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Philanthropic Corporate Social Responsibility and Profitability of Domestic Airlines in Kenya

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Abstract
Domestic airlines in Kenya play a key role in economic growth but face profitability challenges due to high costs and competition. Despite adopting corporate social responsibility initiatives to enhance customer profitability and loyalty, financial struggles persist. This study, therefore, examined the influence of philanthropic social responsibility on the profitability of Kenyan domestic airlines. The research was anchored on the triple bottom line theory. This research utilized a descriptive research design. The study targeted 162 heads of corporate affairs/ CSR, finance, information and communication technology, marketing and communication, strategy/business development, operations, human resources, procurement, and customer service departments in the 18 domestic airlines in Kenya. Stratified random sampling was adopted in selecting the sample size. The research used primary data, which was obtained by the use of structured questionnaires. The research tool generated quantitative data, which was analysed by use of inferential and descriptive statistics with the assistance of Statistical Package for the Social Sciences (SPSS) version 28. Descriptive statistics included percentages, standard deviation, frequency distribution and mean. Inferential statistics comprised of Pearson correlation coefficient and linear regression analysis. The findings indicated that philanthropic corporate social responsibility had a positive and significant influence on profitability (β_1 = 0.507, p-value 0.000). The study therefore recommends that airline management strengthen partnerships with local suppliers, promote resource efficiency through environmental initiatives, uphold ethical labor practices, and expand community development programs.

Keywords: *Philanthropic, Social Responsibility, Profitability, Domestic Airlines, Scholarships, Community outreach programs*

INTRODUCTION

Airlines play a crucial role in society and the economy by facilitating global connectivity, promoting tourism, and supporting international trade and investment (Rahman & Rahman, 2023). These firms are integral to both national and global markets, contributing significantly to employment creation, infrastructure development, and economic growth. However, the aviation sector continues to face challenges related to declining profitability, customer dissatisfaction, and increasing operational costs, necessitating the adoption of innovative strategic responses to sustain competitiveness. In recent years, airlines have increasingly embraced Corporate Social Responsibility (CSR) as a competitive strategy to enhance performance, strengthen brand reputation, and foster customer loyalty. CSR enables firms to align business objectives with social and environmental responsibilities, thereby enhancing corporate image, improving stakeholder relationships, and ensuring long-term sustainability (Chung & Lee, 2022; Galhoz, 2024). The core dimensions of CSR include economic, environmental, ethical, and philanthropic responsibilities, which collectively drive strategic alignment, stakeholder engagement, and firm profitability.

Philanthropic Corporate Social Responsibility (PCSR) is a critical aspect of effective corporate management, particularly in sectors with high social visibility such as aviation (Kahuthu, 2023). It involves organizations voluntarily contributing resources toward community development, education, health, and environmental conservation to enhance societal well-being and corporate legitimacy. PCSR fosters goodwill among stakeholders, strengthens community relations, and builds a positive public image that translates into increased customer trust and loyalty (Mekonnen, 2024; Inegbedion et al., 2022). The main elements of PCSR community involvement, charitable giving, educational support, and environmental initiatives work together to enhance corporate reputation, mitigate operational risks, and promote social sustainability (Jarwan et al., 2022). These practices help firms respond effectively to stakeholder expectations, improve market positioning, and ensure long-term profitability and competitiveness (Madzengo & Kising'u, 2025).

Globally, philanthropic CSR has been recognized as a key driver of business performance, enhancing firm reputation, stakeholder trust, and financial outcomes. In Spain, community-oriented CSR programs have improved customer perception, reduced costs, and boosted revenue in the airline industry (Sorsa, 2024). In China, aligning CSR activities with national sustainability policies has enhanced profitability and strengthened customer loyalty (Li & Xiong, 2023). Similarly, in Taiwan, the integration of CSR into airline operations has improved efficiency and overall firm performance (Kao, 2022). In Africa, studies conducted in Ethiopia and Nigeria have demonstrated that philanthropic CSR positively influences organizational performance through social investment and stakeholder engagement (Inegbedion et al., 2022; Mekonnen, 2024). In Kenya, research in sectors such as telecommunications and financial services indicates that CSR initiatives significantly enhance firm performance through improved stakeholder relationships and brand image (Madzengo & Kising'u, 2025; Kahuthu, 2023).

Statement of the Problem

Domestic airlines in Kenya play a significant role in regional connectivity, tourism promotion, and national economic growth (Mumo, 2021). However, they face persistent challenges in maintaining profitability, a situation that worsened after the COVID-19 outbreak due to reduced passenger demand and cash flow constraints. Many airlines have adopted Corporate Social Responsibility (CSR) initiatives as strategic measures to enhance customer loyalty, brand reputation, and stakeholder trust with the expectation of improving long-term profitability. Despite this shift, the sector continues to experience financial strain. For instance, Kasomba and Omagwa (2020) report that Kenyan domestic commercial airlines incurred a net loss of Kshs 8 billion in 2020 compared to 7.1 billion in 2019, highlighting sustained profitability challenges within the industry.

While several studies have examined philanthropic Corporate Social Responsibility (CSR), few have specifically focused on its influence on the profitability of domestic airlines in Kenya. For instance, Madzengo and Kising'u (2025) investigated the effect of philanthropic social responsibility on the performance of Kenyan telecommunication firms using a correlational cross-sectional design. Similarly, Mumo (2021) examined the relationship between philanthropic

CSR and the performance of Kenyan airlines using a descriptive research. However, these studies either focused on different sectors, used varying methodologies, or did not specifically examine the impact of philanthropic CSR on profitability. This gap necessitates the present study to establish how philanthropic corporate social responsibility influences the profitability of domestic airlines in Kenya.

The null hypothesis in this study was;

H_{01}: Philanthropic Corporate Social Responsibility (CSR), has no significant effect on the profitability of domestic airlines in Kenya.

Literature Review

Theoretical Review

The Triple Bottom Line Theory was formulated by John Elkington in 1994 as a framework for measuring organizational success beyond traditional financial performance. The theory asserts that real business sustainability should consider three interdependent dimensions: profit, people, and planet which together determine long-term organizational viability (Ifeanyi, Azubike & Iormbagah, 2020). This implies that organizations must aim at providing economic, social, and environmental value simultaneously. Elkington suggested that companies which ignore social and environmental issues may achieve short-term financial gains but face long-term decline. By contrast, firms integrating CSR activities that reduce waste, improve employee welfare, and support community projects not only fulfill ethical obligations but also lower operational costs, enhance productivity, and strengthen customer loyalty; key drivers of profitability. The TBL approach therefore shifts the focus of performance measurement from a purely financial lens to a holistic model that embeds sustainability into strategy and operations for long-term value creation (Srivastava, Dixit & Srivastava, 2022).

The TBL Theory emphasizes balancing economic, environmental, and social performance and has become widely adopted in sustainability and corporate governance research. For example, Sebele-Mpofu (2020) used the TBL framework to explore integrated reporting among African firms, concluding that transparency in social and environmental impact reporting increases stakeholder trust, accountability, and decision quality. Similarly, Conlon et al. (2020) applied TBL to show that companies embedding CSR into core operations such as energy efficiency and equitable employment benefit economically through cost savings, enhanced brand reputation, and investor confidence. These findings demonstrate that CSR-driven adherence to TBL principles can produce tangible financial returns through operational efficiency and customer retention.

In existing literature, the TBL framework has been applied across manufacturing, transport, retail, and hospitality sectors to assess how organizations address environmental issues, promote social welfare, and maintain financial sustainability (Ozturkoglu, Sari & Saygili, 2021). Research consistently shows that firms implementing TBL-based CSR practices experience enhanced efficiency, reduced resource wastage, and higher profitability. For instance, sustainable waste management and fair labor practices lead to lower turnover costs and improved market competitiveness. Thus, the TBL theory provides an economic justification for CSR by showing that socially and environmentally responsible actions translate into long-term cost savings and increased financial performance (Bui & Filimonau, 2021).

This study sought to examine how philanthropic corporate social responsibility (PCSR) influences the profitability of domestic airlines in Kenya, with the Triple Bottom Line (TBL) theory providing a suitable conceptual framework. The TBL theory emphasizes that business success should be assessed across three interconnected dimensions—people, planet, and profit—

highlighting that social and environmental investments can yield tangible economic returns. From this perspective, philanthropic CSR is not merely charitable giving but a strategic investment that enhances long-term profitability (Kariuki & Bett, 2021). By engaging in initiatives that support community welfare, education, health programs, and environmental conservation, airlines strengthen social goodwill and brand reputation, fostering customer loyalty and stakeholder trust. These benefits enhance ticket sales, market retention, and operational stability. Additionally, the TBL theory highlights that socially responsible actions can indirectly improve profitability through regulatory compliance, risk reduction, and higher employee commitment (Bor & Nyadianga, 2024). Aligning PCSR with TBL dimensions thus promotes shared value, operational efficiency, and sustainable growth, providing a theoretical basis for understanding its impact on profitability.

Conceptual Framework

This represents to a written or visual structure that shows the key variables in a research and the presumed associations among them (Bryman, 2022). Figure 1 displays the link between the independent variable and the dependent variable.

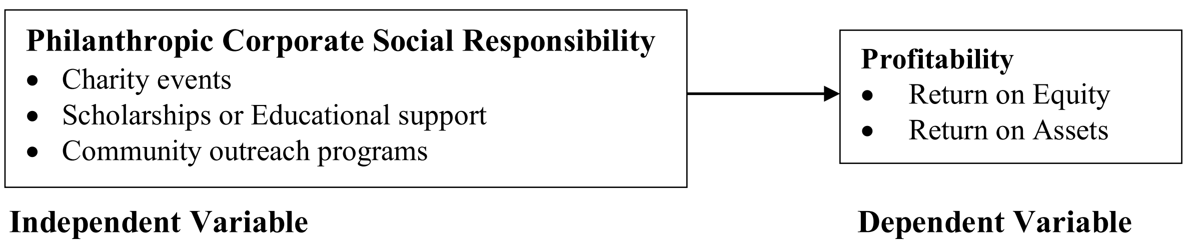

Figure 1: Conceptual Framework

Empirical Review

Jarwan et al (2022) analyzed the impact of philanthropic CSR on dimensions of customer loyalty, including knowledge loyalty, behavioral and attitudinal among customers of Jordanian food product organizations. The study targeted a sample of customers within this sector and employed an analytical descriptive methodology. Data were gathered via a structured questionnaire as the primary instrument for testing hypotheses and addressing the research questions. Findings indicated a partial positive effect of philanthropic responsibility on customer loyalty. However, the research was performed in Jordan a context that differs from Kenya in regard to consumer behavior, market dynamics, and cultural expectations therefore limiting the applicability to the Kenyan context. In addition, the research centered specifically on customer loyalty, while the current research centered on profitability.

Mekonnen (2024) examined the effect of philanthropic responsibility on profitability within the context of Abay Bank S.C. The research utilized both descriptive and explanatory research designs and gathered data via questionnaires. Results indicated that the bank's philanthropic CSR practices positively and significantly impacted profitability. However, research was performed in the banking sector, which differs significantly from the aviation sector in structure, operations, and performance metrics. In addition, while the research utilized both descriptive and explanatory designs, the current study employs a descriptive design exclusively. Similarly, Kahuthu (2023) undertook research to assess the relationship between CSR philanthropy and the financial performance of Kenyan regulated forex brokers using both correlational and descriptive study designs. Findings showed that there was a statistically significant linear relationship between CSR philanthropy and financial performance.

Inegbedion et al. (2022) explored on the effect of corporate philanthropy on firm performance using Dangote Nigeria as a case example. A case study approach was adopted, and qualitative methods were employed for data collection. The outcomes displayed that business performance was substantially improved by corporate philanthropy initiatives like COVID-19 interventions, infrastructure development, and entrepreneurial training. Nonetheless, the study centered solely on a single multinational company, that may limit the applicability of the results. In addition, while the research applied a qualitative case study approach, this research employed a descriptive research framework.

Ciroma (2025) investigated the connection between academic staff development and PCSR. A cross-sectional framework was adopted, and data were acquired using a 5-point Likert scale. The study targeted academic staff members. The results showed that PCSR positively and substantially impacted key areas of academic staff development, including teaching administration and research. However, the study was bound to the Nigeria context, that may restict its applicability to corporate environments such as domestic airlines. Moreover, while the research centered on academic development, the present research examined profitability.

Madzengo and Kising'u (2025) examined the influence of philanthropic social responsibility on the performance of Kenyan telecommunication industries. The study utilized a correlational cross-sectional survey research framework targeting on managers from 37 telecommunication firms. Primary data were acquired via self-administered, structured questionnaires. The results displayed that philanthropic responsibility had a positive and substantial connection with firm performance. However, while their study employed a cross-sectional framework, this research adopted a descriptive research framework.

Mumo (2021) investigated the connection between philanthropic Corporate Social Responsibility and the performance of Kenyan operating airlines. A descriptive research framework was used. Self-administered questionnaires were applied to acquire data. The research revealed that philanthropic CSR is an essential area of focus for airlines operating in Kenya. Respondents strongly agreed that their respective airlines are actively involved in philanthropic initiatives intended for contributing to the well-being of the communities they serve. These activities include supporting education programs, sponsoring health-related campaigns, participating in environmental conservation efforts, and funding sports and youth development programs. However, the research assessed performance regarding markets share and customer satisfaction, for this research, the response variable was profitability.

RESEARCH METHODOLOGY

The research adopted a descriptive research framework. The unit of analysis in this research was all Kenyan domestic airlines. The Kenya Civil Aviation Authority (KCAA, 2024) reports that Kenya has 18 domestic airlines. The units of observation were the Heads of Departments in corporate affairs/ CSR, finance, information and communication technology, marketing and communication, strategy/business development, operations, human resources, procurement, and customer service. As a result, the target population consisted of 162 heads of corporate affairs/ CSR, finance, information and communication technology, marketing and communication, strategy/business development, operations, human resources, procurement, and customer service in the 18 domestic airlines in Kenya.

In deriving the sample size, Yamane's formula was applied since it gives a simplified approach of determining an adequate sample given that the population size is known but the population variance is unknown (Krishna, 2020).

$$n = \frac{N}{1 + NE^2}$$

Where by: n = no. of samples; N = total population; E = error margin / margin of error (0.05)

$$n = \frac{162}{1 + 162\ (0.05^2)} = 115 \text{ Respondents}$$

Although the formula by Yamane will provide a sample of 115, the sample size was adjusted to 117. This study used stratified random sampling method to ensure that, all the departments of interest in each domestic airline are adequately represented. In stratified random sampling, which is a type of probability sampling method, the population is classified into unique strata in line with certain attributes and random samples are selected at each stratum (Krishna, 2020). The strata used in this research were nine major departments.

Table 1: Sample Size

Departments	Target Population	Sample Size
Corporate Affairs/Corporate Social Responsibility (CSR)	18	13
Finance	18	13
Information and Communication Technology	18	13
Marketing and communication	18	13
Strategy/business development	18	13
Operations	18	13
Human Resource	18	13
Procurement	18	13
Customer Service	18	13
Total	**162**	**117**

The research utilized primary data gathered by use of a questionnaire. To confirm the validity and reliability of the study instrument, pilot research was conducted in Kenya Airways, because it is the airline in Kenya. The research tool generated quantitative data, which was analysed by use of descriptive and inferential statistics with the help of SPSS version 28 software. Descriptive statistics included mean, standard deviation, percentages and frequency distribution. Inferential statistics included Pearson correlation coefficient and linear regression analysis. The regression model was as follows;

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

Where: Y = Profitability of Domestic Airlines; β_0 = Constant; β_1 = Coefficients of determination; X_1= Philanthropic Social Responsibility; ε = Error term

RESEARCH FINDINGS AND DISCUSSIONS

The target population included the heads of departments in corporate affairs/CSR, finance, information and communication technology, marketing and communication, strategy/ business development, operations, human resources, procurement and customers service among 15 Kenyan domestic airlines. Questionnaires were distributed to the Heads of Departments. Out of the 117 questionnaires administered, 102 were fully completed and returned, corresponding to a response rate of 87.18%. According to Mukherjee (2020), a response rate of 50% is generally acceptable for analysis, inference, and reporting, whereas a 70% rate is considered excellent. Consequently, the achieved response rate of 87.18% was deemed sufficient for conducting analysis, deriving conclusions, and presenting findings.

Philanthropic Corporate Social Responsibility

The respondents were requested to indicate the extent on which they agree with numerous statements regarding philanthropic corporate social responsibility. The findings were as shown in Table 2.

Table 2: Philanthropic Corporate Social Responsibility and Profitability

	Mean	Std. Deviation
Our airline actively participates in or organizes charity events.	3.941	1.088
Employees are encouraged to volunteer in our airline's charitable initiatives.	3.735	1.177
The airline's involvement in charity reflects its commitment to social impact.	3.824	1.129
Our airline offers scholarships or supports educational programs in our communities.	4.000	1.005
I am aware of our airline's efforts to promote education through financial support.	3.824	1.206
Educational sponsorships are an important part of our airline's social commitment.	3.794	1.189
Our airline regularly engages in programs that support local communities.	4.000	.975
I believe our airline makes a meaningful difference through community outreach.	4.118	1.111
Community engagement is a visible and valued part of our airline's operations.	3.824	1.181

The respondents agreed with a mean of 4.118 (SD = 1.111) that they believe their airline makes a meaningful difference through community outreach. These findings are in line with Inegbedion et al. (2022) findings that community outreach improves the brand reputation of a firm, which in turns improves performance. Also, the respondents agreed with a mean of 4.000 (SD = 1.005) that their airline offers scholarships or supports educational programs in their communities. Further, the respondents agreed with a mean of 4.000 (SD = 0.975) that their airline regularly engages in programs that support local communities. These findings agree with Jarwan et al. (2022) observations that active participation in community-focused programs fosters a culture of empathy and shared purpose among employees.

With a mean of 3.941 (SD = 1.088), the respondents agreed with the statement indicating that their airline actively participates in or organizes charity events. Further, the respondents agreed with a mean of 3.824 (SD = 1.129) that the airline's involvement in charity reflects its commitment to social impact. The respondents also agreed with a mean of 3.824 (SD = 1.181) that community engagement is a visible and valued part of their airline's operations. These findings are in line with Mekonnen (2024), who observed that maintaining visible community engagement enhances organizational reputation.

The respondents agreed with a mean of 3.824 (SD = 1.206) with the statement indicating that they are aware of their airline's efforts to promote education through financial support. With a mean of 3.794 (SD = 1.189), the respondents agreed that educational sponsorships are an important part of their airline's social commitment. Moreover, with a mean of 3.735 (SD = 1.177), the respondents agreed that employees are encouraged to volunteer in their airline's charitable initiatives. These findings concur with Inegbedion et al. (2022) observations that educational sponsorships and volunteer initiatives improve social welfare and foster long-term community development.

Profitability of Domestic Airlines

The respondents were asked to specify their level of agreement with several statements regarding profitability. The findings are summarized in Table 3.

Table 3: Profitability of Domestic Airlines

	Mean	Std. Deviation
Our airline's return on assets (ROA) is higher than the industry average for domestic airlines in Kenya.	3.882	.998

The airline has recorded consistent growth in ROA over the past three financial years.	4.147	.813
The company effectively utilizes its total assets to generate income.	3.735	1.320
Asset utilization efficiency has positively contributed to improved ROA in our airline.	4.059	.842
Our airline's return on equity (ROE) exceeds that of most domestic competitors.	4.147	1.009
ROE performance has improved steadily in recent years.	4.235	1.064
Shareholders' equity is effectively managed to maximize profitability.	3.941	1.003
The airline's ROE reflects strong shareholder value creation.	4.412	.948
Trends in both ROA and ROE indicate strong overall profitability and long-term financial sustainability for our airline.	4.284	1.075

From the study findings as illustrated in Table 3, the respondents agreed with a mean of 4.412 (SD = 0.948) that the airline's ROE reflects strong shareholder value creation. Moreover, the respondents agreed with a mean of 4.284 (SD = 1.075) that trends in both ROA and ROE indicate strong overall profitability and long-term financial sustainability for their airline. The respondents also agreed with a mean of 4.235 (SD = 1.064) that ROE performance has improved steadily in recent years. In addition, the respondents agreed with a mean of 4.147 (SD = 0.813) that the airline has recorded consistent growth in ROA over the past three financial years. Similarly, with a mean of 4.147 (SD = 1.009) the respondents agreed with the statement indicating that their airline's ROE exceeds that of most domestic competitors. Further, the respondents agreed with a mean of 4.059 (SD = 0.842) that asset utilization efficiency has positively contributed to improved ROA in their airline. The respondents also agreed with a mean of 3.941 (SD = 1.003) that shareholders' equity is effectively managed to maximize profitability. Moreover, the respondents agreed with a mean of 3.882 (SD = 0.998) that their airline's return on assets (ROA) is higher than the industry average for domestic airlines in Kenya. They further agreed with a mean of 3.735 (SD = 1.320) that the company effectively utilizes its total assets to generate income.

The respondents were requested to indicate the profitability measures within their organization over the last five years from 2020 to 2024. The results were as shown in Figure 2.

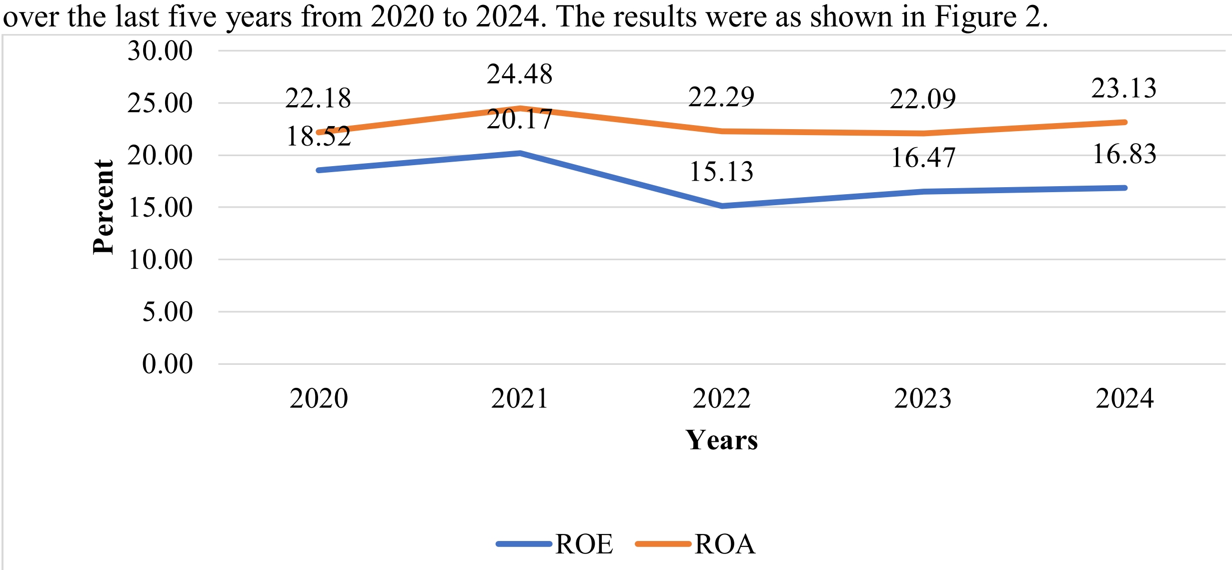

Figure 2: Return on Assets and Return on Equity

From the results, as illustrated in Figure 2, return on equity (ROE) for domestic airlines in Kenya in 2020 was 18.52, indicating strong profitability and effective use of shareholders' equity to generate returns. In 2021, ROE increased to 20.17, reflecting improved equity performance and enhanced shareholder value creation. However, in 2022, ROE declined to 15.13, suggesting reduced efficiency in generating profits from equity. In 2023, ROE rose to 16.47 and further increased to 16.83 in 2024, showing a gradual recovery from the decline experienced in 2022. The findings imply that while the sector experienced strong equity returns in the first two years, performance dipped in 2022 before stabilizing in the last two years. To sustain and improve equity returns, airlines should focus on operational efficiency, strategic cost management, and diversifying revenue streams. Additionally, targeted investments and continuous monitoring of financial performance will be crucial in minimizing future volatility in ROE.

According to the results, return on assets (ROA) for domestic airlines in Kenya in 2020 was 22.18, indicating efficient utilization of assets and a healthy return on investment. In 2021, ROA increased to 24.48, suggesting further improvement in asset productivity. In 2022, ROA slightly decreased to 22.29, indicating a marginal drop in efficiency. In 2023, ROA declined slightly again to 22.09 before rising to 23.13 in 2024, showing signs of recovery. The findings suggest that asset performance has remained relatively strong and stable over the five years, with only minor fluctuations. To further enhance ROA, airlines should prioritize optimal fleet utilization, invest in fuel-efficient technologies, and maintain robust operational practices to sustain profitability and competitiveness.

Correlation Analysis

Correlation analysis was utilized to test the strength and direction of the relationship between independent variable (philanthropic corporate social responsibility) and the dependent variable (profitability). The findings were as shown in Table 4.

Table 4: Correlation Results

		Profitability	Philanthropic corporate social responsibility
Profitability	Pearson Correlation	1	
	Sig. (2-tailed)		
	N	102	
Philanthropic corporate social responsibility	Pearson Correlation	.796**	1
	Sig. (2-tailed)	.000	
	N	102	102

**. Correlation is significant at the 0.01 level (2-tailed).

The study found that there exists a positive and significant correlation between philanthropic corporate social responsibility and profitability of domestic airlines in Kenya (r=0.796, p-value=0.000). The p-value (0.000) was less than 0.05 and hence the association was deemed significant. These findings are in line with Madzengo and Kising'u (2025) observations that philanthropic corporate social responsibility and profitability are significantly correlated.

Regression Analysis

Regression analysis was used to assess the strength of the relationship between philanthropic corporate social responsibility and profitability of domestic airlines in Kenya. Table 5 shows the model summary for the regression analysis.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796[a]	0.634	0.603	0.22846

a. Predictors: (Constant), Philanthropic Corporate Social Responsibility

As shown in Table 5, the R-squared value of 0.634 suggests that 63.4% of the variance in the profitability of domestic airlines in Kenya can be explained by philanthropic corporate social responsibility. This indicates a moderate model fit, with the remaining 36.6% of the variance in firm performance unexplained by philanthropic corporate social responsibility alone.

Table 6: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33.423	1	33.423	83.773	.000[b]
	Residual	39.897	100	0.3990		
	Total	**73.320**	**101**			

a. Dependent Variable: profitability of domestic airlines in Kenya
b. Predictors: (Constant), Philanthropic corporate social responsibility

The Analysis of Variance (ANOVA) demonstrates how well philanthropic corporate social responsibility predicts profitability. Since the F-statistic (83.773), in Table 7, is significantly greater than the critical value of 3.94 from the F-distribution table, the regression model is highly significant. The p-value of 0.000, which is much lower than the significance level of 0.05, indicates that the model is valid for predicting the influence of philanthropic corporate social responsibility on profitability of domestic airlines in Kenya.

Table 7: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.265	.232		-1.142	.256
	Philanthropic corporate social responsibility	.507	.086	.440	5.860	.000

a. Dependent Variable: Profitability

Regression equation was:

$Y = -0.265 + 0.507X_1 + \varepsilon$

The study found that philanthropic corporate social responsibility had a positive and significant influence on the profitability of domestic airlines in Kenya (β_1=0.507, p-value= 0.000). The relationship was considered significant since the p-value (0.000) was less than 0.05 (significance level). This indicates that a unit increase in philanthropic corporate social responsibility will lead to a 0.507 increase in the profitability of domestic airlines in Kenya. The findings align with Tulcanaza-Prieto et al (2020) observations that philanthropic corporate social responsibility significantly affects profitability. The finding aligns with the triple bottom line theory by demonstrating that philanthropic CSR contributes to profitability through social and environmental initiatives, strengthening community relations, enhancing brand reputation, and promoting sustainable business practices that support long-term economic performance.

Conclusion and Recommendations

The study concludes that there exists a positive and significant relationship between philanthropic corporate social responsibility and profitability of domestic airlines in Kenya. This implies that an increase in philanthropic corporate social responsibility (charity events, scholarships or educational support and community outreach programs) increases profitability of domestic airlines in Kenya. The study recommends that domestic airlines should continue encouraging employee participation in charitable initiatives and community development programs. Expansion of financial support for education, scholarships, and other social welfare programs is recommended to strengthen social impact. Sustained and visible community engagement will enhance corporate reputation and foster a culture of empathy and shared purpose among employees.

Recommendations for Further Studies

The study sought to investigate the influence of philanthropic corporate social responsibility on the profitability of domestic airlines in Kenya. Nonetheless, the study was limited to domestic airlines in Kenya, and therefore the results can't be generalized to other airlines or sectors in the aviation industry. As a result, the research recommends that more research should be performed to examine the influence of philanthropic corporate social responsibility on profitability in other airlines and aviation sectors in Kenya. In addition, the study established that philanthropic corporate social responsibility explained 30.6% of the variation in profitability of domestic airlines. As such, further studies ought to be performed to identify other factors that influence profitability and to explore additional links between corporate social responsibility practices and organizational performance in the airline industry.

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