

## Corporate Social Responsibility Practices of Selected Airline Companies: Inputs for a Sustainable Aviation Service

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### ABSTRACT

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This paper tries to identify the strategic corporate social responsibility of selected airline companies to ascertain inputs for the creation of a sustainable service delivery, by looking at the implementation level of its corporate social responsibility in the environmental, philanthropic, economic and ethical areas. The study shows that in terms of environmental responsibility, waste segregation has the highest level of practice, while carbon footprint reduction is the lowest. Philanthropic activities participated in by employees is the most frequently practiced among other philanthropic responsibility initiatives, while the provision of scholarship grants is the least practiced. For economic responsibility, the recruitment of diverse talent received the highest mean score indicating it as the most practiced activity, while financial management strategy practices is the most challenged. As far as ethical responsibility is concerned, the practice of honesty is prevalent, while direct stakeholder involvement in planning the manual of ethical operations is almost none. The study also explored whether there was a significant difference in the assessment of CSR strategies between the two groups of respondents. The results indicated that there was a significant difference in the assessments of employees and passengers in terms of environmental, philanthropic, economic, and ethical responsibilities in comparison to management administrators. Moreover, the challenges encountered in the implementation of CSR strategies were identified and ranked, providing insights into the perceived difficulties faced by airline companies in implementing CSR strategies. Based on the findings of the study, recommendations for responding to the challenges of implementing CSR strategies were proposed. These recommendations include additional signage for environmental awareness, ensuring the sustainability of philanthropic activities, crafting financial measures to address constraints, and ensuring sustainable implementation of its manual of operation. The findings and recommendations provides inputs to for a sustainable service delivery and promoting responsible business practices in the airline industry.

**Keywords:** *Corporate Social Responsibility, airline industry, CSR strategies, Sustainability, Sustainable Service Delivery.*



## **INTRODUCTION**

Social responsibility initiatives can boost employee morale in the workplace and lead to greater productivity and institutional performance. More concretely, companies whose CSR initiatives are in place benefits well in having better brand reputation, increased sales, increased customer loyalty, positive business reputation, increased savings on operational cost, better financial performance, more accessible access to capital, organizational growth, and more remarkable ability to attract and promising talents. Businesses in the aviation industry, where fierce competition has been encountered have had to pay more attention to their relationships with the environment to increase their market share and to survive, and in the same context have started to focus on corporate social responsibility applications to provide environmental, social, and economic sustainability. Successful companies balance economic and social goals by integrating social concerns into their core operation frameworks and business strategies, moving beyond compliance thereby creating value through cost and risk reduction.

Implementing CSR has become synonymous to core business strategy that enabled companies to enhance their competitive advantage, differentiate themselves from their competitors, maintain sustainable relationships with their stakeholders and sustain its long-term operation (Lee, Park & Chung, 2022). In addition, a strong focus on social affairs has a more significant impact on enhancing the reputation and value of a corporation than focusing on products and services (Su, Gong, & Huang, 2020). Previous literature suggests that implementing CSR activities is associated with many positive outcomes that include image, trust, satisfaction, and reputation (Muflih, 2021). This study amplified the correlation between CSR and reputation, which enhances company benefits and recognized as a potentially relevant attribute that can promote corporate interests (Al-Ghamdi

& Badawi, 2019). The airline industry moves in the same direction as far as corporate social responsibility practice is concerned with CSR-practicing airlines posting higher Return on Investment, ROI and Return on Assets, ROA, on top of increases in Available Seat Kilometers, ASK, Revenue Passenger Kilometers, RPK, and Passenger Load Factor or PLF, resulting to better financial performance, operational efficiency, and long-term profitability (So, 2020). Indeed, CSR is vital in enhancing customer satisfaction (Asante Antwi et al., 2021), and efforts to cultivate highly positive satisfaction should be associated with CSR (Muflih, 2021).

This study took inspiration from a host of previous researches concerning other airline institutions from different localities. Previous studies account that governance with complementary social responsibility actions improve transparency by providing faster service delivery, administrative efficiency, and service-oriented aspects of airport operations, customer satisfaction and increased revenue. Since airline companies may have various requirements that include the management of unique processes, this study also took into account the day-to-day operations as a measure of quality management and enhanced overall performance. While it can be argued that everything in a company's strategy was done to maximize revenues, recent decades had company leaders realize that businesses must do more than maximize profits for shareholders and executives. Instead, they must act in the best interests of society, the earth, and their enterprises. Companies with a focus on social responsibility increased because of this awareness and one of the frameworks for this direction is the Intersecting Circle CSR Model where economic, legal, ethical, and philanthropic considerations overlap (Stobierski, 2021). By thinking about and incorporating these four aspects into their CSR strategy, companies were assured that their business practices are in line with what society wants to contribute to

sustainable development, improve their general image and enhance relationships with stakeholders (Walia & Chetty, 2020). This belief is consistent with CSR defining a firm's core strategy for voluntarily reflecting social and environmental concerns in the operation of the business as it interacts with various stakeholders (Lee, & Yang, 2022). As a self-regulating business model, CSR helps a company to be socially accountable to itself, its stakeholders, and the public. By practicing corporate social responsibility, also called corporate citizenship, companies can be conscious of the kind of impact they are having on all aspects of society, including economic, social, and environmental (Fernando, 2022). Similarly, Peterdy's (2023) CSR explanation as the strategy that companies put into action as part of corporate governance and is intended to guarantee the business's operations as moral and advantageous to society, also aligns with corporate governance referring to the systems of laws, customs, and procedures that regulate corporations and their operations that should be beneficial to their people. Customers, employees, communities, owners/investors, the government, suppliers, and rivals are a few of these. CSR must be considered a core value of the company, and the expectations of all the company's key stakeholders must be considered when making business decisions.

Effective CSR practices help organizations balance the economic, environmental, and social imperatives, address stakeholder expectations, demands, and influences, and sustain shareholder value. This ensures everyone in an organization follows appropriate and transparent decision-making processes and that the interests of all stakeholders are protected (Fernando, 2022). The current belief that corporations have a responsibility toward society is not new. It is possible to trace business' concern for society several centuries back. Latapí Agudelo et al. (2019) made a diagram showing the history of corporate social responsibility and it started in

1960 with Davis believing that businessmen have a broad obligation in the society. The term became increasingly popular in the 70's. There was even a model of corporate social performance in 1991 made by Wood. Although corporate social responsibility is a very broad concept that is understood and implemented differently by each firm, the underlying idea of CSR is to operate in an economically, socially, and environmentally sustainable manner (Peterdy, 2023). The same study also categorized corporate social responsibility initiatives into four types environmental, philanthropic, economic, and ethical. Environmental responsibility initiatives aim to reduce pollution and greenhouse gas emissions and the sustainable use of natural resources. Human rights responsibility includes promoting fair labor and trade standards and rejecting child labor. Meanwhile, philanthropic responsibility includes funding of educational programs, supporting health initiatives, making charitable contributions, and supporting neighborhood beautification activities. Economic responsibility, on the other hand involves enhancing the company's operations while engaging in sustainable practices, such as employing a new production process to reduce waste (Stobierski's, 2021).

For the airline industry, environmental responsibility is made concrete with the adoption of environmental responsibility standards to reduce harmful practices, implementing measures to decrease pollution, greenhouse gas emissions, the use of single-use plastics, water consumption, and overall waste generation in the flight service. It also means prioritizing energy conservation by increasing reliance on renewable energy sources, doing sustainable resources, and using materials that are recycled or partially recycled when doing ground operations, other than offsetting negative environmental impact by engaging in activities such as tree planting, funding research initiatives, and donating to causes related to environmental

conservation. These are all done for business to actively contribute to a more sustainable future and demonstrate their commitment to environmental stewardship.

Ethical responsibility in the airline industry would refer to the adoption of practices that will ensure that the organization operates fairly and ethically through fair treatment of all stakeholders, including leadership, investors, employees, suppliers, and customers. Philanthropic responsibility refers to the airline company's aim to actively make the world and society a better place through philanthropic activities such as donating to charities and nonprofits that align with their guiding missions. Economic responsibility is the practice of a firm backing all its financial decisions in its commitment to do good in the areas listed above. The end goal is not to simply to maximize profits, but to make sure the business operations positively impact the environment, people, and society.

There are various business benefits associated with having a consistent corporate social responsibility practices. First, CSR contributes to building a stronger brand image, recognition, and reputation for companies, enhancing their corporate reputation and brand equity. Second, CSR initiatives can lead to increased customer loyalty and sales as customers feel that their patronage supports good causes. Third, investing in operational efficiencies as part of CSR efforts can result in cost savings and reduced environmental impact. Fourth, practicing CSR can aid in retaining key and talented employees, as they are more likely to stay and be committed to a company that values social responsibility. Fifth, businesses that engage in CSR may find it easier to access funding, as many investors prefer to support socially responsible organizations. Lastly, strong relationships with regulatory bodies fostered through CSR practices can help alleviate the regulatory burden placed on

companies. These benefits underscore the importance and advantages of incorporating CSR into business strategies of airline companies, resulting to increased workplace morale and productivity. The performance of institutions may also be impacted by an increased level of individual airline company achievement, such that social responsibility programs in institutions, especially those at airports, have been found to promote consumer loyalty and retention while also enhancing their business image. Better brand reputation, higher sales, greater customer loyalty, a positive business reputation, increased operational cost savings, better financial performance, easier access to capital, organizational growth, and a more remarkable capacity to draw in and develop talented individuals are some of the more tangible potential advantages of corporate social responsibility. The adoption of CSR is also seen as a proactive strategy to avoid any future risks associated with the environmental impact that is a default in airline operations.

This study underscores that companies in the intensely competitive aviation industry have had to put more emphasis on their relationships with the environment to increase their market share and continue in business (Upadaya, 2018). To ensure environmental, social, and economic sustainability, businesses have been focusing on corporate social responsibility activities emphasizing on dialogue, access, risk assessment, and transparency that helps businesses better understand their consumers and offers airlines direction in creating long-term competitive advantages by enhancing the quality of their services (Chung & Tan, 2022). In engaging in corporate social responsibility, airline companies appear to be changing their business methods, incorporating social issues into their basic operational frameworks and business strategies and adding overall value by lowering expenses and risks, establishing credibility and trust, obtaining a competitive edge, and generating

win-win results through synergistic value creation (Ching and Tan, 2022). Companies now consider CSR as an investment that yields returns in the long run to achieve sustainable and long-term development. Hence, putting CSR into practice may be seen as a key business strategy that enables organizations to strengthen their competitive edge, set themselves apart from rivals, and uphold long-term relationships with their stakeholders, making a strategic CSR plan crucial for sustainable growth and a company's long-term operations (Lee & Park, 2020). The diverse contributions that airlines make to global sustainable development practices are important components of the aviation and tourism sectors' overall business strategy.

## **METHODS**

Data on level of CSR implementation from two different respondent groups were analyzed using Cronbach's alpha. The significant difference between the two respondent groups of clients and implementors of CSR were compared when grouped according to profile. The challenges encountered by the respondents in the implementation of CSR strategies of selected airline companies were ascertained, and proposed measures that may be implemented to respond to the challenges encountered by the respondents in the implementation of CSR were determined to become inputs for a sustainable aviation service delivery. Beneficial to the airline companies, clients and customers, managers and business practitioners, and the air flying public, this study identified the implementation of corporate social responsibility strategies of selected airline companies, as it 1) identifies the profile of the respondents, such as age, gender, civil status, employment status, number of years working for the current company, as well as the total number of years working; 2) determines the level of implementation of the corporate social responsibility initiative in terms of environmental, ethical, philanthropic, and financial responsibility

as assessed by the respondents; 3) identifies if there is a significant relationship between the assessments of the two groups of respondents on the implementation of strategic corporate social responsibility by selected airline companies; 4) gathers data from the respondents on challenges in implementing corporate social responsibility practices; 5) determines ways how to respond to the challenges encountered by the companies in the implementation of corporate social responsibility; 6) identifies what quality service delivery may be developed relative to the implementation of strategic corporate social responsibility by selected airline companies; and 7) enumerate suggestions from the respondents on how to overcome challenges in the implementation of corporate social responsibility in the airline industry. The study relies on a relatively small sample size of seventy-seven respondents. Although efforts were made to ensure representativeness, the findings may not fully capture the diversity and perspectives of all employees within the selected airline companies. Similarly, the data collected through questionnaires are subject to self-report bias, as participants may provide responses influenced by their personal perceptions, experiences, or social desirability. As the study focuses on the environmental, philanthropic, economic, and ethical responsibilities of the selected airline companies, it may not encompass the entirety of their CSR practices or consider other relevant dimensions.

In terms of response representativeness, the profile of the respondents, including age, gender, marital status, employment status, position held, length of service, and work experience, were considered in the evaluation. Questionnaire was used to collect primary data with the depth and breadth of insights ensured through interviews, observation and content analysis of company publication. A descriptive-correlational study was used to determine the statistical association between variables without seeking to modify

the variables or assign causality amongst them. Furthermore, the researcher adopted the descriptive-survey design for its appropriateness for this current study since it is meant to identify the status of corporate social responsibilities (CSR) implementation in several airlines and the challenges faced by the airline industries in their CSR implementation. The target respondents of the study are the administrative officers, rank-and-file employees, and passengers of the selected airline companies, with the number of samples determined using Slovin’s formula. The administrative officers of the airlines constituted the first group of respondents, while the rank-and-file employees of the airline companies constitute the other group of respondents. Convenience sampling was used with a confidence level of 95%, in a survey tool that was common for both groups of respondents. Part 1 of the questionnaire had the presence of the four domains of corporate social responsibility, environmental responsibility, philanthropic responsibility, economic responsibility, and ethical responsibility assessed utilizing a five-point Likert scale with a corresponding Adjectival Rating or descriptive equivalent. Similarly, Part 2 of the Questionnaire was composed of ten (10) possible challenges that were encountered by officers and administrator-respondents and employee-respondents on the implementation of corporate social responsibility initiatives. Respondents were asked to rank them from 1 to 10 wherein Rank 1 pertains to the top-most challenge encountered and Rank 10 referring to the least encountered challenge. Part 3 of the questionnaire was composed of thirty seven (37) items on airline service delivery that is facing challenge as regards CSR implementation. Table 1 below shows the summary of interpretations used in the study.

**Table 1.** Summary of Data Interpretation

Scale	Adjectival Rating (descriptive equivalent)
5	Strongly Agree
4	Agree

3	Slightly Agree
2	Disagree
1	Strongly Disagree
Number	Interpretation
4.2 – 5.0	Strongly Agree
3.4 – 4.19	Agree
1.8 – 3.3	Disagree
1.0 – 1.79	Strongly Disagree
Number	Interpretation
1.0 – 1.66	Priority
1.67 – 2.33	Less Priority
2.34 – 4	Not a Priority

Experts in the field of industrial psychology, airline industries, and education subjected the research tool to a face-validation. After the validation, the questionnaire was subjected to pilot testing to respondents who have the same qualifications as the target respondents. Cronbach's alpha, a reliability coefficient, was employed in the research to assess the internal consistency and reliability of the measurement scales used. A mean reliability index of 0.969 suggested an excellent internal consistency and reliability of the measurement scales used in the research. This indicated a high level of agreement and consistency among the items or variables being measured, strengthening the overall validity of the findings. During the data-gathering process, ethical considerations were ensured, with participants provided with knowledgeable consent, ensuring their full information of the study’s purpose, procedures, potential risks, and benefits. Similarly, privacy was prioritized, with measures such as encrypted data storage and transmission in place to safeguard respondents’ personal information. Emphasis on voluntary participation was underscored, and cultural and social awareness were considered in the conduct of the study.

**RESULTS AND DISCUSSION**

Briefly from Table 2, in terms of the age of the

respondents, the data revealed that most of the rank-and-file belonged to the age bracket of 20–30 years old at 49%, 23% were found to be in the age brackets of 31–40 years, 16% fell in the range of 41–50 years old, and 10% were under the age of 51–60 years old. The stakeholders in the airline industry may belong to the young generation, but are still balanced by those who are in the 30s and 40s age groups. There is a large and varied population of young professionals working in the aviation business. Many young people are drawn to professions in the aviation business because of the variety of tasks, the ability to travel the world, and the international scope of the company. Meanwhile, people of all ages, including a sizable contingent of young people, flock to fly, with millennials found to be the most frequent flyers.

**Table 2.** Profile of the Respondents

Age	Frequency	Percent
21-30	38	49%
31-40	18	23%
41-50	12	16%
51-60	8	10%
No response	1	1%
Total	77	100%
<b>Gender</b>		
Male	25	33%
Female	51	66%
No response	1	1%
Total	76	100%
<b>Civil Status</b>		
Single	54	70%
Married	20	26%
Separated	1	1%
Widow/er	1	1%
No response	1	1%
Total	77	100%
<b>Employment Status</b>		
Contract	7	9%
Regular	57	74%
Part-time	8	10%

No response	5	6%
Total	77	100%
<b>Position Classification</b>		
Supervisory	15	19%
Rank and File	44	57%
Passenger	13	17%
No response	5	6%
Total	77	100%
<b>Years of Service in the Company</b>		
1-5	35	45%
6-10	11	14%
11-15	6	8%
16-20	2	3%
No response	23	30%
Total	77	100%
<b>Total Years of Experience</b>		
1-5	30	39%
6-10	7	9%
11-15	12	16%
16-20	5	6%
21-25	8	10%
26-30	2	3%
No response	13	17%
Total	77	100%

As presented in Table 2, the gender distribution of the respondents showed that 66% are female, with male at 32% and a 1% of respondents with no identified gender. This data showed that there are more female employees who are engaged in the airline business, breaking the common notion that males have held most aviation sector positions, including pilots and technicians. This data underscores the efforts made by several airline companies to increase the representation of women in the aviation business, by attracting and keeping talented women in the workforce as a common initiative. According to civil status, 70% are single which is indicative of the fast-paced lifestyle and work culture in the aviation and travel industry, attracting those who has the freedom to embrace the nature of their jobs,

spend more amount of time on travels, willing to explore new things, and have more inclination to engage in social activities. Meanwhile, in terms of employment status, 74% of the respondents are regular employees, with less than 10% on contract engagement indicating that those in aviation sector enjoy security and stability of employment. The rank-and-file respondents comprise the largest percentage in the distribution of respondents at 57%, indicating a flat organizational hierarchy in a team-intensive work relationship of this industry.

As to the respondents' assessment of the level of implementation of CSR strategies of the airline companies being studied, Table 3 shows that airline companies demonstrate a strong commitment to environmental sustainability and engage in various initiatives to minimize their

environmental impact. An overall average of 4.17 means most of the respondents agreed with the environmental strategies. They implement projects, monitor emissions, reduce carbon footprints, evaluate initiatives, practice waste segregation, partner or recycle, and support local communities. These actions suggest that the company prioritizes environmental responsibility and seeks to foster a culture of sustainability within its operations.

However, there is still room for improvement, such as increasing its use of renewable energy sources and reducing its noise pollution. The waste segregation scheme has the highest mean score of 4.49 with SD = 0.822, while the carbon footprint reduction scheme has the lowest mean score of 4.01 with SD - 1.057. The overall assessment average for environmental

**Table 3.** Environmental Responsibility Strategies of Selected Airlines

<b>Environmental Responsibility Strategies</b>	<b>Mean</b>	<b>Std Dev</b>	<b>Rank</b>	<b>Interpretation</b>
1. Environmental commitment is stipulated in its operational objectives.	4.13	1.030	8	Agree
2. The Airline Company has environmental projects such as tree planting, recycling, clean-up drive, using eco-friendly food packaging/utensils, etc.	4.38	.918	3	Strongly Agree
3. The environmental projects are sustainable.	4.22	.982	4.5	Strongly Agree
4. The environmental project/s benefit the immediate community.	4.17	1.005	7	Agree
5. The Airline company monitors the Carbon Dioxide emission level annually.	4.09	1.015	12	Agree
6. The Airline Company reduces its carbon footprint by using renewable sources such as SAF (Sustainable Aviation Fuel).	4.01	1.057	14	Agree
7. The Airline Company adopts energy efficiency programs to save energy.	4.03	.932	13	Agree
8. The environmental projects are evaluated by the implementers of the airline company.	4.11	.897	11	Agree
9. The Airline Company practices a waste segregation scheme.	4.49	.822	1	Strongly Agree
10. The Airline Company maintains partnerships with companies engaged in recycling waste materials.	4.40	.833	2	Strongly Agree
11. The Airline Company implements action plans to reduce waste sent to landfill.	4.13	.963	10	Agree
12. The Airline Company has provisions for refilling drinking water to reduce plastic water container waste.	4.22	1.038	4.5	Strongly Agree
13. The Airline Company implements noise action plans to minimize the impact of aircraft noise on local communities.	3.88	1.074	15	Agree
14. The Airline Company is extending invaluable support to local communities for environmental care.	4.18	.939	6	Agree
15. Signages for environmental protection are placed in visible areas.	4.13	1.006	9	Agree
<b>Over-all Average</b>	<b>4.17</b>			<b>Agree</b>



responsibility is 4.17, with a verbal interpretation of Agree. With environmental commitment stipulated in its operational objectives, the respondents generally agreed that the airline company includes environmental commitment in its operational objectives suggesting that the company recognizes the importance of environmental sustainability and has incorporated it into its overall goals. The respondents strongly agreed (4.38 mean score, SD = 9.18) that the airline company engages in various environmental projects such as tree planting, recycling, clean-up drives, and the use of eco-friendly packaging, indicating that the company actively participates in initiatives aimed at preserving the environment. Overall, data showed that the company cares about protecting the environment but also amplifying that there are still efforts yet to be done. Despite this variability, the statement on sustainability received a relatively high rank of 4.5, further indicating that it is considered important by the respondents. The long-term success of environmental initiatives may be ensured in some ways, such as relying less on fossil fuels and producing fewer greenhouse gases and pursuing the long run efforts to use renewable energy.

Respondents fairly agree that airline companies monitor the carbon dioxide emission levels annually (4.09 mean score, and SD = 1.015) as shown by the statement's overall rank of 12 which is 4th from the lowest. This indicated that the company's commitment should be assessed and managed, monitoring carbon dioxide emissions on an annual basis to understand and manage their environmental impact. Companies should trace their progress, identify areas for improvement, and establish pollution reduction goals by monitoring their emissions to enable them to make informed decisions and implement effective strategies to reduce their carbon footprint. Regular monitoring should also be facilitated to comply with

regulatory requirements, reporting of emissions data, and demonstrating environmental stewardship, transparency and accountability. Since an airline can track its yearly CO<sub>2</sub> emissions through various methods, including tracking fuel usage of the fleet aircraft, monitoring flight data such as distance, altitude, and weight, utilizing aircraft emissions reporting systems provided by manufacturers like Boeing and Airbus, and employing third-party emissions tracking services, a critical approach must be initiated with factors such as fleet size, aircraft type, and environmental goals considered. Regardless of the specific method, monitoring CO<sub>2</sub> emissions is crucial for airlines to assess progress, identify areas for improvement, and work toward reducing their environmental impact (Graver et al., 2019). According to estimates, aviation contributes around 2.4% to worldwide CO<sub>2</sub> emissions. When the industry's whole environmental footprint is considered, it is estimated that it is responsible for 5% of global warming (UN Sustainability Report, 2022). While statistics on airport structures themselves vary from country to country, it is estimated that just 2–5% of the aviation industry's total carbon emissions were attributable to airports (Pushmin, 2022) and that adopting Sustainable Aviation Fuel or SAF is recognized as the most significant solution presently available to the aviation industry for reducing its CO<sub>2</sub> emissions and environmental impact.

The airline may raise awareness and educate its staff, customers, and other stakeholders on the need to cut down on carbon emissions and adopt environmentally friendly procedures. This will aid in propagating environmental consciousness and inspire individuals to take steps toward decreasing their carbon footprints. The airline may further minimize its carbon footprint by investing in R&D to discover and implement new technologies that lower aviation's carbon footprint. Advanced sustainable fuels and electric or hybrid aircraft are examples of such

technology. The airline will be able to significantly aid in the fight against climate change by implementing these measures to reduce greenhouse gas emissions. Data showed that the airline companies adopted energy efficiency programs, with a score of 4.03 on a scale of 1 to 13 indicating that the respondents generally agreed that the airline company implements energy efficiency programs. However, the standard deviation of 0.932 suggested that there is a wide range of opinions on this issue. Some respondents believed that the airline company is doing enough to reduce energy consumption, while others believe that the company could be doing more. This is indicative that there is relatively no clear consensus on this issue, perhaps due to several factors such as the different types of energy efficiency programs that the airline company implements, the different ways that respondents interpret the question, and the different levels of knowledge that respondents have about the airline company's energy efficiency efforts. Overall, the study indicated that the airline company is making some effort to reduce energy consumption but needs do more to optimize its operational efficiency (Benito, 2018).

Environmental projects were evaluated with a mean score of 4.11 on a scale of 1 to 11 that suggested that respondents generally believe that implementers assessed airline environmental programs. The 0.897 standard deviation showed a restricted variety of perspectives on this subject, where most respondents felt that environmental initiatives were assessed fairly and objectively. The low standard deviation reflected a consensus that the airline companies' clear and open approach to reviewing environmental initiatives and its well-trained and experienced implementers may be a reason for this. This ensured that the firm is meeting its environmental objectives and that the initiatives are helping the environment. Further, data showed that the airline companies are

committed to waste segregation to reduce its environmental impact and operate sustainably. Consequently, airline companies implemented action plans to reduce waste sent to landfills, with this action at 10th rank in waste reduction measures, complementing the reduction of plastic waste by providing provisions for refilling drinking water, the practice of encouraging the use of reusable containers and the airline companies' overall efforts to reduce plastic water container waste.

For statement 13, the mean rating of 3.88 on a scale of 1 to 15 and SD of 1.074 showed that the people who answered the survey agreed that the flight companies use noise action plans to reduce the effect of airplane noise on local areas. This meant that most of the people who answered perceived that the company is taking steps to make its planes less noisy. Attempts to cut down on noise pollution are ranked eighth out of thirteen also showed that the company cares about the environment, a good sign in the direction of environmental protection. Particularly useful methods include making planes quieter by refining the design of their planes, better soundproofing, more aerodynamic designs, and less noisy engines all contribute to goal. Altering standard operating practices is another option for airports seeking to lessen their impact on the surrounding community. They may limit night flights and advocate for quieter approaches and takeoffs at airports. Airports may help reduce noise pollution in residential areas by designating noise-sensitive land surrounding them as industrial or commercial zones. Homes and businesses situated near airports may benefit from sound insulation, which serves to dampen aircraft noise. Soundproofing this space requires the installation of materials in the walls, windows, and doors. The number of noise complaints received by airports may be decreased by public education. Campaigns to educate the public, noise maps, and noise monitoring initiatives may all help. The study further showed that airline

companies are extending invaluable support to local communities for environmental care, indicating that they viewed the airline companies as actively providing valuable support for local communities' environmental initiatives. This indicated that the firm is involved in environmentally beneficial community-based initiatives.

Table 5 showed the respondent's assessment of the level of implementation of the corporate social responsibility strategies in terms of philanthropic responsibility practices. Philanthropic activities participated in by the employees have the highest mean score of 3.99 (SD = 1.032), while the provision of scholarship

grants to deserving employees' dependents who are pursuing travel, aviation, and custom management-related courses has the lowest mean score of 3.61 (SD = 1.078). The overall assessment average for philanthropic responsibility is 3.97, with a verbal interpretation of agree. Overall, the interpretation of these statements indicated that the airline company demonstrates a commitment to philanthropic responsibility by actively engaging in various initiatives. By acknowledging its role in giving back to society, the companies demonstrated its recognition of its social responsibility through the establishment of clear policies and guidelines that put thought and effort into guiding its philanthropic initiatives. This suggested a

**Table 5.** Philanthropic Responsibility Strategies of Selected Airlines

<b>Philanthropic Responsibility Strategies</b>	<b>Mean</b>	<b>Std Dev</b>	<b>Rank</b>	<b>Interpretation</b>
1. Philanthropic responsibility is part of the company's commitment and is supported by corresponding policies and guidelines.	3.97	.973	3	Agree
2. Employees are involved in the crafting of the philanthropic agenda of the company.	3.90	1.083	5	Agree
3. Philanthropic plan of the company is funded.	3.83	.992	11	Agree
4. Implementation of philanthropic activities are participated by the employees.	3.99	1.032	2	Agree
5. Implementation of philanthropic actions of the company is participated by its administrators.	3.96	1.057	4	Agree
6. The Airline Company provides educational assistance to employees who seek career advances.	3.82	1.073	12	Agree
7. The Airline Company provides scholarship grants to deserving employee's dependents who are pursuing travel, aviation, and custom management-related courses.	3.61	1.078	14	Agree
8. The Airline Company gives financial support to projects initiated by its stakeholders.	3.88	.986	6	Agree
9. The Airline Company builds partnerships with higher education institution offering travel, aviation, etc. to help fill in the gap between the academe and workplace.	3.71	1.011	13	Agree
10. The Airline Company donates a portion of its profits to charities and victims of natural calamities and disasters.	3.88	.917	7	Agree
11. Implementation of philanthropic activities of the company are evaluated by its employees.	3.88	.963	8	Agree
12. Implementation of philanthropic activities of the company are evaluated by its beneficiaries.	3.88	.992	9	Agree
13. The philanthropic activities of the company are sustainable.	4.81	7.244	1	Strongly Agree
14. The philanthropic activities include funding for community beautification projects.	3.86	1.011	10	Agree
<b>Overall Average</b>	<b>3.97</b>			<b>Agree</b>

structured approach, which can help ensure that the company's philanthropic activities align with its values and goals and are carried out in a consistent and meaningful manner. Overall, the statement suggested that the company takes its philanthropic responsibility seriously and has taken steps to institutionalize it through the formulation of policies and guidelines.

Results showed that airline companies value employee involvement in shaping its philanthropic agenda with a mean score of 3.90 and the rank of 5 out of 14 that indicated the need to continuously involve employees in crafting the philanthropic agenda. There are several benefits to involving employees in the philanthropic agenda of a company and tapping into their diverse perspectives and experiences resulting to enhanced employee morale, satisfaction, and overall engagement. Employee participation in philanthropy can contribute to a sense of purpose, job satisfaction, and positive corporate culture as employees feel valued and connected to the broader societal impact of their work.

The agreement of the respondents in Statement 5 suggested that the administrators within the company play a role in driving and participating in philanthropic activities, demonstrating a commitment from the company's leadership to giving back to society and aligning with corporate social responsibility. Meanwhile, Statement 6 suggested that respondents agreed that the airline companies provided educational assistance to employees who seek career advancement, despite differing perceptions among individuals regarding the level of support the company provides for employee development through educational assistance. Further analysis might be necessary to fully understand the reasons behind the lower agreement and to assess the extent to which the company supports employee development through educational assistance. On the other hand, Statement 7, with a mean score of 3.61 and

ranking 14th out of the 14 statements, indicated that the respondents agreed that the airline company provides scholarship grants to deserving employees' dependents who are pursuing travel, aviation, and custom management-related courses. This suggested that the companies extend their philanthropic efforts beyond the organization itself to support the education of employees' dependents, by providing scholarship grants, promoting access to education and facilitating career opportunities for its employees' dependents. This philanthropic initiative aligns with the company's responsibility to invest in the well-being and development of its workforce and their families. Overall, responses indicated that philanthropic efforts to support the education of employees' dependents by pursuing relevant courses, promoting access to education, and fostering career opportunities in the travel, aviation, and custom management fields must be pursued.

Statement 8, with a mean score of 3.88 and ranking 6th out of the 14 statements, suggested that respondents agreed that the airline company gives financial support to projects initiated by its stakeholders. This indicated that the company provided financial assistance to support projects initiated by individuals or organizations associated with the airline. The relatively high mean score and rank suggested a generally positive perception among the respondents regarding the company's support for stakeholder-initiated projects. It implies that the company recognizes the importance of engaging and collaborating with its stakeholders to drive positive initiatives and social impact.

Statement 9 ascertained how the airline companies build partnerships with higher education institutions offering travel and aviation programs to help fill in the gap between academia and the workplace, suggesting that the airline company must commit to supporting education and industry collaboration. Statement

10, with a mean score of 3.88 and ranking 7th out of the 14 statements, suggested that respondents agreed that the airline company donates a portion of its profits to charities and victims of natural calamities and disasters, indicating that the airline companies demonstrate its philanthropic responsibility by allocating a portion of its profits to support charitable causes and provide aid during times of crisis. The agreement of the respondents indicated that the companies recognize its social responsibility and actively supports charitable causes and disaster relief efforts by donating a portion of its profits, contributing to the well-being of communities and individuals affected by natural calamities and disasters, and demonstrating its commitment to making a positive impact beyond its core operations. Statement 11 suggested that the respondents were generally aware of the company's process for evaluating its philanthropic activities and that they believed that this process was effective. The fact that the company evaluates its philanthropic activities with employee feedback suggested that the company values employee input and is committed to continuous improvement. This is a positive sign, as it indicated that the company is taking steps to ensure that its philanthropic initiatives are effective and impactful.

Statement 12, with a mean score of 3.88 and ranking 8th out of the 14 statements, suggested that respondents agreed that the implementation of philanthropic activities by the company is evaluated by its beneficiaries. This indicated that the company seeks feedback from the recipients of its philanthropic efforts, demonstrating a commitment to assessing the effectiveness and impact of its initiatives. The relatively high mean score implied a positive perception among the respondents regarding the company's practice of evaluating its philanthropic activities based on feedback from beneficiaries. It suggested that the respondents recognize the importance of gathering input from those directly impacted by

the initiatives, ensuring that the company's efforts align with their needs and goals. Statement 13, with a mean score of 4.81 and ranking 1st out of the 14 statements, indicated that the respondents strongly agreed that the philanthropic activities of the company are sustainable. This high mean score suggested a significant level of confidence among the respondents regarding the company's long-term commitment to its philanthropic endeavors. It implied that the company's initiatives are designed to be ongoing and have a lasting positive impact on the community and society. This commitment is likely to involve allocating resources, establishing partnerships, and implementing strategies to ensure the continued effectiveness and positive outcomes of the initiatives. Overall, the strong agreement regarding the sustainability of the company's philanthropic activities suggested a high level of confidence in the company's long-term commitment to making a lasting positive impact. Statement 14, with a mean score of 3.86 and ranking 10th out of the 14 statements, suggested that the respondents agreed that the philanthropic activities of the company included funding for community beautification projects. This indicated that the company recognizes the importance of enhancing the aesthetics and quality of life in the communities where it operates. The agreement of the respondents signified that the company integrates community beautification projects into its philanthropic activities, demonstrating a commitment to improving the physical environment and promoting the well-being and development of the local areas. Additionally, the agreement on funding community beautification projects, reflected the company's recognition of the importance of enhancing the aesthetics and quality of life in the communities it serves.

Table 6 provided insights into the respondents' assessment of the level of implementation of corporate social responsibility strategies in terms of economic responsibility. The highest mean

score of 4.14, with a relatively low standard deviation of 0.877, is attributed to the recruitment of different types of talent to ensure a diverse workforce. This indicated that the respondents perceive the company to be effective in its efforts to attract and engage a diverse pool of employees, recognizing the value of diversity in achieving economic responsibility. On the other hand, the implementation of financial management strategies to support the clientele's needs received the lowest mean score of 3.87, accompanied by a slightly higher standard deviation of 1.018. This suggested that there may be varying opinions among the respondents regarding the effectiveness of the company's financial management strategies in meeting the needs of its clientele. The relatively higher standard deviation indicates a wider range of responses, indicating a greater diversity of perspectives on this particular aspect of

economic responsibility.

Statement 1 revealed that the respondents (mean score = 4.08, SD = 0.984, rank of 4 out of 12), agree that the airline companies effectively implemented its planned financial management strategies. This suggested that the company has established effective measures and practices for managing its finances, ensuring stability and efficiency in its economic responsibilities. The relatively high mean score and relatively low standard deviation indicated a consensus among the respondents regarding the company's successful implementation of financial management strategies. On the other hand Statement 2 indicated that the respondents agreed (mean score = 3.99, SD = 0.993, rank of 9th out of 12) that the airline company evaluated the implemented financial management strategies, implying that the company recognized

**Table 6.** Economic Responsibility Strategies of Selected Airlines

<b>Economic Responsibility Strategies</b>	<b>Mean</b>	<b>Std Dev</b>	<b>Rank</b>	<b>Interpretation</b>
1. The Airline company implements the planned financial management strategies.	4.08	.984	4	Agree
2. The Airline company evaluates the implemented financial management strategies.	3.99	.993	9	Agree
3. The Airline company supports its employees' needs through the implemented financial management strategies.	3.91	1.054	11	Agree
4. The Airline company supports its clientele's needs through the implemented financial management strategies.	3.87	1.018	12	Agree
5. The Airline company supports the production cost through its financial management strategies.	4.01	.980	7	Agree
6. The Airline company observes and implements some austerity measures when necessary.	4.00	.932	8	Agree
7. The Airline company's financial management strategies include measures when financial constraints occur.	4.01	.953	6	Agree
8. The Airline Company spends on research and development of processes.	4.07	.924	5	Agree
9. The Airline Company spends for the promotion and rewards for employee's exemplary performance/s.	3.99	.911	10	Agree
10. The Airline Company spends training and development of employees.	4.08	.884	3	Agree
11. The Airline Company recruits different types of talent to ensure a diverse workforce.	4.14	.877	1	Agree
12. The Airline Company spends to review and improving the complaint response system.	4.11	.881	2	Agree
<b>Overall Average</b>	<b>4.02</b>			<b>Agree</b>

the importance of assessing the effectiveness of its financial management strategies and making necessary adjustments and improvements. However, the lower mean score and slightly higher standard deviation suggested a relatively lower level of agreement among the respondents compared to other statements. Some respondents may have differing opinions or perceptions regarding the company's evaluation of financial management strategies. Overall, these two statements highlighted the company's commitment to implementing and evaluating its financial management strategies. While there is a generally positive perception of the implementation of financial management strategies, the evaluation aspect may require further attention and improvement to ensure optimal financial performance and accountability.

Statement 3 indicated that the airline companies support its employees' needs through implemented financial management strategies, but indicates that there is room for improvement in addressing the financial needs of employees as amplified in Statement 4, where the respondents agreed that the airline companies support its clientele's needs through its implemented financial management strategies. One important way is by offering competitive prices for flights, which involves effective cost management techniques, route optimization, and negotiation with suppliers. By keeping prices affordable, the company can cater to a wider range of customers and meet their needs. In addition, providing excellent customer service is crucial. This entails promptly addressing customer inquiries, efficiently resolving complaints, and ensuring a positive overall experience. The airline can build loyalty and strengthen its relationship with clients by prioritizing customer satisfaction. Investing in new technology is another way to support clients' needs. By adopting innovative solutions, such as advanced reservation systems or self-service kiosks, airlines can enhance efficiency, reduce

costs, and improve the overall travel experience for customers. Expanding into new markets is also beneficial. By identifying and targeting new customer segments or geographic areas, airlines can attract more passengers, increase revenues, and allocate resources to meet their clients' needs better. By implementing these financial management strategies, airline companies can effectively support the needs of their clientele, offer competitive prices, provide excellent customer service, leverage technological advancements, and expand into new markets. These measures contribute to an enhanced customer experience and the overall success of the airline.

In Statement 5, the respondents agreed that the airline company supports production costs through its financial management strategies. This implied that while the company generally supports production costs through its financial management strategies, there may be room for further improvement or refinement. In Statement 6, the respondents agreed that the airline company observes and implements some austerity measures when necessary. This indicated moderate agreement among the respondents regarding the company's practice of implementing austerity measures when required. These statements provide insights into the respondents' perceptions of the airline company's financial management strategies, and while there is some agreement on certain aspects, there is also an indication that improvements can be made to better support employees' and clients' needs and enhance the effectiveness of austerity measures when necessary. These findings highlight potential areas for the company to focus on to strengthen its financial management strategies.

Statement 7 showed that the respondents agreed that the airline company's financial management strategies include measures to address financial constraints, with a mean score of 4.01 and a

standard deviation of 0.953. It ranked 6th out of 12, indicating that the company has contingency plans and strategies in place to handle financial challenges effectively, ensuring the sustainability of its operations. The airline company's commitment to using financial management strategies for sustainability and continuous improvement indicates its dedication to the effective utilization of financial resources. This approach offers several benefits, including increased financial stability to withstand economic downturns, improved operational efficiency resulting in cost savings and higher profits, heightened customer satisfaction through smooth and efficient customer experiences, and a strengthened competitive advantage by continuously enhancing operations. These positive outcomes highlight the company's proactive stance in ensuring effective financial management for long-term success. Statement 8 revealed that the respondents agreed that the airline company invests in research and development of processes, with a mean score of 4.07 and a standard deviation of 0.924. It ranked 5th out of 12, suggesting that the company allocates resources to enhance its processes through research and development initiatives. This commitment to innovation and efficiency demonstrated the company's dedication to continuous improvement in its operations.

Statement 9 indicated that the respondents generally agreed that the airline company allocates resources for promoting and rewarding employees' exemplary performance. However, the mean score of 3.99 suggested that the agreement was moderate, and the statement ranked 10th out of 12, indicating that it was not perceived as a top priority by the respondents. The standard deviation of 0.911 suggested a moderate level of variation in the responses, indicating some divergence in opinions among the respondents. Overall, while the company allocates resources for employee promotions and rewards, there may be room for improvement

in these initiatives perceived effectiveness or prioritization. Statement 10 suggested that the respondents strongly agreed that the airline company prioritizes spending on the training and development of its employees. With a mean score of 4.08 and a ranking of #3 out of 12, it is clear that the company's commitment to its employees' professional growth is highly valued and appreciated. It is clear that the respondents agreed that the organization values its employees' personal development and professional advancement. Employee performance, as well as work satisfaction and the company's bottom line, may benefit from this investment in training and development. Respondents strongly agree, as shown in Statement 11, that airline companies recruit different types of talent to ensure a diverse workforce. Employees recognize and appreciate the company's efforts to improve diversity in the employment process, as seen by a mean score of 4.14 and top rank. By actively seeking out and hiring individuals from all walks of life, the company demonstrated that it appreciates diversity in the workplace. The airline might benefit from fostering a more pleasant work environment in which employees from all walks of life are respected and recognized for the unique set of talents and experiences they bring to the company.

Statement 12 indicated that the respondents agreed with the statement that the airline company spends money to review and improve the complaint response system. The high mean score of 4.11 and the rank of second from the top suggested that the company's dedication to enhancing its complaint response system is well-regarded by the respondents. By allocating resources to review and improve the complaint response system, the airline company demonstrates its commitment to addressing customer complaints promptly and effectively. This investment reflected the company's understanding of the importance of providing excellent customer service and ensuring customer



satisfaction. By continuously reviewing and improving its complaint-handling processes, the company aims to identify areas for enhancement and implement necessary changes to better serve its customers. Investing in the complaint response system can yield multiple benefits for the airline company. It can help identify recurring issues or patterns in customer complaints, allowing the company to address the root causes and prevent similar problems from arising in the future. Additionally, an improved complaint response system can enhance customer trust and loyalty as customers feel heard and valued and their concerns are properly addressed. Overall, by prioritizing the review and improvement of the complaint response system, the airline company demonstrates its commitment to customer-centricity and continuous improvement in customer service delivery.

In summary, Table 7 provided insights into the respondents' assessment of the level of implementation of CSR strategies focusing on ethical responsibility. According to the table, the practice of honesty by disclosing operational

concerns to investors in a timely and respectful manner received the highest mean score of 4.25. This suggested that on average, respondents rated this CSR strategy highly in terms of its implementation of ethical responsibility. The standard deviation of 0.801 indicated that the responses were relatively close to the mean, indicating a moderate level of agreement among the respondents. On the other hand, involvement in the planning of the ethical manual of operation received the lowest mean score of 3.92. This indicated that on average, respondents rated this CSR strategy lower in terms of its implementation of ethical responsibility compared to other strategies. The higher standard deviation of 1.073 suggested that the responses were more varied and dispersed, indicating a greater diversity of opinions among the respondents. The overall assessment average for ethical responsibility, combining all the strategies evaluated, is 4.12. This average falls within the "Agree" range of the verbal interpretation. It suggested that on average, the respondents generally agreed that the implementation of CSR strategies related to ethical responsibility is

**Table 7.** Ethical Responsibility Strategies of Selected Airlines

<b>Ethical Responsibility Strategies</b>	<b>Mean</b>	<b>Std Dev</b>	<b>Rank</b>	<b>Interpretation</b>
1. The Airline company observes its ethical responsibility which is supported by the "Ethical Manual of Operation."	4.03	1.063	7	Agree
2. Ethical Manual of Operation is implemented.	4.01	1.045	9	Agree
3. The Airline company's Ethical Manual of Operation is used constantly as a reference for practices.	4.01	1.019	8	Agree
4. The Airline Company upholds human rights practices in its operation.	4.16	.961	5	Agree
5. The Airline company upholds fair treatment across all types of passengers and employees regardless of age, race, culture, or sexual orientation.	4.21	.964	3	Strongly Agree
6. The Airline company upholds the principle of Gender and Development.	4.22	.868	2	Strongly Agree
7. The Airline company ensures compliance with minimum wages.	4.12	1.013	6	Agree
8. Employees are involved in the planning of the Ethical Manual of Operation.	3.92	1.073	10	Agree
9. The Airline company upholds the ethics in fair trade practices.	4.16	1.001	4	Agree
10. The Airline Company practices honesty by disclosing operation concerns to investors in a timely and respectful manner.	4.25	.801	1	Strongly Agree
<b>Overall Average</b>	<b>4.12</b>			<b>Agree</b>

satisfactory. The airline company places a strong emphasis on ethical responsibility, including the implementation of an ethical manual, upholding human rights, promoting fairness and inclusivity, complying with regulations, involving employees in decision-making processes, and practicing transparency. These actions reflect a commitment to maintaining high ethical standards and fostering a positive organizational culture within the airline industry. Overall, the findings suggested that the company demonstrates a commitment to various ethical practices. It valued fair and just compensation, promotes employee involvement in ethical decision-making, upholds ethics in fair trade practices, and practices honesty in communication with investors. While there is some variability in the ratings and rankings, the overall trend indicates a positive perception of the company's ethical strategies among the respondents.

Table 8 showed that there is a significant difference in the assessments made by two groups of respondents regarding the implementation of CSR strategies by selected airline companies. The analysis of environmental responsibility revealed a significant difference between employees and passengers, with a t-computed value of 2.841 and a p-value of 0.006, indicating divergent views on the environmental

practices of the airlines. Likewise, the assessments of philanthropic responsibility displayed a significant difference between the two groups, supported by a t-computed value of 3.328 and a p-value of 0.001. This indicated distinct perceptions regarding the philanthropic initiatives undertaken by the airlines. Moreover, the assessments of economic responsibility yield a t-computed value of 3.834 with a p-value of 0.000, and for ethical responsibility, a t-computed value of 3.529 with a p-value of 0.001. In both instances, the p-values fall below the significance level, signifying significant differences in the assessments between employees and passengers.

This table underscore the significant differences in the assessments made by employees and passengers concerning the implementation of CSR strategies by selected airline companies. These findings indicate variations in perceptions and viewpoints regarding environmental, philanthropic, economic, and ethical responsibilities between the two groups. Meanwhile, Table 9 presented the eta-squared values, which indicated the effect size of age on the assessment of corporate social responsibility strategies. For the environmental strategy, the eta squared value of 0.42% suggested that approximately 0.42% of the variation in the assessment of the environmental strategy can be

**Table 8.** Test of Difference in the Assessment of the Two Groups of Respondents on the Implementation of CSR Strategies

		N	Mean	t	df	Sig. (2-tailed)	Interpretation
ENVIRONMENTAL RESPONSIBILITY	employee	64	4.24	2.841	75	.006	significantly different
	passenger	13	3.54				
PHILANTHROPIC RESPONSIBILITY	employee	64	3.99	3.328	75	.001	significantly different
	passenger	13	3.15				
ECONOMIC RESPONSIBILITY	employee	64	4.12	2.521	13.937	.025	significantly different
	passenger	13	3.26				
ETHICAL RESPONSIBILITY	employee	64	4.26	3.834	75	.000	significantly different
	passenger	13	3.29				
OVERALL	employee	64	4.15	3.529	75	.001	significantly different
	passenger	13	3.31				

attributed to differences in age. Similarly, the eta squared value of 0.23% for the philanthropic strategy indicated that around 0.23% of the variation in the assessment of the philanthropic strategy is influenced by age. In the case of the economic strategy, the eta squared value of 1.28% implied that approximately 1.28% of the variation in the assessment of the economic strategy can be explained by differences in age. Similarly, the eta squared value of 0.59% for the ethical strategy suggested that around 0.59% of the variation in the assessment of the ethical strategy can be attributed to age differences. Overall, the eta squared value of 0.37% indicated that approximately 0.37% of the variation in the assessment of CSR strategies can be accounted for by differences in age. These findings suggested that age played a minor role in influencing the assessments of CSR strategies, with other factors potentially contributing more significantly to the variations observed.

**Table 9.** Relationship between Age and CSR Strategy Assessment

	<b>Eta</b>	<b>Eta squared</b>
a. Environmental Responsibility Strategies	0.065	0.42%
b. Philanthropic Responsibility Strategies	0.048	0.23%
c. Economic Responsibility Strategies	0.113	1.28%
d. Ethical Responsibility Strategies	0.077	0.59%
Over-all	0.061	0.37%

On the other hand, Table 10 displayed the eta-squared values, which indicate the effect size of gender on the assessment of corporate social responsibility strategies. In the context of the environmental strategy, the eta squared value of 3.17% suggested that approximately 3.17% of the variation in the assessment of the environmental strategy can be attributed to differences in gender. Similarly, the eta squared value of 5.11% for the philanthropic strategy indicated that around 5.11% of the variation in the assessment of the philanthropic strategy is influenced by gender. Regarding the economic strategy, the eta squared value of 6.10% implied

that approximately 6.10% of the variation in the assessment of the economic strategy can be explained by differences in gender. Similarly, the eta squared value of 5.20% for the ethical strategy suggested that around 5.20% of the variation in the assessment of the ethical strategy can be attributed to gender differences. Overall, the eta squared value of 5.24% indicated that approximately 5.24% of the variation in the assessment of CSR strategies can be accounted for by differences in gender. These findings suggested that gender plays a moderate role in influencing the assessments of CSR strategies, indicating that gender-related factors may contribute significantly to the observed variations.

**Table 10.** Relationship between Gender and CSR Strategy Assessment

	<b>Eta</b>	<b>Eta squared</b>
a. Environmental strategy	0.178	3.17%
b. Philanthropic strategy	0.226	5.11%
c. Economic strategy	0.247	6.10%
d. Ethical strategy	0.228	5.20%
Over-all	0.229	5.24%

Table 11 presented the eta-squared values, which indicate the effect size of employment status on the assessment of corporate social responsibility (CSR) strategies. In terms of the environmental strategy, the eta-squared value of 4.97% suggested that approximately 4.97% of the variation in the assessment of the environmental strategy can be attributed to differences in employment status. This indicated that employment status plays a notable role in influencing the assessment of the environmental strategy. For the philanthropic strategy, the eta-squared value of 0.94% implied that around 0.94% of the variation in the assessment of the philanthropic strategy is influenced by differences in employment status. While this effect size is relatively smaller compared to the environmental strategy, it still suggested a minor but discernible impact of employment status on the assessment of philanthropic initiatives.

Regarding the economic strategy, the eta-squared value of 1.61% indicated that approximately 1.61% of the variation in the assessment of the economic strategy can be explained by differences in employment status. Similarly, the eta-squared value of 2.86% for the ethical strategy suggested that around 2.86% of the variation in the assessment of the ethical strategy is attributed to differences in employment status. Overall, the eta-squared value of 2.56% signified that approximately 2.56% of the variation in the assessment of CSR strategies can be accounted for by differences in employment status. These findings highlighted that employment status has a modest influence on the assessments of CSR strategies, indicating that individuals' employment statuses are associated with differences in perceptions and evaluations of CSR practices.

**Table 11.** Relationship between Employment Status and CSR Strategy Assessment

	Eta	Eta squared
a. Environmental strategy	0.223	4.97%
b. Philanthropic strategy	0.097	0.94%
c. Economic strategy	0.127	1.61%
d. Ethical strategy	0.169	2.86%
Over-all	0.16	2.56%

Table 12 presents the eta-squared values, which described the effect size of years of service on the assessment of corporate social responsibility (CSR) strategies. The eta-squared value of 4.71% in the environmental strategy suggested that approximately 4.71% of the variation in the assessment of the environmental strategy can be attributed to differences in years of service. This indicated that the length of service plays a notable role in influencing the assessment of the environmental strategy.

**Table 12.** Relationship between Years of Service and CSR Strategy Assessment

	Eta	Eta squared
a. Environmental strategy	0.217	4.71%
b. Philanthropic strategy	0.202	4.08%

c. Economic strategy	0.148	2.19%
d. Ethical strategy	0.13	1.69%
Over-all	0.178	3.17%

For the philanthropic strategy, the eta-squared value of 4.08% implied that around 4.08% of the variation in the assessment of the philanthropic strategy is influenced by differences in years of service. Similarly, the eta-squared value of 2.19% for the economic strategy indicated that approximately 2.19% of the variation in the assessment of the economic strategy can be explained by differences in years of service. In terms of the ethical strategy, the eta-squared value of 1.69% suggested that around 1.69% of the variation in the assessment of the ethical strategy is attributed to differences in years of service. Overall, the eta-squared value of 3.17% signified that approximately 3.17% of the variation in the assessment of CSR strategies can be accounted for by differences in years of service. These findings indicated that years of service have a moderate influence on the assessments of CSR strategies, suggesting that individuals' tenure in the organization is associated with differences in perceptions and evaluations of CSR practices.

**Table 13.** Relationship between Years of Experience and CSR Strategy Assessment

	Eta	Eta squared
a. Environmental strategy	0.073	0.53%
b. Philanthropic strategy	0.119	1.42%
c. Economic strategy	0.196	3.84%
d. Ethical strategy	0.204	4.16%
Over-all	0.148	2.19%

Table 13 presented the eta-squared values, describing the effect size of years of experience on the assessment of corporate social responsibility (CSR) strategies. The eta-squared value of 0.53% in the environmental strategy indicated that approximately 0.53% of the variation in the assessment of the environmental

strategy can be attributed to differences in years of experience. This suggested that years of experience have a minor influence on the assessment of the environmental strategy. In the philanthropic strategy, the eta-squared value of 1.42% implied that around 1.42% of the variation in the assessment of the philanthropic strategy is influenced by differences in years of experience. Similarly, the eta-squared value of 3.84% for the economic strategy indicated that approximately 3.84% of the variation in the assessment of the economic strategy can be explained by differences in years of experience. Regarding the ethical strategy, the eta-squared value of 4.16% suggested that around 4.16% of the variation in the assessment of the ethical strategy is attributed to differences in years of experience. Overall, the eta-squared value of 2.19% indicated that approximately 2.19% of the variation in the assessment of CSR strategies can be accounted for by differences in years of experience. These findings suggested that years of experience have a moderate influence on the assessments of CSR strategies, indicating that individuals' professional experience is associated with differences in perceptions and evaluations of CSR practices.

Table 14 presented the eta-squared values, which described the effect size of position on the assessment of corporate social responsibility (CSR) strategies. The eta-squared value of 9.73% in the environmental strategy indicated that approximately 9.73% of the variation in the assessment of the environmental strategy can be attributed to differences in position. This suggested that an individual's position within the organization has a substantial influence on the assessment of the environmental strategy. For the philanthropic strategy, the eta-squared value of 12.96% implied that around 12.96% of the variation in the assessment of the philanthropic strategy is influenced by differences in position. Similarly, the eta-squared value of 14.59% for the economic strategy indicated that

approximately 14.59% of the variation in the assessment of the economic strategy can be explained by differences in position. Regarding the ethical strategy, the eta-squared value of 16.73% suggested that around 16.73% of the variation in the assessment of the ethical strategy is attributed to differences in position. Overall, the eta-squared value of 14.44% indicated that approximately 14.44% of the variation in the assessment of CSR strategies can be accounted for by differences in position. These findings highlighted that an individual's position within the organization plays a significant role in shaping their perceptions and evaluations of CSR practices.

**Table 14.** Relationship between Position and CSR Strategy Assessment

	<b>Eta</b>	<b>Eta squared</b>
a. Environmental strategy	0.312	9.73%
b. Philanthropic strategy	0.36	12.96%
c. Economic strategy	0.382	14.59%
d. Ethical strategy	0.409	16.73%
Over-all	0.38	14.44%

Based on the ranking provided, the challenges associated with the implementation of Corporate Social Responsibility can be grouped into four categories: Environmental Responsibility, Philanthropic Responsibility, Economic Responsibility, and Ethical Responsibility. Beginning with Environmental Responsibility, the primary challenge revolved around the implementation of environmental projects to achieve the desired results. This challenge highlighted the importance of effectively executing initiatives aimed at environmental conservation and sustainability. The second challenge pertains to obtaining support from management for the implementation of environmental projects. This emphasized the significance of leadership commitment and involvement in driving successful environmental initiatives. Additionally, the presence of signs that showcased environmental awareness within

the airline company is considered crucial as they serve as visual reminders and educational tools to promote environmentally conscious behavior among stakeholders.

Shifting to Philanthropic Responsibility, the most notable challenge lies in ensuring the sustainability of the company's philanthropic activities. This challenge underscored the need for long-term strategies that enable ongoing and meaningful contributions to social causes. The challenge of employees' attendance in philanthropic actions emphasized the importance of engaging and motivating employees to actively participate in the company's philanthropic endeavors. Furthermore, providing adequate financial support for the philanthropic plan emerged as a challenge, emphasizing the need for sufficient resources to drive impactful social initiatives. In terms of Economic Responsibility, the primary challenge involved the support received by employees in the implementation of effective and efficient financial management strategies. This challenge highlighted the significance of employee engagement and

cooperation in optimizing financial practices for the company's economic well-being. The crafting of company financial measures to address potential constraints ranks as the second challenge, underscoring the need for proactive planning and risk management to mitigate financial difficulties that may arise.

Lastly, within Ethical Responsibility, the sustainable implementation of the ethical manual of operations stands as the primary challenge/ This challenge encompassed the consistent adherence to ethical guidelines and practices throughout the airline company's operations. Upholding human rights practices and ensuring fair treatment of stakeholders represents an additional challenge, underscoring the importance of ethical conduct, respect, and inclusivity in the organization's interactions and relationships.

In summary, the challenges identified in the ranking reflect the multifaceted nature of CSR implementation. These challenges encompass executing environmental projects successfully, obtaining management support, raising

**Table 15.** Ranking of the Challenges Encountered in the Implementation of Corporate Social Responsibility Strategies

<b>Challenges</b>	<b>Sum</b>	<b>Rank</b>
<b>A. Environmental Responsibility</b>		
1. The implementation of environmental projects to get the desired results	85	5
2. The support from the management in the implementation of its environmental projects	88	2
3. Signages that showcase environmental awareness in the airline company	107	1
<b>B. Philanthropic Responsibility</b>		
1. Sustainability of philanthropic activities of the company	80	9
2. Employees' attendance in the implementation of philanthropic action of the company	87	4
3. Adequate financial support for the philanthropic plan of the company	83	8
<b>C. Economic Responsibility</b>		
1. The support received by the employees in the implementation of effective and efficient financial management strategies	75	10
2. The crafting of company financial measures in case financial constraints occur	87	3
<b>D. Ethical Responsibility</b>		
1. Sustainable implementation of Ethical Manual of operation	84	7
2. Upholding the Airline company's human rights practices and fair treatment of its stakeholders	85	5

environmental awareness through signage, ensuring the sustainability of philanthropic activities, promoting employee participation in philanthropic actions, providing sufficient financial support, garnering employee support for financial management strategies, sustaining the implementation of ethical guidelines, and upholding human rights practices and fair treatment of stakeholders. Addressing these challenges require a comprehensive approach that integrates environmental consciousness, philanthropic engagement, effective financial management, and a strong ethical framework throughout the organization.

These proposed measures underscored the significance of various strategies in augmenting the challenges associated with philanthropic responsibility. They included policy updates, employee engagement, financial support, rewards and recognition, leadership involvement, evaluation mechanisms, beneficiary feedback, and sustainable implementation. Based on the interpretation of the proposed measures for economic responsibility, the following conclusions can be drawn: The crafting of effective and

efficient financial management strategies has a mean score of 1.36 and is ranked fourth. This measure suggested the importance of developing well-crafted strategies for financial management. It signified the need for thoughtful planning, analysis, and decision-making to ensure the effective utilization of financial resources. The continuous implementation of effective and efficient financial management strategies has a mean score of 1.34 and is ranked third. This measure emphasized the importance of consistently implementing sound financial management practices. It underscored the need for ongoing efforts to optimize financial processes, improve efficiency, and drive sustainable financial performance.

The continuous evaluation of effective and efficient financial management strategies has a mean score of 1.40 and a standard deviation of 0.613. It ranks 8 in priority. This measure highlighted the importance of regularly assessing and reviewing the financial management strategies in place to ensure their effectiveness and efficiency. By continuously evaluating these strategies, the company can identify areas for

**Table 16.** The Proposed Measure to be Implemented to Augment the Challenges Encountered for Environmental Responsibility

<b>Proposed Measure</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Rank</b>	<b>Interpretation</b>
<b>A. ENVIRONMENTAL RESPONSIBILITY</b>				
1. Religious implementation of environmental commitment stipulated in its operational objectives	1.45	.597	3	Priority
2. Continuous development of the company's environmental projects.	1.35	.602	7	Priority
3. Creation of behavioral motivational mechanism that ignites employees' interest in participating in the implementation of environmental projects of the company.	1.47	.640	4	Priority
4. Preparation of a memorandum of agreement among participating immediate communities in the implementation of environmental projects.	1.49	.641	5	Priority
5. Constant review of the content and parameters that are needed to be evaluated in the implementation of evaluation mechanism that will measure the desired results of the implementation of environmental projects	1.51	.641	6	Priority
6. Unrelentless support from the management in the implementation of its environmental projects	1.38	.586	2	Priority
7. Additional signages that promote environmental awareness	1.56	.716	1	Priority

improvement, optimize resource allocation, and mitigate financial risks. This measure emphasized the need for ongoing monitoring and adjustment to maintain financial stability and maximize economic responsibility. The continuous delivery of support received by the employees in the implementation of effective and efficient financial management strategies has a mean score of 1.39 and is ranked at 6.5. This measure recognized the importance of providing ongoing support and resources to employees to manage their finances effectively. It highlighted the company's commitment to empowering and assisting employees in their financial well-being.

The implementation of philanthropic activities and the maximization of company profit have a mean score of 1.49 and a standard deviation of 0.641. It ranks 10 in priority. This measure indicated that the company aims to integrate its philanthropic initiatives with its profit-oriented objectives. It recognized the potential for philanthropic activities to positively impact both society and the company's financial performance.

By combining these two aspects, the company seeks to create a mutually beneficial relationship where social responsibility efforts contribute to the overall success and profitability of the organization. The strategic management of company production costs is a crucial aspect of implementing Corporate Social Responsibility (CSR). With a mean score of 1.29 and a standard deviation of 0.559, it is evident that this measure holds significant importance.

By focusing on efficient cost management practices, the company can optimize resource utilization, minimize waste, and enhance overall operational efficiency. Prioritizing strategic management of production costs allows the company to achieve cost savings, improve financial performance, and align with its CSR objectives. By incorporating cost-conscious practices, the company ensures responsible and sustainable resource usage while remaining competitive in the market. This measure highlighted the company's commitment to balancing financial goals with social and

**Table 17.** The Proposed Measure to be Implemented to Augment the Challenges Encountered for Philanthropic Responsibility

<b>Proposed Measure</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Rank</b>	<b>Interpretation</b>
<b>B. PHILANTHROPIC RESPONSIBILITY</b>				
1. Continuous updating of policies that support the community.	1.47	.575	3.5	Priority
2. Development of a mechanism for the engagement of employees in the crafting of the philanthropic agenda of the company.	1.56	.659	9	Priority
3. Allotment of financial support to the philanthropic plan of the airline company.	1.49	.641	6.5	Priority
4. Development of a reward system for employees' attendance in the implementation of philanthropic action of the airline company.	1.47	.661	3.5	Priority
5. Religious attendance of the administration in the implementation of philanthropic actions of the company.	1.62	.608	10	Priority
6. Strengthening of implementation of evaluation of philanthropic activities of the company by its employees.	1.48	.641	5	Priority
7. Strengthening of evaluation of philanthropic activities of the company by its beneficiaries.	1.51	.661	8	Priority
8. Sustainable implementation of philanthropic activities of the company.	1.44	.596	1	Priority
9. Outsourcing funds for the continuous implementation of philanthropic activities.	1.49	.700	6.5	Priority
10. Development of partnership among stakeholders in the implementation of philanthropic actions of the company.	1.45	.619	2	Priority



environmental responsibilities. Overall, the interpretation of the proposed measures for economic responsibility suggested that strategic management of production costs, support for clientele in financial management, the continuous implementation of effective strategies, and crafting well-defined financial management approaches are the top priority actions. Additionally, measures such as implementing austerity measures, providing support to employees, and preparing financial measures for potential constraints contribute to the company's commitment to sound financial practices and sustainable economic performance.

Upholding the airline company's policy on the elimination of gender discrimination has the highest mean score of 1.31 and is ranked first. This measure emphasized the airline company's commitment to promoting gender equality and creating a fair and inclusive work environment. It signified the importance of treating all employees and stakeholders fairly and without

discrimination based on gender. Upholding the human rights practices of the airline company and upholding the airline company's fair treatment among its stakeholders have the same mean score of 1.32 and are ranked second and third, respectively. These measures highlighted the company's dedication to respecting and upholding human rights principles and ensuring fair treatment for all stakeholders. It emphasizes the importance of treating individuals with dignity, regardless of their background or characteristics. The compliance of the airline company with employees' minimum wage laws has a mean score of 1.35 and is ranked fourth. This measure reflected the company's commitment to meeting legal obligations regarding minimum wages and ensuring that employees are fairly compensated. It underscored the importance of providing a living wage and fair remuneration to employees. Strengthening employees' involvement in the crafting of the company's ethical policies and upholding fair-trade practices among airline companies have the same mean score of 1.35

**Table 18.** The Proposed Measure to be Implemented to Augment the Challenges Encountered for Economic Responsibility

<b>Proposed Measure</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Rank</b>	<b>Interpretation</b>
<b>C. ECONOMIC RESPONSIBILITY</b>				
1. The crafting of effective and efficient financial management strategies	1.36	.583	4	Priority
2. The continuous implementation of effective and efficient financial management strategies.	1.34	.553	3	Priority
3. The continuous evaluation of effective and efficient financial management strategies.	1.40	.613	8	Priority
4. The continuous delivery of support received by the employees in the implementation of effective and efficient financial management strategies.	1.39	.610	6.5	Priority
5. Strengthening of support received by the clientele in the implementation of effective and efficient financial management strategies.	1.31	.520	2	Priority
6. Maximization of company profit in the implementation of its environmental programs.	1.47	.620	9	Priority
7. Maximization of company profit and the implementation of philanthropic activities.	1.49	.641	10	Priority
8. Strategic management of company production cost.	1.29	.559	1	Priority
9. Serious implementation of company austerity measures on its operation.	1.38	.608	5	Priority
10. The crafting of company financial measures in case financial constraints occur.	1.39	.588	6.5	Priority

and are ranked 4.5. These measures emphasized the significance of employee participation in shaping ethical policies and promoting fair trade practices.

Overall, the interpretation of the proposed measures for ethical responsibility indicated that upholding the policy against gender discrimination, respecting human rights, ensuring fair treatment, complying with minimum wage laws, involving employees in ethical policymaking, promoting fair-trade practices, and regularly updating the ethics manual are all considered top priority actions. These measures reflected the company's commitment to ethical conduct, social responsibility, and creating an inclusive and fair organizational culture.

**CONCLUSION AND RECOMMENDATIONS**

To ensure a sustainable service delivery anchored on CSR strategy practices, the following inputs can be considered; 1) Alignment of CSR goals with service delivery initiatives emphasizing the airline industry's broader efforts to improve

customer service; 2) Full stakeholder engagement whereby employees, consumers, communities, and partners are participants in the development and execution of CSR programs; 3) Training and awareness on relevant CSR practices and how it relates to service delivery to better equip stakeholders; 4) Measurement and evaluation of the effectiveness of CSR activities on service delivery by establishing key performance indicators or KPIs on the impact of CSR on customer happiness, loyalty, and service quality; 5) Continuous improvement that fosters a growth mindset, mandating the continuous evaluation and adjustment of CSR plans and their incorporation into service provision; 6) Collaboration and partnerships among NGOs, government agencies, and other stakeholders, benefit from pooling of resources and knowledge for CSR projects to the active cooperation and partnerships with these groups; 7) Communication and transparency in crafting CSR activities of airline companies to their customers, staff, and other stakeholders that aims to build trust, credibility, a favorable brand

**Table 19.** The Proposed Measure to be Implemented to Augment the Challenges Encountered for Ethical Responsibility

<b>Proposed Measure</b>	<b>Mean</b>	<b>Std. Deviation</b>	<b>Rank</b>	<b>Interpretation</b>
<b>D. ETHICAL RESPONSIBILITY</b>				
1. Updating the content of the Ethical Manual of Operation.	1.39	.588	7.5	Priority
2. Religious implementation of the content of the Ethical Manual of Operation.	1.47	.575	10	Priority
3. Sustainable implementation of the Ethical Manual of Operation.	1.39	.566	7.5	Priority
4. Constant evaluation of the Implementation of Ethical Manual of Operation.	1.45	.575	9	Priority
5. Upholding the human rights practices of the Airline Company.	1.32	.549	2.5	Priority
6. Upholding the Airline company's fair treatment among its stakeholders.	1.32	.549	2.5	Priority
7. Upholding the Airline company's policy in the elimination of gender discrimination.	1.31	.568	1	Priority
8. Compliance of the Airline company with employees' minimum wage law.	1.35	.580	4.5	Priority
9. Strengthening of employees' involvement in the crafting of the company's ethical policies.	1.35	.580	4.5	Priority
10. Upholding the fair-trade practices among airline companies.	1.38	.586	6	Priority

image and an overall requirement to communicate CSR efforts, progress, and results.

Similarly, airline companies are encouraged to create a governing committee with ethical, economic, legal and environmental focus with the following proposed mandate:

1. Ethical - an ethics committee or institutional review board that will serve a crucial role in various fields, such as healthcare, research, and academic institutions. Its primary function is to ensure that ethical principles and guidelines of airline companies are followed in activities that involve human participants or sensitive subjects. It will perform a. Ethical Review and Approval; b. Protection of Human Participants; c. Ethical Guidance and Consultation; d. Monitoring and Oversight; and e. Risk Assessment and Mitigation.
2. Environmental Committee - as an environmental advisory committee or sustainability committee, it will serve a crucial role in promoting environmental stewardship and sustainable practices within organizations, communities, or government bodies. It will perform: a. Environmental Policy Development; b. Environmental Assessment and Planning; c. Advocacy and Awareness; and d. Environmental Education and Training/ Committees may organize educational programs, workshops, and training sessions to promote environmental literacy and empower individuals to make sustainable choices. They may collaborate with educational institutions, community organizations, and government agencies to deliver environmental education initiatives.
3. Economic Committee - also known as an economic advisory committee or economic council, it will play a crucial role in advising on economic policies, analyzing economic data, and providing recommendations to support economic growth and stability. It will perform the function of: a. Economic

Policy Formulation; b. Economic Analysis and Forecasting; c. Policy Impact Assessment; and Economic Research and Data Collection.

4. Legal Committee - a legal advisory committee or legal affairs committee that will serve an important role in providing legal guidance, expertise, and support within an organization or institution. It will perform the function of: a. Legal Compliance; b. Legal Advice and Counsel; c. Contract Review and Negotiation; d. Risk Assessment and Management; and e. Legal Research and Analysis.

Airline companies can also well work within the enabling environment of a research consortium that will mandated to conduct research, share knowledge, and address common challenges and opportunities in the airline industry. The main function of an airline research consortium is to foster collaboration and promote the advancement of research and development activities in the aviation sector. Here are some specific functions of an airline research consortium:

1. Research and Development to identify learning areas, conducting studies, collecting data, and analyzing trends to improve various aspects of airline operations such as safety, efficiency, sustainability, passenger experience, and technology innovation.
2. Knowledge Sharing to exchange information, best practices, and lessons learned to enhance operational processes, optimize resources, and improve overall performance across the industry.
3. Collaboration and Networking to address common challenges or explore new opportunities. It also allows for partnerships with academic institutions and research centers to leverage their expertise and capabilities.
4. Policy Advocacy by providing research-based insights and recommendations to regulatory bodies, government agencies, and industry associations that can provide informed contribution to the development of

regulations, standards, and guidelines that promote safety, environmental sustainability, and operational efficiency in the airline industry.

5. Innovation and Technology Adoption by fostering collaboration and knowledge sharing, encouraging innovation, adoption of emerging technologies and conceptualization of key solutions, in automation, artificial intelligence, and other technological advancements that can improve operational efficiency and reduce environmental impact.

Airline companies may also engage in collaborative airline employee training and development initiatives. The conceptualization and implementation of collaborative airline employees training will help the airline companies with the following:

1. Standardization of service delivery with collaborative training that ensures that all airline employees receive consistent and standardized training across different departments and locations. This helps to establish a common baseline of knowledge, skills, and procedures, ensuring a unified approach to safety, customer service, and operational practices.
2. Improvement of communication and collaboration that training brings, getting together employees from various departments, such as flight operations, cabin crew, ground handling, and customer service, fostering communication and collaboration among different teams. This cross-functional training allows employees to understand the roles and responsibilities of their colleagues, promoting a more integrated and cooperative work environment.
3. Enhancement of safety and security protocol that are paramount in the aviation industry. Collaborative training programs enable employees to understand and adhere to industry regulations, safety protocols, emergency procedures, and security

measures. By providing comprehensive training that covers all aspects of safety and security, airlines can ensure that employees are well-prepared to handle any situation that may arise.

4. Development of customer service excellence in a collaborative training focuses on customer service skills and techniques, emphasizing the importance of providing exceptional service to passengers. It equips employees with the knowledge and skills to handle various customer interactions, resolve conflicts, and address customer needs effectively. By enhancing customer service skills through collaborative training, airlines can improve passenger satisfaction and loyalty.
5. Strengthening of efficiency and productivity within a collaborative training programs often include modules that target operational efficiency and productivity. Employees are trained on optimized processes, best practices, and the effective use of technology and resources. This training helps streamline operations, reduce errors, and enhance overall productivity, leading to improved efficiency and cost savings for the airline.

Finally, airline companies can also stand to benefit with a standardized industry an regional help line. This is to facilitate the swift delivery of queries and concerns of employees and end users of the airline customers. An airline helpline system, which is also called as a customer service or support hotline, offers several advantages for both airlines and passengers such as: a. Customer Assistance; b. Prompt Issue Resolution; c. Emergency Support; d. Personalized Assistance; and e. 24/7 Availability. In the not so distant future, sustainable practices in supply chain management, customer engagement, sustainability reporting in the digital age, use of digital technologies, such as blockchain, the Internet of Things (IoT), and the use of new media to advance CSR efforts and promote

sustainable service delivery can be explored. The intersectionality in social identities, service delivery in the sharing economy and other platforms will result in airline companies to confront new realities and challenges in

sustainable service delivery. As such, different airline companies will continue to evolve to adhere to its local aviation standards which include CSR implementation.

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