanisms. Applying Control Theory in this study contributes to the advancement of strategic management thinking by emphasising the operational role of monitoring. It challenges static models of strategy by introducing dynamic, real-time evaluation processes (Yeboah, Diaba, Mohammed, & Boateng, 2023). This lens encourages continuous improvement and goal alignment. The study's application of the theory extended its use to evaluating social outcomes in a regulated industry. It reinforced the importance of strategy monitoring not only for internal efficiency but also for external performance, particularly in meeting social responsibilities.

Previous research has effectively applied Control Theory in strategic and organisational contexts, offering a foundation for this study. For instance, Wynn and Maier (2022) examined formal control mechanisms and demonstrated how feedback loops enhance goal alignment in innovation strategies. Ivanov and Dolgui (2021) applied the theory in supply chain contexts, emphasising the importance of real-time monitoring and correction during disruptions. Sahli and Hefnaoui (2023) investigated how management control tools grounded in Control Theory influence strategic planning and performance evaluation. Their study affirmed the role of feedback systems in organisational effectiveness. These studies validate the theory's utility in analysing strategic practices across sectors. This study built upon these foundations by extending Control Theory to corporate social performance in Kenya's alcohol manufacturing sector. It examined how monitoring, rooted in feedback mechanisms, influences socially responsible outcomes.

2.3 Empirical Literature Review

2.3.1 Resource Allocation and Corporate Social Performance

Meng, Su, and Yu (2022) explored how digital transformation influences corporate social performance, especially the contribution 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 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.

Collins (2022) investigated how human resource practices shape strategic leadership's influence on resource allocation and performance within multinational corporations. The study found that leadership capabilities and effective HR systems significantly influence how organisations deploy talent and achieve desired performance outcomes. It applied the human capital theory framework to understand how workforce expertise drives resource use and organisational goals. The research used a qualitative case study design, drawing information gathered through document analysis and interviews across financial and technology sectors. Respondents included 15 senior HR and operational managers from five U.S. and U.K.-based firms, limiting broad generalisability. The study's operational definition of resource allocation was the distribution of human capital, and it measured performance using financial and non-financial indicators. Data was analysed thematically to extract leadership-related

patterns. The study did not examine how physical resources are allocated or how such allocations influence broader social dimensions of performance.

Robles-Elorza, San-Jose, and Urionabarrenetxea (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.

Hanz and Thang (2021) explored how HRM practices influence performance, particularly in firms with available resources or high innovation capacity. These researchers found that HRM practices positively affect social performance when firms have sufficient resources. The study used secondary data from third-party databases to test hypotheses, which did not allow for a comprehensive analysis of resource allocation in real-world settings. By focusing on large U.S. firms, the study missed insights from smaller firms or those in different geographical areas. The study did not directly measure specific aspects of resource allocation, leaving a gap in understanding how these resources contribute to performance outcomes. Future studies should investigate how resource allocation, including tangible and intangible resources, affects performance, particularly in firms outside the U.S. or in smaller organisations where resource dynamics may differ significantly.

2.3.2 Strategic Leadership and Corporate Social Performance

Nguyen, Nguyen, and Hoai (2021) analysed how ethical leadership influences social performance in Vietnamese enterprises through reputation and internal behaviours. The researchers adopted stakeholder theory and employed a quantitative design using data from 653 senior and mid-level managers across large corporations. Results showed that ethical leadership improves outcomes by strengthening trust and

modelling desirable conduct. The leadership variables focused on fairness, moral conduct, and trustworthiness, but did not examine how leaders inspire or empower teams. The study also lacked emphasis on leadership's alignment with strategic goals. It employed PLS-SEM for data analysis, ensuring robustness. However, the focus on ethical rather than transformational leadership limited insight into specific leader behaviours related to employee motivation. The study setting in Vietnam did not reflect dynamics in African industries. Self-reported data from managers introduced bias. It also excluded manufacturing firms, limiting relevance to alcohol firms implementing strategy-driven leadership.

Nyong'a and Maina (2019) analysed how strategic leadership influences strategy execution at Kenya Revenue Authority. The study examined management commitment, participative leadership, motivation, and delegation at the organisation's southern region. A descriptive survey design was used with data from 49 respondents, ranging from supervisors to deputy commissioners. Despite providing valuable insight, the study's sample size was relatively small and limited to one public agency, reducing its relevance for large-scale private firms. The research neither examined leadership behaviours like empowering employees and aligning teams with strategic goals nor used a defined leadership theory to guide analysis. Regression and descriptive statistics were employed, but no link was made to social performance outcomes. The study's narrow institutional scope limited transferability to industries like alcohol manufacturing. It also did not investigate how leadership practices influence social outcomes in business environments. Leadership was measured through structural elements, not through relational or motivational capacities.

Al-Jader and Al-Saidi (2021) assessed how strategic leadership influences performance in eight Iraqi public hospitals. The researchers examined leadership through four dimensions: vision, human capital, ethics, and culture. The study used a descriptive design with data collected from 127 respondents, including administrators and department heads. Data analysis involved SPSS and AMOS software for regression and factor analysis. Findings confirmed a strong relationship between leadership and performance. However, leadership was not measured through empowerment or goal-focused inspiration. The study did not apply transformational leadership theory and used a broad leadership framework that overlooks leader-driven

motivation. The sample size was relatively small, limiting broader application. Additionally, the study's healthcare setting in Iraq was different from alcohol manufacturing in Kenya. It did not evaluate leadership's influence on social performance outcomes in corporate environments. The single-country focus and public sector context reduced its value for understanding performance in private firms.

Phillips, Thai, and Halim (2019) explored how leadership and organisational culture shape corporate social responsibility (CSR) performance in selected aviation firms. The study applied Porter's value chain model and used a multiple case study design involving three airlines based in the U.S. and the Asia Pacific. The findings indicated that leadership aligns with strong cultural values and improved outcomes. The study assessed leadership through vision alignment and cultural adaptation but did not evaluate inspiration or employee empowerment. It also lacked focus on adherence to strategic goals. The qualitative design involved limited participants, making it difficult to generalise beyond the specific airline contexts. The study did not use transformational leadership theory and focused on service-based industries outside Africa. The absence of quantitative data, limited scope, and exclusion of manufacturing firms in Kenya reduced its usefulness for understanding how strategic leadership affects social performance in alcohol-producing organisations.

Saha, Shashi, Cerchione, Singh, and Dahiya (2020) conducted a systematic review to examine the impact of ethical leadership on corporate social performance. The study analysed 114 papers spanning 58 years, exploring how ethical leadership influences organisational performance, particularly in the social domain. The findings suggested that leadership grounded in strong ethical values enhances a firm's ability to engage in activities that promote positive social outcomes. Moreover, the review highlighted that leadership's ability to inspire and empower employees plays a key role in driving these outcomes. However, the study did not explore how strategic leadership practices, such as adherence to organisational goals, influence corporate social performance. Additionally, while the study is insightful, its focus on various industries limited its applicability to the highly regulated alcohol manufacturing sector, where different challenges could shape leadership's impact on corporate social performance.

Saeidi, Robles, Saeidi, & Zamora (2021) studied the association between organisational leadership and corporate social performance across 285 manufacturing

firms in Malaysia. By utilising the Structural Equation Modelling (SEM), the researchers tested how leadership contributes to firm performance and emphasised mediating factors such as corporate social performance. It found that leadership practices impact financial and non-financial performance, with corporate social performance acting as a mediator in the relationship between leadership and firm outcomes. The study's findings emphasised the importance of leadership that fosters employee engagement and aligns with organisational goals. However, the research did not specifically examine how leadership empowers employees or inspires them to contribute to corporate social performance. Additionally, the focus on manufacturing firms in Malaysia did not fully capture the leadership dynamics within regulated industries like alcohol manufacturing in Kenya, where unique regulatory factors play a role.

2.3.3 Strategy Communication and Corporate Social Performance

Ekpebu (2024) investigated the manner in which communication tools influence organisational outcomes through stakeholder engagement strategies. The study emphasised formats such as visual narratives, live updates, and interactive media to strengthen stakeholder alignment. Findings showed these tools can increase trust, reinforce corporate values, and improve reputational standing. The study relied on an abductive research approach, collecting data through a systematic review and digital content analysis. It examined companies in Nigeria, but did not explore how communication functions during strategy execution or how internal stakeholders, especially managers, influence performance through messaging. The research lacked a clear description of sample size and did not include respondents involved in implementing corporate strategy. This limitation reduced insight into how leadership-level communication affects performance outcomes in structured industries. Furthermore, the focus remained on external branding and public perception, rather than communication practices that guide employees and operational stakeholders toward achieving strategic objectives.

Arribas et al. (2024) examined how strategy communication in Chilean companies influences corporate social performance, focusing on discrepancies between stated concerns and actual actions in areas such as community and human resources. These researchers used the Global Reporting Initiative's 400 series framework and employed

qualitative analysis of sustainability reports. The study found that while companies frequently communicate social responsibility, their actions do not always align with these claims. A limitation of this research was the reliance on self-reported data, which increased the likelihood of biased or incomplete information. Additionally, the study was confined to Chilean companies, undermining its applicability to other regions or industries. Future research should investigate whether similar patterns exist in other sectors or geographic locations, especially those with different regulatory environments or stakeholder expectations.

Ismail, Chin, and Prabowo (2022) focused on how strategy communication affects perceptions of corporate social performance, particularly the alignment between communicated CSR initiatives and actual actions. These researchers used a quantitative approach, surveying 400 respondents and analysing the results with independent sample t-tests. The study revealed that when communication aligns with actual CSR activities, it positively influences perceptions, while discrepancies lead to negative perceptions. A limitation was that the study focused solely on online communication channels, which did not fully capture the breadth of strategy communication practices. Additionally, the study's focus on individual perceptions did not account for the broader organisational dynamics or the role of direct stakeholder engagement. Future research could explore how different communication methods and stakeholder interactions impact perceptions and outcomes of corporate actions.

Enser and Küçükaltan (2024) explored the effects of proactive versus reactive communication strategies on corporate social performance in the hospitality industry. The study used an experimental design with a sample of 406 participants, analysing the effects through structural equation modelling and t-tests. The researchers found that proactive communication strategies are perceived more positively and are seen as more value-driven compared to reactive strategies, which are regarded as more strategy-oriented. One study limitation was using fictional materials, which may not reflect the complexities of real-world CSR communication. The study also focused primarily on public perceptions and did not consider the impact of internal stakeholder engagement on the effectiveness of communication strategies. Future research could

assess how internal communication practices and employee involvement influence corporate social performance outcomes in the hospitality industry.

Ajayi and Mmutle (2021) explored message strategy and public image through qualitative analysis of organisational communication materials. These researchers examined ten companies and found that informing strategies were more common than interactive ones. Most firms balanced self-promotion with social impact in their messaging. However, the study relied entirely on document analysis and excluded any organisational members as participants. It offered no insight into how strategy messages circulate internally or shape execution. The study did not measure how communication influences performance or engagement among staff. There was no assessment of message clarity, delivery methods, or internal stakeholder responses. Findings were limited to external positioning, missing leadership communication practices that support performance outcomes. The study also did not investigate two-way communication or feedback loops. Without examining strategic alignment inside the organisations, the role of communication in enhancing organisational outcomes remains underexplored. The narrow focus on external messaging overlooked performance-driven communication dynamics.

2.3.4 Strategy Monitoring and Corporate Social Performance

Asiaei, Bontis, Barani, and Jusoh (2021) explored how performance tracking tools link strategic efforts to social outcomes, using stakeholder theory. These researchers developed a model where sustainability measurement mediates the relationship between strategies and results. Based on a survey of 98 Iranian listed firms, the study used structural equation modelling to demonstrate that performance tracking enhances organisational and social outcomes. However, the research emphasised measurement systems more than leadership roles in reviewing strategy implementation. It did not examine how managers engage in real-time monitoring or how plan reviews influence social achievements. The study also excluded dimensions like managerial oversight or feedback loops that align with Control Theory. While stakeholder perspectives were prioritised, the internal leadership process of tracking and refining strategic actions was overlooked; this limited the study's insights into how ongoing managerial monitoring, particularly of strategy implementation, contributes to measurable social outcomes in industrial organisational settings.

Karim et al. (2020) explored the interaction between governance mechanisms, monitoring practices, and firm performance in Malaysian companies. The study covered 588 firms listed on Bursa Malaysia from 2006 to 2017, using GMM estimation to assess the moderating role of board independence on governance-performance relationships. The findings indicated that board independence weakens the positive impact of governance mechanisms on performance, suggesting the importance of balanced monitoring. However, the study did not address how managerial involvement in the monitoring and review of strategic plans affects corporate performance. While the study was based on a large sample size, which is appropriate for Malaysia, its findings were not generalisable to other industries or countries with different governance structures. The study also overlooked the potential long-term effects of strategic monitoring practices, which contribute significantly to improving performance and corporate outcomes in specific sectors like alcohol manufacturing.

Lee et al. (2024) explored how internal control mechanisms such as institutional ownership and independent directors influenced social outcomes. Using data from Korean firms and leveraging the adoption of the Stewardship Code as a quasi-natural experiment, the study showed that firms with stronger monitoring by investors and outside directors perform better socially. It applied panel regression to assess relationships over time. However, the study focused heavily on investor-driven monitoring and omitted an examination of how managers themselves track or review strategic plans. It did not explore the frequency or quality of internal performance evaluations or the role of middle management in ensuring plans are followed. The use of archival data excluded perspectives from individuals directly engaged in strategy execution. Since the study was based on Korean firms in highly structured financial environments, its findings were not easily transferable to sectors in Kenya where implementation relies more on internal managerial controls than investor pressure.

García-Sánchez (2020) evaluated the role of board monitoring power in the relationship between environmental factors and corporate performance. The study used data from 956 listed firms, covering the period 2006 to 2014, and applied GMM estimations. The findings suggested that in dynamic and munificent environments, stronger board monitoring enhances performance by enabling better responsiveness to

market changes. However, the study did not explore the role of managerial involvement in monitoring strategic plans or reviews, which was essential for understanding how ongoing strategic adjustments influence performance. Although the research highlighted the importance of board power, it did not address the specific impact of continuous strategic monitoring and review processes. Additionally, the study's international focus limited the generalisability of its findings to industries such as alcohol manufacturing, where industry-specific strategic monitoring practices may differ. Further research is needed to examine these dynamics in more focused industry contexts.

Lisi (2018) investigated how internal performance indicators guide social outcomes by exploring business motivations, stakeholder pressure, and leadership commitment. The study revealed that economic motivation and managerial dedication lead to stronger use of internal social indicators, positively influencing outcomes. Conducted through a survey of 97 Italian firms, it employed regression analysis to evaluate these links. However, the study lacked a formal theoretical framework, which weakened the interpretive basis for feedback mechanisms in strategic monitoring. It measured indicator usage broadly without evaluating how managers monitor strategic actions or conduct reviews. The findings emphasised social metrics but failed to assess how continuous oversight during implementation improves performance. By not addressing managerial involvement in reviewing strategy execution, the study lacked insights into how active leadership tracking supports social goals. It did not explore the operational role of monitoring systems in aligning strategic plans with improved social performance in business settings.

Neves et al. (2023) investigated the influence of corporate governance mechanisms and their monitoring effects on corporate performance among Iberian-listed companies. The study used data from 93 firms in Spain and Portugal, covering the years 2011 to 2018, and applied the generalised method of moments (GMM) estimation. The findings revealed that board independence and the presence of governance committees significantly affect performance outcomes. However, the research did not specifically explore how managerial involvement in monitoring strategies, such as strategic plan reviews, influences performance. The study's sample of firms from Spain and Portugal limited its applicability to other industries or

countries. Furthermore, while the survey highlighted governance mechanisms, it did not address the impact of continuous strategic monitoring and review over time; this omission left a gap in understanding how these practices influence the long-term performance of firms, especially in industries with unique dynamics like alcohol manufacturing.

2.4 Conceptual Framework

Figure 2.1 depicts that this study examined the influence of strategy implementation practices on corporate social performance (CSP). Resource allocation was assessed by the extent of physical and human resources dedicated to CSP activities. Strategic leadership was evaluated based on the extent of leadership involvement in aligning organisational goals with employee engagement. Strategy communication was measured by the level to which internal and external stakeholder communication was employed effectively. Strategy monitoring was gauged through managerial involvement in evaluations and reviews. CSP, the dependent variable, was evaluated through health awareness and rehabilitation support programs. This framework illustrates the influence of independent variables on CSP outcomes. Figure 2.1 depicts the graphical representation of the conceptual framework:

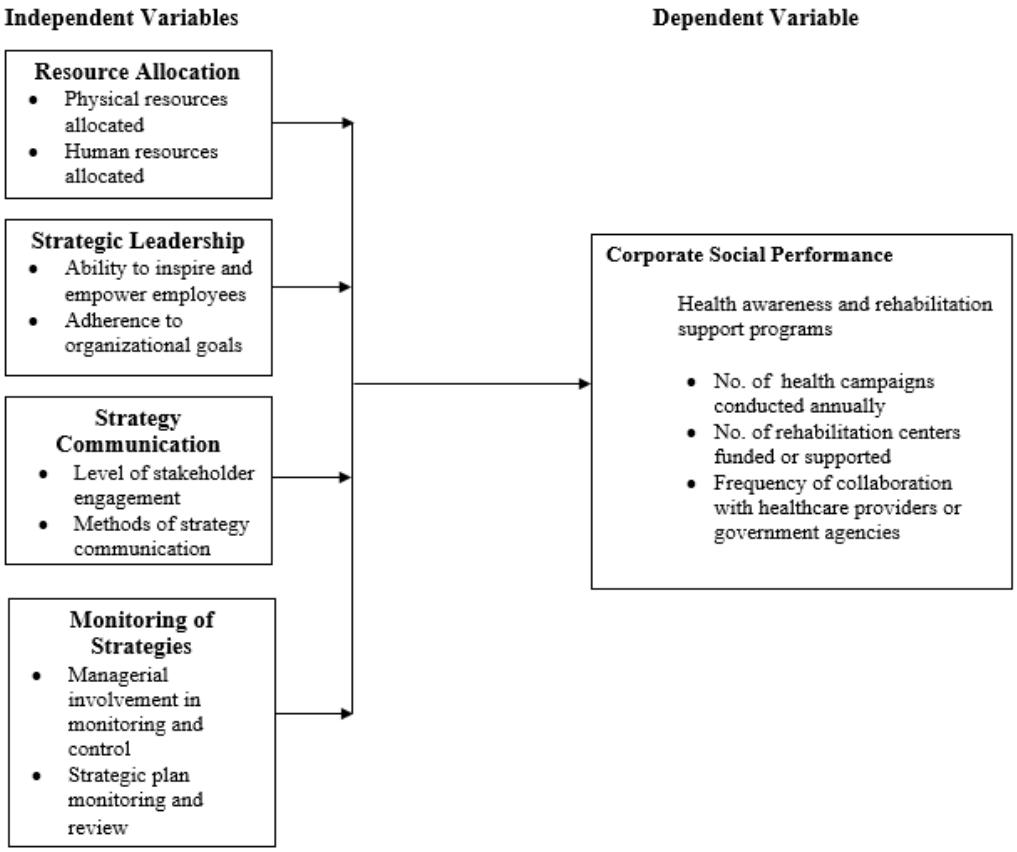


Figure 2.1: Conceptual Framework

2.5 Chapter Summary

This chapter provided the theoretical and scholarly foundation upon which the study was anchored. Through the review of relevant theories and previous studies, it demonstrated the link between strategy implementation practices and corporate social performance. The chapter revealed inconsistencies, contextual limitations, and knowledge gaps within existing literature, thereby justifying the study. It also established the relationships among the study variables and informed the development of the conceptual framework.

CHAPTER THREE
RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the methodology used to examine the influence of strategy implementation practices on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. It describes the research design, study location, target population, sampling procedure, and sample size. The chapter also explains the data collection methods, pilot study, validity and reliability procedures, data analysis techniques, and ethical considerations that guided the research process.

3.2 Research Design

A descriptive research design was used to generate an accurate profile of strategy implementation (SI) practices and their effects on corporate social performance (CSP) in alcohol manufacturing firms. This design was appropriate as it allowed the examination of factors, events, and situations at a specific point in time, facilitating a clear understanding of the variables under study (Catania, Zanini, Hayter, Timmins, Dasso, Ottonello, & Bagnasco, 2021). Through this approach, the researcher collected information on perceptions regarding the influence of strategy implementation practices on CSP. The descriptive design enabled the analysis of data to derive regression models and summarise the data, providing insights into the influence of these strategic practices on CSP (Zikmund, 2016). Additionally, it is cost-effective and time-efficient, ensuring valid and reliable conclusions (Neuman, 2017).

3.3 Location of the Study

The research was confined to Kenya, focusing on alcohol manufacturing firms that complied with the requirements of the Kenya Revenue Authority (KRA) as of March 2024. Kenya's alcohol manufacturing sector plays a vital role in the national economy, with firms distributed across the country. These firms provided a diverse and representative context for examining SI practices and their influence on CSP. The national scope ensured a comprehensive understanding of industry-wide practices, incorporating insights from firms operating in different regions within Kenya. The inclusion of KRA-compliant firms enhanced the study's focus on legally recognised manufacturers and provided access to firms operating within the regulatory framework governing alcohol production, thereby strengthening the study's relevance and applicability within the Kenyan context.

3.4 Target Population

This study focused on all 41 alcohol manufacturing firms in Kenya that complied with the requirements of the Kenya Revenue Authority (KRA), ensuring their adherence to key regulatory and tax compliance standards. As KRA-compliant firms, these alcohol manufacturers possess an excisable goods manufacturing licence issued by KRA and are required to meet other regulatory requirements, including 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) before commencing production. This compliance made KRA-compliant firms ideal for examining corporate social performance (CSP) as they are legally recognised and regulated entities. Additionally, the highly regulated nature of the alcohol manufacturing industry aligns with the study's emphasis on social responsibility, ensuring the selected organisations reflect the integration of regulatory compliance and strategic social initiatives critical to CSP.

The target respondents for this study, including those participating in the pilot study and the primary survey, comprised 123 personnel directly involved in strategy implementation activities across these firms. These respondents were drawn from finance, human resource, and marketing and public relations functions, or from equivalent positions responsible for these strategic functions where the specified managerial titles did not exist within a firm. These employees are directly responsible for key strategy areas like allocating resources, leadership, communicating strategy, and monitoring, making them critical to understanding the influence of strategy implementation (SI) practices on corporate social performance (CSP) outcomes.

3.5 Sampling Procedure and Sample Size

3.5.1 Sampling Procedure

This study adopted a census approach at the firm level. The target population comprised all 41 KRA-compliant alcohol manufacturing firms in Kenya as listed by the Kenya Revenue Authority (KRA) in March 2024. Given the relatively small and accessible population, all firms were targeted for inclusion in the study. This approach was consistent with the unit of analysis, which was the firm, as the study examined how strategy implementation practices influence corporate social performance among

KRA-compliant alcohol manufacturing firms in Kenya. Consequently, no sampling technique was used because data were sought from the entire population of eligible firms rather than from a subset.

The unit of observation comprised managerial personnel or officers performing equivalent strategic functions directly involved in strategy implementation activities within the participating firms. Respondents were identified from the finance, human resource, and marketing and public relations functions because these roles are closely associated with resource allocation, leadership support, strategy communication, and strategy monitoring. To participate in the study, respondents were required to have at least five years of experience in strategic planning, implementation, or monitoring. Where a firm did not have a designated finance manager, human resource manager, or marketing and public relations manager, the questionnaire was administered to the officer responsible for the respective function, provided that the individual met the experience requirement. This approach ensured that all eligible firms remained represented in the study while reducing the likelihood of exclusion bias arising from differences in organisational structures across firms.

3.5.2 Sample Size

This study conducted a census survey of all 41 KRA-compliant alcohol manufacturing firms in Kenya listed by the Kenya Revenue Authority in March 2024 (see Appendix 5). Four firms participated in the pilot study and were subsequently excluded from the main survey, resulting in 37 firms being included in the primary survey. Following Creswell's (2015) recommendation that organisational studies benefit from multiple knowledgeable respondents to provide diverse perspectives and enhance understanding of complex phenomena, a maximum of three respondents were targeted from each firm, yielding an anticipated total of 111 respondents. The inclusion criteria required respondents to be directly involved in strategy implementation (SI) activities, hold responsibility for finance, human resource, marketing, public relations, or equivalent strategic functions, and possess at least five years of experience in strategic planning, implementation, or monitoring. Where the specified managerial titles did not exist, officers performing equivalent responsibilities were included, provided they met the study's inclusion criteria. This approach ensured representation from the key functional areas relevant to strategy implementation, helped minimise potential

exclusion bias arising from variations in organisational structures across firms, and provided a comprehensive understanding of SI practices within the industry.

Table 3.1

Distribution of Target Firms and Respondents

Type	Number of Companies	Respondents
Breweries	4	12
Wines and Spirits Distilleries	34	102
Mixed (e.g., breweries and wines)	3	9
Total	**41**	**123**

A census survey of all 41 KRA-compliant alcohol manufacturing firms yielded an anticipated target population of 123 respondents. Four firms, comprising 12 respondents, participated in the pilot study and were excluded from the main survey. Consequently, the target population for the primary survey comprised 37 firms and 111 respondents.

3.6 Pilot Study

The pilot study included four KRA-compliant alcohol manufacturing firms in Kenya identified from the March 2024 KRA listing. These firms were identified from the target population and excluded from the main survey to facilitate pretesting of the research instrument across different operational contexts within the alcohol manufacturing industry. Specifically, the pilot included one brewery, two wine and spirits distillers, and one mixed producer to expose the questionnaire to diverse organisational settings and evaluate its clarity, relevance, and applicability across different categories of alcohol manufacturing firms. The purpose of the pilot was not to achieve representativeness of the population but to identify potential weaknesses in questionnaire design, wording, sequencing, and data coding procedures before the main survey.

Mumtaz, Ting, Ramayah, Chuah, and Cheah (2017) recommended that pilot studies should comprise approximately 10 per cent of the anticipated main study sample to enable effective assessment of research instruments prior to full-scale data collection. Given that the primary survey targeted 37 firms with a maximum of 111 respondents, the 10 per cent guideline translated into a pilot study of four firms. Within each pilot firm, three knowledgeable respondents who met the study's inclusion criteria were

identified to participate in the pretesting exercise, resulting in a total of 12 respondents. The sample size of 12 aligned with Maria Michael and Reyes (2023), who recommended a pilot study size of 10–30 participants to identify issues in questionnaire design.

Feedback from the pilot informed refinements to the questionnaire, particularly in Section C, which measured corporate social performance. The revisions focused on improving item clarity, reducing ambiguity, enhancing response consistency, and ensuring that the questionnaire adequately captured the constructs under investigation. These improvements strengthened the instrument's clarity, reliability, and validity. Data collected during the pilot study were not included in the final analysis to prevent contamination of the main study findings and to preserve the integrity of the results.

3.6.1 Validity of the Instrument

Several types of validity were considered to ensure the instrument was robust and sound. Content validity was ensured by developing questionnaire items directly from the study objectives, conceptual framework, and the dimensions of the study variables. The questionnaire was structured around the key dimensions of strategy implementation (strategic leadership, resource allocation, strategy communication, and strategy monitoring) and their influence on corporate social performance (CSP) outcomes. This alignment ensured that all relevant aspects of the study variables were adequately represented in the instrument. Construct validity was enhanced by operationalising each study variable into measurable indicators derived from the relevant theories and empirical literature. Questionnaire items were developed to reflect the theoretical definitions and underlying concepts of strategy implementation practices and corporate social performance, as recommended by Lambert and Newman (2023). In addition, the instrument was reviewed by the university supervisors to assess the clarity, relevance, and appropriateness of the items in measuring the intended constructs. Their feedback informed revisions to improve the accuracy and consistency of the instrument before data collection. External validity was supported by collecting data from KRA-compliant alcohol manufacturing firms operating across different regions of Kenya, enhancing the applicability of the findings to the broader alcohol manufacturing sector.

3.6.2 Reliability of the Instrument

To ensure the instrument's reliability, a pilot study was conducted with four KRA-compliant alcohol manufacturing firms to identify and address weaknesses in questionnaire design, providing clarity and consistency. Reliability was assessed using Cronbach's alpha coefficient, a widely accepted measure of internal consistency. A threshold of 0.7 was adopted, as recommended by Shrestha (2021), indicating acceptable reliability of the instrument. The coefficient was calculated for each construct to ensure that items within the questionnaire consistently measured the same underlying concept. This process ensured the instrument is dependable and yields replicable results.

3.7 Data Collection

This study did not include secondary data; thus, the research instrument included a structured questionnaire. The data collection process involved the distribution of structured questionnaires to the targeted respondents of the selected alcohol manufacturing firms. Questionnaires were employed to facilitate adept data collection from a large sample, ensuring uniformity and comparability of responses (Kircher & Zipp, 2022). The questionnaire was structured into three sections: Section A covered demographic information, then followed by Section B on strategy implementation, and, lastly, Section C addressed corporate social performance. This structure ensured clarity and logical flow. The structured questionnaires included closed-ended questions designed to gather numerical data aligned with the study's objectives. Additionally, there were Likert-type items with a 5-point scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), enabling respondents to express the degree of their agreement or perception on various aspects of the variables (Robinson, 2024). The human resource (HR) management teams of these firms were contacted to obtain the email addresses of participants, who were required to have at least 5 years of experience in strategic roles within their organisations. These questionnaires were distributed electronically via Google Forms to respondents.

The researcher personally coordinated the distribution of the questionnaires and monitored the data collection process. Personalised email invitations pointed out the study's purpose and stressed confidentiality and voluntary participation. Follow-up emails were sent to those who had not replied a week after the first distribution to improve response rates. Potential challenges such as delayed responses and non-

response were addressed through reminder emails and regular follow-up communication with the participating firms. Before the surveys were distributed, permission was obtained from the respective alcohol manufacturing firms, KRA, and the Ministry of Interior. The researcher also sought permission from the National Commission for Science, Technology, and Innovation (NACOSTI), as required by Kenyan law, to ensure ethical compliance and alignment with national scientific interests. The data collection period lasted two weeks, during which participants had ample time to complete the survey. Key milestones such as survey distribution, follow-up reminders, and final data retrieval were tracked to ensure efficient progress.

Ethical considerations were adhered to, including ensuring participants' consent was obtained before participation and guaranteeing the confidentiality of their responses. An informed consent statement was included at the beginning of the questionnaire, allowing respondents to voluntarily decide whether to participate in the study. No personal identifying information was included, and the data was used solely for research purposes. The identities of respondents and their organisations were protected by reporting findings in aggregate form, while completed questionnaires and electronic data were securely stored and accessed only by the researcher. These measures ensured compliance with ethical, legal, and professional research requirements.

3.8 Data Analysis and Presentation

The researcher employed specific quantitative analysis methods that align with the research objectives. The SPSS software was used in this study to aid data analysis using the built-in data analysis tools because it is a reliable and widely accepted software for handling large datasets, offering advanced statistical techniques that support accurate interpretation of quantitative research findings. Descriptive statistics, particularly mean and standard deviation, were used to summarise responses on strategy implementation practices. The mean measured the central tendency of how firms applied resource allocation, strategy communication, strategic leadership, and monitoring. The standard deviation indicated the extent of variation in implementation across firms. These statistics provided a clear overview of common patterns and differences in practice. In the context of this study, descriptive statistics were appropriate for capturing how frequently and consistently firms applied specific strategies. This approach helped identify the relative strength or weakness of each

practice and supported objective comparison across the four strategy dimensions that were under investigation.

In addition, simple and multiple linear regression analyses were conducted to examine the influence of resource allocation, strategic leadership, strategy communication, and strategy monitoring on corporate social performance. The simple linear regression models helped to assess the individual influence of each independent variable on CSP, while the multiple regression model evaluated their combined influence within a single equation (Lee, 2022). The multiple regression model enabled the researcher to determine the unique contribution of each strategy implementation practice while controlling for the influence of the other variables. This approach provided a more comprehensive assessment of the relationships among the study variables and strengthened the explanatory power of the analysis. According to Lee (2022), a multiple regression model describes how independent variables influence a dependent variable, and it can be represented mathematically as:

$$\mathbf{Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon}$$

Where:

- **Y** is the dependent variable (health awareness and rehabilitation support programs).
- β_0 is the intercept (constant).
- $\beta_1, \beta_2, \beta_3,$ **and** β_4 are the regression coefficients for each independent variable.
- $X_1, X_2, X_3,$ **and** X_4 are the independent variables (resource allocation, strategic leadership, strategy communication, and strategy monitoring).
- ε is the error term.

This model focused solely on health awareness and rehabilitation support programs as the corporate social performance (CSP) outcome. The regression coefficients for each independent variable provided insights into the influence of resource allocation, strategic monitoring, leadership, and strategy communication on CSP outcomes. The findings offer valuable information on how each factor contributes to the success of

health awareness and rehabilitation support programs, guiding potential improvements in strategy implementation practices.

To test the hypotheses, simple linear regression examined the individual effects of each independent variable – resource allocation, strategic leadership, strategy communication, and strategy monitoring – on the dependent variable – health awareness and rehabilitation support programs. Each hypothesis was tested by examining the significance of the regression coefficients (β_1, β_2, β_3, β_4) for the independent variables. A *p*-value of less than 0.05 indicates statistical significance, leading to the rejection of the null hypotheses (H_{01}, H_{02}, H_{03}, H_{04}). In addition, multiple linear regression was used to test the overall model and determine whether the independent variables jointly explained variations in corporate social performance. The significance of the overall regression model was assessed using the Analysis of Variance (ANOVA) F-test at the 0.05 significance level. Where the F-statistic was significant, the model was considered suitable for explaining the relationship between strategy implementation practices and corporate social performance. The coefficient of determination (R^2) was also examined to establish the proportion of variation in corporate social performance explained by the independent variables.

Descriptive statistics summarised the data, which provided insights into the distribution of the variables, including dispersion and measures of central tendency. However, hypothesis testing primarily relied on regression analysis, determining the statistical significance of the influence of the independent variables on the dependent variable.

Diagnostic tests were performed to verify that the regression analysis assumptions held and that the data were suitable for inferential analysis. The diagnostic tests performed included normality, multicollinearity, and homoscedasticity tests using the SPSS software. The Normality test include combining Shapiro–Wilk test and the Normal Q–Q plots. The Shapiro–Wilk test statistically evaluated whether the residuals followed a normal distribution, while the Q–Q plots visually confirmed the distribution pattern. According to Ghasemi and Zahediasl (2012), testing for normality is essential in quantitative studies employing regression because it ensures that parameter estimates, significance tests, and confidence intervals remain valid. Therefore, this study applied the normality test to confirm that the residuals from the

regression model approximated a normal distribution before further statistical interpretation.

The Multicollinearity test was performed to determine whether there were high intercorrelations among the independent variables of the study. Multicollinearity was examined using the Variance Inflation Factor (VIF) and Tolerance values generated in SPSS. As noted by Hair et al. (2019), multicollinearity inflates standard errors and may distort the significance of predictor variables in multiple linear regression models. The test was relevant to this study because the four strategy implementation variables were conceptually related and could exhibit collinearity. A VIF value below 10 and a Tolerance value above 0.1 were used as thresholds to confirm the absence of multicollinearity, ensuring reliability of the regression coefficients and validity of the inferential analysis. Lastly, the homoscedasticity test checked whether error variance was constant across levels of the independent variables by examining residual plots to ensure unbiased, efficient estimates and valid statistical inference in the regression model. The results of the diagnostic tests informed the suitability of the data for regression analysis and enhanced confidence in the validity and reliability of the study findings.

Once the analysis was complete, the results were presented in textual and graphical formats. Pie charts and bar graphs were used to depict the demographic information visually. Descriptive statistics were displayed in tables, summarising key data points, including means and standard deviations. Additionally, the results of the simple linear regression analysis were presented in tables, showing the coefficients for each independent variable, along with their significance levels. Data from these diagnostic tests were presented in tables and figures that report test statistics, significance values, and diagnostic indicators. This combination of tables, graphs, and text ensured a clear and easy presentation and interpretation of the findings by academic and industry audiences.

3.9 Ethical Considerations

This study prioritised ethical standards by upholding and protecting respondents' rights and well-being. Before data collection, every respondent received a clear informed consent form that clarified the study's purpose, procedures, and potential risks. Participation was voluntary in that no coercive measures were used during

recruitment, and respondents could withdraw at will or at any time without penalty. The consent form also explained that the data collected was used solely for research purposes, ensuring transparency in how their information would be handled. All responses remained confidential through the removal of identifying information and personal identifiers. Alongside securely storing questionnaire data in password-protected files, access was limited to the researcher. These measures ensured that participants were fully informed and their rights were protected throughout the study.

The study was also designed to minimise potential harm to participants. All questions were focused on organisational practices and experiences rather than personal matters. To further protect participants, the research findings were reported in aggregate form, preventing individual identification. In addition, the environmental impact of the research process was minimised, as data was electronically collected, eliminating paper waste and reducing carbon emissions from physical transportation. The use of online surveys ensured that the study had a minimal ecological footprint while maintaining ethical standards in data collection, confidentiality, and participant privacy. These strategies ensured responsible handling of the research, without harm to participants or the environment.

3.10 Chapter Summary

This chapter provided the methodological framework used to generate evidence for the study. The selected procedures ensured that relevant data were obtained from respondents directly involved in strategy implementation activities within the participating firms. Measures for enhancing data quality, consistency, and ethical compliance were incorporated throughout the research process. The chapter therefore established the basis upon which reliable findings were generated to address the study objectives and test the hypotheses.

CHAPTER FOUR
RESULTS AND DISCUSSION

4.1 Introduction

This chapter presents the analysis, results, and discussion of the data collected from KRA-compliant alcohol manufacturing firms in Kenya. It begins with the demographic characteristics of the respondents, followed by descriptive statistics for the study variables. The chapter further presents diagnostic tests, reliability results, and inferential analysis. The findings are then discussed in relation to the study objectives, hypotheses, and existing literature reviewed earlier.

4.2 Demographic Information

Given that 90 out of 111 sampled managers returning completed questionnaires, the response rate stood at 81.1%. This response rate was strong, aligning with Wu, Zhao, and Fils-Aime (2022), who recommended an 80% threshold for an acceptable survey response. The high rate suggested reliable and robust data quality, enhancing the internal validity of the findings. However, non-response from 21 participants raised the possibility of non-response bias, especially if certain demographics were underrepresented. For example, more time-constrained managers may have opted out, potentially skewing results. Factors influencing this strong response likely included direct engagement, clarity of the research purpose, and participants' relevance to the topic. No major ethical or logistical issues were reported during data collection, further strengthening the study's credibility.

Table 4.1

Response Rate

Category of Respondents	Targeted number	Actual response	Percentage
Managerial Staff	**111**	**90**	**81.1%**

Gender

The majority of respondents were male, accounting for 65.6% (n=59), while females constituted 34.4% (n=31) as shown in Figure 4.1. This gender distribution indicates a higher proportion of male respondents in management roles. This trend may also indicate broader gender disparities in managerial appointments within the industry.

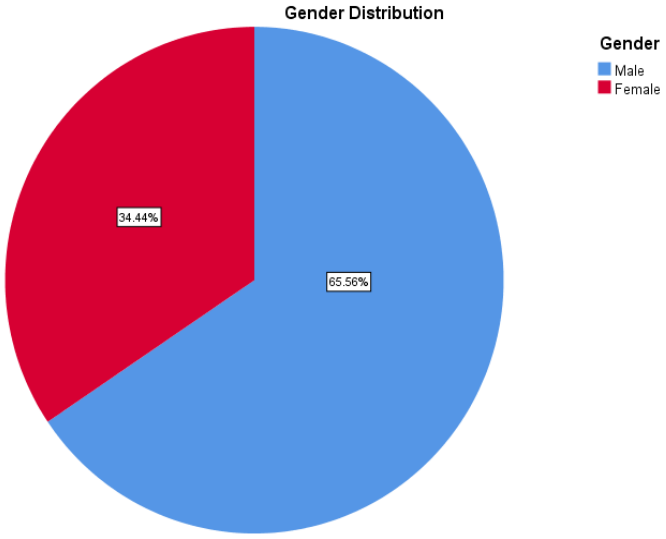


Figure 4.1: Gender Distribution

Age

Figure 4.2 shows that the 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.

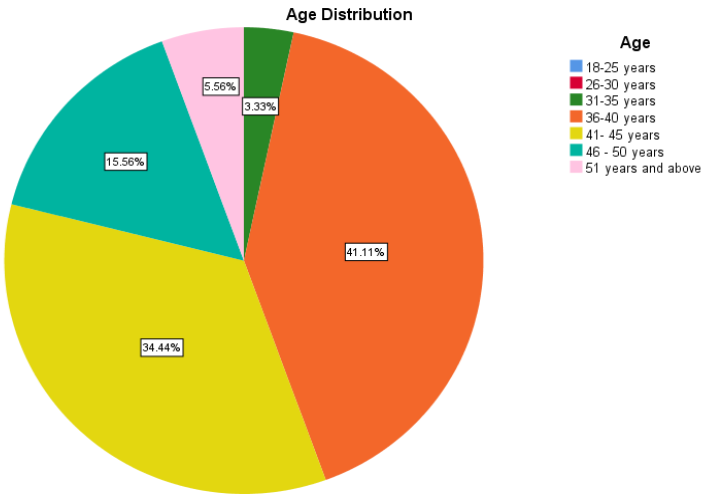


Figure 4.2: Age Distribution

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) as shown in Figure 4.3. This balanced representation ensured that perspectives from various functional areas were captured, offering a multidimensional view of strategy implementation practices.

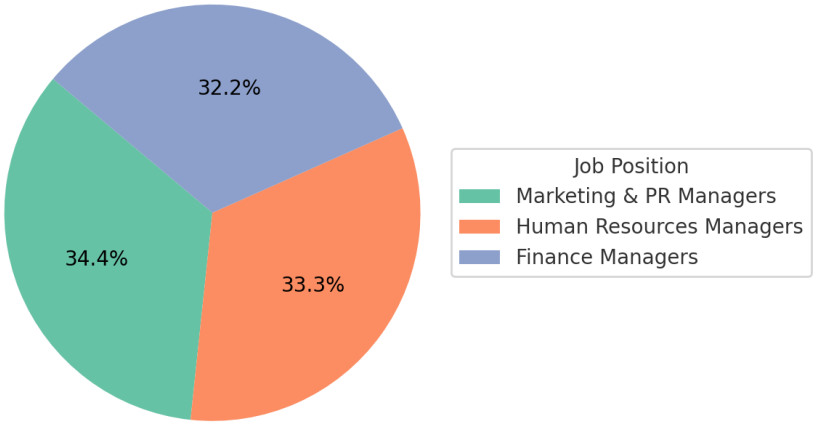


Figure 4.3: Job Position

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) as shown in Figure 4.4. 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.

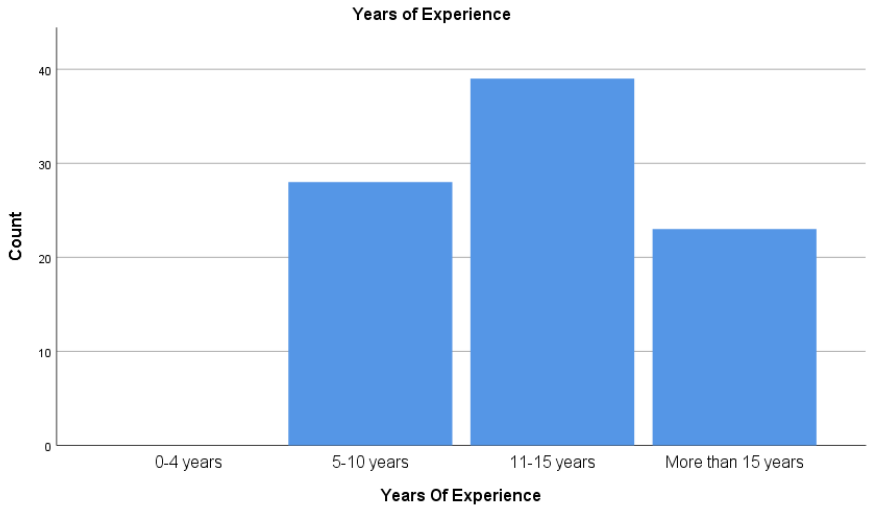


Figure 4.4: Distribution of Years of Experience

Years of Operation

Figure 4.5 shows that 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.

The distribution of firms across different years of operation suggests varying levels of organisational maturity within the sample. Older firms are likely to have more established structures, processes, and experience in implementing strategic initiatives and corporate social programmes, while younger firms may still be developing these capabilities. The inclusion of firms with different operational histories therefore provided diverse perspectives on strategy implementation practices and corporate social performance, enhancing the comprehensiveness of the study findings.

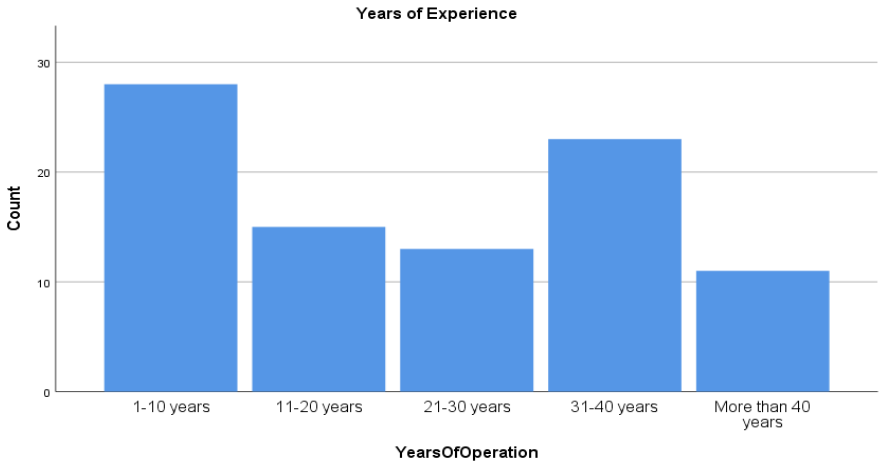


Figure 4.5: Distribution of Years of Operation

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) as shown in Figure 4.6. This suggests that most strategic decision-makers were from corporate or co-owned entities, which may influence how strategies are designed and executed.

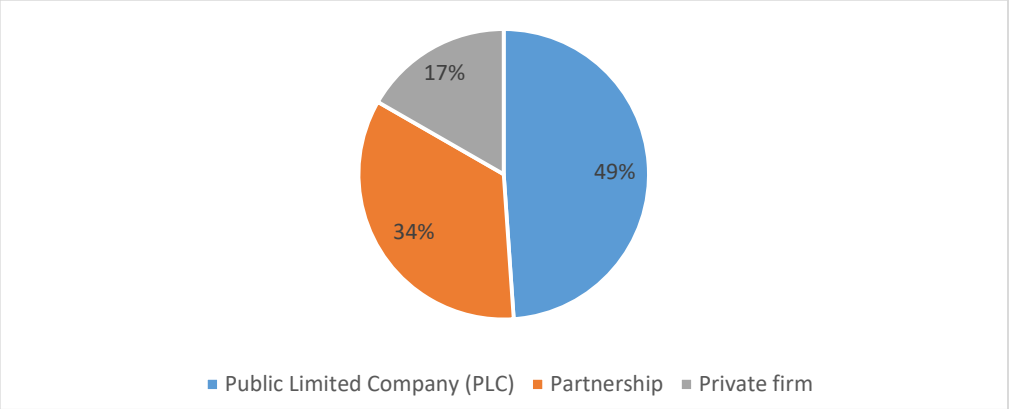


Figure 4.6: Distribution of Type of Ownership

Number of Employees

Based on Figure 4.7, 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.

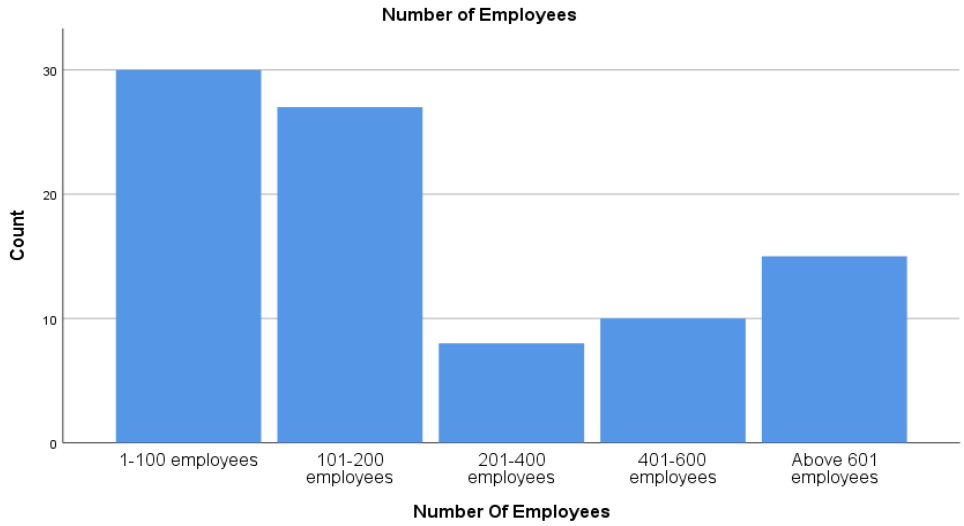


Figure 4.7: Distribution of Number of Employees

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) as shown in Figure 4.8. 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.

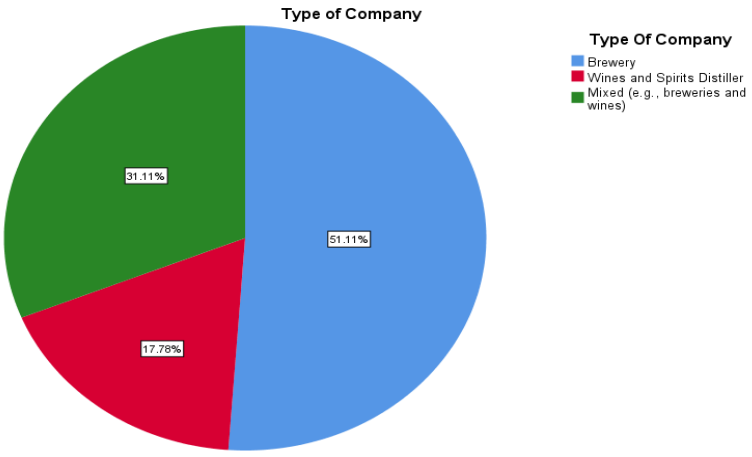


Figure 4.8: Distribution of Type of Company

4.3 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 4.2 shows that respondents moderately agreed that physical resources were effectively allocated (M = 3.22, SD = 0.804) and that human resources were adequately assigned (M = 3.29, SD = 0.838). A similar pattern was observed for the clear connection between resource allocation and strategy implementation (M = 3.22, SD = 0.804). These findings indicate that KRA-compliant alcohol manufacturing firms generally have effective resource allocation practices that support strategy implementation and corporate social performance. However, the moderate mean scores indicate opportunities to strengthen the allocation of physical and human resources and enhance their alignment with strategic objectives. These findings are consistent with Herrera and de las Heras-Rosas (2020), who found that effective utilisation of organisational resources supports the achievement of social responsibility objectives.

Table 4.2

Descriptive Statistics for Resource Allocation

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
PhysicalResourcesAreEffectivelyAllocated	90	1	5	290	3.22	.804
HumanResourcesAreAdequatelyAssigned	90	2	5	296	3.29	.838
ThereIsAClearCconnectionBetweenAllocation	90	2	5	290	3.22	.804
Valid N (listwise)	90					

Table 4.3 indicates a moderate perception of leadership effectiveness in inspiring and empowering employees (M = 3.27, SD = 0.832), providing support for strategic initiatives (M = 3.34, SD = 0.850), and ensuring alignment between strategic initiatives and organisational goals (M = 3.38, SD = 0.907). The findings indicate that

strategic leadership practices are generally evident among KRA-compliant alcohol manufacturing firms. However, the moderate mean scores indicate opportunities to strengthen leadership effectiveness in inspiring employees, providing implementation support, and ensuring strategic alignment. Enhancing these leadership practices may improve employee commitment and facilitate the achievement of corporate social performance objectives. These findings corroborate Saeidi, Robles, Saeidi, and Zamora (2021), who found that effective leadership practices enhance corporate social performance by promoting employee engagement and aligning leadership actions with organisational goals.

Table 4.3

Descriptive Statistics for Strategic Leadership

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
OurLeadershipEffectivelyInspiresAndEmpowers	90	1	5	294	3.27	.832
OurLeadershipProvidesEmployeesNecessarySupport	90	1	5	301	3.34	.850
OurLeadershipEnsuresThaStrategicInitiativesAlign	90	1	5	304	3.38	.907
Valid N (listwise)	90					

Table 4.4 presents moderate mean scores for stakeholder engagement in strategy implementation (M = 3.30, SD = 0.814), communication of strategic goals and initiatives (M = 3.38, SD = 0.829), and the provision of strategic progress updates to stakeholders (M = 3.28, SD = 0.887). These findings indicate that strategy communication practices are generally evident among KRA-compliant alcohol manufacturing firms. However, the moderate mean scores indicate opportunities to strengthen stakeholder engagement, improve communication of strategic goals, and enhance the consistency of updates provided to stakeholders. Improving these aspects of communication is likely to promote greater stakeholder understanding, participation, and support for organisational objectives. These findings align with Ismail, Chin, and Prabowo (2022), who found that transparent strategy communication enhances corporate social performance by improving stakeholder understanding and organisational alignment.

Table 4.4

Descriptive Statistics for Strategy Communication

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
OurOrganisationsActivelyEngagesStakeholders	90	1	5	297	3.30	.814
StrategicGoalsAndInitiativesAreCommunicated	90	1	5	304	3.38	.829
InternalAndExternalStakeholdersReceiveUpdates	90	2	5	295	3.28	.887
Valid N (listwise)	90					

Table 4.5 reflects a moderate level of strategy monitoring through active oversight and evaluation of strategic plans (M = 3.33, SD = 0.835), systematic review of strategic plans (M = 3.30, SD = 0.841), and utilisation of performance monitoring results in organisational decision-making (M = 3.44, SD = 0.836). The highest mean score was recorded for the use of performance monitoring results, highlighting the importance of performance information in guiding strategic actions. The mean scores demonstrate that strategy monitoring practices are generally embedded within KRA-compliant alcohol manufacturing firms. However, the moderate ratings point to opportunities for strengthening oversight processes, enhancing the regularity of strategic reviews, and improving the utilisation of monitoring results in decision-making. Strengthening these monitoring practices can improve accountability, support timely corrective actions, and enhance corporate social performance outcomes. Asiaei, Bontis, Barani, and Jusoh (2021) affirm these findings in establishing that consistent performance tracking enhances organisational and social outcomes by linking strategy implementation to measurable results.

Table 4.5

Descriptive Statistics for Strategy Monitoring

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
ManagersActivelyOverseeAndEvaluateStrategicPlan	90	2	5	300	3.33	.835
StrategicPlansAreSystematicallyReviewed	90	1	5	297	3.30	.841
PerformanceMonitoringResultsAreUsed	90	2	5	310	3.44	.836
Valid N (listwise)	90					

In Table 4.6, engagement in health campaigns recorded a mean score of 3.49 (SD = 1.030), rehabilitation centre establishment recorded a mean score of 3.43 (SD = 1.142), and collaboration with stakeholders on social initiatives recorded a mean score of 3.28 (SD = 1.028). The highest mean score was reported for participation in health campaigns, reflecting a relatively stronger commitment to community health awareness initiatives. The mean scores demonstrate that KRA-compliant alcohol manufacturing firms participate in various corporate social performance activities, although the level of engagement varies across different initiatives. The comparatively lower mean score for collaboration activities highlights opportunities to strengthen partnerships with stakeholders in addressing alcohol-related social challenges. Enhancing collaboration, rehabilitation support, and health awareness programmes may contribute to more effective and sustainable corporate social performance outcomes. These findings are consistent with Boesso, Favotto, and Michelon (2021), who observed that the successful integration of social initiatives into organisational activities enhances corporate social performance and stakeholder value.

Table 4.6
Descriptive Statistics for Corporate Social Performance

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
HowManyHealthCampaignsAnnually	90	1	5	314	3.49	1.030
HowManyRehabilitationCenters	90	1	5	309	3.43	1.142
HowOftenOrganisationsCollaborate	90	1	5	295	3.28	1.028
Valid N (listwise)	90					

4.4 Diagnostic Results

Diagnostic tests were performed to verify that the regression analysis assumptions held and the results remained valid. According to Hair et al. (2020), diagnostic testing enhanced the accuracy, reliability, and generalisability of regression estimates. In this study, three diagnostic tests were performed: the normality test, the multicollinearity test, and the homoscedasticity test. These tests collectively confirmed the appropriateness of the regression model for analysing corporate social performance determinants.

4.4.1 Normality Test

In this study, normality was evaluated using Shapiro-Wilk test and Normal Q-Q plots to ensure accurate assessment of the residuals' distribution. Razali and Wah (2011) note that the Shapiro-Wilk test is an effective statistical tool for identifying deviations from normality in small to moderately sized samples. The Normal Q-Q plots complemented this by offering a visual interpretation of the data's distribution pattern (Ghasemi & Zahediasl, 2012). Combining these two methods allowed for statistical and graphical validation of the normality assumption, ensuring robust and reliable results for the regression analysis used in this study.

Shapiro-Wilk Test

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 4.7 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. Since all p-values were below the 0.05 significance level, the test formally indicates departures from normality. However, the Shapiro–Wilk test is highly sensitive to sample size and may detect minor deviations from normality in relatively large samples that are not practically significant (de Souza et al., 2023). Given that the test statistics were close to 1.0 and the deviations from normality were small, the results were interpreted together with the Normal Q–Q plots. The Q–Q plots depicted below showed no substantial departures from the expected normal pattern, indicating that the assumption of normality was sufficiently satisfied for regression analysis. Therefore, the data were considered suitable for subsequent inferential statistical procedures.

Table 4.7
Tests of Normality

	Kolmogorov-Smirnov[a]			**Shapiro-Wilk**		
	Statistic	**df**	**Sig.**	**Statistic**	**df**	**Sig.**
Resource Allocation	.145	90	.000	.970	90	.037
Strategic Leadership	.118	90	.004	.966	90	.020
Strategy Communication	.136	90	.000	.964	90	.015
Strategy Monitoring	.141	90	.000	.968	90	.024
Corporate Social Performance	.114	90	.006	.961	90	.009

a. Lilliefors Significance Correction

Normal Q-Q

Normal Q-Q plots are visual tools used to assess whether the residuals in a regression model follow a normal distribution. In this study, they helped 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. These plots highlighted key visual patterns such as clustering or curvature that could have affected interpretation.

Figures 4.9 and 4.10 show points aligning closely along the diagonal reference line, indicating approximate normality with only minor tail deviations. For Resource Allocation, the Shapiro-Wilk statistic of 0.970 and *p*-value of 0.037 support this observation, suggesting a small but acceptable deviation, while Strategic Leadership recorded a statistic of 0.966 and *p*-value of 0.020, also indicating mild non-normality. In both cases, 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 and Strategic Leadership met the normality assumption, confirming their suitability for accurate and reliable interpretation within the simple linear regression analysis used in this study.

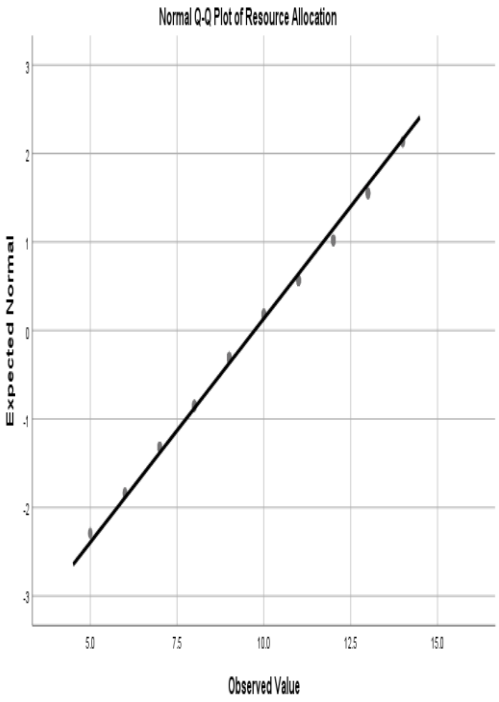


Figure 4.9: Normal Q-Q Plot of Resource Allocation

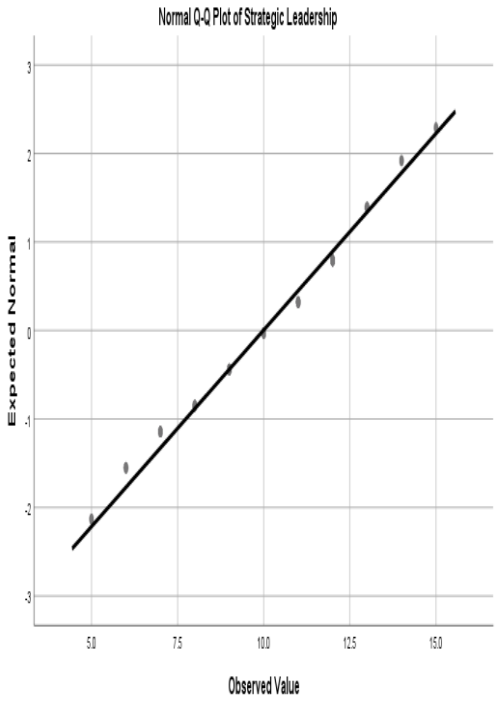


Figure 4.10: Normal Q-Q Plot of Strategic Leadership

Figures 4.11 and 4.12 show points closely following the diagonal reference line, indicating approximate normality with only slight deviations at the tails. For Strategy Communication, the Shapiro-Wilk statistic of 0.964 and *p*-value of 0.015 support this observation, suggesting a small departure from perfect normality, while Strategy Monitoring recorded a statistic of 0.968 and *p*-value of 0.024, showing mild skewness. In both cases, the residuals appeared evenly distributed without major curvature or clustering. Therefore, Strategy Communication and Strategy Monitoring satisfy the normality assumption, validating their appropriateness for inclusion in the simple linear regression analysis and ensuring reliable statistical interpretation of results.

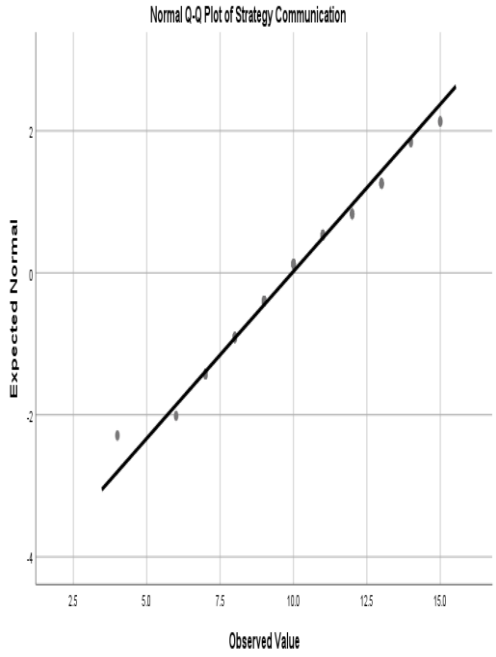


Figure 4.11: Normal Q-Q Plot of Strategy Communication

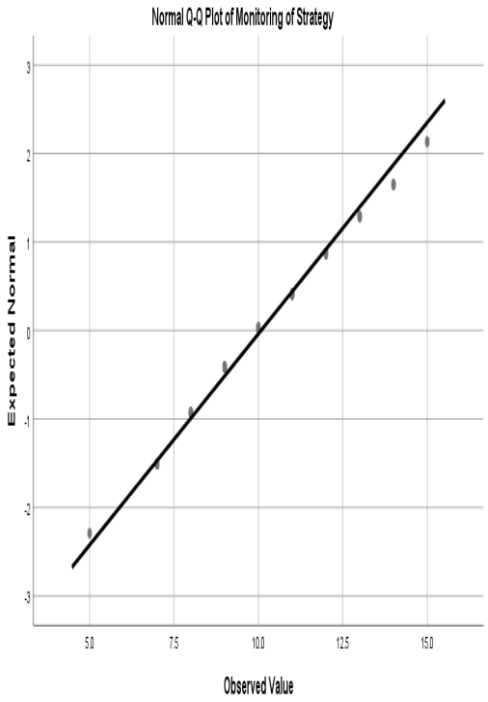


Figure 4.12: Normal Q-Q Plot of Strategy Monitoring

In Figure 4.13, the Normal Q-Q plot for Corporate Social Performance 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.

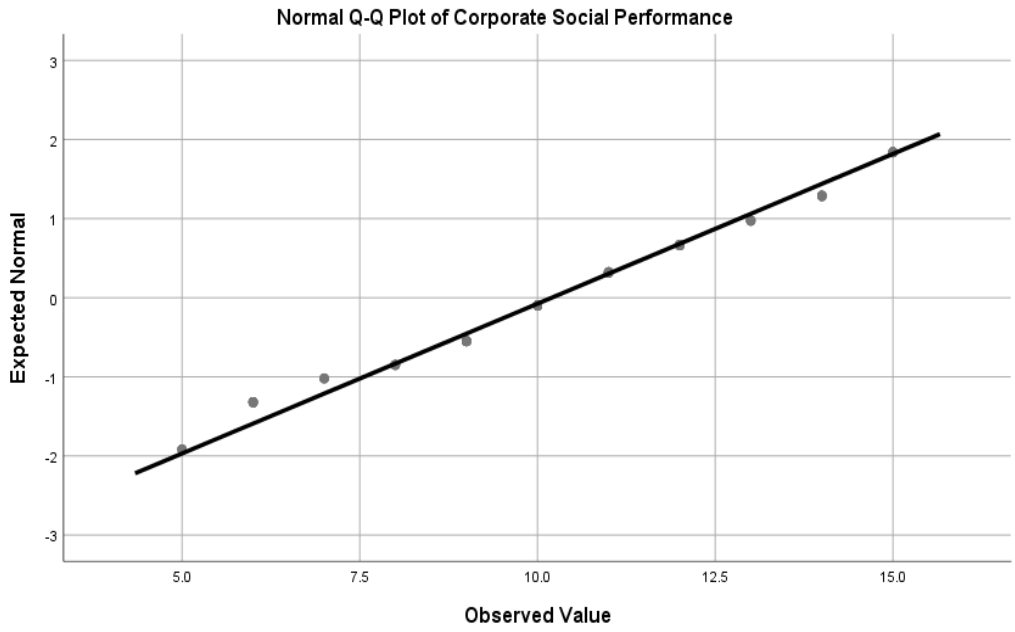


Figure 4.13: Normal Q-Q Plot of Corporate Social Performance

4.4.2 Multicollinearity Test

The multicollinearity test was conducted to determine whether there was a high degree of correlation among the independent variables that could distort the regression estimates. 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.

The collinearity statistics for resource allocation in Table 4.8 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 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.

Table 4.8

Multicollinearity for Resource Allocation

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

a. Dependent Variable: Corporate Social Performance

The multicollinearity results for strategic leadership in Table 4.9 show a tolerance value of 1.000 and a VIF value of 1.000. These findings demonstrate that strategic leadership operates independently and does not share variance with other predictor variables. A VIF below 10 and tolerance above 0.1 indicate no evidence of multicollinearity. This independence ensures that strategic leadership contributes distinct explanatory power to the regression model. The absence of collinearity confirms that the variable's coefficient is precise and reliable. Therefore, strategic leadership remains a strong and unbiased predictor of corporate social performance within the simple linear regression model.

Table 4.9

Multicollinearity for Strategic Leadership

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Strategic Leadership	1.000	1.000

a. Dependent Variable: Corporate Social Performance

The multicollinearity statistics for strategy communication in Table 4.10 reveal a tolerance value of 1.000 and a VIF value of 1.000. These results clearly show that strategy communication has no collinearity problem within the regression model. The VIF value below 10 and tolerance above 0.1 demonstrate that the variable is completely independent. This independence confirms that strategy communication adds unique value in explaining corporate social performance. The results ensure that its coefficient estimates are unbiased and statistically stable. Therefore, the regression model treats strategy communication as a valid and dependable predictor of corporate social performance without any multicollinearity concern.

Table 4.10

Multicollinearity for Strategy Communication

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Strategy Communication	1.000	1.000

a. Dependent Variable: Corporate Social Performance

The collinearity statistics for monitoring of strategy in Table 4.11 present a tolerance value of 1.000 and a VIF value of 1.000. These results indicate no evidence of multicollinearity among the study variables. The acceptable VIF and tolerance values confirm that strategy monitoring operates independently in the model. This independence ensures that the variable contributes unique information to explaining corporate social performance. The lack of multicollinearity further supports the stability of its regression coefficient. Therefore, strategy monitoring is considered a reliable and unbiased predictor variable in the simple linear regression model used in this study.

Table 4.11

Multicollinearity for Strategy Monitoring

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Strategy Monitoring	1.000	1.000

a. Dependent Variable: Corporate Social Performance

Table 4.12 provides clear, quantitative indicators of multicollinearity. The Tolerance values range from .280 to .309, while the corresponding Variance Inflation Factor (VIF) values range from 3.232 to 3.566. These VIF values, ranging from 3.232 to 3.566, are below the conventional cutoff of 5.0, indicating moderate but acceptable multicollinearity that does not distort the regression estimates. However, these relatively high VIF values suggest moderate intercorrelation among SI variables, which may inflate standard errors and reduce the statistical significance of individual predictors. This explains why the individual effects that were significant in the simple linear regressions became insignificant in the multiple linear regression. It shows that

the predictors share overlapping explanatory power, meaning they have an influence on CSP in related and interconnected ways.

Table 4.12

Multiple Linear Regression Collinearity Statistics

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Resource Allocation	.309	3.232
	Strategic Leadership	.280	3.566
	Strategy Communication	.295	3.390
	Strategy Monitoring	.293	3.415

a. Dependent Variable: Corporate Social Performance

4.4.3 Homoscedasticity Test

The homoscedasticity test checks whether the prediction errors are evenly distributed around the regression line. The line represents the expected values of the dependent variable based on the independent variable. Meeting this assumption prevents bias in standard errors and supports valid hypothesis testing in regression analysis. In this study, testing homoscedasticity ensures that estimates of the influence of strategy implementation practices on corporate social performance are reliable and statistically sound.

The scatterplots in Figures 4.14 and 4.15 confirmed the homoscedasticity assumption for the regression models. In the Resource Allocation plot, the residuals are randomly dispersed around the horizontal zero line with no funnel shape or systematic pattern, and the points remain evenly spread across predicted values. This distribution showed that the variance of the error terms was constant, indicating that the estimates of the influence of Resource Allocation on corporate social performance were stable and unbiased. Likewise, the Strategic Leadership scatterplot displayed residuals scattered evenly around the regression line without curvature or clustering, which demonstrated stable variance and consistent effect estimates across observations. Therefore, both models meet regression validity requirements, supporting accurate hypothesis testing in this study.

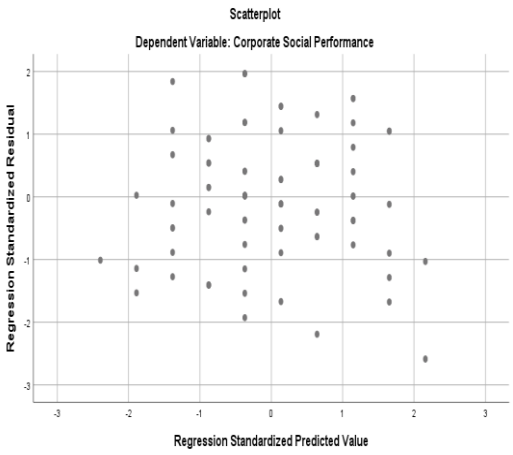


Figure 4.14: Scatterplot for Resource Allocation

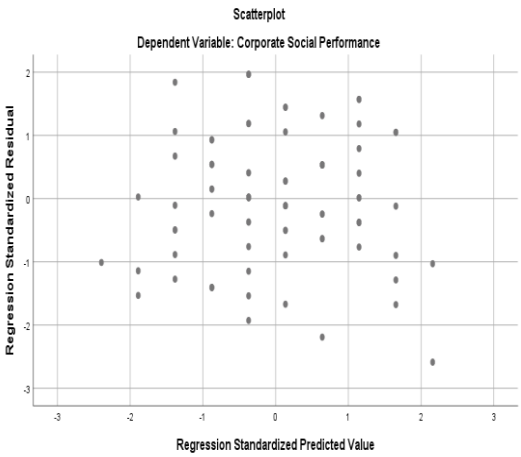


Figure 4.15: Scatterplot for Strategic Leadership

The scatterplots in Figures 4.16 and 4.17 above show that both variables meet the homoscedasticity assumption required for simple linear regression. In the Strategy Communication scatterplot, the residuals are randomly dispersed around the zero line with no visible clustering or directional trend, and the variance of errors remains constant across low and high predicted values, indicating equal error variance. Similarly, the Strategy Monitoring scatterplot shows a uniform spread of residuals along the regression line without funnelling or systematic variation, confirming stable variance. These patterns demonstrated that both models produced unbiased estimates and reliable standard errors, which supported valid conclusions about their effects on corporate social performance. This also indicated that prediction errors remained consistent across observations in both models.

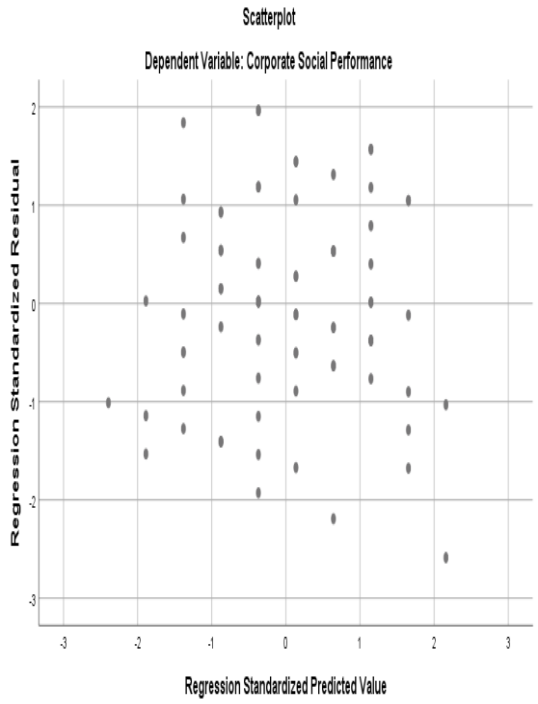


Figure 4.16: Scatterplot for Strategy Communication

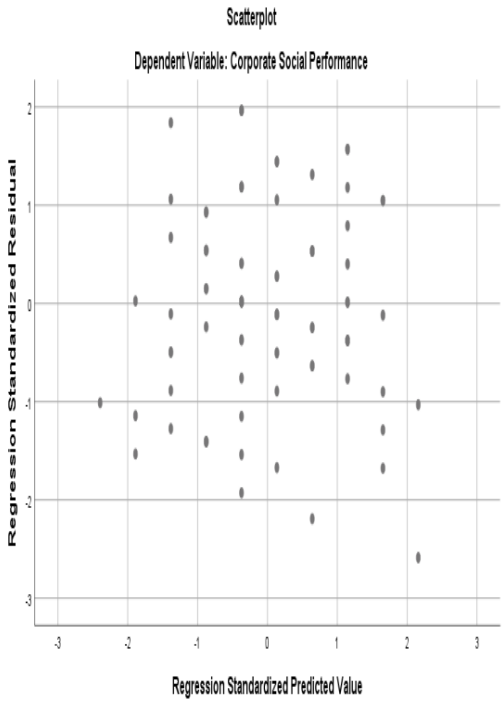


Figure 4.17: Scatterplot for Strategy Monitoring

The scatterplots in Figures 4.16 and 4.17 above show that both variables meet the homoscedasticity assumption required for simple linear regression. In the Strategy Communication scatterplot, the residuals are randomly dispersed around the zero line with no visible clustering or directional trend, and the variance of errors remains constant across low and high predicted values, indicating equal error variance. Similarly, the Strategy Monitoring scatterplot shows a uniform spread of residuals along the regression line without funnelling or systematic variation, confirming stable variance. These patterns demonstrated that both models produced unbiased estimates and reliable standard errors, which supported valid conclusions about their effects on corporate social performance. This also indicated that prediction errors remained consistent across observations in both models.

4.5 Reliability Test

As recommended by Shrestha (2021), Cronbach's alpha investigated the internal consistency of the measurement scales for all study variables. Each construct was measured using three items. A Cronbach's alpha value of 0.70 or above was deemed acceptable, in line with commonly accepted methodological guidelines.

In Table 4.13, the reliability analysis showed that all strategy implementation dimensions demonstrated acceptable to good internal consistency, confirming that the items within each construct reliably measured their intended concepts. Strategic Leadership exhibited particularly strong reliability, while resource allocation, strategy communication, and strategy monitoring each met the recommended reliability threshold of 0.70. These findings indicate consistent respondent perceptions across all constructs and confirm that the measurement scales used in this study are reliable and suitable for further statistical analysis.

Table 4.13

Cronbach's Alpha for Reliability of Constructs

Construct	Cronbach's Alpha (α)	Comment
Resource Allocation	0.734	Acceptable
Strategic Leadership	0.838	Good
Strategy Communication	0.790	Acceptable
Strategy Monitoring	0.781	Acceptable
Corporate Social Performance	0.763	Acceptable

4.6 Inferential Statistics

4.6.1 Simple Linear Regression

Inferential statistics were used to conclude the influence of strategy implementation practices on corporate social performance (CSP) among KRA-compliant 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 examines how one independent variable predicts the value of a dependent variable (Field, 2018). In this case, each strategy implementation practice was analysed separately to assess its influence on CSP. The correlation coefficient (R) indicated 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

To examine the influence of resource allocation on corporate social performance (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. Although the value was relatively low, it still suggested that resource allocation had a small but meaningful influence on CSP within the study context. The low R-squared suggested that resource allocation, when assessed independently, was insufficient to explain CSP, likely because its contribution to CSP may depend on how effectively resources are coordinated with other organisational processes like leadership execution, communication systems, and monitoring structures that were not captured in the single-variable model. Ozili (2023) explain that low R-squared values are common in organisational and behavioural studies because outcomes are often influenced by multiple interacting factors that cannot be fully explained by a single predictor variable. Therefore, the relatively low R-squared does not invalidate the model but indicates that additional factors beyond resource allocation may contribute to variations in CSP. The F-statistic was 6.052 with a p-value of 0.016, which is below the 0.05 threshold, indicating that the model is statistically significant and that resource allocation has a meaningful influence on CSP. The result shows that resource allocation has a statistically significant influence on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya.

Table 4.14

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[a]	.064	.054	2.568	.064	6.052	1

a. Dependent Variable: CSP

b. Predictors: (Constant), ResourceAllocation

Table 4.15

Model Summary

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

a. Predictors: (Constant), ResourceAllocation

Table 4.16 shows the influence 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 is below the 0.05 threshold, indicating that the influence of resource allocation on CSP is statistically significant. These findings support research objective 1, which sought to assess the influence of resource allocation on CSP. Based on these results, the null hypothesis (H_{O1}) – that resource allocation has no statistically significant influence on CSP – is rejected. The study concludes that resource allocation exerts a significant positive influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya.

Table 4.16

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[b]
	Residual	580.478	88	6.596		
	Total	620.400	89			

a. Dependent Variable: CSP

b. Predictors: (Constant), ResourceAllocation

Table 4.7

Coefficients[a]

Model		Unstandardized Coefficients		Standardized 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

Regression Model for Resource Allocation (RA):

$$Y = 6.901 + 0.339RA$$

The unstandardised coefficient (B = 0.339) is an indication that a single unit increase in resource allocation leads to a 0.339-unit rise in corporate social performance.

The first research objective stated "To assess the influence of resource allocation on corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." The corresponding null hypothesis was: "HO1: Resource allocation has no statistically significant influence on the corporate social performance of KRA-compliant 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 influence of resource allocation on CSP (B = 0.339, p = 0.016). Although the R^2 value was 0.064, the F-statistic was significant, confirming model validity. These findings fulfil the research objective and lead us to reject the null hypothesis. The results show that resource allocation has a meaningful influence on social performance in these firms.

The findings confirm previous studies that identified resource allocation as an important driver of organisational and social performance. The positive effect of resource allocation on corporate social performance supports the findings of Collins (2022), who reported that effective deployment of organisational resources enhances non-financial performance outcomes. Similarly, the results are consistent with Herrera and de las Heras-Rosas (2020), who found that aligning organisational resources with

social responsibility objectives improves social performance. However, while Collins (2022) focused primarily on human resource allocation and Herrera and de las Heras-Rosas (2020) emphasised socially responsible human resource practices, this study extends existing knowledge by demonstrating the importance of both physical and human resources within strategy implementation. The findings also differ from Meng, Su, and Yu (2022), who identified technological resources as the primary drivers of performance improvement. In contrast, the present study demonstrates that physical and human resource allocation remain important determinants of corporate social performance in a manufacturing context. By providing evidence from KRA-compliant alcohol manufacturing firms in Kenya, the study contributes context-specific insights to a body of literature that has largely focused on developed economies and other industrial sectors.

The findings align with the Resource-Based View (RBV), which highlights the strategic use of internal resources to gain advantages. According to RBV, firms that effectively deploy physical and human resources can build capabilities that enhance outcomes. This study supports that idea by showing how better resource allocation improves Corporate Social Performance (CSP). The regression results confirm that internal resource configuration contributes to socially beneficial practices. By measuring human and physical assets, the study 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 helpful 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.

Strategic Leadership and Corporate Social Performance

Simple linear regression analysis was conducted to examine the influence of strategic leadership on corporate social performance (CSP). The model produced an R-squared value of 0.037, indicating that strategic leadership explains 3.7% of the variance in corporate social performance. This value is relatively low, suggesting that while the influence exists, strategic leadership alone has a minimal influence on CSP. The very low R-squared indicated that the leadership indicators applied in the model may have been too broad or indirect to fully capture leadership's contribution, particularly where CSP outcomes are shaped through combined rather than single managerial actions. The result further suggests that leadership may exert its influence indirectly through its effect on resource allocation, communication, and monitoring practices rather than through a direct effect on CSP. Chicco et al. (2021) point out that low explanatory power is common where complex relationships involve indirect and interacting influences. The F-statistic was 3.343, and the p-value was 0.071, which exceeds the conventional 0.05 significance level. Therefore, the model is not statistically significant, implying that strategic leadership does not reliably explain variations in CSP in this study. Thus, the model provides limited support for a meaningful influence of strategic leadership on CSP in this dataset.

Table 4.8

Model Summary for Strategic Leadership 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	.191[a]	.037	.026	2.606	.037	3.343	1

a. Dependent Variable: CSP

b. Predictors: (Constant), StrategicLeadership

Table 4.9

Model Summary

Model	Change Statistics	
	df2	Sig. F Change
1	88	.071

a. Predictors: (Constant), StrategicLeadership

Table 4.20 presents the influence of strategic leadership on corporate social performance. The regression coefficient for strategic leadership was B = 0.224, with a standard error of 0.123. The corresponding t-value was 1.829, and the *p*-value was 0.071, which is above the 0.05 threshold. These results show that the influence of strategic leadership on CSP is positive but not statistically significant. The positive coefficient indicates that stronger strategic leadership increases CSP. However, since the *p*-value exceeds 0.05, this influence cannot be confirmed with sufficient statistical confidence. In line with research objective 2, the findings suggest that strategic leadership may contribute to CSP, but the evidence is not strong. Consequently, we fail to reject the null hypothesis (H_{O2}) – that strategic leadership has no statistically significant influence on CSP.

Table 4.20

ANOVA for Strategy Leadership and Corporate Social Performance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.709	1	22.709	3.343	.071[b]
	Residual	597.691	88	6.792		
	Total	620.400	89			

a. Dependent Variable: CSP

b. Predictors: (Constant), StrategicLeadership

Table 4.21

Coefficients[a]

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.959	1.256		6.335	.000
	StrategicLeadership	.224	.123	.191	1.829	.071

a. Dependent Variable: CSP

Regression Model for Strategic Leadership (SL):

$$Y = 7.959 + 0.224SL$$

The unstandardised coefficient (B = 0.224) is an indication that a single unit increase in strategic leadership results in a 0.224-unit improvement in corporate social performance.

The second research objective was "To investigate the influence of strategic leadership on corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." The corresponding hypothesis was "HO2: Strategic leadership has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." Descriptive results showed moderate agreement that leadership inspires employees (M = 3.27, SD = 0.832), supports strategic goal achievement (M = 3.34, SD = 0.850), and aligns initiatives with organisational goals (M = 3.38, SD = 0.907). Regression analysis showed a positive but non-significant influence (B = 0.224, p = 0.071, R^2 = 0.037). Although the null hypothesis was not rejected, the objective was met by showing a measurable, though weak, relationship between strategic leadership and CSP.

The findings partially support existing literature on the relationship between strategic leadership and corporate social performance. Consistent with Nguyen, Nguyen, and Hoai (2021), strategic leadership exhibited a positive association with corporate social performance, suggesting that leadership can contribute to the achievement of social objectives. Similarly, Saeidi et al. (2021) found that strategic leadership enhances corporate social performance by fostering organisational commitment and strategic alignment. However, unlike these studies, the present study found that strategic

leadership did not have a statistically significant effect on corporate social performance. This finding suggests that leadership alone may be insufficient to influence social performance outcomes when not supported by other strategy implementation practices. The results also differ from Cho and Lee (2019), who emphasised managerial efficiency as a key driver of performance outcomes. The limited influence of strategic leadership observed in this study may be attributed to contextual factors within Kenya's alcohol manufacturing sector, including regulatory requirements, public health concerns, and industry-specific operational challenges. By highlighting these contextual dynamics, the study contributes new evidence to the ongoing debate on the role of strategic leadership in influencing corporate social performance.

The results align with Transformational Leadership Theory, which focuses on leaders who inspire and align teams with strategic goals. The positive regression coefficient indicated that strategic leadership contributes to CSP, consistent with the theory. However, the non-significant result shows that other factors may also influence social outcomes. Descriptive statistics reveal that leadership practices are seen as moderately effective in employee empowerment and goal alignment. This finding suggests that while leadership is essential, it must work in concert with other factors to improve CSP. These findings reflect the theory's view that leadership alone cannot drive all performance outcomes.

The current study contributes to existing knowledge by offering empirical data from a rarely studied sector in CSP research. It shows that leadership focused on inspiration and alignment has a positive but limited influence on social performance. This finding highlights the need to strengthen leadership behaviours and ensure alignment with strategic goals. The results suggest that CSP improvement also depends on supporting elements like resource use and regulatory frameworks. The findings show that other variables moderate or amplify the effects of leadership on CSP in Kenya's alcohol industry. By extending current knowledge, the study invites further exploration of how leadership practices can be refined to promote social responsibility.

Strategy Communication and Corporate Social Performance

Simple linear regression analysis was conducted to evaluate the influence of strategy communication on corporate social performance (CSP). The model produced an R Square of 0.056, suggesting that strategy communication explains 5.6% of the variance in CSP. Although modest, this proportion shows that strategy communication contributes slightly to improving CSP. The low R-squared implies that communication structures alone are inadequate to explain CSP because meaningful social outcomes depend on how information is reinforced by resource availability, leadership support, and monitoring mechanisms that were isolated in this model. This result is understandable because communication primarily facilitates understanding and coordination rather than directly generating social outcomes. Consequently, its influence on CSP is likely to materialise through other implementation processes, resulting in a relatively low proportion of explained variance (Ozili, 2023). The F-statistic was 5.187, with a p-value of 0.025, which is below the 0.05 threshold. This finding means the model is statistically significant, confirming that strategy communication has a measurable influence on CSP. It demonstrates that strategy communication contributes meaningfully to variations in corporate social performance.

Table 4.22

Model Summary for Strategy Communication 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	.236[a]	.056	.045	2.580	.056	5.187	1

a. Dependent Variable: CSP

b. Predictors: (Constant), StrategyCommunication

Table 4.23

Model Summary for Strategy Communication

Model	Change Statistics	
	df2	Sig. F Change
1	88	.025

a. Predictors: (Constant), StrategyCommunication

Table 4.24 explains the influence of strategy communication on corporate social performance. The unstandardised regression coefficient for strategy communication was B = 0.293, with a standard error of 0.129. The t-value was 2.278, and the *p*-value was 0.025, which falls below the 0.05 threshold. This finding implies that strategy communication has a positive and statistically significant influence on CSP. The positive coefficient means that better communication of strategic plans improves corporate social performance. Since the *p*-value is less than 0.05, we reject the null hypothesis (H_{O3}) and conclude that strategy communication has a statistically significant influence on CSP.

Table 4.24

ANOVA for Strategy Communication and Corporate Social Performance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34.535	1	34.535	5.187	.025[b]
	Residual	585.865	88	6.658		
	Total	620.400	89			

a. Dependent Variable: CSP

b. Predictors: (Constant), StrategyCommunication

Table 4.25

Coefficients[a]

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.281	1.310		5.558	.000
	StrategyCommunication	.293	.129	.236	2.278	.025

a. Dependent Variable: CSP

Regression Model for Strategy Communication (SC):

$$Y = 7.281 + 0.293SC$$

The unstandardised coefficient (B = 0.293) is an indication that a single unit increase in strategy communication leads to a 0.293-unit rise in corporate social performance.

The third research objective was "To evaluate the influence of strategy communication on corporate social performance of KRA-compliant alcohol manufacturing firms in

Kenya." The related hypothesis stated "H_{O3}: Strategy communication has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." Descriptive results showed moderate agreement that firms engage stakeholders in strategic communication. The regression model revealed an R-squared of 0.056, F = 5.187, and p = 0.025. The unstandardised coefficient (B = 0.293, p = 0.025) indicates a positive and statistically significant effect. These results demonstrate that strategy communication improves corporate social performance. Since the *p*-value is less than 0.05, we reject the null hypothesis. The objective was met. The findings underscore the value of clear, timely communication in aligning actions with social responsibility.

The findings confirm previous studies that identified strategy communication as an important driver of corporate social performance. The positive effect of strategy communication on corporate social performance supports the findings of Ismail, Chin, and Prabowo (2022), who reported that well-aligned strategic communication enhances perceptions of social performance. Similarly, the results are consistent with Enser and Küçükaltan (2024), who found that proactive communication strategies improve the value and effectiveness of corporate social initiatives. However, while these studies focused largely on stakeholder perceptions and external communication outcomes, the present study extends existing knowledge by demonstrating the importance of internal communication processes in supporting measurable corporate social performance outcomes. The findings also contrast with Arribas et al. (2024), who reported discrepancies between communicated and actual corporate social responsibility practices. In contrast, the present study indicates that structured and transparent communication can strengthen the implementation of social initiatives. By providing evidence from KRA-compliant alcohol manufacturing firms in Kenya, the study contributes context-specific insights to a literature largely developed in other sectors and geographical settings.

The findings support Stakeholder Theory, which emphasises engagement between firms and stakeholders. Freeman's model asserts that firms must communicate strategic goals to internal and external stakeholders to gain support. This study confirms that firms with stronger corporate social responsibility also communicate more effectively. Clear messaging helps employees understand goals and align their

efforts accordingly. The observed positive influence echoes the theory's belief that stakeholder alignment improves results. Effective communication fosters trust, shared values, and collective effort. These elements are central to Stakeholder Theory and are crucial in regulated industries like alcohol manufacturing.

These findings reveal new insights into how internal communication strategies affect corporate social performance. Unlike prior studies that focus on external messaging, this study emphasises employee engagement in strategic execution. It adds to existing knowledge by measuring how internal communication between managers and staff shapes social results. The results recommend that future CSP models include internal communication as a central element. They also show that structured feedback systems improve alignment and operational efficiency. In regulated industries like alcohol manufacturing, internal messaging ensures employees apply socially responsible practices. By uncovering this link, the study opens new ways to refine strategy communication, especially in sectors with strong public accountability.

Strategy Monitoring and Corporate Social Performance

Simple linear regression analysis was conducted to examine the influence of strategy monitoring on corporate social performance. The model yielded an R Square of 0.043, indicating that strategy monitoring accounts for 4.3% of the variance in corporate social performance. This finding suggests a weak effect, meaning other unmeasured factors likely have a greater influence on CSP. The low R-squared indicates that the monitoring measures used in the study may not have fully captured corrective action strength, enforcement depth, and accountability mechanisms, which are critical for translating tracking processes into measurable CSP results. The relatively low explanatory power may also indicate that monitoring functions primarily as a control mechanism that supports other strategy implementation activities rather than operating as an independent driver of CSP. According to Ozili (2023), low R-squared values are common where the predictor variable represents only one component of a broader organisational system influencing the outcome. The model produced an F-statistic of 3.998 with a p-value of 0.049. Since this value is slightly below 0.05, the model is statistically significant, indicating that strategy monitoring has a marginally significant influence on CSP. These findings suggest that monitoring practices contribute meaningfully to changes in corporate social performance.

Table 4.26

Model Summary for Strategy Monitoring 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	.208[a]	.043	.033	2.597	.043	3.998	1

a. Dependent Variable: CSP

b. Predictors: (Constant), MonitoringOfStrategy

Table 4.10

Model Summary

Model	Change Statistics	
	df2	Sig. F Change
1	88	.049

a. Predictors: (Constant), MonitoringOfStrategy

Table 4.28 demonstrates the influence of monitoring on corporate social performance. The regression coefficient for strategy monitoring was B = 0.263, with a standard error of 0.131. The t-statistic was 1.999, and the *p*-value was 0.049, which is slightly below the 0.05 threshold. This finding indicated that strategy monitoring had a positive and statistically significant influence on CSP. Since the *p*-value is less than 0.05, we reject the null hypothesis (H_{O4}). We conclude that strategy monitoring has a statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms.

Table 4.11

ANOVA for Monitoring and Control of Strategies and Corporate Social Performance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.960	1	26.960	3.998	.049[b]
	Residual	593.440	88	6.744		
	Total	620.400	89			

a. Dependent Variable: CSP

b. Predictors: (Constant), MonitoringOfStrategy

Table 4.12

Coefficients[a]

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.552	1.352		5.584	.000
	MonitoringOfStrategy	.263	.131	.208	1.999	.049

a. Dependent Variable: CSP

Regression Model for Strategy Monitoring (MS):

$$Y = 7.552 + 0.263MS$$

The unstandardised coefficient (B = 0.263) shows that a one-unit increase in strategy monitoring results in a 0.263-unit rise in corporate social performance.

The fourth objective was "To examine the influence of strategy monitoring on corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." The null hypothesis was "H_{O4}: Strategy Monitoring has no statistically significant influence on the corporate social performance of KRA-compliant alcohol manufacturing firms in Kenya." Descriptive results revealed moderate agreement across all items, with the highest mean (M = 3.44, SD = 0.836) recorded for the use of strategy monitoring to adjust strategic initiatives. Simple linear regression analysis produced an R-squared of 0.043, an F-statistic of 3.998, and a *p*-value of 0.049. These findings confirm that monitoring practices explain 4.3% of the variance in corporate social performance. The regression coefficient was positive (B = 0.263), and the *p*-value was below 0.05. We therefore reject the null hypothesis. Strategy monitoring significantly affects corporate social performance. These findings showed that managerial involvement in reviewing strategic actions meaningfully supports socially responsible outcomes.

The findings confirm previous studies that identified strategy monitoring as an important determinant of organisational and social performance. The positive effect of strategy monitoring on corporate social performance supports the findings of Asiaei, Bontis, Barani, and Jusoh (2021), who reported that effective measurement systems strengthen the link between strategy implementation and social outcomes.

Similarly, the results are consistent with Lisi (2018), who found that the use of internal social performance indicators enhances organisational accountability and social performance. However, while these studies focused primarily on measurement systems and performance indicators, the present study extends existing knowledge by demonstrating the importance of active managerial involvement in monitoring, reviewing, and evaluating strategic initiatives. The findings also differ from Johari, Sanusi, and Shafei (2020), who argued that excessive control mechanisms may undermine social outcomes. In contrast, the present study suggests that continuous and balanced monitoring can strengthen corporate social performance when integrated within the strategy implementation process. By providing evidence from KRA-compliant alcohol manufacturing firms in Kenya, the study contributes context-specific insights to a literature that has largely focused on other organisational and geographical settings.

The results align with Control Theory, which stresses feedback loops and corrective actions in goal achievement. The theory highlights managers' roles in identifying gaps and correcting actions during execution. The positive influence seen in this study shows that feedback-driven monitoring supports alignment with corporate social performance (CSP) goals. Low standard deviations in descriptive data indicate shared perceptions across firms, confirming reliable internal control. The link between strong monitoring and high social performance supports the theory's central idea. Regulated behaviour and structured oversight improve outcomes, validating Control Theory in industries where performance is closely monitored.

The study also provides insights into how structured monitoring practices affect social performance in Kenya's alcohol sector. Unlike global studies that focus on investor oversight, this research highlights managerial roles in daily strategy reviews. The key contribution lies in identifying how feedback and review processes support social goals in resource-heavy industries. These results may guide policymakers and practitioners, especially in economies with evolving control systems. They also point to the need for further theory development on how adaptive monitoring practices promote sustainability in local firms.

4.6.2 Multiple Linear Regression

Table 4.30 presents the overall explanatory strength of the regression model on CSP. The model shows an R of .265 and an R Square of .070, meaning the four SI practices jointly explain 7% of the variation in CSP among KRA-compliant alcohol manufacturing firms in Kenya. The Adjusted R^2 (.026) indicates that, after accounting for the number of predictors, the model's explanatory power remains weak. This finding suggests that most CSP variation arises from other factors not captured in this model. This low explanatory value further implies that other stronger predictors were not included in the model but likely account for most of the observed variation in CSP. Similar findings were reported by Herrera and de las Heras-Rosas (2020), who found that internal practices alone rarely explain social outcomes. Likewise, Lisi (2018) argued that combining multiple managerial practices produces overlapping effects that reduce unique contributions. These results, therefore, indicate that CSP outcomes depend on broader contextual alignment beyond individual SI practices, consistent with the propositions of Stakeholder Theory and the Resource-Based View.

Table 4.30

Model Summary for Combined Model

Model Summary				
Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.265[a]	.070	.026	2.605

a. Predictors: (Constant), Strategy Monitoring, Resource Allocation, Strategy Communication, Strategic Leadership

Table 4.31 shows the overall statistical significance of the regression model. The F-statistic ($F(4,85) = 1.601$, $p = .182$) indicates that the combined influence of all the strategy implementation practices tested in this study on CSP is not statistically significant at the 0.05 level. This finding implies that the SI practices, when taken together, do not predict CSP significantly. Asiaei et al. (2021) made a similar observation, noting that social performance improves only when strategic practices are integrated with performance systems. Johari et al. (2020) also found that uncoordinated managerial actions weaken social results in controlled industries. Therefore, while individual SI elements may matter, their combined influence weakens without synergy. These findings demonstrate that the simultaneous

implementation of several strategic practices can dilute rather than strengthen effects on social outcomes.

Table 4.31

ANOVA for Multiple Linear Regression

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.459	4	10.865	1.601	.182[b]
	Residual	576.941	85	6.788		
	Total	620.400	89			

a. Dependent Variable: Corporate Social Performance

b. Predictors: (Constant), Strategy Monitoring, Resource Allocation, Strategy Communication, Strategic Leadership

Table 4.32 presents the individual contributions of the four strategy implementation (SI) practices to Corporate Social Performance (CSP) within the multiple regression model. Resource Allocation exhibited a positive but statistically insignificant effect on CSP (β = .201, p = .287). Similarly, Strategy Communication (β = .127, p = .512) and Strategy Monitoring (β = .017, p = .929) showed positive but insignificant relationships with CSP. Strategic Leadership recorded a negative coefficient (β = −.076, p = .700); however, this relationship was also statistically insignificant. Consequently, there is insufficient evidence to conclude that Strategic Leadership exerts either a positive or negative independent effect on CSP when the other SI practices are considered simultaneously.

Table 4.32

Coefficients[a]

Model		Unstandardised Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.685	1.474		4.537	.000
	Resource Allocation	.269	.251	.201	1.071	.287
	Strategic Leadership	-.090	.232	-.076	-.387	.700
	Strategy Communication	.158	.239	.127	.659	.512
	Strategy Monitoring	.022	.244	.017	.089	.929

a. Dependent Variable: Corporate Social Performance

These findings differ from the simple linear regression results, where Resource Allocation ($p = .016$), Strategy Communication ($p = .025$), and Strategy Monitoring ($p = .049$) demonstrated significant positive effects on CSP, while Strategic Leadership showed a positive but statistically insignificant relationship ($\beta = .191$, $p = .071$). The change in the Strategic Leadership coefficient from positive in the simple regression model to negative in the multiple regression model suggests that the SI practices share explanatory variance. As a result, the unique contribution of each predictor becomes less distinct once the effects of the other SI practices are controlled for. Therefore, the negative coefficient for Strategic Leadership should not be interpreted as evidence of a detrimental effect on CSP, but rather as an indication that its independent contribution is not distinguishable from the effects shared with the other strategy implementation practices. This finding suggests that the effectiveness of strategy implementation practices may depend more on their interaction and alignment than on their individual application.

The overall multiple regression model was weak and statistically insignificant ($R^2 = .070$, Adjusted $R^2 = .026$, $F(4,85) = 1.601$, $p = .182$), indicating that the four SI practices collectively explained only 7.0% of the variation in CSP. This limited explanatory power suggests that other organisational and contextual factors not included in the model may play a more substantial role in influencing corporate social performance. Possible factors include organisational culture, financial capacity, stakeholder pressure, regulatory influences, and corporate governance practices. While the selected variables were theoretically grounded and demonstrated some influence in the simple regression models, the findings suggest that they explain only a small proportion of the factors affecting CSP. Given the weak explanatory power of the model and the absence of statistically significant coefficients, the estimated effects should be interpreted with caution.

The findings partially support previous studies that emphasised the interdependent nature of strategy implementation practices in influencing organisational and social outcomes. Consistent with Collins (2022) and Nguyen et al. (2021), the results suggest that leadership, communication, and resource utilisation operate as complementary mechanisms in shaping corporate social performance. Similarly, the findings support Herrera and de las Heras-Rosas (2020), who argued that effective corporate social

performance is achieved through integrated strategy execution rather than through isolated strategic practices. However, while previous studies largely examined these practices conceptually or in different organisational settings, the present study provides empirical evidence that their combined influence is more important than their individual effects. The findings therefore extend existing knowledge by demonstrating that coordinated strategy implementation practices can generate stronger corporate social performance outcomes within Kenya's alcohol manufacturing sector, supporting the Resource-Based View and Stakeholder Theory perspectives.

From a practical perspective, the findings suggest that managers should implement resource allocation, leadership, communication, and monitoring practices as mutually reinforcing components of an integrated strategy implementation system rather than as standalone initiatives. The study therefore remains important because it demonstrates that the value of these practices lies not only in their individual effects but also in how effectively they are coordinated to support corporate social performance.

Based on the unstandardised coefficients, the multiple linear regression model for the effect of strategy implementation practices on Corporate Social Performance is:

$$CSP = 6.685 + 0.269X_1 - 0.090X_2 + 0.158X_3 + 0.022X_4 + \varepsilon$$

Where:

- X_1 = Resource Allocation
- X_2 = Strategic Leadership
- X_3 = Strategy Communication
- X_4 = Strategy Monitoring
- ε = Error term

Holding the other predictors constant, a one-unit increase in Resource Allocation, Strategy Communication, and Strategy Monitoring is associated with estimated increases of 0.269, 0.158, and 0.022 units in CSP, respectively. Conversely, a one-unit increase in Strategic Leadership is associated with an estimated decrease of 0.090 units in CSP. However, because all predictor coefficients were statistically insignificant (p

> .05), these estimates should be interpreted only as sample-based regression coefficients and not as statistically supported effects. In particular, the negative coefficient for Strategic Leadership does not imply that strategic leadership reduces corporate social performance, as the relationship was not statistically significant and was positive in the corresponding simple regression model.

Support for Conceptual Model

The study findings provide partial support for the conceptual model linking strategy implementation practices to corporate social performance (CSP) among KRA-compliant alcohol manufacturing firms in Kenya. The model predicted positive effects of resource allocation, strategic leadership, strategy communication, and strategy monitoring on CSP. Simple and multiple linear regression analyses supported the model's partial validity, confirming that resource allocation, strategy communication, and strategy monitoring have a significant influence on CSP, while strategic leadership remains non-significant. Regression analysis results were consistent with theoretical expectations, except for strategic leadership, which showed a limited effect. The relatively low R^2 values suggest that while these practices contribute to CSP, other factors may exert a stronger effect. Therefore, the results partially validate the conceptual model, underscoring that effective implementation practices enhance CSP, although the overall impact remains moderate.

4.7 Chapter Summary

This chapter generated empirical evidence on the relationship between strategy implementation practices and corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. The analysis provided insights into respondent characteristics, the nature of the study variables, and the relationships among them. The findings offered evidence for assessing the study hypotheses and demonstrated the extent to which the selected strategy implementation practices were associated with corporate social performance outcomes.

CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary of Findings

5.1.1 Influence of Resource Allocation on Corporate Social Performance

The study examined the influence of resource allocation on corporate social performance among KRA-compliant alcohol manufacturing firms in Kenya. The findings showed that resource allocation contributed positively to corporate social performance when considered alongside other strategy implementation practices. The results indicated that firms with stronger resource allocation practices were better positioned to support social initiatives. However, the findings also showed that resource allocation was more effective when implemented together with complementary practices such as leadership, communication, and monitoring.

5.1.2 Influence of Strategic Leadership on Corporate Social Performance

The study assessed the influence of strategic leadership on corporate social performance. The findings revealed that strategic leadership played a supportive role in the achievement of social performance outcomes. Leadership was found to contribute to organisational direction, employee alignment, and the coordination of strategy implementation activities. However, the results indicated that strategic leadership did not independently exert a strong influence on corporate social performance and was more effective when operating alongside other implementation practices.

5.1.3 Influence of Strategy Communication on Corporate Social Performance

The study evaluated the influence of strategy communication on corporate social performance. The findings showed that strategy communication contributed positively to corporate social performance by promoting stakeholder understanding and facilitating the implementation of organisational objectives. Effective communication helped improve awareness of strategic priorities and encouraged stakeholder engagement. The results further indicated that communication produced stronger outcomes when supported by adequate resources, leadership commitment, and monitoring processes.

5.1.4 Influence of Strategy Monitoring on Corporate Social Performance

The study examined the influence of strategy monitoring on corporate social performance. The findings revealed that strategy monitoring contributed to organisational accountability, performance tracking, and continuous improvement. Monitoring helped ensure that strategic activities remained aligned with intended objectives and provided feedback for corrective action where necessary. The results also showed that monitoring was most effective when integrated with other strategy implementation practices, reinforcing coordination across organisational processes.

5.2 Conclusion

The study concludes that resource allocation alone is insufficient to generate meaningful corporate social performance outcomes. Although physical and human resources are necessary for implementing social initiatives, their effectiveness depends on how well they are integrated with other strategy implementation practices. Therefore, resource allocation contributes most effectively to corporate social performance when it forms part of a coordinated implementation approach.

Strategic leadership contributes to corporate social performance primarily through its ability to support and strengthen other implementation practices. While leadership provides direction and motivation, it does not appear to function as an independent driver of social performance. Its greatest value lies in facilitating the effective mobilisation of resources, communication, and monitoring activities that collectively support corporate social performance objectives.

Strategy communication serves as an important enabler of corporate social performance by promoting understanding, alignment, and stakeholder engagement. However, communication alone is unlikely to produce substantial social outcomes. Its effectiveness depends on the presence of supporting organisational capabilities that translate communicated intentions into practical actions and measurable results.

Strategy monitoring plays a critical integrative role in supporting corporate social performance. By providing continuous review, feedback, and accountability mechanisms, monitoring helps maintain alignment between strategic intentions and organisational actions. Its contribution to corporate social performance stems from its

ability to reinforce and coordinate the broader strategy implementation process rather than functioning as a stand-alone practice.

5.3 Recommendations

Considering the conclusions of Objective One, it is recommended that managers in KRA-compliant 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, such as the Kenya Revenue Authority and the Kenya Bureau of Standards, should require firms to submit annual resource deployment reports linked to measurable social performance indicators and embed efficient resource planning within broader regulatory and reporting frameworks to enhance accountability, sustainability, and community trust. Additionally, the Kenya Revenue Authority should align tax incentives with verified social investments to motivate firms' social responsibility initiatives. Researchers should further explore how resource allocation interacts with leadership, communication, and monitoring practices to influence social outcomes in regulated sectors, supporting evidence-based improvements in corporate social performance.

In line with the conclusions of Objective Two, it is recommended that chief executive officers, finance managers, and operations managers in KRA-compliant alcohol manufacturing firms develop structured leadership programmes that link strategic direction with effective resource allocation, strategy communication, and monitoring systems. They should promote mentorship and empowerment programmes that enable middle-level managers to implement social responsibility initiatives effectively. Government agencies and professional bodies, such as the Institute of Human Resource Management, should support leadership certification programmes that reinforce ethical behaviour and alignment with national development goals. The Kenya Revenue Authority and the Kenya Bureau of Standards should incorporate leadership and governance best practices into corporate compliance and reporting frameworks to strengthen accountability and responsible business conduct. Scholars should examine contextual factors, such as regulations and organisational culture, that moderate the influence of leadership on social performance. Strengthening strategic

leadership will promote ethical accountability, enhance decision consistency, and support coordinated implementation of social initiatives.

Considering the conclusions of Objective Three, it is recommended that managers in KRA-compliant alcohol manufacturing firms, including chief executive officers, finance managers, and operations managers, establish transparent and coordinated strategy communication systems to ensure that social responsibility goals are clearly understood and implemented across all organisational levels. Digital dashboards and structured briefings should be utilised to disseminate performance metrics effectively. County Alcoholic Drinks Control and Licensing Boards should encourage public disclosure frameworks that enhance transparency in corporate social reporting. The Kenya Revenue Authority and County Alcoholic Drinks Control and Licensing Boards should require annual stakeholder engagement plans as part of corporate compliance and reporting requirements to strengthen transparency and stakeholder accountability. Researchers should expand research on how communication interacts with leadership and resource allocation to drive sustainable corporate social performance outcomes. Strengthening strategy communication as part of an integrated management system will foster collaboration, promote a shared understanding, and ensure consistent progress towards social goals.

In line with the conclusions of Objective Four, it is recommended that chief executive officers, finance managers, and operations managers in KRA-compliant alcohol manufacturing firms implement continuous monitoring and evaluation systems integrated with resource allocation, strategic leadership, and communication practices. Real-time tracking tools should integrate operational data with social performance indicators to facilitate timely decision-making. The Kenya Revenue Authority and the Kenya Bureau of Standards should require annual strategic review reports demonstrating measurable corporate social contributions and continuous improvement initiatives. Researchers should conduct longitudinal studies to understand how integrated monitoring improves long-term corporate social performance outcomes. Establishing comprehensive monitoring systems will strengthen accountability, enable early detection of performance gaps, and promote adaptability, ensuring that Kenya’s alcohol manufacturers sustain responsible practices and long-term social impact.

5.4 Suggestions for Future Research

Future researchers should explore how transformational leadership traits, such as intellectual stimulation and individualised consideration, influence corporate social performance outcomes. They should employ longitudinal designs to measure the sustained impact of monitoring systems on social responsibility over time. Future studies should also adopt mixed methods to capture employee and stakeholder perspectives that this quantitative approach excluded. Researchers should integrate variables like organisational culture, regulatory compliance, and community engagement to improve model predictability. To enhance generalisability, larger random samples should be used across various manufacturing sectors. Future research should validate these findings using multilevel data to reduce self-reporting bias. Examining interaction effects among communication, leadership, and monitoring variables may uncover mediating mechanisms. Researchers should also replicate this study in other developing economies to test contextual variations. Incorporating longitudinal and comparative approaches will enhance the understanding of the long-term effects of strategy implementation on corporate social performance.

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APPENDICES

Appendix 1: Letter of Introduction
Subject: Request for Participation in Research Study

Dear [Respondent's Title],

I hope this letter finds you well. I am a Master's student at Murang'a University of Technology conducting a research study titled "Influence of Strategy Implementation (SI) Practices on Corporate Social Performance (CSP) Among KRA-compliant Alcohol Manufacturing Firms in Kenya." This study seeks to examine how strategy implementation practices affect corporate social performance within the industry.

Your organisation has been identified as a key player in this industry, and I kindly invite you to participate in this research by completing a questionnaire. Your insights and experiences will be invaluable in understanding the influence of SI on CSP. Participation is entirely voluntary, and all responses will remain strictly confidential. No identifying information will be collected, and all data will be reported in a manner that ensures anonymity. The information provided will be used solely for academic purposes. No individual or organisation will be identified in the final report.

If you are willing to participate or require further clarification, please feel free to contact me at jkamaukidrose@gmail.com or +254 722 247478. Your time and input will be greatly appreciated.

Thank you for your consideration.

Sincerely,

James Kamau

Appendix 2: Questionnaire

QUESTIONNAIRE TO STUDY THE INFLUENCE OF STRATEGY IMPLEMENTATION ON CORPORATE SOCIAL PERFORMANCE (CSP) AMONG ALCOHOL MANUFACTURING FIRMS IN KENYA.

This study aims to examine the influence of strategy implementation on corporate social performance (CSP) among alcohol manufacturing firms in Kenya. Your answers will be kept confidential and will solely be used for research purposes. Please answer all questions honestly.

Section A: Demographic Information

Instructions: Please answer the following questions by ticking (√) on the appropriate choice.

1. Please indicate your gender.

   Male ☐

   Female ☐

2. How old are you?

   ☐ 18-25 years ☐ 26-30 years ☐ 31-35 years ☐ 36-40 years ☐ 41- 45 years

   ☐ 46 - 50 years ☐ 51 years and above

3. Job position:

   Finance Manager ☐

   Human Resources Manager ☐

   Marketing and Public Relations Manager ☐

   Other ☐, Please specific: _____

4. How long have you worked in the company?

   0-4 years ☐

   5-10 years ☐

   11-15 years ☐

   More than 15 years ☐

5. How many years has your firm been in operation?

1-10 years ☐

11-20 years ☐

21-30 years ☐

31-40 years ☐

More than 40 years ☐

6. Which type of ownership best describes your organisation?

Private ` ☐

Public Limited Company (PLC) ☐

Partnership ☐

Other ☐, Please specific: _____

7. How many employees does your company have?

1-100 employees ☐

101-200 employees ☐

201-400 employees ☐

401-600 employees ☐

Above 601 employees ☐

8. Which type of company best describes your organisation?

Brewery ` ☐

Wines and Spirits Distiller ☐

Mixed (e.g., breweries and wines) ☐

Other ☐, Please specific: _____

Section B: Strategy Implementation

Instruction: Strategy Implementation is the endeavour of translating an organisation's strategic plan into actionable tasks and measurable outcomes to achieve organisational objectives, facilitated by adequate resource allocation, continuous strategy monitoring, strategic leadership, effective strategy communication. In the sections below, please tick (√) on the appropriate choice to indicate the degree to which you agree with the statements.

Resource Allocation

Resource Allocation is the systematic distribution of physical and human resources to activities that support the achievement of organisational objectives. Please tick (√) on the response that accurately reflects the extent to which your firm's Resource Allocation has affected your firm's Corporate Social Performance. Mark your choice in the appropriate answer box. Where: "1 = Strongly Disagree," "2 = Disagree," "3 = Neutral," "4 = Agree," "5 = Strongly Agree."

Statement	**Strongly Disagree (1)**	**Disagree (2)**	**Neutral (3)**	**Agree (4)**	**Strongly Agree (5)**
Resource Allocation					
Physical resources (machinery, vehicles, and buildings) are effectively allocated to meet strategic priorities.					
Human resources are adequately assigned to support strategic goals.					
There is a clear connection between the allocation of resources and the achievement of strategic objectives.					

Strategic Leadership

Strategic Leadership is the ability of leaders to inspire and empower employees to achieve strategic plans and adhere to organisational goals. Please tick (√) on the response that accurately reflects the extent to which your firm's Strategic Leadership has affected your firm's Corporate Social Performance. Mark your choice in the appropriate answer box. Where: "1 = Strongly Disagree," "2 = Disagree," "3 = Neutral," "4 = Agree," "5 = Strongly Agree."

Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Strategic Leadership					
Our leadership effectively inspires and empowers employees to perform at their best.					
Our leadership provides employees with the necessary support and resources to achieve strategic goals.					
Our leadership ensures that all strategic initiatives align with the organisation's goals and priorities.					

Strategic Communication

Strategy Communication is the engagement of stakeholders through the communication of strategic plans, decisions, and related information between management and employees to ensure alignment and effective execution of goals. Please tick (√) on the response that accurately reflects the extent to which your firm's Strategy Communication has affected your firm's Corporate Social Performance. Mark your choice in the appropriate answer box. Where: "1 = Strongly Disagree," "2 = Disagree," "3 = Neutral," "4 = Agree," "5 = Strongly Agree."

Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Strategy Communication					
Our organisation actively engages stakeholders in the development and execution of strategic plans.					
Strategic goals and initiatives are communicated clearly using effective methods.					
Internal and external stakeholders receive regular updates on the organisation's strategic direction.					

Strategy Monitoring

Strategy monitoring is the continuous process of monitoring, controlling and reviewing the progress of activities against set objectives, identifying deviations, and implementing corrective actions to ensure desired outcomes. Please tick (√) on the response that accurately reflects the extent to which your firm's strategy monitoring has affected your firm's Corporate Social Performance. Mark your choice in the appropriate answer box. Where: "1 = Strongly Disagree," "2 = Disagree," "3 = Neutral," "4 = Agree," "5 = Strongly Agree."

Statement	Strongly Disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Strategy Monitoring					
Managers actively oversee and evaluate strategic plan implementation.					
Strategic plans are systematically reviewed to ensure alignment with organisational goals.					
Strategy monitoring results are used to make informed adjustments to strategic initiatives.					

Section C: Corporate Social Performance

Instruction: Corporate Social Performance (CSP) is the ability of an organisation to meet stakeholder expectations through policies, practices, and measurable outcomes, specifically reflected in health awareness and rehabilitation support programs. Please tick (√) the appropriate choice to indicate the frequency of collaboration with healthcare providers or government agencies, based on the following definitions:

Questions:

1. How many health campaigns does your organisation conduct annually?

   None ☐

   1-3 health campaigns ☐

   4-6 health campaigns ☐

   7-10 health campaigns ☐

   Above 10 health campaigns ☐

2. How many rehabilitation centres does your organisation fund or support?

   None ☐

   1-3 rehabilitation centres ☐

   4-6 rehabilitation centres ☐

   7-10 rehabilitation centres ☐

   Above 10 rehabilitation centres ☐

3. How often does your organisation collaborate with healthcare providers or government agencies on health awareness and rehabilitation support programs?

   Never (0 collaborations) ☐

   Rarely (1-3 times annually) ☐

   Occasionally (4-6 times annually) ☐

   Frequently (7-10 times annually) ☐

   Always (Above 10 annually) ☐

Appendix 3: List of KRA-Compliant Alcohol Manufacturing Firms

The KRA list is attached because it reflects all alcohol manufacturing firms that have obtained the mandatory excisable goods manufacturing licence under Section 16 of the Excise Duty Act, 2015. While alcohol manufacturers are subject to oversight by multiple regulatory agencies, KRA maintains a verifiable record of firms authorised to manufacture excisable products. Therefore, the KRA list provides a reliable and objective source of legally operating alcohol manufacturers in Kenya.

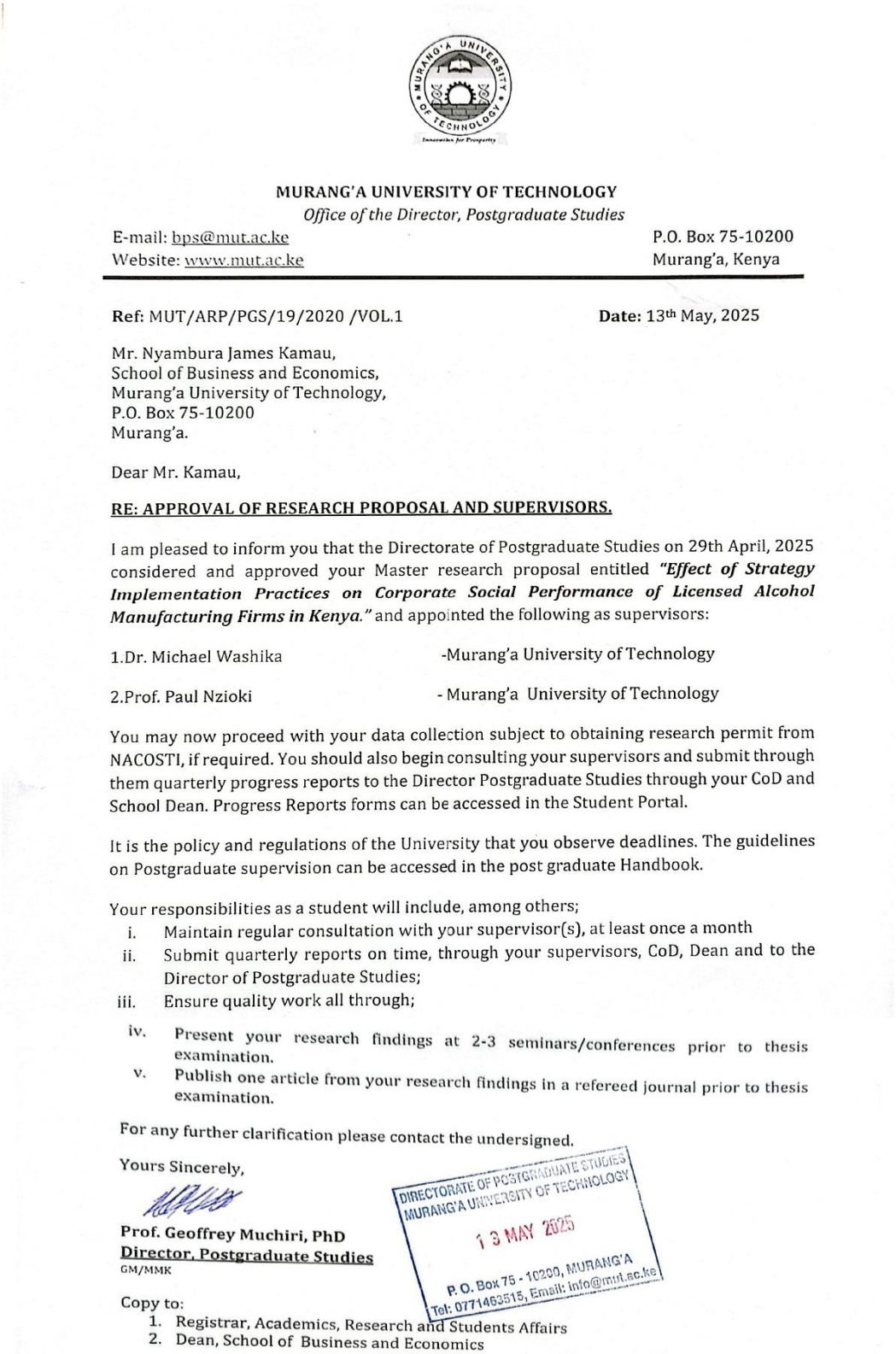
KENYA REVENUE AUTHORITY

LOCAL ALCOHOLIC BEVERAGES MANUFACTURERS WITH ACTIVE EXCISE LICENSE – MARCH 2024			
No.	**PIN**	**Taxpayer/Company**	**Location**
1.	P051697126Z	254 Brewing Company Limited	Kiambu, Kikuyu
2.	P051152278Y	Africa Spirits Limited	Thika
3.	P000611715C	Agro-Chemical &Food Company Limited	Muhoroni
4.	P051443519V	Algarve Distillers Limited	Nairobi, Eastern bypass
5.	P051183573B	Big Five Breweries Limited	Ngong road
6.	P051794391V	Corobus Africa Products Limited	Nairobi, Industrial area
7.	P052044539X	Crafty Chameleon Limited	James Gichuru Road 159
8.	P051197116U	Crywan Enterprises Limited	Machakos, Mlolongo
9.	P051323235R	Elle Kenya Limited	Nairobi, Kangudo rd
10.	P051873878B	Fastlane wines & spirits ltd	Nairobi, Mombasa rd
11.	P051246231V	FRM EA Packers Limited	Nairobi, Mombasa rd
12.	P051301990Y	Julijo Investment Limited	Nairobi, Kasarani
13.	P051379063O	Kedsta Investment Limited	Nairobi, Mowlem
14.	P000593584F	Kenya Breweries Limited	Nairobi and Kisumu
15.	P000608017P	Kenya Nut Company Limited	Naivasha
16.	P051131217Z	Kenya Wine Agencies Limited	Nairobi, Industrial area
17.	P051227284K	Keroche Breweries Limited	Naivasha
18.	P051341520I	Kibos Distillers Limited	Kisumu
19.	P051397801E	Kiera Hills Limited	Embu
20.	P051896034P	Lodiani Springs ltd	Kitui
21.	P051100858R	London Distillers Kenya Limited	Machakos, Athi River
22.	P051322845X	Lumat Company Limited	Nairobi, Industrial area
23.	P051360185A	Lyniber Supplies Limited	Mowlem, Kangundo Road
24.	P051472068F	Malachite Limited	Mai Mahiu
25.	P051597679G	Mamboleo Distillers Limited	Kisumu
26.	P051778213J	Manchester Distillers (K) Limited	Machakos, Athi River
27.	P051816347P	Memlands Enterprises Limited	Runyenjes
28.	P000626584I	Mumias Sugar Company Ltd	Mumias

29.	P051303272W	Patiala Distillers (K) Limited	Nairobi, Industrial area
30.	P051430585D	Platinum Distillers Limited	Nairobi, Eastern bypass
31.	P051431189C	Rift Valley Brewing Company	Naivasha
32.	P051971418B	Sabibu beverages africa ltd	Juja
33.	P051672759R	Savannah Brands Company Limited	Nairobi, Baba Ndogo
34.	P051583563M	Sierra Premium Breweries Limited	Mombasa Road
35.	P051446376P	Sirville Investments Limited	Mombasa Road
36.	P051155969M	Top Rank Brewing Company Limited	Nairobi, Thika rd toll station
37.	P051514351B	Two Cousins Distillers	Thika
38.	P000592830Q	UDV (Kenya) Limted	Nairobi, Ngumba
39.	P051615135D	Viva Bebida Limited	Juja
40.	P051794922M	Wananchi Breweries Limited	Baba Dogo
41.	P051372663E	Zheng Hong (K) Limited	Nairobi, Industrial area

Appendix 4: Proposal Approval

Proposal approval letter confirming that the research proposal was reviewed and approved by the University.



MURANG'A UNIVERSITY OF TECHNOLOGY

Office of the Director, Postgraduate Studies

E-mail: bps@mut.ac.ke
Website: www.mut.ac.ke

P.O. Box 75-10200
Murang'a, Kenya

Ref: MUT/ARP/PGS/19/2020 /VOL.1 **Date:** 13th May, 2025

Mr. Nyambura James Kamau,
School of Business and Economics,
Murang'a University of Technology,
P.O. Box 75-10200
Murang'a.

Dear Mr. Kamau,

RE: APPROVAL OF RESEARCH PROPOSAL AND SUPERVISORS.

I am pleased to inform you that the Directorate of Postgraduate Studies on 29th April, 2025 considered and approved your Master research proposal entitled ***"Effect of Strategy Implementation Practices on Corporate Social Performance of Licensed Alcohol Manufacturing Firms in Kenya."*** and appointed the following as supervisors:

1.Dr. Michael Washika -Murang'a University of Technology

2.Prof. Paul Nzioki - Murang'a University of Technology

You may now proceed with your data collection subject to obtaining research permit from NACOSTI, if required. You should also begin consulting your supervisors and submit through them quarterly progress reports to the Director Postgraduate Studies through your CoD and School Dean. Progress Reports forms can be accessed in the Student Portal.

It is the policy and regulations of the University that you observe deadlines. The guidelines on Postgraduate supervision can be accessed in the post graduate Handbook.

Your responsibilities as a student will include, among others;

i. Maintain regular consultation with your supervisor(s), at least once a month
ii. Submit quarterly reports on time, through your supervisors, CoD, Dean and to the Director of Postgraduate Studies;
iii. Ensure quality work all through;
iv. Present your research findings at 2-3 seminars/conferences prior to thesis examination.
v. Publish one article from your research findings in a refereed journal prior to thesis examination.

For any further clarification please contact the undersigned.

Yours Sincerely,

DIRECTORATE OF POSTGRADUATE STUDIES
MURANG'A UNIVERSITY OF TECHNOLOGY
13 MAY 2025
P. O. Box 75 - 10200, MURANG'A
Tel: 0771463515, Email: info@mut.ac.ke

Prof. Geoffrey Muchiri, PhD
Director, Postgraduate Studies
GM/MMK

Copy to:
1. Registrar, Academics, Research and Students Affairs
2. Dean, School of Business and Economics

Appendix 5: NACOSTI Permit

Research authorisation permit issued by the National Commission for Science, Technology and Innovation (NACOSTI) approving the conduct of the study.

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: **135660**

Date of Issue: **12/July/2025**

RESEARCH LICENSE



This is to Certify that Mr.. James Kamau Nyambura of Murang'a University of Technology, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Embu, Kakamega, Kiambu, Kisumu, Kitui, Machakos, Nairobi on the topic: Effect of Strategy Implementation Practices on Corporate Social Performance of Licensed Alcohol Manufacturing Firms in Kenya for the period ending : 12/July/2026.

License No: **NACOSTI/P/25/4176267**

135660

Applicant Identification Number

Ag. Director General
NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

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See overleaf for conditions

Appendix 6: Publication

The following publication resulted from this thesis.

Kamau, J. K., Okonda, M. W., & Nzioki, P. M. (2026). Resource allocation and corporate social performance of licensed alcohol manufacturing firms in Kenya. *European Journal of Business and Management*, *18*(3), 73–92. https://doi.org/10.7176/EJBM/18-3-06