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**EFFECTS OF THE CORPORATE SOCIAL RESPONSIBILITY (CSR) ON
EMPLOYEE BEHAVIORAL INTENTION THROUGH EMPLOYEE
ATTITUDE, JOB SATISFACTION AND ORGANIZATIONAL
COMMITMENT WITH CSR-IMPLEMENTING HOTEL**

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Ph.D.

The Hong Kong Polytechnic University

2020

The Hong Kong Polytechnic University
School of Hotel & Tourism Management

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COMMITMENT WITH CSR-IMPLEMENTING HOTEL**

KING FUNG WONG

A thesis submitted in partial fulfilment of the requirements for the degree of
Doctor of Philosophy

June 2020

CERTIFICATE OF ORIGINALITY

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Wong King Fung

ABSTRACT

Recently, Numerous firms recognize the importance of CSR. The benefits of CSR extend to the positive attitudes and behaviors of hotel employees because they are internal customers who contribute to the reinforcement of the relationship with actual customers and can gain profits for a hotel. The comprehensiveness of the hotel CSR of service providers should be explored before communicating the idea of hotel CSR to customers.

Identifying the perceived hotel CSR of hotel employees is essential to understanding their attitudes toward CSR-implementing hotels and their behavioral intentions. The following research gaps are identified through a thorough review of the previous literature. First, the CSR scales in business fields adopted in most hospitality CSR studies are inappropriate in terms of generalization and application in the hotel industry. Second, efforts to explore the dimensional structure of hotel CSR reflecting the views of hotel staff who are working in the field on a daily basis are limited. Third, a limited number of studies analyzed the perceptions of hotel employees in regard to multidimensional hotel CSR. Fourth, the structural interrelationships between employees' perceived hotel CSR and resultant organizational behaviors remain under-investigated. Fifth, investigations on the effects of moderating variables, such as position levels in structural models that manifest the role of hotel CSR in explaining further outcome variables, are lacking.

This study was designed to elucidate the dimensionality of employees' perceived hotel CSR and to test and validate the multidimensional scale of hotel CSR to fill the above research gaps. This research then examined the effects of employees' perceived hotel CSR on organizational behaviors. The study also aimed to further identify whether the outcomes differ depending on the employees' position level.

The scale of employees' perceived hotel CSR was developed through literature review, in-depth interviews with CSR experts and practitioners, pre-test, and pilot test. The main survey collected 633 samples in the United States, and they were used to confirm and validate the scale of employees' perceived hotel CSR and test the hypotheses. Using SPSS and AMOS, exploratory factor analysis, confirmatory factor analysis (CFA), structural equation modeling, and multi-group analysis were conducted to achieve the research objectives.

The results of this study show that 10 out of the 13 proposed path coefficients were significant at 0.05, 0.01, or 0.001 level, and the moderating role of position level was partially supported. "Environmental domain," "ethical domain," and "financial/economic domain" significantly affect "attitude toward this CSR-implementing hotel." "Attitude toward this CSR-implementing hotel" significantly affects "job satisfaction with this CSR-implementing hotel" and "organizational commitment with this CSR-implementing hotel." "Job satisfaction with this CSR-implementing hotel" and "organizational commitment with this CSR-implementing hotel" negatively affect "turnover intention" and positively affect "organizational citizenship behavior" and "pro-social behavior." Finally, the employees' position level partially moderates the effects of the proposed model.

For theoretical significance, this study developed a hotel CSR scale to fit into the hotel industry. Previous studies on hotel CSR have adopted scales developed in the general business context without considering their validity in the context of hotel industry. This study identified five dimensions comprising employees' perceived hotel CSR: environmental, ethical, legal, social/philanthropic, and financial/economic aspects. The framework of the interrelationships between employees' perceived hotel CSR performance, attitude toward CSR-implementing hotel, satisfaction with CSR-implementing hotel, organizational commitment with CSR-implementing

hotel, and behavioral intention was proposed and tested in the context of the United States hotel industry.

Practitioners are provided with practical insights into easily understanding CSR impacts on employee perspective in this study. Given the positive effects of hotel environmental, ethical, and financial CSR on employees' job satisfaction, organizational commitment, organizational citizenship behavior, and pro-social behavior, CSR practices can be the specific human resource strategy to foster positive attitude and behavior of employees in organizational and community levels.

Keywords: corporate social responsibility, environmental, ethical, hotel, responsible

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TABLE OF CONTENTS

ABSTRACT.....	III
ACKNOWLEDGEMENTS.....	VI
LIST OF TABLES.....	XII
LIST OF FIGURES.....	XIV
LIST OF APPENDICES.....	XV
CHAPTER 1: INTRODUCTION.....	1
1. Chapter Introduction.....	1
1.1 CSR.....	1
<i>1.1.1 Need for CSR.....</i>	2
<i>1.1.2 Trends of CSR.....</i>	4
<i>1.1.3 Challenges of CSR.....</i>	6
1.2 Introduction of CSR in business.....	8
<i>1.2.1 ISO 26000.....</i>	10
<i>1.2.2 CSR in the United States.....</i>	10
<i>1.2.3 CSR strategy in the hotel industry.....</i>	11
1.3 Problem statement.....	15
1.4 Research objectives.....	17
1.5 Significance of the study.....	18
<i>1.5.1 Theoretical contribution.....</i>	18
<i>1.5.2 Practical contributions.....</i>	20
1.6 Definition of key terms.....	22
1.7 Structure of this study.....	23
CHAPTER 2: LITERATURE REVIEW.....	26
2.1 Chapter introduction.....	26
2.2 Definition and scope of CSR.....	26
2.3 Existing CSR measurements.....	27
2.4 Employee attitudes toward CSR-implementing hotel.....	34
<i>2.4.1 Definition.....</i>	34
<i>2.4.2 Previous studies on employee attitudes.....</i>	35
2.5 Job satisfaction with this CSR-implementing hotel.....	37

2.5.1	<i>Definition</i>	37
2.5.2	<i>Previous studies on job satisfaction</i>	39
2.6	Organizational commitment with this CSR-implementing hotel.....	41
2.6.1	<i>Definition</i>	41
2.6.2	<i>Previous studies on organizational commitment</i>	44
2.7	Behavioral intention.....	46
2.7.1	<i>Definition</i>	46
2.7.2	<i>Turnover intention</i>	47
2.7.3	<i>Organizational citizenship behavior (OCB)</i>	47
2.7.4	<i>Pro-social behavior</i>	49
CHAPTER 3:	RESEARCH MODEL AND HYPOTHESES.....	53
3.1	Chapter introduction.....	53
3.2	Perceptions of multidimensional CSR.....	53
3.3	Hypotheses.....	54
3.3.1	<i>Relationship between CSR and employee attitude towards this CSR-implementing hotel</i>	54
3.3.2	<i>Relationship between employees' attitudes, job satisfaction, and organizational commitment with this CSR-implementing hotel</i>	64
3.3.3	<i>Relationship between job satisfaction with this CSR-implementing hotel and behavioral intention</i>	66
3.3.4	<i>Relationship between organizational commitment with this CSR-implementing hotel and behavioral intention</i>	68
3.3.5	<i>Moderating effect of demographic and occupational backgrounds on SEM</i>	70
3.4	Conceptual framework.....	71
CHAPTER 4:	METHODOLOGY.....	73
4.1	Introduction.....	73
4.2	Modification and development of the CSR performance measurement.....	73
4.3	Specification of the domains of a construct.....	76
4.4	Generation of a pool of items for measurement.....	77
4.5	Experts' review of the initial pool of items.....	84
4.5.1	<i>Amendments in the financial/economic domain</i>	86
4.5.2	<i>Amendments in the environmental practice domain</i>	88
4.5.3	<i>Amendments in the environmental principle domain</i>	90
4.5.4	<i>Amendments in the legal domain</i>	91

4.5.5 Amendments in the ethical domain.....	92
4.5.6 Amendments in the philanthropic/social domain.....	94
4.6 Pre-test and purification of the items.....	97
4.6.1 Amendments in the CSR performance measurement scale based on pre-test.....	97
4.6.2 Amendments in employee attitude, satisfaction, organizational commitment, turnover intention, organizational citizenship behavior, and pro-social behavior.....	102
4.7 Pilot test.....	105
4.7.1 Data screening.....	105
4.7.2 Demographics of the respondents.....	110
4.7.3 Exploratory factor analysis (EFA).....	110
4.7.4 Revised survey for the main data collection.....	117
4.8 Main survey.....	119
4.8.1 Data collection.....	119
4.8.2 SEM and multi-group analysis.....	120
CHAPTER 5: RESULTS.....	122
5.1 Chapter introduction.....	122
5.2 Missing data and outliers.....	122
5.3 Descriptive statistics and normality test.....	122
5.4 Demographic profiles of the respondents.....	124
5.5 Cross-validation of data.....	125
5.5.1 EFA of the measurement model (first half dataset, n = 317).....	126
5.5.2 CFA of the measurement model (second half dataset, n = 316).....	132
5.5.3 CFA of the measurement model (whole dataset, N = 633).....	135
5.6 Structural Equation Modeling.....	138
5.7 Hypotheses testing.....	139
5.7.1 Direct effect.....	139
5.7.2 Indirect effect.....	142
5.7.3 Moderating effect.....	145
5.7.4 Measurement invariance.....	145
5.7.5 SEM result of the entry-, supervisory-, and managerial-level groups.....	147
5.7.6 Structural invariance.....	154
5.7.7 Invariance test for paths.....	155
CHAPTER 6: DISCUSSION AND IMPLICATIONS.....	158

6.1 Chapter introduction.....	158
6.2 Research Objective 1: Development and validation of a scale to measure CSR in hotel industry.....	158
6.3 Research Objective 2: Investigation of the impacts of employees’ perceived CSR on employees’ attitude towards CSR-implementing hotel.....	161
6.4 Research Objective 3: Examination of the effects of employees’ attitude on employee satisfaction and organizational commitment with CSR implementing hotel.....	164
6.5 Research Objective 4: Examination of the influence of employees’ satisfaction and organizational commitment with CSR-implementing hotel on employees’ behavioral intention.....	165
6.6 Research Objective 5: Examination of the moderating effect of employees’ position level on the relationships among employees’ perceived CSR on employees’ attitude, organizational commitment, job satisfaction, and behavioral intention.....	166
6.7 Contributions of the study.....	172
6.7.1 <i>Theoretical contribution</i>	172
6.7.2 <i>Practical contribution</i>	174
CHAPTER 7: CONCLUSIONS.....	178
7.1 Chapter introduction.....	178
7.2 Overview of the study.....	178
7.3. Limitations and suggestions for future research.....	181
APPENDICES.....	183
REFERENCE.....	217

LIST OF TABLES

Table 2. 1 Summary of existing CSR measurements.....	33
Table 2. 2 Select definitions of job satisfaction.....	38
Table 4. 1 Sources of initial extracted items from the literature.....	78
Table 4. 2 Respondents' profile for the in-depth interviews.....	85
Table 4. 3 Amendments in financial/economic domain of CSR.....	87
Table 4. 4 Amendments in environmental practice domain of CSR.....	89
Table 4. 5 Amendments in environmental principle domain.....	91
Table 4. 6 Amendments in legal domain.....	92
Table 4. 7 Amendments in ethical domain.....	93
Table 4. 8 Amendments in philanthropic/social domain.....	95
Table 4. 9 Revisions in employees' perceived CSR performance measurement scale after the in-depth interviews.....	95
Table 4. 10 Amendments in employees' perceived CSR performance measurement scale based on the pretest.....	99
Table 4. 11 Revisions in the employees' perceived CSR performance scale after pre-test.....	101
Table 4. 12 Amendments in employee attitude, satisfaction, and organizational commitment with this CSR-implementing hotel.....	103
Table 4. 13 Amendments in turnover intention, organizational citizenship behavior, and pro-social behavior.....	104
Table 4. 14 Results of the descriptive analysis and univariate normality test.....	107
Table 4. 15 Profiles of the pilot test respondents.....	110
Table 4. 16 Items removed through the EFA.....	111
Table 4. 17 EFA results on employee perceived CSR performance in hotel industry.....	113
Table 4. 18 EFA results on employees' attitude and satisfaction toward this CSR-implementing hotel, turnover intention, organizational citizenship behavior, pro-social and pro environmental behavior.....	116
Table 4. 19 Major items retained for the main study.....	118
Table 5. 1 Descriptive analysis of measurement items.....	123
Table 5. 2 Demographics of respondents in the main survey (N=633).....	125
Table 5. 3 EFA result for CSR scale (n = 317).....	127
Table 5. 4 EFA result for attitude toward this CSR-implementing hotel, satisfaction with this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, organizational citizenship behavior, and pro-social behavior (N=317).....	131
Table 5. 5 Goodness-of-fit indices.....	133
Table 5. 6 CFA results of the measurement model (second half dataset, N=316).....	134
Table 5. 7 Correlations, squared root AVE, mean, and standard deviations (N=316).....	135
Table 5. 8 CFA results of the measurement model (N=633).....	137
Table 5. 9 Correlations, squared root AVE, mean, and standard deviations (N=633).....	138
Table 5. 10 Results of the direct path for structural model (N=633).....	142
Table 5. 11 Measurement invariances for three position-level groups.....	146
Table 5. 12 Results of the SEM analysis of the entry level group (N=153).....	148

Table 5. 13 Results of the SEM analysis of the supervisory level group (N=289).....	150
Table 5. 14 Results of the SEM analysis of the managerial level group (N=193).....	152
Table 5. 15 Structural invariances for three positional group.....	154
Table 5. 16 Structural invariances for three positional group.....	157

LIST OF FIGURES

Figure 1. 1 Structure of study.....	25
Figure 3. 1 Proposed hypothesized framework.....	72
Figure 4. 1 Methodology for modifying the scale of CSR measurement in the hotel industry and testing the structure equation models.....	75
Figure 5. 1 Result of the direct path for structural model (N=633).....	145
Figure 5. 2 Results of the direct path for the structural model (entry level group).....	149
Figure 5. 3 Results of the direct path for the structural model (supervisory level group).....	151
Figure 5. 4 Results of the direct path for the structural model (managerial level group).....	153
Figure 5. 5 Results of the direct path for the structural model (all three groups).....	153

LIST OF APPENDICES

Appendix 1. Initial questionnaire.....	183
Appendix 2. Pre-test questionnaire.....	193
Appendix 3. Pilot-test questionnaire.....	203
Appendix 4. Main survey questionnaire.....	210

CHAPTER 1: INTRODUCTION

1. Chapter Introduction

This research primarily aims to analyze the effects of corporate social responsibility (CSR) on employees' behavioral intention through their attitude, satisfaction, and organizational commitment with CSR-implementing hotels. The moderating role of employees' position level on the influence of the given concepts is also explored in this study. The theoretical and practical contributions of this research are provided as well.

1.1 CSR

The concept of CSR has a long and impressive history since the 1950s. CSR was initially referred to as social-related responsibility (Carroll, 1999). Given the revolution and development of CSR in the last 60 years, the definition of CSR naturally evolved over time. In general, CSR refers to the responsibility of contributing to society and a set of stakeholders who are affected by firm decisions and stakeholders other than company shareholders shouldered by businesses (Wang, Tong, Takeuchi, & George, 2016).

Although numerous studies on CSR have been conducted for many decades (Bowen, 1953; Carroll, 1979; Davis, 1960; Epstein, 1987; Frederick, 1960; Hopkins, 1998), this concept has only gained widespread attention recently (Serenko & Bontis, 2009). A possible reason for the increased attention from practitioners and academicians is the substantial impacts of CSR practices. Intensive criticisms and fierce debates have resulted in the discussion of the appropriateness degree of firm investment decision, but the feasibility of abandoning shareholder value or benefit and increasing CSR practices that address broad societal challenges remains to be proven (Wang et al., 2016). Many firms have attempted to strike a balance between

maximizing profit and building a positive brand image by optimally engaging in social and environmental responsibility practices (Mozes, Josman, & Yaniv, 2011).

Given the diversity of options for CSR practices in societies and communities, many firms have developed a dedicated organizational unit that manages social obligation and brand reputation. A comparable growth of specialized organizations has been observed at national and global levels. These organizations provide counsel or assistance in the implementation of sustainable CSR programs. Over 9,000 companies from over 160 countries participate in the United Nations Global Compact program, which involves adherence to universal principles on labor rights, anti-corruption activities, environmental protection issues, and human rights (UN Global Compact, 2017). The substantial global development of CSR indicates that the discussion on CSR initiatives has shifted from existentialism with regard to shareholder value and organizational mission to CSR mechanism and procedure, such as CSR practices that fulfill social obligation. Similarly, the debates have shifted from a simple justification of the relationship between CSR and financial outcome to a sophisticated measure of societal outcomes (Samy, & Robertson, 2017).

1.1.1 Need for CSR

Many firms implement CSR initiatives as a window dressing to attract customers. This practice can be considered merely as an additional cost to business operation (Sprinkle & Maines, 2010). The increasing cost of operation has shifted to customers and consequently decreased price competitiveness. However, the needs and benefits of CSR have been noted in several previous studies (Dodds & Kuehnel, 2010; Khanna & Arora, 2013; Kim, Rhou, Uysal, & Kwon, 2017; Levy & Park, 2011; Nikbin, Hyun, Iranmanesh, Maghsoudi, & Jeong, 2016). For one,

CSR facilitates the reduction of production cost. WalMart saved US\$150 million through CSR programs in the fiscal year 2013. In particular, WalMart implemented various sustainable social programs, such as the reduction of plastic shopping bag waste, installation of solar energy, development of wind farm, and use of LED lights (WalMart, 2013). Although CSR strategies require additional costs that reduce short-term profitability, such initiatives eventually contribute in reducing long-term production costs.

Many studies have indicated that CSR implementation positively affects firm profitability and value (Bird, Hall, Momente, & Reggiani, 2007; Orlitzky, Schmidt, & Rynes, 2003; Sturdivant & Ginter, 1977). Nicolau (2008) conducted an event case study of two Spanish hotels and measured the impacts of abnormal returns by employing 26 CSR announcements between 1996 and 2006. Positive abnormal returns occurred on the day after the CSR announcement (Nicolau, 2008). This finding implies that the stock market positively reacts to CSR activities. However, several studies have reported the contradictory impacts of CSR on financial performance in different hospitality and tourism-related industries and argued that CSR fails to contribute to the generation of these benefits (Inoue & Lee, 2011; Lee, Singal, & Kang, 2013; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009). One of the possible reasons for the inconsistent results is that the majority of these studies used a universal index to analyze CSR and its impacts; however, this index fails to reflect the different business environments (Gjølberg, 2009; Matten & Moon, 2008).

In addition, CSR initiatives have positive impacts on brand image, customer satisfaction, and CSR support. Consequently, these initiatives positively influence the customers' behavioral intention to return a hotel (Othman & Hemdi, 2015; Qu, 2014; Su, Swanson, & Chen, 2015). Employee welfare is another crucial element of CSR. Recent literature on CSR has extended the

impact of CSR on the positive attitudes and behaviors of hotel employees because they are internal customers who contribute to the reinforcement of the relationship with customers and can bring in profits for a hotel (Kim, Song, & Lee, 2016a; Lee, Park, & Lee, 2013b; Raub & Blunschi, 2014; Tsai, Tsang, & Cheng, 2012; Zientara, Kujawski, & Bohdanowicz-Godfrey, 2015). The comprehensiveness of service providers' hotel CSR must be explored before communicating hotel CSR to customers. Therefore, identifying employees' perceived hotel CSR is essential in understanding the attitudes of hotel employees toward CSR-implementing hotels and their behavioral intentions. Moreover, although extant CSR studies have explored employee-associated outcomes, efforts to analyze the influence of hotel employees' perceptions on the basis of the multidimensionality of hotel CSR have been limited. These research gaps should be filled to understand the process and linkage between the CSR initiative and its specific outcomes.

1.1.2 Trends of CSR

CSR has become increasingly prevalent and visible within firms as a mechanism that enlivens and motivates stakeholders and enhances a brand's reputation beyond the primary purpose of offering and selling goods and services to the target market. Ernst and Young (2012) conducted a survey on corporate environmental strategy and performance and highlighted three notable specific trends in CSR. First, customers remain the first key stakeholder group in CSR, and employees rank second for CSR reporting and programs. The traditional insight indicates that a firm's CSR initiatives are driven by the target customers, shareholders, and investors. However, employees emerge as the second crucial audience. Accordingly, employees can support a firm's CSR effort or be skeptical of the overall commitment of the business, thereby possibly moderating the negative impacts. Employee training and development in relation to

CSR practices have spread rapidly and advanced into a considerable institutionalized element of a firm's CSR strategies. Although employees are not the primary driver of most CSR strategies, they form an essential component of the company values. Ernst and Young's (2012) survey also shows that employees consistently share information on firm sustainability reports with neighbors, friends, and families as well as suppliers and customers. This notion implies that employees have become a dominant force in supporting CSR communication.

Greenhalgh (2017) analyzed CSR trends and reinforced the preceding discussion, that is, employee involvement continues to be the grounds for signature CSR practices that represent a core company's commitment toward social responsibility. In addition, CONE Communication (2016) conducted an employee engagement study and revealed that employees are expected to assume a tangible and active role in achieving a company's CSR goals rather than through traditional donation and volunteerism programs at work. Moreover, employees have become a powerful source that expounds thoughts and represents the company culture to exert impacts on social and environmental issues (CONE Communication, 2016).

Second, climate change has become a global issue for every region, specifically the absence of regulatory requirements to manage, report, or measure greenhouse gas emission. Ernst and Young's (2012) survey indicated that 60% of the companies reported a greenhouse gas emission reduction goal in their annual report, while 76% reported greenhouse gas emission, and 16% state that they will implement a reduction within five years. Solid waste has raised the concern of many companies because it is a byproduct of greenhouse gas emission. Nevertheless, awareness of water usage reporting has increased since 2010, particularly in water-intensive industries, such as agriculture, oil and gas, metals and mining, chemical, power and utilities, and food and beverage. Of the companies, 62% of the companies publicly reported their water usage,

whereas nearly 16% report their water footprint through an independent third party specialist (Ernst & Young, 2012).

Third, rankings and ratings of CSR performance index were developed, such as the Dow Jones Sustainability Index, Carbon Disclosure Project, Fortune's Most Admired Companies, Corporate Responsibility's 100 Best Corporate Citizens, and Global 100 Most Sustainable Corporations. Companies face difficulties in conducting labor-required CSR surveys from customers, non-government organizations, analysts, media organizations, and investor groups, among others. Combining data from different departments within the company will require tremendous amount of time and money because the data requests differ from one survey to another. A lack of standardized CSR measurement in particular industries create certain problems in performance comparison and misleading results of the research study.

1.1.3 Challenges of CSR

Although the needs for CSR in relation to substantial benefits can be noted in a firm's CSR strategies, several challenges and constraints that impede the effectiveness and motivation of CSR implementation persist (Chan, Okumus, & Chan, 2018). CSR communication is one of the critical challenges that companies should address to minimize doubt among various stakeholders. Firms also transmit intrinsic motives through their CSR practices. Message contents and channels are essential elements that a company must consider in conveying its message to customers. If the CSR message is predominantly a social concern issue, then customers are likely to suspect the motives of the company actions because the CSR message does not fit the purpose of the advertisement. Thus, the company should carefully emphasize the importance of social issue instead of the interest of the CSR message to allay the concern of

consumers and improve the validity and credibility of CSR message delivery (Du, Bhattacharya, & Sen, 2010).

Diverse communication channels lead to the varying effects of CSR message delivery. Kim and Ferguson (2014) proposed that non-profit organizations should incorporate desired communication tools into CSR reporting and avoid from utilizing corporate sources, such as CEOs or spokesperson, because doing so enhances customer skepticism. However, Skard and Thorbjørnsen (2014) emphasized the lack of a solid answer related to the optimal communication tools in conveying CSR messages. When a firm has a poor reputation, CSR advertisement offers a positive influence beyond publicity. Consumers may recognize that the advertising medium is compatible with the perceived motives of the supporter. Conversely, when a firm has a good reputation, publicity is more effective than advertisement because the editorial content is congruent with the perceived motives of the firm. A number of conditions should be considered in selecting the CSR communication tools though, such as firm size, purpose, and target audience. These complicated issues can deflect firms that lack CSR specialists.

The challenge of change is another major issue that prevents a firm from implementing CSR initiatives. If CSR practices are seriously implemented by a firm, then transformational and fundamental changes will occur within the firm's core structure. Although change is difficult to manage, considerable commitment from the leader is necessary (Jonker & Witte, 2006). Moreover, hesitating to change leads to a decline in the willingness to implement CSR.

Difficulties in customer education also tend to elevate the cost involved in implementing CSR practices. Customers are extremely price sensitive, and they easily shift to competitors even with a slight increase in price. Unless a firm confirms customers' willingness to pay further

because of socially responsible behavior, the hospitality industry should not shift the cost of CSR investments to customers (Njite, Hancer, & Slevitch, 2011).

High financial cost is another barrier to CSR implementation. For example, a long period of return on investment will fail to convince owners or investors to participate in socially responsible activities because an energy-saving investment is a long-term process. CSR implementation was faced with enormous challenges and difficulties. Therefore, researchers and practitioners should obtain an enhanced understanding of the mechanism between CSR and its outcomes.

1.2 Introduction of CSR in business

In recent years, CSR has become a prevalent concept and duty on the corporate agenda (Smith, 2003). Kolodinsky, Madden, Zisk, and Henkel (2010) indicated that nearly 90% of Fortune 500 companies recognize CSR as a compulsory element of their business goals and objectives. The KPMG Survey of Corporate Responsibility Reporting in 2017 (KPMG, 2017) indicated that CSR reporting has become one of the standard practices for large and mid-scale companies worldwide. Approximately three quarters of 4,900 companies in 49 countries have issued CSR reports in 2017, in which 67 % of Fortune 500 companies invested in third-party assurance of their CSR reporting. The rationale for this initiative is the realization of the benefit of CSR in promoting brand reputation. This assurance of CSR data has achieved over double the company objectives from the past 12 years and is expected to increase steadily in the future. The change in philosophy and mindset among the chief executive officers of the 21st century is one of the catalysts of CSR development (Grayson & Nelson, 2013). The success of CSR awareness

campaigns affirms the effort to weave social and environmental approaches into an innovative business strategy and operation (Grayson & Nelson, 2013).

Different organizations among various industrial fields fall into the stages of development and evolution that correspond to the levels of corporate social maturity. Grayson and Nelson (2013, p. 120) explained that CSR development comprises five evolutionary stages, namely, denial, compilation, risk mitigation, opportunity maximization, and championing and transformation. In the first stage, organizations are in denial that they have any responsibility for the environmental, social, legal, and ethical impacts of their company. Various constraints and barriers rationalize their actions, such as the high cost of CSR implementation, perceived low contribution of such actions, difficulties in customer education, and shortage of financial resources (Njite et al., 2011). In the second stage, organizations opt merely to comply with the legal requirements. In the case of international companies, which is typical of many hotel chains, inconsistencies arise in their global operations. An increasing number of companies enter the third stage by proactively seeking for an approach that can mitigate risks. Only a small portion of risk mitigators take the initiative to move beyond the third stage to find a business opportunity. These companies have taken an additional and proactive solution-oriented approach to increase profit. However, this stage is challenging because increased profit is only possible if a company can find commercially attractive opportunities on a regular and systematic basis. In the final stage are leading companies willing to support and share their competitive technologies and expertise and transmit ideas and techniques to other partners to respond to global CSR challenges.

1.2.1 ISO 26000

ISO 26000 refers to an international standard that provides specific guidelines for social responsibility (ISO, 2019). ISO 26000 offers detailed guidance for each of its seven core subjects, namely, organizational governance, human rights, labor practices, environment, fair operating practices, consumer issues, community involvement, and development. The seven core subjects include 37 issues regarding social responsibility. These core subjects, which include financial/economic (e.g., ISO26000: Economic, social, and cultural rights), legal (e.g., ISO26000: Conditions of work and social protection), ethical (e.g., ISO26000: Fair competition), social (e.g., ISO26000: Wealth and income creation), and environmental domains (e.g., ISO26000: Prevention of pollution), correspond to the multidimensional CSR proposed in this study.

However, ISO 26000 differs from the CSR measurement scale proposed in this study. First, social responsibility in ISO 26000 is not equivalent to hotel CSR because the guidelines are designed to apply for all kinds of organizations but not limited to the one specific industry or private organization. Second, ISO 26000 is not the same as other ISO standards. ISO 26000 does not address a management system standard, and a measurement requirement is unavailable. Thus, ISO 26000 cannot be used for certification, and it is only a checklist that provides the guidance and direction to achieve sustainable development.

1.2.2 CSR in the United States

The concept of CSR has prevailed in the United States for over 60 years (Carroll, 2004), inevitably receiving considerable attention from researchers. Several studies have examined CSR through various contexts, such as CSR reporting (Patten & Zhao, 2014; Tschopp & Huefner, 2015), customer emotion and behavior (Lee & Heo, 2009; Gao & Mattila, 2014; Xiao, Heo, &

Lee, 2017), employee attitude (Day, Karani, Adler, & Nicely, 2013; Mirvis, 2012), and financial performance (Inoue & Lee, 2011; Lee & Park, 2009). The United States government proactively provides substantial support for the CSR development. For example, the country introduced laws relevant to the legalization of charitable activities in 1953 and promulgated the National Environmental Policy Act in 1969. Cultural and historical aspects have also contributed to the CSR development in the United States. Given the country's short history, its culture is characterized by creativity, openness, adventure, individualism, and liberalism that facilitates easy implementation of CSR (Hou & Li, 2014).

The United States is left with no choice but to support CSR implementation. Worldwatch (2011) reported that the United States consumes 207% of its ecological capacity and ranks 46th out of 151 countries as ecological debtors. In addition, each American uses 32 times as many resources as each Kenyan and 11 times as much as each Chinese. The average temperature in the United States in the 2000s has likewise increased by five times more than that in 1901. To ensure people's overall well-being and quality of life, the United States should commit to CSR and sustainable strategy through a broad range of policy innovations of renewable and non-renewable resource use, waste management, and pollution reduction (Worldwatch, 2018).

1.2.3 CSR strategy in the hotel industry

The hotel industry is a rapidly growing sector worldwide and plays an important role in tourism development (González-Vázquez, Blanco-González, Escamilla-Solano, & Prado-Román, 2018). The hotel industry provides substantial social and economic benefits by supporting business, leisure, and MICE travel; sharing knowledge and expertise; and creating jobs (De Grosbois, 2012). However, the hotel industry also exerts a negative impact on the natural, social,

and economic environment, such as climate change, waste generation, noise pollution, air pollution, and biodiversity loss.

Several hotels located in major cities are near natural and cultural heritage sites. The growing number of travelers imposes an increased ecological footprint (Kirk, 1995). Hotels consume energy, water, food, and other resources that create solid waste and pollution. These effects influence local communities, infrastructure use, and space occupation.

In the following discussion, we refer to the stages of corporate responsibility maturity as cited in Section 1.2. A few companies belong to the stages of opportunity maximization and championing and transformation (Grayson & Nelson, 2013). Several hotel chains take the lead in the CSR evolution in the hotel industry. For example, the Shangri-La Hotels and Resorts adopted the Global Reporting Initiative (GRI) as a guideline in presenting sustainability reports in 2010. GRI benchmarked the hotel industry by issuing communication on progress report, which has complied with the principles of the UN Global Compact since 2012. In 2016, Shangri-La was included in the Dow Jones and Hand Seng sustainability indexes, consolidating the company's leading position in terms of CSR in the Asia-Pacific region. Shangri-La's sustainability program engaged over 90 hotels worldwide with an inventory of over 40,000 rooms. This initiative aims to continually strengthen the company's CSR policies and structures in four key areas (Shangri-La Hotels and Resorts, 2016a).

The first area is "Our Environment," which refers to waste management, climate change, greenhouse gas emission, water usage management, and biodiversity conservation. For example, the "Linen for Life" program provides training and resources for local communities to reproduce useable household items by using waste linens. This program resulted in a substantial diversion of the material from disposal in landfills. The second area is "Our Business," which covers guest

satisfaction, safety, and security; corporate procurement; and supplementary sustainable choices. This program is rooted in nature. Shangri-La consistently explores new methods to offer additional sustainable choices. For example, the company redesigned and adjusted the size and packaging of the dental hygiene sets that consistent with the changing guest consumption behavior. Toothpaste tubes were packed separately from toothbrushes and proportioned into three to four uses. This initiative aims to reduce packaging waste. The third area is “Our People,” which includes diverse employment practices; employee well-being, training, and development; and occupational health and safety. A wellness program for colleagues and their families with the comprehensive training and development opportunities are featured, and they promote the support for every colleague to achieve work–life balance and career goals. The last area is “Our Communities,” which refers to programs that focus on children’s health and education, local employment and training opportunities, volunteerism, disaster relief, and rehabilitation. Embrace is one of the signature CSR activities, in which each hotel property has to commit to a five- to ten-year partnership with an organization or school in the local community to develop and support the non-profit entity to reach its full potential (Shangri-La Hotels and Resorts, 2016b).

Ghassan Aidi (Lipman, DeLacy, Vorster, Hawkins, & Jiang, 2012), the president of an international hotel and restaurant association, explained that many leading hospitality brands have embraced CSR and developed several impressive environmentally friendly programs that are particularly effective in reducing energy consumption associated with carbon emission. For example, InterContinental Hotels Group spearheaded the “Green Engage” initiative, which resulted in 15% reduction in energy consumption per available room between 2009 and 2011; Hilton Worldwide embraced the LightStay system to save energy and power 5,700 homes; and

The Marriott group of hotels also reduced their energy consumption by 13% between 2007 and 2009 (Aidi, 2012, p. 220).

In terms of luxury resorts, the Rosewood Hotel Group proposed that luxury holidays and caring for the environment can co-exist by respecting the unique setting, history, environmental sensibilities, and cultural norms of the local community. To support the mission and vision of “seeking the ways to conduct business in the manner that puts environmental responsibility and sustainability at the forefront of business objective,” the Rosewood Hotel Group prioritized conservation and sustainability and adopted proactive initiatives and policies to achieve this goal (Rosewood Hotel Group, 2017a). In addition, this hotel group partnered with “Room to Read” and provided specialized support and funds to the “Girls’ Education Program,” enabling 100 young females in Siem Reap, Cambodia to continue their secondary school education (Rosewood Hotel Group, 2017b). The Girls’ Education Program reinforced girls’ commitment to education, worked with the students to develop essential life skills, and increased support for girls’ education among parents, school staff members, and communities.

Other hotels were hesitant to invest in CSR (Bird et al., 2007) because doing so may negatively affect their financial performance. For example, hotel green initiatives require considerable initial investment. The high rate of return on investment is unsupportive of CSR implementation. In addition, quantifying intangible benefits, such as improvement of a firm’s reputation, is improbable. Kang, Stein, Heo, and Lee (2012) suggested that hotels can charge premiums for their green practices. However, this approach repels price-sensitive customers, and customers’ willingness to pay additional fees remains unclear in the current literature.

1.3 Problem statement

The substantial and positive financial impacts of CSR on the hospitality and tourism industry have been determined in recent years (Leonidou, Leonidou, Fotiadis, & Zeriti, 2013; Youn, Hua, & Lee, 2015; Theodoulidis, Diaz, Crotto, & Rancati, 2017). CSR signifies the requirement to create positive brand reputation, image, and identity (Blomback & Scandeliuss, 2013; He & Li, 2011) and improve stakeholder relationships (Minor & Morgan, 2011; Sen, Bhattacharya, & Korschun, 2006). Many CSR studies (Jalilvand, Nasrolahi Vosta, Kazemi Mahyari, & Khazaei Pool, 2017; Su, Huang, van der Veen, & Chen, 2014; Rahman & Reynolds, 2016; Walsh & Bartikowski, 2013; Xiao et al., 2017) have focused on customer perspective because customers are the primary target audience of the CSR strategy. These studies have indicated that CSR affects customer satisfaction and trust, consequently affecting customer behavioral intention. On the contrary, the assessment of the impacts of multidimensional CSR in terms of employees' attitude, satisfaction, organizational commitment, and behavioral intention is another significant factor for the hotel business industry because employees' emotion and behavior are critical factors of customer experience. (Gouthier & Rhein, 2011; Lemmink & Mattsson, 2002). However, only a few studies have been conducted on measuring the employee perspective using multidimensional CSR scales in the hotel industry. Given this research gap in the literature, researchers analyzed the means to answer which CSR domain is highly valuable in affecting employee attitude, satisfaction and commitment with CSR-implementing hotel and how CSR affects employee behavioral intention through attitude, satisfaction and commitment.

The enhancement of employee positive attitude, satisfaction, and organizational commitment is critical to business success because the aforementioned factors affect an individual's behavior, thereby contributing to improved service quality and enhancing firm

profitability (Brown, Mowen, Donavan, & Licata, 2002; Lee, Park, & Yoo, 1999; Yoo, Lee, & Lee, 2000). In contrast with the traditional method of measuring CSR using the standardized index or following the dimensions and indicators from another context, the level of influence on various stakeholders' perceptions in the diverse industry context differs across the dimensions of CSR (Inoue & Lee, 2011; Xiao et al., 2017).

We have identified certain problems on the existing studies on CSR. First, majority of the extensive studies on employees' perceived CSR conducted in the previous four decades have focused on the overall CSR perspective (Azim, 2016; De Roeck & Delobbe, 2012; Hollingworth & Valentine, 2014; You et al., 2013). Although the benefits and needs of CSR in the hotel industry have been recently emphasized (Kim et al., 2017; Nikbin et al., 2016), minimal attention has been provided to explore the internal impacts of CSR using a multidimensional approach. The lack of studies on hotel employees' perceptions of various CSR practices is a drawback that constrains hoteliers from gaining a comprehensive understanding of the impacts of various CSR practices on employees' job satisfaction, organizational commitment, and future behavioral intention.

Second, the interrelationships between CSR and employee attitude, job satisfaction, and work behavioral intention remain unexplored. Hoteliers aim to explore all possible outcomes of various CSR practices and denote the effective practices that offer the desired outcome. Thus, employees' perceptions of CSR performance and its effect on their attitude, satisfaction, commitment and future behavioral intention should be identified. Moreover, the impacts of these multidimensional CSR practices should be analyzed on the basis of employees' demographic and occupational backgrounds. Employee's perception of CSR and behavioral intention are considerably influenced by their position level.

Third, previous CSR studies have generally adopted the CSR measurement scale from the business context. These studies used the CSR measurement scale in different business contexts to analyze the impacts of CSR on the hospitality and tourism industry (Khanna & Arora, 2013; Kim et al., 2017; Kim et al. 2016a; Lee, Lee, & Li, 2012; Martínez & del Bosque, 2013; Song, Lee, Lee, & Song, 2015; Zientara et al., 2015). Researchers have yet to exert effort to modify and/or develop a CSR measurement scale for the hotel industry with conventional reliability and creditability. The inconsistent CSR measurement scale used in hospitality studies is a plausible reason that explains the contradicting findings.

Fourth, no studies have analyzed the effects of multidimensional CSR on employees' attitude toward CSR-implementing hotel. Research on CSR regarding employee commitment and satisfaction in the hospitality industry is limited (Lee et al., 2012; Lee, Song, Lee, Lee, & Bernhard, 2013a; Kim et al., 2016a; Song et al., 2015). Considerable research attention and academic contribution should be dedicated to the hotel industry.

Lastly, efforts to examine the effects of moderating variables have not been adequately investigated. One such variable is the position levels in structural models that manifest the role of hotel CSR in explaining further outcome variables. Thus, this study applies the revised and modified CSR measurement scale to hotel industries in the United States to compare responses of three employee groups according to their position level.

1.4 Research objectives

This study proposes the following five specific research objectives that provide solutions to the current research problems and fill in the existing research gaps:

- (1) Develop and validate the scale that measures CSR in the hotel industry.

- (2) Investigate the impacts of employees' perceived CSR on their attitude toward CSR-implementing hotel.
- (3) Analyze the effects of employees' attitude on their satisfaction and organizational commitment with CSR-implementing hotel.
- (4) Examine the impacts of employees' satisfaction and organizational commitment with CSR-implementing hotel on their behavioral intention.
- (5) Investigate the moderating effect of employees' position level on the relationships between employees' perceived CSR, attitude, organizational commitment, job satisfaction, and behavioral intention.

1.5 Significance of the study

1.5.1 Theoretical contribution

This study has five theoretical contributions. First, this research aimed to expand the scope of the CSR literature in the hotel industry. Although most of the previous studies on CSR have been conducted from the perspective of customers rather than that of employees, the research on CSR in the hospitality and tourism industry remains at an early stage. This study is expected to contribute to the existing knowledge and elucidate the impacts and mechanisms of CSR in the hotel industry from the employees' perspective. Specifically, although extant CSR studies have been conducted to explore employee-associated outcomes, such efforts are still limited in regard to analyzing employees' behavior within the company. Therefore, this study attempted to extend the analysis to investigate the impacts of employees' perceived CSR on their personal behavior at the organizational (turnover intention and organizational citizenship behavior) and community (pro-social behavior) levels.

Second, this study modifies and/or develops the CSR measurement scale specifically for the hotel industry. Previous studies on CSR in the hotel industry have adopted the CSR scale in the business context without considering its suitability and validity (Kim et al., 2016a; Kim et al., 2017; Lee et al., 2012; Lee et al. 2013b; Li, Fu, & Huang, 2015; Liu, Wong, Chu, & Tseng, 2014; Martínez & del Bosque, 2013; Song et al., 2015; Su et al., 2015; Tsai et al. 2012; Xiao et al., 2017; Xu, 2014; Zientara et al., 2015). Carroll (1979) proposed a four-dimensional CSR model, which is a widely accepted conceptual model (Webb, Mohr, & Harris, 2008). However, this conceptual model was proposed in 1979 and developed for general businesses. The measurement scale for hotel business should be modified to reflect the changes in the business environment in the previous 40 years. The present study revises Carroll's (1979) four-dimensional conceptual model by adding environmental principle and environmental practice variables (Odenbaugh, 2012). The rationale for this addition is that environmental issues are identified as a crucial factor that influences visitor attitudes toward the hotel and employees' perceived overall CSR effectiveness (Kucukusta, Mak, & Chan, 2013; Tsai et al., 2012).

Third, this study employs a multidimensional approach to explore the impacts of CSR from an employee perspective, which has been disregarded before. Previous studies have indicated that a positive perception of CSR leads to a high level of organizational commitment (Azim, 2016; Hollingworth & Valentine, 2014; Mory, Wirtz, & Göttel, 2016; Thang & Fassin, 2017; You et al., 2013). However, numerous studies have conceptualized CSR from only one dimension (Azim, 2016; De Roeck & Delobbe, 2012; Hollingworth & Valentine, 2014; You et al., 2013). The limitations of the CSR measurement scale have been considered by previous studies by supplementing the effect of other dimensions of CSR, such as the environmental

aspect. By overcoming such limitations, this study contributes to a broad and precise understanding of CSR as perceived by hotel employees.

Fourth, this study aims to analyze the relationship between the multi-dimensions of CSR and employee behavioral intention through employee attitude, satisfaction, and commitment with CSR-implementing hotel. Previous studies (Kim et al., 2016a; Ng, Yam, & Aguinis, 2019) have simply considered turnover intention. However, organizational citizenship behavior (OCB) should be investigated because the proportion of the retained employees is higher than the resigned ones. In addition, the effect of employees' perceived CSR performance on pro-social behavior have never been examined. The results of this study can fill in the research gaps in the literature on the impacts of CSR on employee behavioral intention.

Fifth, this study analyzes the moderating effect of employees' position level to distinguish the differences between the influence of employees' perceived CSR performance on their attitude, satisfaction, organizational commitment, and behavioral intention. This analysis provides a comprehensive outlook that can be used to explore employees' perspective of CSR effort of hotels on the basis of their position level.

1.5.2 Practical contributions

This study offers a comprehensive and easy understanding of CSR and its impacts on hotel practitioners. The findings can serve as a reference for hoteliers in pursuing CSR to improve employee attitude, satisfaction, organizational commitment, OCB, and pro-social behavior as well as reduce employee turnover intention. In addition, the empirical results on the five dimensions and outcomes of CSR can facilitate the further understanding of the effects of employees' perceived CSR on their attitude, satisfaction, and future behavioral intention. The

results of this study can provide the hotel industry with reference for appropriately allocating limited resources. When the hotel industry has an improved understanding of the employees, companies can reorient their CSR priorities through an enhanced formulation of CSR goals, policy, and mission statement and various practices. Moreover, the analysis of the moderating role of employee position level offers an ideal outlook of employees' different perceptions. Such an outlook can benefit hotels' human resource department to implement CSR activities that aim to maximize the effectiveness of limited resources.

1.6 Definition of key terms

CSR: The manner in which a company manages its business operations and takes responsibility for their impacts on society. Company responsibility includes environmental, social, financial, legal, and ethical aspects (Carroll, 1991; Castka, Balzarova, Bamber, & Sharp, 2004).

Financial/economic domain: The financial/economic component of responsibility includes financial sustainability, operation efficiency, and profitability (Carroll, 1991).

Legal domain: The legal component of responsibility includes compliance with laws, regulations, and legal obligations (Carroll, 1991).

Ethical domain: The ethical component of responsibility includes respecting norms and meeting the expectation of societal mores and ethical norms (Carroll, 1991).

Social/philanthropic domain: The social/philanthropic component of responsibility includes providing assistance to fine and performing arts and participating in community service and volunteerism (Carroll, 1991).

Environmental practice domain: The responsibility that an organization should fulfill specific environmental measures in the major hotel divisions at operational level.

Environmental principle domain: A fundamental proposition of environmental belief or behavior within hotel operation.

Employee attitude toward CSR-implementing hotel: A psychological tendency express by the evaluation of CSR-implementing hotel by employees with a certain level of favor or disfavor (Eagly & Chaiken, 1993).

Job satisfaction with CSR-implementing hotel: Employees' pleasurable or positive emotional response toward a CSR-implementing hotel (Chang & Lee, 2007).

Organizational commitment with CSR-implementing hotel: The relative strength of an individual's identification with and involvement in a particular organization (Mowday, Porter, & Steers, 1982).

Organizational citizenship behavior (OCB): Employee behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and, in the aggregate, promotes the efficient and effective functioning of an organization (Organ, 1988, p. 4).

Turnover intention: The conscious and deliberate willingness to leave an organization (Bluedorn, 1982).

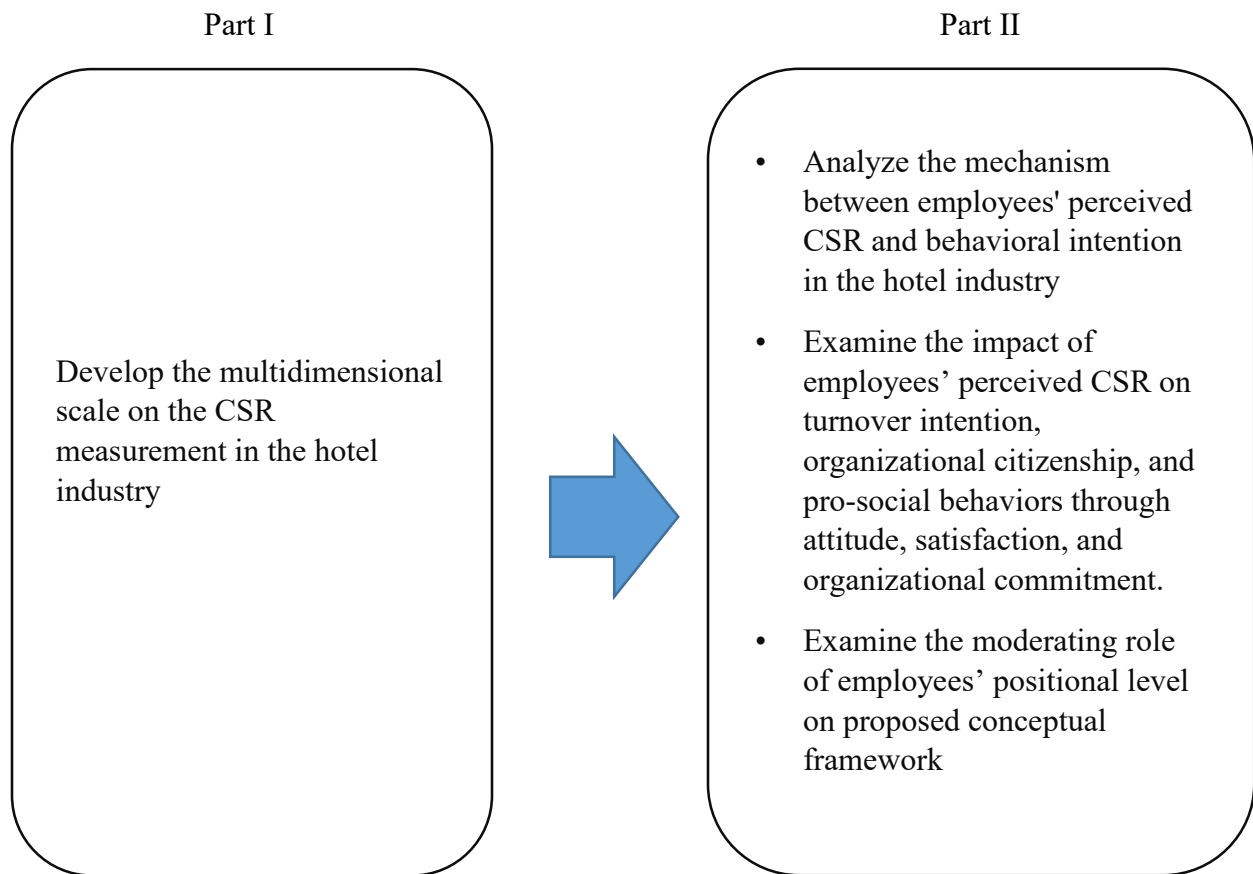
Pro-social behavior: Individual altruism and voluntary behavior that intends to benefit another in society (Eisenberg, Spinrad, & Knafo-Noam, 2015).

1.7 Structure of this study

Figure 1.1 depicts the overall structure of this study, which contains two parts. The first part revises and develops the measurement scale of multidimensional CSR to fit the hotel

industry. Business system theory proposed by Whitley (1992) indicates that each industry has a unique business system and environment. The measurement scale modified and developed in this study is mainly applied to the hotel industry. The second part analyzes the impacts of employees' perceived CSR using the revised and newly developed scale in part one. In addition, the second part analyzes the impacts of employees' perceived CSR on employee behavior through their attitude and satisfaction with CSR-implementing hotel. Moreover, the moderating effects of employees' positional level on the relationship between multidimensional CSR and employee attitude, satisfaction, and behavioral intention are explored. Structural equation modeling (SEM) is employed to determine the impacts of employees' perceived CSR and analyze the moderating effects of employees' position level on the aforementioned construct.

Figure 1. 1 Structure of this study



CHAPTER 2: LITERATURE REVIEW

2.1 Chapter introduction

This chapter analyzes the scope and definition of CSR and its mechanism on employees' behavioral intention in the hotel industry. To provide a background on the conceptual framework of this study, this section explicates the key constructs, namely, measurements of multidimensional CSR and attitude, satisfaction, organizational commitment, turnover intention, OCB, and pro-social behavior of employees. This review aims to provide an understanding of the previous studies on CSR and its internal impacts as well as the rationale for the development of a measurement scale for CSR in the hotel industry and its application.

2.2 Definition and scope of CSR

The CSR concept was derived from the 1950s and was initially defined as social responsibility rather than CSR (Carroll, 1999). Bowen (1953) first defined social responsibility as a businessman's obligation to make decisions or take actions that consider norms and values of the society.

Since the 1960s, the academia and industry have defined and discussed CSR. However, defining the specific scope of firms' socially responsible behavior is difficult (Barnett, 2007; Committee for Economic Development, 1971; Davis, 1973; Ilinitch, Soderstrom, & Thomas, 1998; Jones, 1980; Malik, 2015; McWilliams, Siegel, & Wright, 2006).

Several studies have defined CSR as business strategies that minimize the direct and indirect negative impacts of a firm's operation and reputation (Davis & Blomstrom, 1966; Davis, 1967; Frederick, Davis, & Post, 1988). Other studies have defined CSR as a firm's obligation in

their business that go beyond the fulfillment of the laws and regulations (Davis, 1973; Kilcullen & Ohles Kooistra, 1999; Piacentini, MacFadyen, & Eadie, 2000; McWilliams & Siegel, 2001).

CSR has also been defined as a firm's commitment to participate in legal, ethical, economic, environmental, social, and philanthropic activities (Carroll, 1979; Devinney, 2009; Van Marrewijk, 2003). Several studies have defined CSR as a firm's concern with its behavior in treating various stakeholders, such as communities, governments, competitors, suppliers shareholders, customers, and employees (University of California at Berkeley, 2001; Hopkins, 1998; Jones, 1980). The term CSR does not refer to a general meaning (Van Marrewijk, 2003) because such a meaning is difficult to conceptualize (Wood, 2010).

In this study, CSR refers to the manner in which a company manages its business operation and assumes the responsibility for the financial, legal, ethical, social and environmental impacts on society. (Carroll, 1991; Castka et al. 2004).

2.3 Existing CSR measurements

A renowned CSR scholar, Carroll claimed that CSR is a crucial aspect of businesses and the society. Measurement is an essential tool for dealing with such an important topic. The challenge lies in ensuring the validity and reliability of the CSR measurement (Carroll, 2000). Wolfe and Aupperle (1991) argued that a single best method to measure CSR performance does not exist. Waddock and Graves (1997) also indicated the difficulties of measuring CSR performance and summarized various CSR measurement methods, such as reputation index and scale, behavioral and perceptual measures, document content analysis, case study, and forced-choice survey instrument. Maignan and Ferrell (2000) further analyzed and categorized these CSR measurements into three approaches, namely, expert evaluation, managerial surveys, and

single- or multiple-issue measures. To expand this classification, approaches that can be used to review the existing CSR measurements are categorized as third-party reputation indices and databases, single- and multiple-issue indicators, annual corporate publication content analysis, and scale measurement.

Third-party reputation indices and databases are the most extensively used methods to evaluate CSR performance and its impacts on financial performance (Inoue & Lee, 2011; Kang, Lee, & Huh, 2010; Kim & Kim, 2014; Lee & Park, 2009, 2010; Theodoulidis et al., 2017). Kinder, Lydenberg, and Domini (KLD); Canadian Social Investment Database (CSID); and Compustat are the popular databases under this measurement method. KLD stat is a CSR index that represents the negative and positive governance, social, and environmental performance indicators of publicly traded companies on the United States stock exchange market. Although KLD stat is a widely accepted CSR index, its indicators are overly generic for businesses and do not fit well in particular industries (Maignan and Ferrell, 2000). Compustat is a database for market, financial, and statistical information on global companies. This database covers nearly 99% of the world's total market capitalization. However, several studies have argued that information from Compustat is unreliable (Hay & Morris, 1991; Ali, Klasa, & Yeung, 2008). A recent study has reinforced this argument. Nam, No, and Lee (2017) analyzed the quality of the financial data provided by financial data aggregators and their impacts on academic research. Numerous differences have emerged that are typically higher than conventional materiality. This finding implies that a dataset from Compustat is unreliable and tends to alter research findings. CSID evaluates the average net value between the strengths and weaknesses of firms under seven dimensions, namely, corporate governance, international operations, environment, employee relations, diversity, business practices, and community (Mahoney & Thorne, 2005). Although

CSID provides insight into the key stakeholder relationship, data are limited to the Canadian stock exchange market. Apart from the apparent low reliability and validity, these third-party databases are too generic and designed to only evaluate CSR in certain countries.

CSR is also measured using single- or multiple-issue indicators. Pollution control performance from the Council of Economic Priorities and Corporate Crime is an example of single-issue indicator, and it has been used by numerous studies (Baucus & Baucus, 1997; Chen & Metcalf, 1980; Davidson & Worrell, 1990; Freedman & Jaggi, 1982). However, a unidimensional measurement greatly limits the exploration of CSR (Maignan & Ferrell, 2000). Scholars tend to combine various indicators, although delineating the full structure of the CSR concept remains difficult even with the use of multiple-issue indicators. Moreover, these indicators only report CSR practices in a few countries and industries, limiting the ability to measure CSR and apply these indicators in other CSR studies.

The content analysis of CSR/sustainability report is another popular method to measure CSR. This method is good at deriving a new measurement attribute for CSR (Abbott & Monsen, 1979). In recent years, CSR information has become further accessible because of technological advancement and increased attention on CSR reporting (Gray, Kouhy, & Lavers, 1995). The previous literature on CSR reporting (Gao, 2011; Nyahunzvi, 2013; Kucukusta et al., 2013) has increasingly used corporate publications as a CSR measurement. Ruf, Muralidhar, and Paul (1998) claimed that the content analysis of corporate publications is an objective means of measuring CSR performance because the rating process is standardized after the selection of social attributes. However, McGuire, Sundgren, and Schneeweis (1988) argued that information on the annual corporate report differs from the actual CSR performance. Several companies mislead readers to gain a positive corporate image. Another recent study has reinforced this

argument in the hotel industry. De Grosbois (2012) investigated the top 150 global hotel companies, and the results showed that 104 hotel companies delivered CSR-related information via their website or a downloadable CSR annual report. These companies described their commitment to CSR goals, but they provided limited information on their achievements. Moreover, each hotel company applied unique methodologies, different measures, and various scopes of reporting, resulting in the difficulty of comparing CSR performance across hotel companies. In addition, previous studies have provided empirical evidence that a significant relationship does not exist between annual report content and actual CSR performance (Freedman & Wasley, 1990; Ingram & Frazier, 1980; Rockness, 1985). The reliability of using corporate publication is a considerable limitation.

The fourth measurement involves using scales that evaluate CSR perception. Aupperle (1984) is one of the widely accepted scales to measure managers' perceived CSR value. It follows Carroll's four-dimensional model. Although Aupperle is the first to grasp the multidimensional feature of CSR and a useful tool to investigate managers' perception of CSR, it is only applicable to the measurement of managers' perspective. Aupperle is unable to measure the perspective of other important stakeholders, such as customers or employees.

Another method developed to measure managerial attitudes toward CSR (Quazi & O'Brien, 2000) is based on two-dimensional factors that induce a range of outcomes of corporate social commitment and span of corporate responsibility. This scale is useful to test managers' motive and perception of CSR. However, the two-dimensional approach of this scale does not clearly define the composition of CSR and limits its explanatory power.

The Perceived Role of Ethics and Social Responsibility (PRESOR) is developed to measure managerial perceptions on the role of social and ethical responsibility in achieving

organizational effectiveness (Singhapakdi, Vitell, Rallapalli, & Kraft, 1996). Similar to the scale developed by Aupperle (1984), PRESOR focuses on measuring the managerial perceptions of CSR. This lack of consideration for other perspectives limits the applicability of PRESOR. Etheredge (1999) used PRESOR and conducted a replication study to analyze the perceived role of ethics and social responsibility from the managerial perspective. However, the results did not depict the original factorial structure of the measurement.

Pérez and Del Bosque (2013) developed another well-known scale aimed at measuring customer perceptions regarding the CSR performance of their service providers. This scale adopts stakeholder theory, which includes customers, shareholders, employees, and the society. Although the scale is suitable for investigating the socially responsible values of customers, specifically in the banking industry, it is irrelevant for measuring CSR from other perspectives and industries.

Maignan and Ferrell (2000) developed CSR measurement scale at organizational level. They adopted the concept of corporate citizenship, that is, the extent to which companies meet the standard of economic, legal, ethical, and discretionary responsibilities that influence various stakeholders. This approach integrates the four-dimensional CSR concept from Carroll's model (1979) and stakeholder theory. The scale was tested and validated empirically in a dissimilar cultural setting. The development of this scale is a significant contribution to the CSR literature. However, the major limitation of this scale is that it only covers three stakeholders without considering environmental impacts as a CSR dimension, although environmental impacts are regarded an important element of CSR (Kucukusta et al., 2013; Tsai & Tsai, 2008).

Martínez, Pérez, and Rodríguez del Bosque (2013) adopted the concept of sustainable development to develop CSR scale in hotel industry. Although this scale represents three major

domain of CSR, such as environment, society, and economy, the legal and ethical aspects is missing. In addition, it is doubtful of the reliability as the scale was developed from customer perspective. Several measurement items included in this measurement scale may not be able to answer by the customers, For example, “I think that this company provides fair treatment for employees”.

Alvarado-Herrera, Bigne, Aldas-Manzano, and Curras-Perez (2017) and Fatma, Rahman, and Khan (2016) developed measurement scales to examine hotel CSR as perceived by consumers. This development is an important contribution to the existing CSR literature in the hospitality field because it is intended to overcome the shortcoming of Carroll’s (1979) framework by introducing the environmental domain. However, these studies have limitations. Both scales comprise three domains: social, economic, and environmental. Thus, the essence of CSR in the hotel industry is not fully captured. Moreover, the newly added environmental domain is overly general and fails to reflect the specialties of hotel business operation, such as hotel guest rooms. Examples of such specialties include “Trying to use only the necessary natural resources” and “have a positive predisposition to the use, purchase, or production of environmentally friendly goods.” In addition, these scales reflect only the consumers’ response to hotel CSR. However, consumers may not be able or unqualified to answer certain measurement items, such as “This company promotes equal opportunities when hiring employees” and “Trying to sponsor educational programmes.” Thus, their scale in validating the instrument for hotel CSR measurement lacks reliability. Therefore, this study attempted to overcome the doubt on the previous CSR measurement scale by introducing the environmental domain to Carroll’s four-part conceptualization of CSR as perceived by hotel staff who understand CSR. Table 2.1 summarizes the existing CSR measurements.

Table 2. 1 Summary of existing CSR measurements

CSR measurement	Theme	Applicable Industry	Adopted from	Author(s) and Year
Third-party reputation databases	Financial performance	Tourism	Business management	Inoue and Lee (2011)
	Company performance	Tourism	Financial management	Kang et al. (2010)
	Shareholder value	Restaurant	Strategic management	Kim and Kim (2014)
	Financial performance	Hotel and casino	Econometrics	Lee and Park (2009)
	Financial impacts	Airline	Financial management	Lee and Park (2010)
	Financial performance	Tourism	Business management	Theodoulidis et al. (2017)
Single- or multiple-issue indicators	Financial consequences	General business	Business management	Baucus and Baucus (1997)
	Financial performance	General business	Environics	Chen and Metcalf (1980)
	Financial performance	Management and finance	Accounting	Davidson and Worrell (1990)
	Economic Performance	Highly polluted industries	Risk management	Freedman and Jaggi (1982)
Content analysis of annual corporate publications	CSR reporting	Domestic security	Finance and accounting	Gao (2011)
	CSR reporting	Hotel	General business	Nyahunzvi (2013)
	Visitor perspective	Hotel	General business and mining industries	Kucukusta et al. (2013)
Measurement scales at	Scale development	General business	General business	Aupperle (1984)

individual level	Cross-national testing	Food and textile	General business	Quazi and O'Brien (2000)
	Scale development	General business	General business	Singhapakdi et al. (1996)
	Scale development	Banking	Marketing and banking	Pérez and Del Bosque (2013)
	Scale development	Hotel	General business	Martínez et al. (2013)
	Scale development	Tourism	General business	Alvarado-Herrera et al. (2017)
	Scale development	Hotel	General business	Fatma et al. (2016)
Measurement scales at organizational level	Scale development	Marketing	General business	Maignan and Ferrell (2000)

2.4 Employee attitudes toward CSR-implementing hotel

2.4.1 Definition

Individuals like and dislike, love and hate, agree and disagree, and are aware and unaware. Eagly and Chaiken (1993, p.1) define attitudes as a “psychological tendency that is expressed by evaluating a particular entity with some degree of favor or disfavor.” This definition adopts the concept of tendency because this term has a natural meaning, and it can either be permanent or temporary. Krech and Crutchfield (1948) suggested that attitude is an enduring and long-term process. However, many attitudes are not permanent, and they change over time depending on various circumstances (Eagly & Chaiken, 2007). Examples are civic consciousness, love style, travel mode, and K-pop attachment. Most importantly, if an attitude does not form or exist, behavioral intention (Bagozzi, 1992).

As aforementioned, attitude objects can be durable (e.g., handphone) or perishable products (e.g., newspaper). Attitude objects can be persons (e.g., Joey Yung), groups (e.g., Chinese), places (e.g., Hong Kong), companies (e.g., The Langham Hotel), issues (e.g., 9/11 terrorist attack), or ideas (e.g., artificial intelligence in service) (Priester, Nayakankuppam, Fleming, & Godek, 2004). Hotel employees may have an attitude toward CSR practices or a CSR-implementing hotel. In this study, attitudes toward CSR-implementing hotel refers to a psychological tendency express by the evaluation of CSR-implementing hotel by employees with a certain level of favor or disfavor (Eagly & Chaiken, 1993).

2.4.2 Previous studies on employee attitudes

The current literature specifically examining employees' attitudes toward CSR-implementing hotel is limited. Previous studies on CSR impact have focused on exploring consumers' attitude toward various CSR practices and motives (Paluri & Mehra, 2018; Saat & Selamat, 2014; Yang & Hsu, 2017). Identifying and understanding consumers' attitude is crucial for every business when deciding their target market to implement various strategies. Consumers' attitude is the best predictor to determine consumer behavior. However, employees' attitude in the hotel business is equally important as customers' because employees' emotion and attitudes are one of the significant factors of service quality and customer experience. However, the current CSR literature has not put enough effort and attention to examining the impact of CSR on employees' attitude.

Panagopoulos, Rapp, and Vlachos (2016) investigated the impacts of CSR on employee reactions. They derived the research concept from interpersonal perceptions theory by testing the effect of employee–customer causal meta-attributes (What employee think about customers'

perception of an organization's CSR motive) on employees' CSR perception and reaction. The intrinsic employee–customer causal meta-attributes show a positive effect on employees' CSR perception and consequently increase employees' affective organizational commitment. However, the relationship between employees' CSR perceptions and affective organizational commitment is insignificant when the score of employee–customer CSP meta-perceptions is below 3.3. Employees perceive that important others (e.g., customer) have a positive attitude about a company's CSR, and this perception strengthens the positive relationship between employees' CSR perceptions and affective organizational commitment. This study has emphasized the importance to consider various stakeholders' interest in employees' perceived CSR. The analysis of multidimensional CSR in this study explains the formation of employees' attitude toward the CSR-implementing hotel.

Employee attitude is one of the widely accepted factors that affect employee behavioral intention. Rupp, Ganapathi, Aguilera, and Williams (2006) examined bank employees' perception of CSR and attitude toward the bank as a factor in OCB to individual and organization. They found that employees who have a more positive perception of CSR and attitude toward the bank are more willing to perform an OCB than those with negative perception of CSR and attitude toward the bank. Ko, Moon, and Hur (2018) and Ng et al. (2019) reinforced this viewpoint and stated that the CSR perception of hotel frontline employees positively affects their attitude toward organization, which ultimately enhances their organizational behavior and reduces their turnover intention. However, these studies have not considered and examined employees' attitude toward CSR-implementing organization.

2.5 Job satisfaction with this CSR-implementing hotel

2.5.1 Definition

Job satisfaction is an important concept in the study of employee and organizational behavior since the 1930s (Agho, Mueller, & Price, 1993). Job satisfaction continues to be a popular topic in hospitality and tourism research (Gu & Siu, 2009; Jung, Yoon & Kim, 2012). One of the classic definitions of job satisfaction is the “pleasurable emotional state resulting from the appraisal of one’s job as achieving or facilitating the achievement of one’s job values” (Locke, 1969). That is, job satisfaction is a judgment of the perceived relationship between employees’ expectation from work and perceived offering (Lund, 2003). However, researchers from various viewpoints provided different definitions of job satisfaction (Table 2.2).

Chang and Lee (2007) summarized the various definitions of job satisfaction and categorized them into three types, namely, integral, differential, and reference structure theory. The integral definition refers to employees’ overall perception toward the working environment with specific attention to psychological changes. For example, employees who obtain a positive result after difficult job duties gain increased joyfulness, leading to a high level of job satisfaction (Robbins & Judge, 2009). The differential definition refers to job satisfaction that is based on the evaluation and comparison of the actual and expected rewards from work (Chang & Lee, 2007). That is, employees experience increased satisfaction if the actual reward matches their expected reward. However, several studies have argued that measuring the reward gap between the received and expected values is difficult because the process is consistently subjective. Thus, reference structure theory is developed. It describes a phenomenon wherein job satisfaction level is determined through the interpretation and comparison of objective job features instead of subjective sensibility (Change & Lee, 2007).

This study adopts the integral definition of job satisfaction for two reasons. First, this study focuses on investigating the mechanism between employees' CSR perception and behavioral intention. The evaluation of actual and expected rewards is an inappropriate definition. Second, referring to job satisfaction through objective job features does not fit this study as well because CSR activities have no direct impacts on employees' practical benefits but most likely affect their subjective emotional reaction, such as a sense of belonging, satisfaction, self-esteem, and psychological well-being (Piliavin, & Siegl, 2007; Zellars, Tepper, & Duffy, 2002). In this study, job satisfaction refers to employees' pleasurable or positive emotional response toward their respective jobs (Chang & Lee, 2007).

Table 2. 2 Select definitions of job satisfaction

Study	Definitions of Job Satisfaction	Types
Arnett, Laverie, and Mclane (2002); Bai, Brewer, Sammons, and Swerdlow (2006); and O'Reilly, Chatman, and Caldwell (1991)	Employees' general affective response toward their respective jobs	Integral definition
Karatepe, Uludag, Menevis, Hadzimehmedagic, and Baddar (2006); Kim, Tavitiyaman, and Kim (2009b); Silva (2006); Squires et al. (2015); and Yang (2010)	A pleasurable or positive emotional state as a result of the appraisal of one's job or job experience	Differential definition
Chang and Lee (2007)	Employees' attitude and behavior are determined by the objective features of their jobs instead of their subjective sensibility.	Reference structure theory

2.5.2 Previous studies on job satisfaction

In general, previous studies on job satisfaction can be categorized into (1) antecedents (Amissah, Gamor, Deri, & Amissah, 2016; Santa Cruz, López-Guzmán, & Cañizares, 2014), (2) consequences (Chan, Wan, & Kuok, 2015; Kim & Brymer, 2011), and (3) effect of employees' temperament (González, Sánchez, & López-Guzmán, 2016; Kim, Knutson, & Choi, 2016b; Thomas, Thomas, Brown, & Kim, 2014; Young, Sturts, Ross, & Kim, 2013).

Job satisfaction is a significant internal goal of every organization and is positively affected by internal service qualities, such as personal training, transparent communication, competitive wages and benefits, and career advancement (Amissah et al., 2016; Bai et al., 2006). On the negative side, role conflict and ambiguity are influential factors that create work pressure and negatively influence job satisfaction (Acker, 2004; Iyer, 2017).

Kim, Murrmann, and Lee (2009a) investigated any significant difference between male and female workers. The findings indicated that the effect of role stress on job satisfaction is significantly weaker for male and non-supervisory employees.

González et al. (2016), Kim et al. (2016b), and Thomas et al. (2014) discussed the continued effort to understand the moderating effect of job satisfaction. These studies have explored the impacts of supervisors' gender and employees' age and educational level on job satisfaction. The results indicate that middle-age employees with a male supervisor experience a high level of job satisfaction than young employees with female supervisors. However, educational level does not influence job satisfaction but shows an inverse effect on organizational commitment. These studies have supported the aims and reasons of the present research to investigate the moderating effects of employees' position level.

Early empirical studies have indicated that job satisfaction shows a minimal and negative relationship with turnover intention and employee absenteeism (Farrell & Rusbult, 1981; Ghiselli, La Lopa, & Bai, 2001; Mobley, 1977). The higher the job satisfaction, the less likely the employees will seek new employment (Kim, Im, & Hwang, 2015; Yang, 2010; Zopiatis, Constanti, & Theocharous. 2014). Moreover, Varela González and García Garazo (2006) investigated the cause–effect relationships between organizational service orientation, employee job satisfaction, and citizenship behavior. The result indicated that employees who experience satisfaction are motivated to perform OCBs. This finding is confirmed in succeeding studies (Chang, Chen, & Lan, 2011; Tsai & Wu, 2010; Weikamp & Göritz, 2016).

Job performance is another consequence of job satisfaction that has received constant attention over the years. Several studies (Alessandri, Borgogni, & Latham, 2017; Hoffman & Ingram, 1992; Karl & Peluchette, 2006; Ziegler, Hagen, & Diehl, 2012) have indicated that job satisfaction is an accurate predictor of job performance. However, Iaffaldano and Muchinsky (1985) argued that job satisfaction only shows a weak influence on job performance, particularly when its influential power is partially eliminated when controlling for work environment factors and personal traits (King, 2017). In recent years, CSR has been considered a significant predictor of job satisfaction compared with traditional factors, such as working environment and salary. Several studies have analyzed the relationship between CSR and job satisfaction in different fields, such as the banking (Rahman, Haski-Leventhal, & Pournader, 2016) and manufacturing (Vlachos et al., 2013), general businesses (Koh & El’Fred, 2001; Tziner, Oren, Bar, & Kadosh, 2011; Valentine & Fleischman, 2008), SMEs (Yoon & You, 2016), and financial service companies (Brammer, Millington, & Rayton, 2007).

However, the relationship between CSR initiative and job satisfaction in the hospitality or tourism industry has received insufficient attention. Khanna and Arora (2013) analyzed the importance of CSR initiatives for the employees of the hotel industry in India. Although CSR remains an emerging concept in India, the results show that CSR has a weak and positive impact on job satisfaction. The aforementioned study collected data from the Jammu Region though, an undeveloped or developing region in India. Thus, the results are not able to generalizable across other countries. Lee et al. (2013a) and Kim, Woo, Uysal, and Kwon (2018) continued to exert effort to understand employees' perception of CSR and its internal outcome. Lee et al. (2013a) and Kim et al. (2018) explored the impacts of employee-perceived CSR on employee well-being and satisfaction in the casino and hotel industry, respectively. Both studies have indicated that CSR activities exert an indirect effect on job satisfaction through the quality of work life and organizational trust. Although these studies have contributed substantially to the understanding of CSR, research about the effect of CSR on job satisfaction in the hospitality and tourism industry remains limited. The mechanism of multidimensional CSR and its outcome is investigated in this study to provide academicians and hotel practitioners with a clear understanding.

2.6 Organizational commitment with this CSR-implementing hotel

2.6.1 Definition

The evaluation of performance level is a complex and difficult task because the assessment criteria are not limited to the experience and qualification in the course of performance evaluation. Given the advancement in social liberalism, indicators such as autonomy, participation, inventiveness, and creativity have become significant for evaluating

employee performance. However, creativity and inventiveness are inborn intrinsic talents, whereas autonomy and participation are attitudes toward the company. If employees possess a positive commitment toward the company, then their performance is expected to be better than those who do not. Therefore, organizational commitment is an essential job-related variable to assess employees' emotion.

A widespread definition of organizational commitment is proposed by Mowday, Porter, and Steers (1982, p. 27). They defined organizational commitment as “the relative strength of an individual’s identification with and involvement in a particular organization.” Conceptually, organizational commitment can be characterized into three elements. First, employees should hold a strong belief of an organization’s goals and values. Second, employees should show willingness to exert considerable effort on behalf of the organization. Third, employees should have a strong desire to maintain a positive relationship within the organization (Mowday, Porter, & Steers, 1982).

A few studies have provided different descriptions or definitions of organizational commitment. Bateman and Strasser (1984) indicated that organizational commitment refers to an employee’s loyalty to the organization translating to the employee’s readiness to exert additional effort at work and a desire to remain in the organization. Sayeed (2001) claimed that organizational commitment comprises a large area of organizational perceptions that not only incorporate job level perception but also explicitly include organizational characteristics to which individuals attribute their emotional attachment, involvement, and continuance in the organization. Cohen (2007) defined organizational commitment as instrumental and psychological attachments before and after the employment at the organization.

Meyer and Allen (1991) reviewed the related literature and developed a three-component model of organizational commitment. They categorized the three components of commitment into affective organizational commitment, normative organizational commitment, and continuance organizational commitment. Affective organizational commitment refers to employees' emotional identification with, attachment to, and involvement in an organization. Employees with a high level of affective organizational commitment have a low tendency to leave the organization because their attitudes and orientation toward the organization are linked to their personal identity (Sheldon, 1971). Normative organizational commitment refers to employee's sense of obligation to stay with an organization. Employees with a high level of normative organizational commitment believe that they are required to stay with the organization. That is, they must overcome external factors such as status enhancement, compensation, and benefit. Continuance organizational commitment refers to the practical trade-off between benefit and cost that are associated with leaving an organization. Employees with a strong sense of continuance organizational commitment decide to stay with the organization because staying is currently the best option. However, if the salary and fringe benefits improve when they move to another organization, then employees have an increased tendency to leave the organization.

This study employs only affective organizational commitment in the conceptual model because employees' perceived CSR is not a good predictor of employee obligations (normative organizational commitment) or factual benefits (continuance organizational commitment) in the decision to leave the organization. However, affective commitment refers to employees' emotional attachment with the organization. Thus, employees with a high level of affective commitment have a strong sense of belief in the organizational values and they tend to work harder to achieve the organizational goals (Meyer, Allen, & Smith, 1993). Affective

organizational commitment toward an organization is a major determinant of an employee's behavior (Gupta, Agarwal, & Khatri, 2016; Lapointe & Vandenberghe, 2018). In addition, affective organizational commitment is the most significant and influential factor for organizational commitment in the three-component model (Allen & Meyer, 1990; Lumley, Coetzee, Tladinyane, & Ferreira, 2011). With the enhancement of affective organizational commitment, employees show an increase in cooperation with their colleagues and efforts toward job duties that contribute to organizational success.

2.6.2 Previous studies on organizational commitment

The literature that explicitly explains the relationship between affective organizational commitment and employees' perception of CSR activities in the hospitality and tourism industry is limited. Various studies on CSR have focused on analyzing the relationship between CSR and organizational commitment in the general business environment (Closon, Leys, & Hellemans, 2015; De Roeck & Delobbe, 2012; Farooq, Payaud, Merunka, & Valette-Florence, 2014; Prutina, 2016; Thang & Fassin, 2017). Majority of these studies have indicated that perceived CSR has positive impacts on employees' organizational commitment. Mory et al. (2016) extended these works by analyzing the impacts of internal CSR on affective and normative organizational commitment. Although both are significantly influenced by internal CSR, affective organizational commitment receives a substantial effect, whereas normative organizational commitment has a comparatively low effect.

Farooq et al. (2014) argued that CSR indirectly affects organizational commitment. They studied two mediators between CSR and affective organizational commitment, namely, organizational trust and identification. CSR considerably influences affective organizational

commitment, and the relationship between the two through the mediating effect of organizational trust and identification is highly significant and robust.

Only a few studies have been conducted to analyze employee commitment in the hospitality and tourism industry (Lee et al., 2012; Kim et al., 2016a; Song et al., 2015). Song et al. (2015) adopted four-dimensional CSR and analyzed the relationship between CSR and organizational commitment in the casino industry. They determined that only economic, legal, and philanthropic CSR significantly influence organizational commitment, subsequently affecting job satisfaction and customer orientation. Kim et al. (2016a) adopted a similar measurement scale and extended the study to analyze the effect of the four CSR dimensions and five dimensions of internal marketing on employees' organizational commitment. Of note, Kim et al. (2016a) showed that four-dimensional CSR has a significant influence on organizational commitment, thereby contradicting the results of Song et al. (2015). Song et al. (2015) and Kim et al. (2016a) adopted a similar measurement approach and analyzed similar issues in the South Korean casino industry. However, their findings were contradictory. The possible explanation is that the researchers adopted different analysis techniques and the credibility and reliability of the CSR measurements are vague. Both studies have adopted the CSR measurement scale developed for the business context (Lee et al., 2012; Lee, Park, Moon, Yang, & Kim, 2009; Ostlund, 1977). They disregarded the applicability of the measurement scale in a different business environment, leading to the high possibility of altered research findings.

Alternatively, Lee et al. (2012) analyzed the impacts of four-dimensional CSR on employees from the relationship marketing perspective in a South Korean franchised restaurant. The results remarkably differ from those of Song et al. (2015) and Kim et al. (2016a). The finding confirms that the CSR measurement from the business context is inappropriate for the

hospitality industry. In addition, various industries have diverse business environments. Developing a specific CSR measurement scale in the hotel industry is essential for this study. Other tourism and hospitality industries can also modify this CSR measurement based on the region's current business environment and apply it to specifically measure their CSR performance. In addition, analyzing the mechanism between CSR and its outcome in the hotel industry is necessary instead of merely generalizing the result from another industry.

2.7 Behavioral intention

2.7.1 Definition

Ajzen and Fishbein (1980) defined behavioral intention as the likelihood that an individual will demonstrate a specific behavior. Many hospitality and tourism studies (Baksi, & Parida, 2013; Suhartanto, Dean, Sosianika, & Suhaeni, 2018; Wu, Cheng, & Ai, 2016) have assumed that consumer behavioral intention is a measure of success in terms of products, services, and destination. However, employee behavioral intention is a significant antecedent of consumer satisfaction, thereby affecting a firm's financial performance (Anderson, Fornell, & Lehmann, 1994; Seidman & Johnson, 2002). Employee behavioral intention is a critical factor, particularly given that the hospitality and tourism is a human-intensive industry that requires employee and customer interaction to co-create value and experience (Simons & Hinkin, 2001).

Identifying the relative importance of the antecedent of employee behavior intention is important because it affects the internal working environment and customers' perceived value through service co-creation (Mathis, Kim, Uysal, Sirgy, & Prebensen, 2016). The ultimate goal of a hotel is to provide a high quality of service with comfortable accommodation through highly committed and satisfied employees to generate a healthy and sustainable profit. Hence,

identifying employees' behavioral intention in terms of OCB, turnover intention, and pro-social behavior is important.

2.7.2 Turnover intention

Turnover intention is the likelihood to leave firms voluntarily, and it has been described as the last step of withdrawal cognitions (Tan & Tan, 2000; Tett & Meyer, 1993). Many studies have used turnover intention rather than actual turnover because the former is the best predictor of actual turnover, whereas the latter is difficult to measure (Lingard, 2003). Turnover intention-related studies have been the primary concern of hoteliers and academia in the hospitality and tourism industry in the last 50 years. This topic is expected to continue leading in the future (Thomas, Brown, & Thomas, 2017). A high turnover rate in the hotel industry implies an additional expense to hire experienced employees associated with hard costs (e.g., recruitment advertisement), soft costs (e.g., productivity reduction), and opportunity costs (e.g., missed sale) (Tracey & Hinkin, 2008; Wong & Laschinger, 2015). Therefore, identifying the impacts of CSR on employee turnover intention is significant from the perspective of hoteliers and academia.

2.7.3 Organizational citizenship behavior (OCB)

Employee behavioral intention is one of the significant factors that influence firm performance. In the hospitality and tourism industry, teamwork performance is a function of individuals' combined contribution. Employees contribute to the team through both or either two general types of working behavior, namely, in-role behavior and OCB (Williams & Anderson, 1991).

In-role behavior refers to the task-specific requirements of the job duties that individuals should perform (Van Loon, Vandenabeele, & Leisink, 2017). However, merely completing the job tasks explicitly stated in the contract is insufficient to achieve good performance (Motowidlo & Van Scotter, 1994). Accordingly, assisting other colleagues is one of the necessary elements to reach the business goal. For example, if a well-experienced guest service agent does not help the new front office supervisor in gaining familiarity with the standard procedure and quality standard of check-in, check-out, and rooming, then service quality and customer satisfaction may be affected even though the experienced guest service agent performs in-role behavior. If employee behavior can benefit the hotel but such behavior is not stated explicitly as a job requirement, then the literature (Lemmon & Wayne, 2015; Pandey, Wright, & Moynihan, 2008) has categorized such a behavior as OCB, and the present study adopts this concept into the conceptual model.

OCB refers to “individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organization” (Organ, 1988: 4). OCB encourages the improvement of social relations and mental attributes that enrich the value of overall job performance. Petter, DeLone, and McLean (2013) indicated that managers focus on OCB, such as mutual assistance, and determined that employees and customers must co-create value, particularly in the hotel and tourism industry. Employees’ capability to perform consistently and professionally is a basic and simple method for hotel success and branding development in such an industry.

2.7.4 Pro-social behavior

In the hospitality and tourism industry, no study has focused on employee pro-social behavior. Hospitality and tourism scholars have examined pro-social service behavior, which is similar and related to OCB. Pro-social service behavior refers to the helpful behaviors of employees directed toward other individuals, groups, or organization. However, pro-social service behavior in hospitality and tourism study concerns the behavior within the organization. Pro-social behavior proposed in this study is different from pro-social service behavior. Pro-social behavior in this study refers to the individual social altruism and voluntary behavior intended to benefit another in society (Eisenberg et al., 2015). It focuses on employees' individual and voluntary behavior in the society that is not restricted within the organization.

2.7.5 Previous study of behavioral intention

Behavioral intention is frequently analyzed in hospitality and tourism studies from the customer perspective because of its importance in customer loyalty and repurchase behavior (Kandampully & Suhartanto, 2000; Kim & Qu, 2014; Mittal & Kamakura, 2001). Employee behavioral intention has become one of the significant topics in hospitality research. Employee OCB can influence customer loyalty because of the improved service quality through good employee–customer interaction (Yoon & Suh, 2003; Bell & Menguc, 2002). O'Neill and Xiao (2010) illustrated that managers in the hospitality industry face immense pressure to perform their job duties because of the round-the-clock guest service demand. Given the high turnover rate in the hotel industry, retaining young and talented employees has become one of the most challenging tasks for hotel management (Asgharian, Anvari, Ahmad, & Tehrani, 2015).

Numerous studies have focused on employee turnover intention. A few comparative studies (Blomme, Van Rheede, & Tromp, 2010; Jung et al. 2012; Huang, & Cheng, 2012;

Thomas et al., 2017) have been conducted to cluster employees using job nature (front of house/back of house) and gender and employee tenure. Blomme et al. (2010) and Huang and Cheng (2012) indicated that turnover intention of female employees is more significantly influenced by promotion opportunities and work–family balance than that of male employees. Jung et al. (2012) analyzed the relationship between culinary employees’ role stress and turnover intention. The results indicated that working experience moderate employee turnover intention. Employees who work for over 10 years do not experience turnover intention unlike employees who work for under 10 years. Thomas et al. (2017) compared the employee satisfaction and turnover intention between front-of-house and back-of-house employees in the casino industry but failed to determine a significant difference in their turnover intention. This result contradicts those of previous studies, which have claimed that frontline employees are confronted with unique and high stress at work (Karatepe, 2012; Poulston, 2008; Zhou, 2003).

The antecedent of turnover intention is another research topic that answers the industry’s request. Numerous studies (Chen, Lin, & Lien, 2011; Hwang, Lee, Park, Chang, & Kim, 2014; Yang, Ju, & Lee, 2016) have shown that a positive relationship exists between employee stress and turnover intention. Thus, when employee stress increases, employees consider leaving their firm. Several studies (Blomme et al., 2010; Huang & Cheng, 2012; Karatepe & Azar, 2013; Vong & Tang, 2017) have further analyzed the underlying causes of occupational stress. Majority of these studies have indicated that work–family conflict or inter-role conflict is the major cause of occupational stress, consequently enhancing the intention to leave.

Other studies (Lee et al., 2012; Maden, 2014; Murphy, DiPietro, Rivera, & Muller, 2009; Uludağ, Khan, & Güden, 2011; Yang, 2008) have analyzed the relationship among employee attitude and turnover intention. However, these studies have shown contradicting results. Uludağ

et al. (2011) indicated that job satisfaction negatively affects turnover intention. Lee et al. (2012), Maden (2014), and Murphy et al. (2009) argued that employee satisfaction is no significant impacts on turnover intention. Lee et al. (2012) and Yang (2008) determined that employee attitude and organizational commitment play a dominant role in employee turnover intention. Yang (2008) further claimed that organizational commitment, acts as a mediator between job satisfaction and turnover intention. By contrast, Uludağ et al. (2011) revealed that no significant relationship exists between organizational commitment and turnover intention. These studies have collected samples in different industries, thereby possibly explaining such contradicting results. Thus, the relationship between job satisfaction, organizational commitment, and turnover intention in the hotel industry should be recognized.

Only a few studies have focused on employee OCB in the hospitality and tourism industry. Yang (2012) investigated the motives of frontline service employees to exhibit OCB, and they tested the relationship between highly involved human resource practices, affective commitment, and OCB. The results show that the five constructs of HR practices facilitate the development of employees' affective commitment, thereby contributing to their OCB. Koc, Paksoy, and Torlak (2008) identified how the OCB of salespeople affect their job performance. Their findings indicate that if salespeople perform OCB, then they are willing to acquire a thorough understanding of customer needs and wants. Having such an understanding can serve customers well and eventually enhance salespeople's job performance.

In the tourism and hotel context, the concept of pro-social behavior is not prevalently examined in hospitality and tourism research because this behavior is more related to individual psychology and public relationship. However, along with the change in time, pro-social behavior is no longer marginalized in public relation or merely regarded as psychological theory. Every

company has the responsibility to teach and educate their employee to act as a responsible citizen in society. Implementation of CSR practices is one means to achieve this goal. For example, De Roeck and Farooq (2018) investigated employees' perception of CSR in environment and community, organizational identification, and societal behavior by surveying 359 employees in South Asia. This study has confirmed that employees' perceived CSR affects their attitude toward the organization and motivates societal behavior, such as enhances the well-being of the local community and the protection of natural environment. Ellis (2009) argued that the relationship between attitude toward CSR and personal social action does not exist. However, Ellis (2009) only adopted one manufactory company as the sample. In addition, this company is not required to implement CSR, and the respondents are not obliged to be aware of the CSR practice. The contradicting result may be due to sampling error and bias.

Despite the sound benefits of OCB and pro-social behavior, this concept receives relatively minimal attention from scholars. In this study, turnover intention behavior, OCB, and pro-social behavior act as the outcomes of CSR. The mediating role of employee attitude, job satisfaction and organizational commitment and the moderating role of demographic and occupational backgrounds are analyzed using a newly modified and developed CSR measurement in the hotel industry.

CHAPTER 3: RESEARCH MODEL AND HYPOTHESES

3.1 Chapter introduction

This chapter briefly explains the rationales of introducing the measurement scale of multidimensional CSR. Thereafter, the development of the conceptual framework is logically presented by highlighting the hypotheses and relationships between the model constructs.

3.2 Perceptions of multidimensional CSR

This study initially borrowed Carroll's (1991) four-part conceptualization of CSR as the measurement scale, which includes economic, legal, ethical, and social/philanthropic domains. This scale is one of the most reliable and widely adopted scale for measuring CSR performance (Webb et al., 2008). However, Carroll's four-part conceptualization of CSR has weaknesses. First, Carroll's (1991) model was developed over 20 years ago, and it is unable to represent the current situation. Second, amendments should be made in the existing scale to make it suitable to measure current CSR performance in the hotel industry. For example, economic domain is renamed financial/economic domain because "economic" and "financial" imply the destination and corporate levels, respectively. The financial/economic domain is believed to fit with the CSR measurement in the hotel industry. Third, the environmental domain was added to the measurement scale. The environmental domain is important and affects customer behavior and employee attitude (Chou, 2014; Enz & Siguaw, 1999; Graci & Dodds, 2008; Han, Hsu, & Sheu, 2010; Han & Kim, 2010; Heung, Fei, & Hu, 2006). Although environmental issues are conceptually embedded within the different domains of CSR (Carroll, 1991), Carroll's proposed measurement items do not explicitly reflect environmental issues. For example, the definition of the ethical dimension of the model is vague, referring to the fulfillment of various issues (e.g.,

social and environmental issues) that society expects from the firm if it performs beyond its legal obligation. Given the increasingly influential power and awareness of the environmental domain of CSR in the current modern business model (Yusof, Awang, Jusoff, & Ibrahim, 2017), the environmental domain should be considered an individual domain. Moreover, the environmental domain of CSR is separated into two components, namely, environmental practices and environmental principles to obtain a substantial understanding of the impacts of CSR. Environmental practice refers to specific environmental practices that implemented in a major hotel department at operational level such as rooms and restaurants. Environmental principle refers to a fundamental proposition of environmental belief or behavior within hotel. The rationale for this separation of the environmental domain is that environmental issues influence visitors' attitudes toward the hotel and employees' perceived overall CSR effectiveness (Kucukusta et al. 2013; Tsai et al., 2012).

3.3 Hypotheses

3.3.1 Relationship between CSR and employee attitude towards this CSR-implementing hotel

As aforementioned in Chapter 1, employee attitudes toward CSR-implementing hotel refer to psychological tendency expressed by the evaluation of CSR-implementing hotel by employees with a certain level of favor or disfavor (Eagly & Chaiken, 1993). Employee attitude toward the workplace has received considerable attention from researchers because employee attitude affect customer satisfaction and loyalty, thereby affecting firm performance (Chi & Gursoy, 2009; Loveman, 1998). If employees feel proud or holding the positive attitude of the corporate reputation because their company participates in social responsibility activities, then they likely have a positive working attitude (Peterson, 2004). However, previous CSR studies

have focused on the financial and external benefits created by CSR (Post & Waddock,1995). Starting in 2010, CSR researchers have shifted their effort from investigating the financial and external benefits of CSR to considering the impact of CSR on employees. Practically, CSR can influence employee attitude. Substantial studies have suggested that organizational context significantly affects employees' attitudes, motivations, and behaviors (Block, Glavas, Mannor, & Erskine, 2017). In psychology and sociology, Hoffman and Hogan (1981) claimed that humans have the general tendency to help others because of the natural feeling of empathy. Philanthropy has a positive impact on individual attitude and organizational scholarship (Batson, 1998; Cameron, Dutton, & Quinn, 2003), which helps to explain the relationship between CSR and positive employee attitude.

Many studies have analyzed the relationship between CSR and employee attitude by adopting various sub-domains of employee attitude, such as organizational commitment, employee trust, and employee identification (Azim, 2016; Closon et al., 2015; Kim et al., 2016a; Mory et al., 2016; Nejati & Ghasemi, 2013; Song et al., 2015; Thang and Fassin, 2017). These studies have shown a congruent result that CSR has a direct and positive effect on employee attitude.

However, a few studies (Farooq et al., 2014; Prutina, 2016) have argued that CSR activities are not directly related to employee attitudes but play a significant role in influencing employee attitudes. Farooq et al. (2014) analyzed the mediation mechanism between CSR and organizational commitment of manufacturing consumer goods in Pakistan. Their findings show that CSR positively affects organizational trust and identification and, consequently, organizational commitment. Prutina (2016) investigated the effect of the two mediators between

CSR and affective organizational commitment, namely, CSR engagement and CSR value. They found that such mediators partially moderate the CSR effect on organizational commitment.

Other studies (Closon et al., 2015; Lee et al., 2012; Turker, 2009) have analyzed the impacts of CSR on organizational commitment by using a multidimensional approach, but an incongruent result has been eventually obtained. Closson et al. (2015) determined that only an ethical CSR initiative shows a significant influence on organizational commitment. Economic and philanthropic CSR do not manifest any significant effect. However, Lee et al. (2012) indicated that only economic CSR affects organizational trust, whereas ethical and philanthropic CSR affect job satisfaction, and organizational trust and job satisfaction affect organizational commitment. Turker (2009) adopted another approach by using stakeholder perspective to analyze the relationship between CSR and organizational commitment. He revealed that CSR to customer, employee, and social and non-social stakeholders are the significant predictors of organizational commitment. By contrast, CSR to government lacks a significant influence on organizational commitment. However, these studies have merely examined the micro-level of employee attitude, and no study has tried to adopt the macro-level approach to examine the effect of CSR on employee attitude toward an CSR-implementing organization. The current CSR literature has missing pieces. In addition, the inconsistent results of previous CSR studies imply the necessity to investigate the mechanism between CSR and its outcome from the employee perspective by developing the CSR scale in the hotel industry.

Environmental responsibility (environmental practice and environmental principle)

Environmental responsibility refers to the additional effort exerted by companies to integrate environmental concerns in their business operation and interaction with stakeholders (Williamson, Lynch-Wood, and Ramsay, 2006). This domain is also viewed as making sustainable development by balancing and improving environmental impacts without damaging economic/financial performance. Environmental sustainability occupies an increasingly important position on corporate agenda around the world. This factor also refers to unavoidable social concerns for every business (Jo, Kim, & Park, 2015). However, the widely adopted CSR measurement from Carroll (1991) has not fully covered the environmental aspect. In this study, environmental responsibility is added to the CSR measurement in the hotel industry. This domain is separated into environmental practice and environmental principle to analyze their distinct effects.

Although environmental issues receive extensive attention in different research fields (Asfaw, Botes, & Mengesha, 2017; Belal, Cooper, & Khan, 2015; Du, Jian, Zeng, & Du, 2014; Jo et al., 2015; Parsa, Lord, Putrevu, & Kreeger, 2015; Soares, Camponogara, Neves, Peres, & da Silva Diaz, 2016), comparatively minimal attention is provided to such issues in the hotel industry for two reasons. First, many people perceive that hotels have less environmental impacts than other hospitality industries. For example, the airline industry is one of the culprits of air pollution, the food and beverage industry generates solid and food wastes, and the casino industry receives a negative image because of the nature of the gambling business and smoking culture. Second, several studies (Kim et al., 2016a; Kim et al., 2017; Lee et al., 2012; Lee et al., 2013; Li et al., 2015; Liu et al., 2014; Martínez & del Bosque, 2013; Song et al., 2015; Su et al., 2015; Tsai et al., 2012; Xiao et al., 2017; Xu, 2014; Zientara et al., 2015) have adopted the CSR

measurement from the previous literature. Developed over 20 years ago, this measurement does not consider environmental issues. This measurement does not accurately reflect the current situation. A recent study has indicated that environment and mission and vision are the two most significant factors of visitors' attitudes toward hotels (Kucukusta et al., 2013). Moreover, environmental and innovative issues significantly affect employees' overall perception of CSR effectiveness (Tsai et al., 2012).

Chan and Hawkins (2010) also revealed a similar result. The better and safer working environment that results from implementing an environmental management system and accomplishing ISO 14001 can lead to positive employee attitude toward their job. Therefore, this research assumes that the environmental domains of CSR affect employees' attitude toward CSR-implementing hotel. This domain is separated into environmental practice and environmental principle to gain a clear picture of the CSR mechanism. The following hypotheses are proposed.

Hypothesis 1-1a: The environmental practice domain of CSR positively affects the employees' attitudes towards this CSR-implementing hotel.

Hypothesis 1-1b: The environmental principle domain of CSR positively affects the employees' attitudes towards this CSR-implementing hotel.

Social/Philanthropic responsibility

Social/philanthropic responsibility embraces activities and actions that are in response to society's desire that firms should be good corporate citizens (Carroll, 1991). All forms of business giving are included, such as contributions to local education, arts, and community. These activities are discretionary or voluntary, and they are guided by firms' desire to participate

in social activities that are not an obligation, not compiled by law, and not mandated by business ethical concerns. An altruistic motivation may exist for these social/philanthropic activities. Firms should “give back” to society for their contribution to business success. At present, local citizens expect firms to be good corporate citizens. To perform social/philanthropic responsibility, organizations should engage in different social activities, such as donations of products and services, gifts of monetary resources, volunteerism by employees and management, and other discretionary contributions to community or stakeholder groups that benefit community development (Costa & Menichini, 2013; Maignan, 2001; Singh & Del Bosque, 2008).

Other marketing studies have determined that the social/philanthropic domain of CSR is one of the most important moral norms in which adherence brings benefits to the greater community (Albinger & Freeman, 2000; Brown & Dacin, 1997; Sen & Bhattacharya, 2001). However, only minimal attention has been provided to analyze the relationship between social/philanthropic responsibility and employees’ attitude. Song et al. (2015) confirmed that philanthropic CSR has a significant and positive relationship with employees’ attitude. This finding is consistent with that of a previous study in the food and beverage industry. Lee et al.’s (2012) study revealed that when employees perceive a high value of philanthropic CSR, they likely have positive attitude, which leads to high organizational commitment. Closon et al. (2015) argued that philanthropic practices receive the lowest perceived and expected importance within the multidimensional CSR practices. In addition, philanthropic practices have no impacts on employees’ attitude possibly because the respondents are ultimately not expected to engage in philanthropic practices. However, expecting that social/philanthropic practices can help businesses to build a sense of justice and fairness is reasonable because employees can feel proud of working in a socially responsible company. Thus, the following hypothesis is proposed.

Hypothesis 1-2: The social/philanthropic domain of CSR positively affects employees' attitudes toward this CSR-implementing hotel.

Legal responsibility

In the CSR context, legal domain is acknowledged as the important and essential element in every industry (Carroll, 1979; Harjoto & Jo, 2015; Jamali & Mirshak, 2007; Lee et al., 2012; Park, Lee & Kim, 2014; Pinkston & Carroll, 1994; Steurer, 2010; Xiao et al., 2017). Society expects firms to make profit and operate and comply with minimal ground rules promulgated by the government and legislature (Carroll, 1991). These rules involve laws and regulations that show the society's view of "codified ethics," which comprises the fundamental elements of fair business practice. Distinguishing between legal and illegal is a black and white standard. Hiring several compliance officers is no longer surprising. In addition, this job has become the important and senior position in many firms (Carroll, 2016).

Several studies have investigated the relationship between legal CSR and employee attitude. For example, Song et al. (2015) claimed that the legal dimension of CSR exerts the most influence on forming employees' attitude among the different dimensions of CSR. Kim et al. (2016a) and Lee et al. (2013) reinforced this viewpoint and stated that legal CSR is the most influential dimension that affects employee attitude. However, both studies have collected data from the casino industry, so generalizing the finding to another industry is impossible. In general, residents, employees, and customers perceive that illegal activities, such as those involving loan sharks, are performed in casinos. Such activities possible explain why legal CSR is rated as the most important factor influencing employee attitude. Closon et al. (2015) analyzed the relationship between CSR and employees' attitude in general business organizations, and they

found a positive relationship between ethical–legal practices and employees’ attitude. Lee et al. (2012) argued that legal CSR does not substantially affect employees’ attitude in the food and beverage industry. Meeting legal standards does not necessarily help corporations in gaining trust or commitment from their employees.

The previous literature has indicated that employees’ perception of their organization’s compliance with the legal aspects of CSR is different among various industries. Thus, the following hypothesis is proposed.

Hypothesis 1-3: The legal domain of CSR positively affects employees’ attitudes toward this CSR-implementing hotel.

Ethical responsibility

Although the normative expectation of most societies is covered by economic and legal responsibilities, ethical responsibility goes beyond practices and activities that are not codified into the rule of law. Ethical responsibility reflects one of the concerns and expectations from societal members. For example, businesses comply with the letter and spirit of the law is an ethical concern. Another ethical concern is that businesses operate in a fair and objective manner even though laws and regulations do not cover this aspect or the law does not provide precise guidance for this course of action. The goals of ethical responsibility require firms to react responsively with society’s standards, values, norms, expectations, and principles that reflect the respect and protection of moral rights from various stakeholders’ perspectives (Carroll, 2016). The difference between legal and ethical responsibilities is vague because legal responsibility is often decided by ethical premises. Both responsibilities contain a strong ethical dimension,

although ethical responsibility goes beyond legal responsibility as it is based on society's expectations.

Although ethical CSR appears crucial, its influential power is not that strong, which is revealed in a previous empirical study in examining employee attitude. Song et al. (2015) determined that ethical CSR has no significant impacts on employees' attitude. Lee et al. (2012) obtained a slightly different result though. Ethical CSR shows no significant relationship with organizational trust but has an indirect relationship with organizational commitment through job satisfaction. Studies have explained that ethical CSR is more related to work condition, work environment, and quality of work than other CSR dimensions. However, ethical CSR only has a slight influence on organizational trust. This finding contradicts that of Kim et al. (2016), thereby indicating that ethical CSR is positively related to employees' attitude. Closon et al. (2015) reinforced this viewpoint and investigated the impacts of CSR on employees' attitude. Their result reveals a positive relationship between ethical–legal CSR and employees' attitude. Moreover, ethical–legal practices receive a significantly high expectation level from employees.

Ethical CSR goes beyond activities that are not codified into law, thereby representing the moral actions of a hotel operation. Employees are expected to gain a positive sense of belonging when working in ethical organizations. They can also have positive attitude toward the organization. Thus, the following hypothesis is proposed.

Hypothesis 1-4: The ethical domain of CSR positively affects employees' attitudes toward this CSR-implementing hotel.

Financial/Economic responsibility

Among the CSR dimensions, the financial/economic domain is the essential and fundamental element of businesses. Businesses should produce the goods and services that society requires. In addition, businesses should sell these goods and services at a reasonable price to enable long-term success and survival (Carroll, 1979; Carroll, 1991; Elkington, 1998; Maignan, Ferrell, & Hult, 1999; Maignan & Ferrell, 2000; Wartick, & Cochran, 1985). In general, considering financial/economic aspects as social responsibility is doubtful. The financial/economic domain of CSR does not refer to profit maximization but fulfilling society's expectations and requirements. Gaining fair profit within the expectation of society allows organizations to survive and sustain their businesses (Carroll, 2016). The financial/economic domain can be considered the foundation of CSR. Implementing any social, philanthropic, and environmental practice is impossible without financial/economic support.

Several studies (Closon et al., 2015; Kim et al., 2016a; Lee et al., 2012; Song et al., 2015) have investigated the relationship between economic CSR and employee attitude, although they have obtained slightly different results. Kim et al. (2016a) and Song et al. (2015) indicated that economic CSR positively and significantly affects employees' attitude. By contrast, Lee et al. (2012) demonstrated that economic CSR only shows an indirect and significant impact on employees' attitude through the mediating role of organizational trust. Lee et al. (2013) and Closon et al. (2015) further argued that economic CSR practices lack significant influences on employees' attitude. A possible explanation for this discrepancy is that these studies have adopted different measurement attributes within the same economic domain of CSR when analyzing employees' perceptions of the CSR dimensions. Therefore, the present study modifies and develops the CSR measurement scale in the hotel industry. This research also analyzes the

impacts of economic CSR which likely result in positive employee attitude toward CSR-implementing hotel.

Hypothesis 1-5: The financial/economic domains of CSR positively affects the employee attitudes towards this CSR-implementing hotel.

3.3.2 Relationship between employees' attitudes, job satisfaction, and organizational commitment with this CSR-implementing hotel

Job satisfaction with CSR-implementing hotel in this study refers to employees' pleasurable or positive emotional response toward the CSR-implementing hotel. Job satisfaction is one of the most frequently studied topics in organizational research because of its significant impact on employee loyalty, performance, organizational commitment and OCB (Chi & Gursoy, 2009; Costen, & Salazar, 2011; Judge, Thoresen, Bono, & Patton, 2001; Mathieu, Fabi, Lacoursière, & Raymond, 2016; Wright, 2006). Job satisfaction has been a topic of interest in the context of CSR studies in recent decades. For example, Vitell and Davis (1990) revealed a direct relationship between an ethical working environment and job satisfaction. This result indicates that managers should improve the ethical behavior of their company and minimize the probability of unethical behavior among employees to enhance job satisfaction. In accordance with this research, a few studies have analyzed the relationship between CSR and job satisfaction and determined a direct and significant relationship (Chye & Boo, 2004; Koh & El'Fred, 2001; Valentine & Fleischman, 2008; Vlachos et al., 2013).

Employee attitude in this study is based on assumptions of the overall evaluation of employees' perceived hotel CSR performance. By contrast, affective approach demonstrates a significant and specific impact of employees' mood and emotion on measuring satisfaction or organizational commitment (Judge, Weiss, Kammeyer-Mueller, & Hulin, 2017). Thus,

employees' general attitude toward the CSR-implementing hotel is distinct from their satisfaction toward this CSR-implementing hotel.

Rupp et al. (2006) suggested that employees' positive attitude toward CSR practices positively affect job satisfaction and organizational commitment. Using a questionnaire of 438 retail employees in China, Zhu, Yin, Liu, and Lai (2014) also indicated that employee perception of CSR effort affects employee loyalty through the mediating role of employee satisfaction. A recent study has reinforced this argument. Rahman et al. (2016) examined the effect of employees' attitudes toward CSR on job satisfaction and organizational commitment in the Bangladeshi banking industry. The results reveal a strong and positive relationship between employees' attitude toward CSR, job satisfaction, and organizational commitment. Choi, Kwon, and Kim (2013) confirmed the indirect impact of employee attitude on job satisfaction in the hospitality industry. A recent study (Youn, Lee, & Lee, 2018) examined casino employees' perceived CSR on job satisfaction and organizational commitment. The results indicated that the employees' perceived CSR affects organizational commitment through job satisfaction. In addition, the moderating role of employees' perceptions of the casino industry is in the relationship between CSR perception and job satisfaction. These studies confirm the positive relationship among employees' attitudes toward CSR, job satisfaction, and organizational commitment. In consideration of the arguments of previous studies, the following hypotheses were proposed.

Hypothesis 2: Employees' attitudes toward CSR-implementing hotel positively affect their job satisfaction with CSR-implementing hotel.

Hypothesis 3: Employees' attitudes toward CSR-implementing hotel positively affect their organizational commitment with CSR-implementing hotel.

3.3.3 Relationship between job satisfaction with this CSR-implementing hotel and behavioral intention

Job satisfaction is regarded as an essential and potential factor to predict positive employee behavior. Job satisfaction is the extent to which people like or dislike their job (Spector, 1997). This factor reflects the emotional feeling of employees while they express gratification and a positive attitude toward their job duty and organization. Another explanation of the positive relationship between job satisfaction and positive employee behavior is based on the principle of reciprocity (Cialdini, 2009) and social exchange theory (Cropanzano, Howes, Grandey, and Toth, 1997). Employees perform a positive behavior at work to reward their organization that offers a pleasant and satisfying work environment (Bowling, 2010).

Some studies (Kim & Brymer, 2011; Woodard-Chavez, 2003) have suggested that job satisfaction can be used to predict employee turnover, and high job satisfaction can reduce employee turnover intention. This relationship is reconfirmed in the hotel industry (Zopiatis et al., 2014). In a specific conditions and situations, Carsten and Spector (1987) indicated that unsatisfied employees significantly affect turnover rate when unemployment rate is low. By contrast, turnover rate is evenly distributed for unsatisfied and satisfied employees when unemployment rate is high.

The relationship between job satisfaction and employee behavioral intention has been extensively investigated (Somech & Drach-Zahavy, 2000; Van Dick, Van Knippenberg, Kerschreiter, Hertel, & Wieseke, 2008; Yao, Qiu, & Wei, 2019). Related studies have suggested that job satisfaction is positively related to employee constructive behavior and loyalty. For example, Lapierre and Hackett (2007) and Murphy, Athanasou, and King (2002) indicated that higher job satisfaction may not lead to better job performance or productivity but may increase

employee OCB. Nadiri and Tanova (2010) and Swaminathan and Jawahar (2013) reinforced that job satisfaction is an essential implication for OCB. This relationship is also reconfirmed in the hotel industry. Jung and Yoon (2015) investigated the relationships between employees' positive psychological capital, job satisfaction and OCB in South Korea by surveying 324 employees of deluxe hotels. The findings revealed that employees' hope and optimism among positive psychological capital have a significant and positive effect on job satisfaction and consequently increase OCB.

Research on psychology and human resource has suggested that employees holding a positive mood toward the workplace tend to perform better in their job (Kaplan, Bradley, Luchman, & Haynes, 2009), engage more in volunteerism (Isen & Baron, 1991), and grow their social network (Brissette, Scheier, & Carver, 2002). Specially, job satisfaction is positively associated with pro-social behavior because employees perceive greater attachment to an organization that encourages ethical and pro-social behaviors, increasing the willingness of employees to help others (Valentine, Godkin, Fleischman, Kidwell, & Page, 2011). However, most recent studies have only focused on the relationship between job satisfaction and employee pro-social behavior within the organization (e.g., helping other colleagues) (George, 1991; Tsai, Chen, & Liu, 2007; Xie, Zhou, Huang, & Xia, 2017). The result indicates that the empowerment of CSR decision making increases employees' long-term involvement in pro-social behavior through competence and relatedness need satisfaction. Grounded in the previous studies, the following hypothesis is developed.

Hypothesis 4-1: Job satisfaction with this CSR-implementing hotel negatively affects employees' turnover intention.

Hypothesis 4-2: Job satisfaction with this CSR-implementing hotel positively affects employees' OCB.

Hypothesis 4-3: Job satisfaction with this CSR-implementing hotel positively affects employees' pro-social behavior.

3.3.4 Relationship between organizational commitment with this CSR-implementing hotel and behavioral intention

Several studies (Kang, Gatling, and Kim, 2015; Kim et al., 2016a; Somers, 1995; Tett & Meyer, 1993; Wasti, 2003) have analyzed the relationship between organizational commitment and turnover intention. Majority of these studies have indicated a direct relationship between the two factors. Organizational commitment is also determined as the most influential factor in predicting employee turnover intention (Wasti, 2003).

Many studies have analyzed the impacts of organizational commitment, and most of them have reported that organizational commitment is one of the most important factors in understanding employees' job-related behavior (Meyer et al. 1993; Moorman, Blakely, and Niehoff, 1998.; Williams & Anderson, 1991; Zeinabadi, 2010). Demir (2011) analyzed the effect of organizational trust, justice, and commitment on employees' deviant behavior through face-to-face interviews with 554 employees of five-star hotels in Turkey. They found that organizational justice and trust have a significant and positive influence on organizational commitment, whereas organizational commitment has a significant and negative influence on organizational deviance. De Gilder (2003) analyzed the relationship between commitment and five specific job-related behaviors by collecting data from service-related employees in the hotel industry. Organizational commitment has a significant correlation with job-related behaviors, which

include exit, voice, loyalty, neglect, and labor market activity. Therefore, organizational commitment is positively related to constructive behavior and negatively related to destructive behavior.

Yao et al. (2019) reported an increasing attitudinal and behavioral loyalty of employees when they perceive high organizational commitment. Affective, normative, and continuance commitment also significantly influence attitudinal loyalty, but affective commitment is the most influential predictor. This finding is consistent with that of Uludağ et al. (2011), thereby indicating that affective organizational commitment is positively related to employees' OCB. However, affective organizational commitment has no significant direct relationship with turnover intention and an indirect relationship through the mediating role of employees' OCB.

Tremblay, Cloutier, Simard, Chênevert, and Vandenberghe (2010) expressed a different opinion of the relationship between organizational commitment and employee behavior performance. They indicated that organizational commitment has no significant relationship with employee behavior, thereby contradicting the results of the majority of previous studies (Mowday et al. 1982; Organ & Ryan, 1995; Paré & Tremblay, 2007). Most of these studies have revealed a strong and positive relationship between organizational commitment and OCB.

Employees with high levels of psychological attachment to an organization perform prosocial behaviors (Belschak & Den Hartog, 2010; Gagné, 2003). This relationship was confirmed by Ko, Rhee, Kim, and Kim (2014), who suggest that organizational commitment plays a significant and mediating role in explaining the relationship between CSR perceptions and donors' behavior. Based on the above discussion, the following hypotheses are proposed.

Hypothesis 5-1: Organizational commitment with this CSR-implementing hotel negatively affects employees' turnover intention.

Hypothesis 5-2: Organizational commitment with this CSR-implementing hotel positively affects employee's OCB.

Hypothesis 5-3: Organizational commitment with this CSR-implementing hotel S positively affects employees' pro-social behavior.

3.3.5 Moderating effect of demographic and occupational backgrounds on SEM

Employees' perceptions can vary on the basis of their different demographic and occupational backgrounds (Brammer et al., 2007; Ebeid, 2010; Turker, 2009). Moderate effect and employee segmentation are critical factors to the success of CSR strategy. Managerial position is a significant moderating factor that can influence organizational identity and commitment (Astley & Sachdeva, 1984). A previous study (Sherer, 1998) has examined the perceptions of organizational characteristics from three levels of service employees, namely, managers, supervisors, and line workers. The results revealed that the higher the organizational position, the more positive the perception toward the organization. This finding is reconfirmed in Ebeid's (2010) study, wherein junior staff members and manager have different perceptions on CSR activities in their organization. Junior staff members are only concerned about hotel operation and their job duty, whereas managers should consider the impacts and outcomes of the CSR strategy.

In addition, Kim et al. (2009a) investigated the moderating roles of position level in the relationship between role stress and job satisfaction for hotel employees. The results reveal that the effect of role stress on job satisfaction is significantly stronger for supervisory employees than non-supervisory ones. Chiang and Birtch (2008) conducted a similar study in the Hong Kong hotel industry by examining gender and position differences in the perceived role of

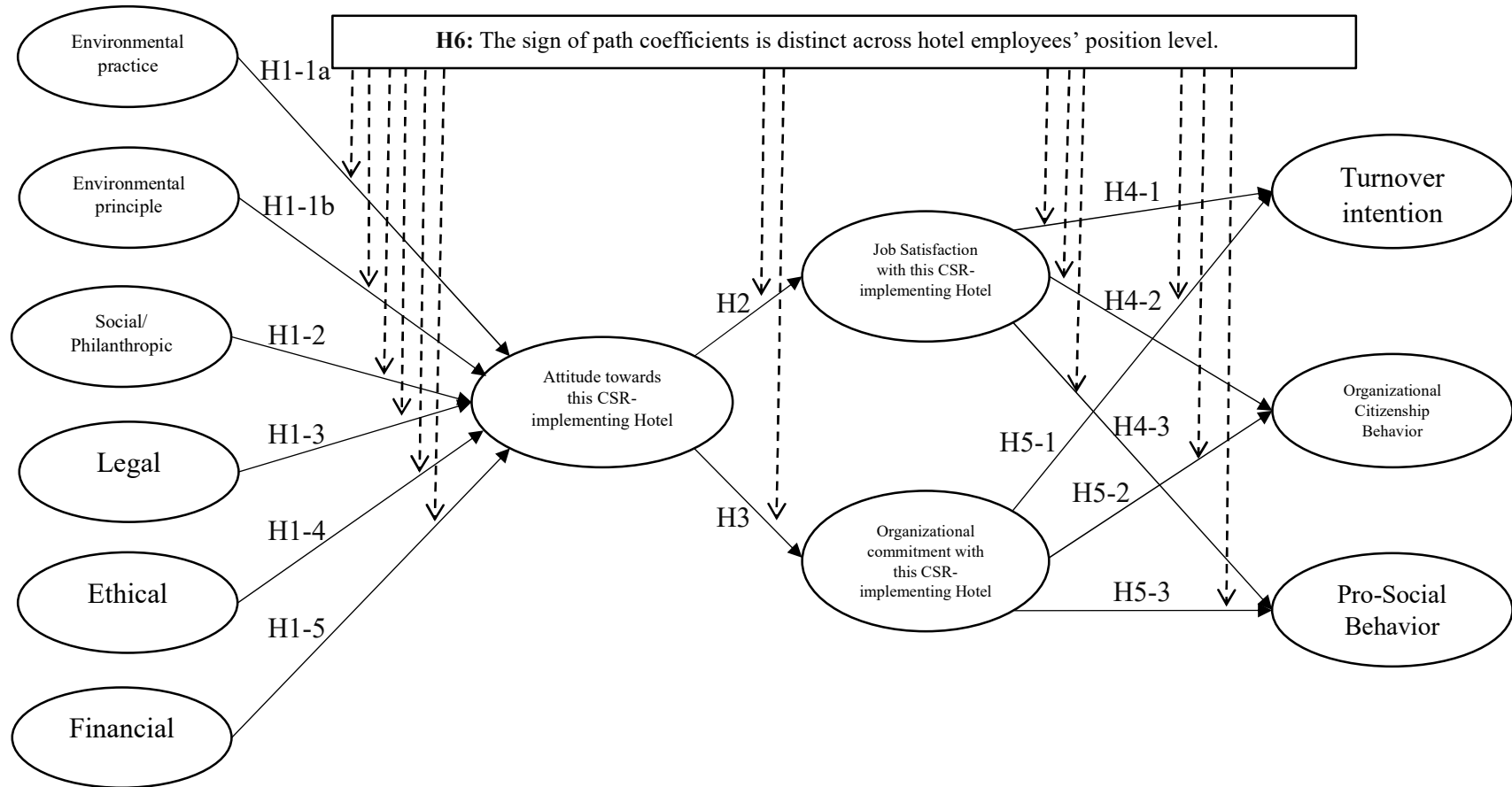
rewards on employee behavior. The results showed that position and gender significantly affect employee behavior, but position-related differences are much more apparent than those associated with gender. This finding reconfirmed that the position level leads to different perceptions of employees. Following the previous studies, employee-perceived CSR and its impacts on employees' attitude, job satisfaction, organizational commitment, and behavioral intention are assumed vary across position level. Thus, the following hypothesis is proposed.

Hypothesis 6: The sign of path coefficients is distinct across hotel employees' position level.

3.4 Conceptual framework

A conceptual model is developed on the basis of the interrelationships among the variables and the extensive literature review. Figure 3.1 shows the conceptual framework. Six dimensions of CSR are hypothesized to positively influence employees' attitude toward CSR-implementing hotel, whereas attitude positively affects job satisfaction and organizational commitment with the CSR-implementing hotel. The two latter factors are suggested to positively affect employees' OCB and pro-social behavior and negatively affect their turnover intention. Lastly, position level is proposed to have a moderating effect on the interrelationships among variables.

Figure 3. 1 Proposed hypothesized framework



CHAPTER 4: METHODOLOGY

4.1 Introduction

This chapter explains the processes and methodology used to achieve the research objectives. This chapter comprises two sections. The first section thoroughly describes the modification and development of the measurement scale of CSR in the hotel industry. The second section depicts the research design, including sample selection, sample size, data collection, data analysis method, and statistical analysis of the pilot test and main study.

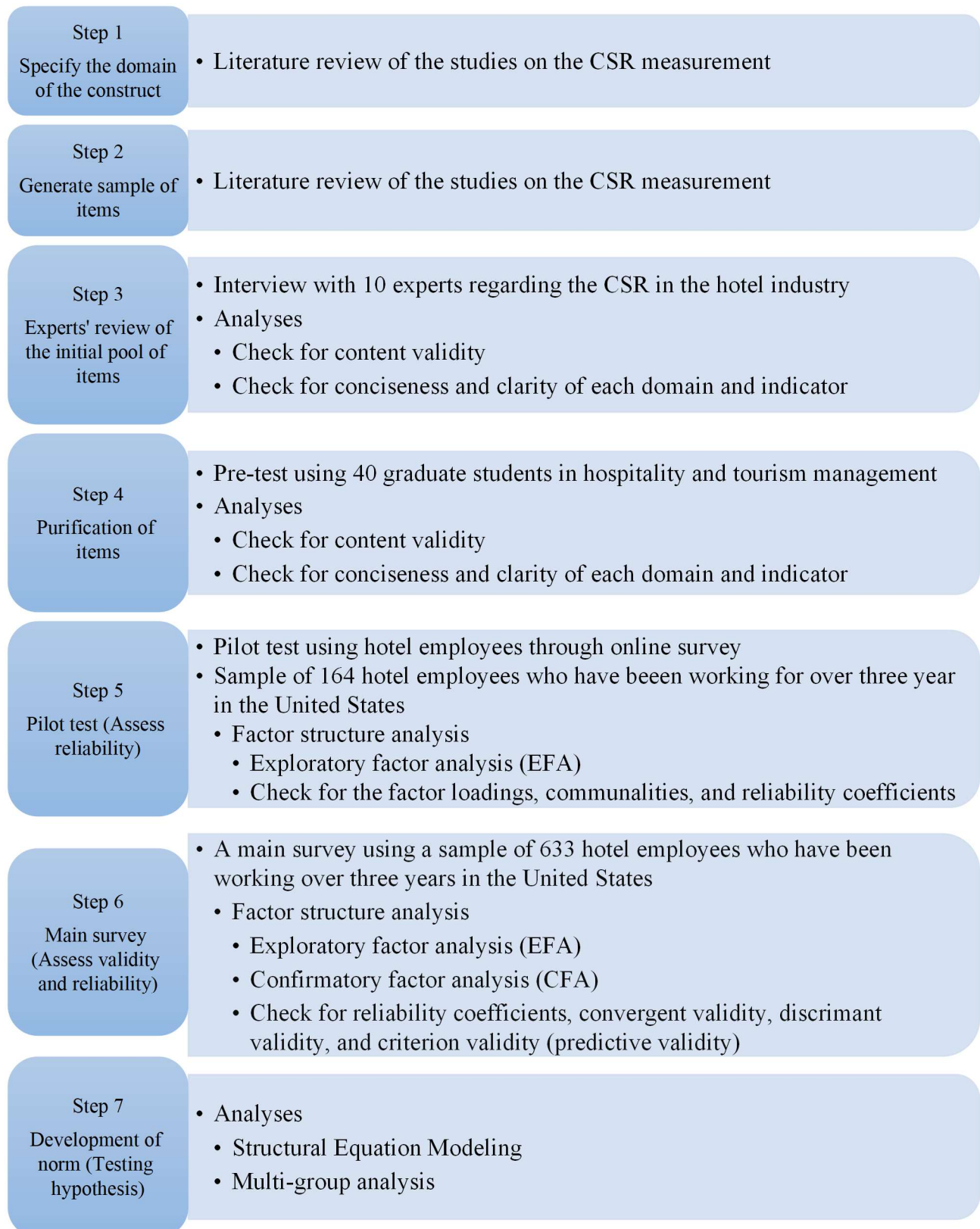
4.2 Modification and development of the CSR performance measurement

Job satisfaction, organizational commitment, and turnover intention have been analyzed in the previous literature. However, a measurement scale of CSR performance in the hotel industry has not yet to be developed. Apart from filling in the knowledge gap by analyzing the impacts of employees' perceived CSR performance on their behavioral intention through attitude, satisfaction, and organizational commitment, this study aims to modify an existing CSR scale that fits the hotel industry. This section first describes the modification and development of the scale for measuring CSR performance in the hotel industry based on the suggestions from previous studies (Churchill, 1979; DeVellis, 2003; Kim, Tang, and Bosselman, 2018).

In particular, this study adopts the procedure proposed by Churchill (1979), DeVellis (2003), and Kim et al. (2018). This procedure comprises seven steps: (1) specification of the domain of construct, (2) generation of a pool of items, (3) experts' review of the initial pool of items, (4) purification of items, (5) pilot test (assessment of reliability), (6) main survey (assessment of validity and reliability), and (7) development of norm (testing of hypotheses). Previous research has indicated that this process is suitable to ensure the validity and credibility

of the measurement scale in the hospitality and tourism industry (Hung & Petrick, 2010; Turker, 2009). As many studies have adopted the over simplified process (Lee, Lee, & Park, 2014), a rigorous qualitative and quantitative approach is used to develop the scale for measuring CSR performance. Another main objective of this study is to investigate the mechanism between employees' perceived CSR and behavioral intention through their attitude, job satisfaction, and organizational commitment.

Figure 4. 1 Methodology for modifying the scale of CSR measurement in the hotel industry and testing the structure equation models



4.3 Specification of the domains of a construct

The first step to develop a measurement is to identify the domains of a construct. Churchill (1979) suggested that researchers should decide which domains should or should not be included in the first stage. The measurement scale of CSR performance has not been explicitly developed in the context of the hotel industry. Thus, this study aims to develop a specific CSR measurement scale in the hotel industry. Carroll (1979) firstly introduced the conceptual model that describes the essential aspects of CSR performance. Other studies have utilized and applied the conceptual model in the hospitality and tourism industry to identify the difference between expected importance and actual performance (Cvelbar & Dwyer, 2013; Khanna & Arora, 2013; Levy & Park, 2011).

The CSR scale developed in this study measures employees' perceived CSR performance based on their experience in hotels rather than their expected importance of CSR practices. Carroll's (1979) four-dimensional CSR model is revised. To considerably modify the CSR scale with the development trend, the environmental domain is added to the CSR measurement scale with reference to previous studies (Kucukusta et al., 2013; Tsai & Tsai, 2008). Moreover, the environmental domain is separated into environmental practice and environmental principle. Both parts aim to obtain a specific understanding of CSR impacts on the hotel industry.

Financial/economic responsibility ensures that a company fulfills financial sustainability, operation efficiency, and profitability. Legal domain ensures that a company complies with the law and regulations and fulfills legal obligations. Ethical domain ensures that a company respects moral norms and meets expectations of societal and ethical norms. Social/philanthropic domain ensures that a company supports fine and performing arts and participates in community service and volunteerism. Environmental practice domain refers to the specific environmental practices

that implemented in major hotel divisions at operational level, such as rooms and restaurants, whereas environmental principle domain refers to the fundamental proposition of the environmental belief within the hotel at corporate level.

4.4 Generation of a pool of items for measurement

The second step is the generation of a pool of items that specifically determines different domains (Churchill, 1979). An extensive literature review is included in this step. DeVellis (2003) argued that the literature review enables the creation of a strong theoretical foundation in generating an initial pool of items for the measurement scale. Moreover, extensive literature review retains a connection with the interview in the next stage. The initial items of the CSR measurement scale are derived from previous studies on CSR scale development, CSR reporting, hotel green practices, and corporate sustainability report. Seventy CSR measurement items were extracted from twenty-four relevant studies and three CSR/sustainability reports. Table 4.1 lists the sources of these items identified from the literature.

The format of measurement is another important issue when modifying an existing scale. Deciding the format of the measurement and the generation of items must be considered simultaneously (DeVellis, 2003). In this study, a seven-point Likert scale is adopted as the format to measure perceived CSR performance. Likert scale is one of the most widely used formats to measure belief, attitude, and opinion (DeVellis, 2003). One of the major objectives of this study is to investigate the relationship between employees' perceived CSR performance, attitude, job satisfaction, organizational commitment, and behavioral intention. Thus, the Likert scale is appropriate for this study.

Table 4. 1 Sources of initial extracted items from the literature

Financial/Economic Domain		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Length of the hotel’s survival and long-term success				✓																							
2	Proportion of hires that are local residents			✓																								
3	Degree of the hotel’s honesty in informing its shareholders of its economic situation																		✓									
4	Level of effectiveness of procedures to respond to customer complaints											✓																
5	Extent to which the hotel makes continuous improvements in product quality											✓																
6	Degree to which the hotel monitors employees’ productivity											✓																
7	Use of customer satisfaction as an indicator of the hotel’s business performance																		✓									
8	The hotel’s level of improvement in financial performance				✓						✓																	
9	Extent to which the hotel strictly monitors whether operating costs are properly spent				✓						✓																	
10	Growth of the occupancy rate																			✓								
11	Growth rate of RevPAR																			✓								
12	Growth rate of return on assets							✓																				
13	Extent to which a hotel gains the high possible profit										✓																	
Environmental practice Domain		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Extent to which the hotel donates leftover food to the community																							✓				

Environmental principle Domain		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Extent to which the hotel reduces natural resource consumption.									✓				✓		✓												
2	Degree to which the hotel communicates with customers regarding its environmental practices									✓				✓														
3	Extent to which the hotel uses renewable energy in a productive process that is environmentally friendly									✓				✓														
4	Degree of the hotel's interest in protecting the natural environment		✓																									
5	Degree to which the hotel has a positive predisposition to use, purchase, or produce environmentally friendly goods						✓																					
6	Degree of a hotel customer's or employee's satisfaction with environmental effort																		✓									
7	Effort that the hotel spends on environmental certification									✓				✓														
8	Effort that the hotel spends on annual environmental audit									✓																		
9	The amount of the hotel's average expenditure on and investment in environmental aspects			✓																								
10	Extent to which the hotel reduces paper usage in operation (e.g., mobile check in, electronic invoice)																										✓	
11	Extent to which the hotel supports local and sustainable suppliers																									✓		✓
12	Extent to which the hotel uses environmentally friendly equipment (e.g., LED light bulbs)																											✓

Ethical Domain		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Extent to which the hotel does not compromise ethical standards to achieve corporate goals										✓																	
2	Extent to which the hotel allows ethical problems that can negatively affect financial/economic performance										✓																	
3	Extent to which the hotel offers equal opportunities for promotion and hiring															✓												
4	Extent to which the hotel treats its employees fairly (without discrimination and abuse regardless of gender, race, origin, or religion)											✓																
5	Extent to which the hotel prioritizes ethical principles over economic performance										✓																	
6	Extent to which the hotel is committed to well-defined ethics and principles										✓																	
7	Extent to which the hotel effectively implements confidential means for employees to report misconduct at work (e.g., stealing, sexual harassment)											✓																
8	Extent to which the hotel provides accurate information to customers											✓																
9	Extent to which the hotel follows a comprehensive code of conduct											✓																
10	Extent to which the hotel is recognized as a trustworthy company											✓																
11	Extent to which the hotel considers coworkers and business partners as an integral part of the employee evaluation process											✓																
12	Degree that a hotel protects customers' personal information																											✓

Social/Philanthropic Domain		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	Proportion of hotel's budget allocated for donations and social work to benefit poor people										✓											✓						
2	Extent to which the hotel allocates resources for philanthropic activities	✓									✓											✓						
3	Effort that the hotel makes in society beyond profit generation										✓																	
4	Extent to which the hotel is committed to improving the welfare of the community														✓								✓					
5	Extent to which the hotel participates in managing public affairs										✓												✓					
6	Extent to which the hotel helps to solve social problems										✓		✓															
7	Extent to which the hotel participates in community services and volunteerism			✓																								
8	Extent to which the hotel actively sponsors or finances local and social events (e.g., sport, music...)																					✓						

(1) Berens, Van Riel, & Van Rekom (2007); (2) Brown & Dacin (1997); (3) Costa & Menichini (2013); (4) Crespo & Del Bosque (2005); (5) De Grosbois (2012); (6) Gallardo-Vázquez & Sanchez-Hernandez (2014); (7) Rodríguez & Cruz (2007); (8) Kim & Ham (2016); (9) Knowles, Macmillan, Palmer, J., Grabowski, & Hashimoto (1999); (10) Maignan (2001); (11) Maignan, Ferrell, & Hult (1999); (12) Maignan & Ferrell (2001); (13) Manaktola & Jauhari (2007); (14) Marin & Ruiz (2007); (15) Martínez, Pérez, & Rodríguez del Bosque (2013); (16) McCool & McCool (2010); (17) Mercer & Oskamp (2003); (18) Ricaurte (2011); (19) Rust, Zeithaml, & Lemon (2000); (20) Sen & Bhattacharya (2001); (21) Singh & Del Bosque (2008); (22) Kroger (2018); (23) Ocean Park (2014); (24) Shangri-La Hotels and Resorts (2016b); (25) Noor-A-Rahim, Hosain, Islam, Anjum, & Rana (2011); (26) Langham Hospitality group (2015); (27) Chen, Chang, & Lin (2012)

4.5 Experts' review of the initial pool of items

In-depth interviews were conducted to identify the most appropriate items that can be used to measure CSR performance within each domain. Items that are important to measure CSR performance and are missing in step two were also identified. In this step, purposive sampling was employed to invite interviewees. Based on Tongco's (2007) study, purposive sampling technique is the most effective way to investigate cultural domain with knowledgeable experts. Moreover, the technique is appropriate to capture heterogeneity within the population (Maxwell, 2013). Maximizing the variances within the selected sample is necessary. In this study, groups of the respondents recruited for in-depth interviews included CSR experts, human resource managers and purchasing managers who are knowledgeable in CSR practices, chief engineer/executive housekeepers who are knowledgeable in CSR execution, and doctoral students majoring in hospitality management with no less than three years of work experience in the hotel industry. Ten interviewees participated in this stage.

The in-depth interviews were conducted between November 1 and December 31, 2018. All interviewees were fluent in written and spoken English. The interviewee did not encounter any language problems in reviewing the measurement scale of CSR performance in English. Five interviewees were males, whereas other five were females. The age of interviewees fell in a category of between 20s and 50s. All interviewees either had full-time jobs in the hotel industry or the nature of their job was related to CSR or were full-time academic staff/research students who majored in hospitality and tourism industry. The duration of the in-depth interview ranged from 30 to 90 minutes. The profile of the respondents is presented in Table 4.2.

Table 4. 2 Respondents' profile for in-depth interviews

No.	Gender	Age	Position	Ares of expertise (Education)	Interview length (Minutes)
1	F	35	Assistant Learning & Development Manager	Human resource	45
2	M	38	Director of Learning	CSR strategy planning	60
3	F	44	Quality Manager	Hotel operation, quality assurance	45
4	M	42	Executive Housekeeper	Hotel operation, CSR execution	70
5	F	28	Executive Secretary	CSR strategy planning	60
6	M	45	Chief engineer	Hotel operation, CSR execution	45
7	M	46	University Associate Professor	Hotel green practices	30
8	M	51	University Professor	Tourism management	90
9	F	42	University Assistant Professor	Hospitality management	45
10	F	31	Doctoral student	Hospitality management	45

First, interviewees were asked to recall memories of CSR practices in their current or previous working hotels. The six dimensions of CSR in this study were provided by the interviewer to help interviewees easily recall their memories. The in-depth interviews started with an open-ended question regarding their general experience of hotel CSR practices. Second, the interviewees have verified their perception of the measurement items by giving the list of CSR measurement items. The interviewees examined the initial items one by one and evaluated the content validity in terms of whether the items clearly present and represent each construct for measuring CSR performance. Based on the respondents' comments, items were modified or eliminated if items are not clearly present, redundant, or problematic. Third, the interviewees were asked to provide comments on additional domains or items that can best represent a

measurement scale of CSR performance. A number of items not identified in the literature review were added. All the interviews were recorded, transcribed, and analyzed.

Of 70 initial items, 31 were removed. Over 50% of the interviewees identified overlapping items or items that were not conceptually and practically related to CSR. The initial pool of items was extracted from previous CSR studies in different fields, such as marketing, banking, general businesses, and financial service companies. Interviews with CSR experts like hoteliers and academic staff with CSR knowledge provided useful information to develop and validate measurement scale of CSR performance in the hotel industry. Six new CSR measurement items were added. Overall, 45 items were retained for the next stage.

4.5.1 Amendments in the financial/economic domain

Nine initial items of the financial/economic domain of CSR performance were eliminated. Item 3 (“Degree of the hotel’s honesty in informing its shareholders of its economic situation”) was discarded because interviewees pointed out that measuring the hotel’s honesty in disclosing its financial situation is impossible because employees are not capable or find it extremely difficult to evaluate whether the hotel is honestly informing the shareholders about the economic situation. Items 4 (“Level of effectiveness of procedures to respond to customer complaints”) and 5 (“Extent to which the hotel makes continuous improvements in product quality”) were removed because effectiveness to respond to customer complaints and make continuous improvement is more related to product or service quality but not CSR financial/economic performance. Item 6 (“Degree to which the hotel monitors employees’ productivity”) and item 9 (“Extent to which the hotel strictly monitors whether operating costs are properly spent”) were removed because monitoring employees implies a negative action but not a CSR indicator. Items

10 (“Growth of the occupancy rate”), 11 (“Growth rate of RevPAR”), 12 (“Growth rate of return on assets”), and 13 (“Extent to which a hotel gains the high possible profit”) were removed because these items purely measure financial performance but not CSR performance. Item 7 (“Use of customer satisfaction as an indicator of the hotel’s business performance”) was relocated to the ethical domain because consideration of customer satisfaction to evaluate business performance is one of the indicators of hotel key performance. This item is more related to the ethical domain of CSR if the hotel considers different stakeholder interests instead of the financial/economic domain. Two new items (“Extent to return a profit to incentivize stakeholders” and “Extent to secure enough resources to continue the business”) were added after conducting the interviews. The interviewees commonly expressed that the hotel should “share fruits of success.” The hotel should return a profit to incentivize stakeholders. In addition, the financial/economic domain is the fundamental domain in CSR, thus, ensuring sufficient resources to sustain business is an essential element in financial/economic CSR. The rest of the items were modified to clarify the meaning of statements regarding the financial/economic domain (Table 4.3).

Table 4.3 Amendments in the financial/economic domain of CSR

No.	Items in the modified, eliminated, or added financial/economic domain of CSR
1	Length of the hotel’s survival and long-term success → Extent to ensure survival and long term financial success.
2	Proportion of hires that are local residents → Relocated to Philanthropic/Social domain
3	Degree of the hotel’s honesty in informing its shareholders of its economic situation → Deleted
4	Level of effectiveness of procedures to respond to customer complaints → Deleted
5	Extent to which the hotel makes continuous improvements in product quality → Deleted
6	Degree to which the hotel monitors employees’ productivity → Deleted
7	Use of customer satisfaction as an indicator of the hotel’s business performance → Relocated to ethical domain

8	The hotel's level of improvement in financial performance → Extent to seek financial effectiveness (e.g., attention to revenue, cost effectiveness)
9	Extent to which the hotel strictly monitors whether operating costs are properly spent → Deleted
10	Growth of the occupancy rate → Deleted
11	Growth rate of RevPAR → Deleted
12	Growth rate of return on assets → Deleted
13	Extent to which a hotel gains the high possible profit → Deleted
New item	Extent to return a profit to incentivize stakeholders.
New item	Extent to secure enough resources to continue the business.

4.5.2 Amendments in the environmental practice domain

In the environmental practice domain, six initial items were eliminated. Item 1 (“Extent to which the hotel donates leftover food to the community”) was removed because interviewees commonly expressed that donating leftover food to the community may not be practically possible in that the hotel may bear a huge responsibility because of a food safety issue. Item 5 (“Extent to which the hotel recommends responsible drinking to customers”) was discarded because promoting responsible drinking may not be a required duty for a private company but rather the responsibility of the local government. Items 6 (“Extent to which the hotel provides nutritional information on its menu”), Item 11 (“Extent to which the hotel reduces bathroom amenities per available room (e.g., disposable shampoo and soap”), 12 (“Extent to which the hotel reduces surplus towels per available room”), and 13 (“Extent to which the hotel implements an electronic management system in guests’ rooms (e.g., motion sensors)”) were removed because they are practically impossible in hotel operation and may affect service quality and incredibly increase operation cost. Item 4 (“Extent to which the hotel ensures food safety and hygiene”) was relocated to the legal domain. Some interviewees claimed that ensuring food safety and hygiene is an essential responsibility of the hotel’s food and beverage department

and that food safety issues are restricted in law. Lastly, modifications for the rest of the items were necessary to clarify the meaning of words in the environmental practice domain of CSR. Table 4.4 presents the amendments of measurement items in the environmental practice domain based on interviews.

Table 4. 4 Amendments in the environmental practice domain of CSR

No.	Items in the modified, eliminated, or added environmental practice domain of CSR
1	Extent to which the hotel donates leftover food to the community → Deleted
2	Extent to which the hotel utilizes food waste (e.g., conversion to fertilizer) → Extent to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).
3	Extent to which the hotel excludes endangered species from the food menu (e.g., shark's fin soup) → Extent to excludes endangered species from the food menu (e.g., shark's fin soup)
4	Extent to which the hotel ensures food safety and hygiene → Relocated to legal domain
5	Extent to which the hotel recommends responsible drinking to customers → Deleted
6	Extent to which the hotel provides nutritional information on its menu → Deleted
7	Extent to which the hotel reduces water usage per available room → Extent to reduce water usage in guest room (e.g., low flow plumbing).
8	Extent to which the hotel reduces energy usage per available room → Extent to reduce energy usage in guest room (e.g., occupancy and daylight sensor).
9	Extent to which the hotel reduces greenhouse gas emission per available room → Extent to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)
10	Extent to which the hotel reduces solid waste per available room → Extent to reduce solid waste in guest rooms (e.g. amenity packaging).
11	Extent to which the hotel reduces bathroom amenities per available room (e.g., disposable shampoo, soap) → Deleted
12	Extent to which the hotel reduces surplus towels per available room → Deleted
13	Extent to which the hotel implements an electronic management system in guests' rooms (e.g., motion sensors) → Deleted
14	Extent to which the hotel fulfills the reuse/recycle program in guests' rooms (e.g., reuse/recycle card reminder) → Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).
Relocated from other domain	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).

4.5.3 Amendments in the environmental principle domain

Items in the environmental principle domain were also amended. Item 6 (“Degree of a hotel customer’s or employee’s satisfaction with environmental effort”) was removed because interviewees pointed out that measuring customers’ or employees’ satisfaction with the hotel’s environmental effort is impossible because they are likely to have diverse perceptions. Items 7 (“Effort that the hotel spends on environmental certification”) and 8 (“Effort that the hotel spends on annual environmental audit”) were removed because some interviewees stated that the efforts in environmental certification and audit cannot represent the actual environmental CSR effort as hotels only find the ways to fulfill the requirements of the environmental certificate and audit right before the auditor comes for site visit. Item 9 (“The amount of the hotel’s average expenditure on and investment in environmental aspects”) was eliminated because the environmental expenditure cannot imply the actual environmental performance and, more importantly, employees may be unable to evaluate how much the hotel spends on environmental aspects. Item 10 (“Extent to which the hotel reduces paper usage in operation (e.g., mobile check in, electronic invoice)”) was relocated to the environmental practice domain because this statement is more related to environmental practice rather than the broad principle or belief. Item 11 (“Extent to which the hotel supports local and sustainable suppliers”) was relocated to the social/philanthropic domain, because supporting local suppliers is not a representative of the performance of the environmental principle domain of CSR but implies support to the local community. Two items (“Extent to manage waste” and “Extent to maintain a balanced ecosystem”) were added. Some interviewees stated that managing waste and maintaining a balanced ecosystem (sustainable food chain) are essential purposes of hotel CSR practices. Many changes were also attributed to clarify the meaning of words and statements (see Table 4.5).

Table 4. 5 Amendments in the environmental principle domain

No.	Items in the modified, eliminated, or added environmental principle domain of CSR
1	Extent to which the hotel reduces natural resource consumption. → Extent to reduce natural resource consumption.
2	Degree to which the hotel communicates with customers regarding its environmental practices → Degree to communicates with customers regarding its environmental practices
3	Extent to which the hotel uses renewable energy in a productive process that is environmentally friendly → Extent to use renewable energy in a productive process that is environmentally friendly
4	Degree of the hotel’s interest in protecting the natural environment → Degree of the hotel’s effort in protecting the natural environment
5	Degree to which the hotel has a positive predisposition to use, purchase, or produce environmentally friendly goods → Degree to use, purchase, or produce environmentally friendly goods
6	Degree of a hotel customer’s or employee’s satisfaction with environmental effort → Deleted
7	Effort that the hotel spends on environmental certification → Deleted
8	Effort that the hotel spends on annual environmental audit → Deleted
9	The amount of the hotel’s average expenditure on and investment in environmental aspects → Deleted
10	Extent to which the hotel reduces paper usage in operation (e.g., mobile check in, electronic invoice) → Relocated to environmental practice domain
11	Extent to which the hotel supports local and sustainable suppliers → Relocated to Philanthropic/Social domain.
12	Extent to which the hotel uses environmentally friendly equipment (e.g., LED light bulbs) → Extent to use environmentally friendly equipment (e.g., LED light bulbs)
13	Extent to which the hotel provides green training to employees → Extent to provide green training to employees
New item	Extent to manage waste.
New item	Extent to maintain a balanced ecosystem.

4.5.4 Amendments in the legal domain

Four items in the legal domain of CSR were removed. The meaning of Item 1 (“Extent to which the hotel’s managers understand environmental law”) was considered vague because the definition of environmental law is unclear and it may be impossible for hotel managers to understand all environmental laws. The unclear meaning of “avoid cheating” led to the removal of Item 4 (“Extent to which the hotel avoids cheating on the law to improve performance”). Item 5 (“Extent to which the hotel complies with the principles defined by the business practice”) was

eliminated because it is not restricted by law and regulation. It also had the same meaning as Item 9 in the ethical domain, which indicates the “code of practice.” Item 10 (“Degree of the hotel’s honesty in fulfilling its contractual obligations”) was deleted because it was redundant with Item 3, which indicates that the hotel follows its contractual obligations (see Table 4.6).

Table 4. 6 Amendments in the legal domain

No.	Items in the modified, eliminated, or added legal domain of CSR
1	Extent to which the hotel’s managers understand environmental law → Deleted
2	Extent to which the hotel ensures that employees can fulfill their duty within the standards defined by local law → Extent to ensure that employees can fulfill their duty within the standards defined by law
3	Extent to which the hotel follows its contractual obligations → Extent to follow its contractual obligations.
4	Extent to which the hotel avoids cheating on the law to improve performance → Deleted
5	Extent to which the hotel complies with the principles defined by the business practice → Deleted
6	Extent to which the hotel encourages workforce diversity (e.g., age, gender, race) → Extent to encourage workforce diversity (e.g., age, gender, race).
7	Extent to which the hotel complies with all laws regulating hiring and employee benefits → Extent to comply with all laws regulating hiring and employee benefits.
8	Extent to which the hotel meets legal standards for the product → Extent to meet legal standards for the product.
9	Degree to which the hotel effectively implements internal policies to prevent discrimination in employees’ compensation and promotion process → Degree to effectively implement internal policies to prevent discrimination in employees’ compensation and promotion process.
10	Degree of the hotel’s honesty in fulfilling its contractual obligations → Deleted
Relocated from other domain	Extent to ensure food safety and hygiene.

4.5.5 Amendments in the ethical domain

Regarding the ethical domain of CSR, Items 2 (“Extent to which the hotel allows ethical problems that can negatively affect financial/economic performance”) and 5 (“Extent to which the hotel prioritizes ethical principles over economic performance”) were removed because the

meaning was considered vague and it is practically impossible to ask the hotel to give away the financial opportunities because of the any ethical issues (e.g., charge customers differently regarding the room rate). Item 11 (“Extent to which the hotel considers coworkers and business partners as an integral part of the employee evaluation process”) was removed because some interviewees stated that it is not understandable and impossible to evaluate business partners as integral part of employees in hotel operation. During the interview, two new items (“Extent to provide ethical studies and best practices to employees” and “Extent to use employee satisfaction as an indicator of the hotel’s business performance” were added because ethical studies and best practice should be provided to achieve and implement CSR practices. In addition, employee satisfaction is another indicator for evaluating the hotel’s business performance when measuring ethical CSR performance (see Table 4.7).

Table 4. 7 Amendments in the ethical domain

No.	Items in the modified, eliminated, or added ethical domain of CSR
1	Extent to which the hotel does not compromise ethical standards to achieve corporate goals. → Extent to not compromise ethical standards to achieve corporate goals.
2	Extent to which the hotel allows ethical problems that can negatively affect financial/economic performance. → Deleted.
3	Extent to which the hotel offers equal opportunities for promotion and hiring. → Extent to offer equal opportunities for promotion and hiring.
4	Extent to which the hotel treats its employees fairly (without discrimination and abuse regardless of gender, race, origin, or religion). → Extent to treat its employees fairly (without discrimination and abuse regardless of gender, race, origin, religion, disability and sexual orientation).
5	Extent to which the hotel prioritizes ethical principles over economic performance. → Deleted.
6	Extent to which the hotel is committed to well-defined ethics and principles. → Extent to committed to well-defined ethics and principles.
7	Extent to which the hotel effectively implements confidential means for employees to report misconduct at work (e.g., stealing, sexual harassment). → Extent to effectively implement confidential means for employees to report misconduct at work (e.g., stealing, sexual harassment).
8	Extent to which the hotel provides accurate information to customers. → Extent to provide accurate information to customers.
9	Extent to which the hotel follows a comprehensive code of conduct. → Extent to follow a comprehensive code of conduct.

10	Extent to which the hotel is recognized as a trustworthy company. → Extent to which the hotel is a trustworthy company.
11	Extent to which the hotel considers coworkers and business partners as an integral part of the employee evaluation process. → Deleted.
12	Degree that a hotel protects customers' personal information. → Extent to protect customers' personal information.
New item	Extent to provide ethical studies and best practices to employees.
New item	Extent to use employee satisfaction as an indicator of the hotel's business performance.
Relocated from other domain	Extent to use customer satisfaction as an indicator of the hotel's business performance.

4.5.6 Amendments in the philanthropic/social domain

Item 1 (“Proportion of hotel’s budget allocated for donations and social work to benefit poor people”) was removed because interviewees commonly stated that giving out the money to poor people may not be a practical way to help poor people and it should be the duty of the local government but not a private company. Item 3 (“Effort that the hotel makes in society beyond profit generation) was eliminated because achieving it is impossible seeing that a hotel is a profit-making company. Items 5 (“Extent to which the hotel participates in managing public affairs”) and 8 (“Extent to which the hotel actively sponsors or finances local and social events (e.g., sport and music)”) were removed because some interviewees commented that public affairs and social event are more related to marketing strategy for brand reputation but not practices for society. Item 6 (“Extent to which the hotel helps to solve social problems”) was removed because solving social problem should not be the responsibility of the hotel. Some modifications were made to simplify and revise the meaning of words regarding the social/philanthropic domain of CSR (see Table 4.8).

Table 4. 8 Amendments in the philanthropic/social domain

No.	Items in the modified, eliminated, or added philanthropic/social domain of CSR
1	Proportion of hotel’s budget allocated for donations and social work to benefit poor people → Deleted
2	Extent to which the hotel allocates resources for philanthropic activities → Extent to allocate hotel resources for charity activities.
3	Effort that the hotel makes in society beyond profit generation. → Deleted
4	Extent to which the hotel is committed to improving the welfare of the community → Extent to improve the welfare of the community.
5	Extent to which the hotel participates in managing public affairs → Deleted
6	Extent to which the hotel helps to solve social problems → Deleted
7	Extent to which the hotel participates in community services and volunteerism → Extent to participate in community services and volunteerism.
8	Extent to which the hotel actively sponsors or finances local and social events (e.g., sport, music...) → Deleted
Relocated from other domain	Extent to hire local residents.
Relocated from other domain	Extent to which the hotel supports local and sustainable suppliers → Extent to use local materials/products (e.g., food, flower, furniture).

Table 4. 9 Revision in employees’ perceived CSR performance measurement scale after the in-depth interviews

No.	Items in the financial/economic Domain of CSR
1	Extent to ensure survival and long term financial success.
2	Extent to seek financial effectiveness (e.g., attention to revenue, cost effectiveness)
3	Extent to return a profit to incentivize stakeholders.
4	Extent to secure enough resources to continue the business.
No.	Items in the environmental practice domain of CSR
1	Extent to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).
2	Extent to exclude endangered species from the food menu (e.g., shark’s fin soup)
3	Extent to reduce water usage in guest room (e.g., low flow plumbing).
4	Extent to reduce energy usage in guest room (e.g., occupancy and daylight sensor).

5	Extent to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)
6	Extent to reduce solid waste in guest rooms (e.g. amenity packaging).
7	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).
8	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).

No.	Items in the environmental principle domain of CSR
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1	Extent to reduces natural resource consumption.
2	Degree to communicates with customers regarding its environmental practices,
3	Extent to uses renewable energy in a productive process that is environmentally friendly,
4	Degree of the hotel's effort in protecting the natural environment,
5	Degree to use, purchase, or produce environmentally friendly goods,
6	Extent to use environmentally friendly equipment (e.g., LED light bulbs),
7	Extent to provide green training to employees,
8	Extent to manage waste.
9	Extent to maintain a balanced ecosystem.

No.	Items in the legal domain of CSR
-----	----------------------------------

1	Extent to ensure that employees can fulfill their duty within the standards defined by law.
2	Extent to follow its contractual obligations.
3	Extent to encourage workforce diversity (e.g., age, gender, race).
4	Extent to comply with all laws regulating hiring and employee benefits.
5	Extent to meets legal standards for the product.
6	Degree to effectively implement internal policies to prevent discrimination in employees' compensation and promotion process.
7	Extent to ensures food safety and hygiene.

No.	Items in the ethical domain of CSR
-----	------------------------------------

1	Extent to not compromise ethical standards to achieve corporate goals.
2	Extent to offer equal opportunities for promotion and hiring.
3	Extent to treat its employees fairly (without discrimination and abuse regardless of gender, race, origin, religion, disability and sexual orientation).
4	Extent to committed to well-defined ethics and principles.
5	Extent to effectively implements confidential means for employees to report misconduct at work (e.g.,

	stealing, sexual harassment).
6	Extent to provide accurate information to customers.
7	Extent to follow a comprehensive code of conduct.
8	Extent to which the hotel is a trustworthy company.
9	Extent to provide ethical studies and best practices to employees.
10	Extent to use employee satisfaction as an indicator of the hotel's business performance.
11	Extent to use customer satisfaction as an indicator of the hotel's business performance.
12	Extent to protect customers' personal information.
No.	Items in the social/philanthropic domain of CSR
1	Extent to allocate hotel resources for charity activities.
2	Extent to improve the welfare of the community.
3	Extent to participate in community services and volunteerism.
4	Extent to hire local residents.
5	Extent to use local materials/products (e.g., food, flower, furniture).

4.6 Pre-test and purification of the items

A pre-test is carried out with 40 graduate students who major in international hospitality management. Pretests aim to examine content validity and ensure clarity of measurement items. Seven-point Likert scales are utilized to determine the appropriateness of each item to measure CSR performance. An open-end question was provided for the comments of respondents if certain items must be modified. The measurement items were delivered to the respondents by email or in person. The pre-test was conducted in January 2019.

4.6.1 Amendments in the CSR performance measurement scale based on pre-test

Table 4.10 shows the amendments in the measurement scale of employees' perceived hotel CSR performance based on the pre-test. First, the respondents noticed that each CSR

performance might be perceived differently based on their experience. Measuring the actual CSR performance of various hotels is difficult for employees. Therefore, all the revised items started with the phrase “Extent of effort” may help hotel employees easily indicate their perception of CSR and respond to the questions. Second, six items were removed because of a low mean score (below 5.50). Respondents commonly agreed that these six items are not appropriately applicable to measure CSR performance. Third, item 3 (“Extent to encourages workforce diversity (e.g., age, gender, and race)”) in the legal domain was relocated to the ethical domain. Some respondents stated that encouraging workforce diversity is not required by the law, but it is a virtuous action from the company that admits different opinions and creates a thriving workplace. Words and expressions were also modified, taking respondents’ comments into consideration. As a result, 39 items remained for the pilot test. The revised version of the measurement scale of employees’ perceived CSR performance is shown in Table 4.11.

Table 4. 10 Amendments in employees’ perceived CSR performance measurement scale based on the pretest

No.	Items in the modified, eliminated, or added financial/economic domain of CSR
1	Extent to ensure survival and long term financial success. → Extent of effort to ensure survival and long term financial success.
2	Extent to seek financial effectiveness (e.g., attention to revenue, cost effectiveness) → Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).
3	Extent to return a profit to incentivize stakeholders. → Extent of effort to return a profit to incentivize stakeholders.
4	Extent of effort to secure enough resources to continue the business. → Extent of effort to secure enough resources to continue the business.
No.	Items in the modified, eliminated, or added environmental practice domain of CSR
1	Extent to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer). → Extent of effort to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).
2	Extent to exclude endangered species from the food menu (e.g., shark’s fin soup) → Extent of effort to exclude endangered species from the food menu (e.g., shark’s fin soup).
3	Extent to reduce water usage in guest room (e.g., low flow plumbing). → Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).
4	Extent to reduce energy usage in guest room (e.g., occupancy and daylight sensor). → Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).
5	Extent to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system) → Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)
6	Extent to reduce solid waste in guest rooms (e.g. amenity packaging). → Extent of effort to reduce solid waste in guest rooms (e.g. amenity packaging).
7	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder). → Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).
8	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice). → Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).
No.	Items in the modified, eliminated, or added ethical environmental principle domain of CSR
1	Extent to reduce natural resource consumption. → Extent of effort to conserve natural resources.
2	Degree to communicates with customers regarding its environmental practices. → Deleted
3	Extent to use renewable energy in a productive process that is environmentally friendly. → Deleted
4	Degree of the hotel’s effort in protecting the natural environment. → Extent of effort to protect natural environment.
5	Degree to use, purchase, or produce environmentally friendly goods. → Deleted
6	Extent to uses environmentally friendly equipment (e.g., LED light bulbs). → Deleted
7	Extent to provide green training to employees. → Extent of effort to educate employees, customers and partners to support the environmental protection.
8	Extent to manage waste. → Extent of effort to manage waste.

9	Extent to maintain a balanced ecosystem. → Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).
No.	Items in the modified, eliminated, or added legal domain of CSR
1	Extent to ensure that employees can fulfill their duty within the standards defined by law. → Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.
2	Extent to follow its contractual obligations. → Extent of effort to follow its contractual obligations.
3	Extent to encourage workforce diversity (e.g., age, gender, race). → Relocated to ethical domain.
4	Extent to comply with all laws regulating hiring and employee benefits. → Extent of effort to comply with all laws regulating hiring and employee benefits.
5	Extent to meet legal standards for the product. → Extent of effort to meet legal standards of the services/products.
6	Degree to effectively implement internal policies to prevent discrimination in employees' compensation and promotion process. → Extent of effort to implement internal policies to prevent discrimination.
7	Extent to ensure food safety and hygiene. → Extent of effort to ensure food safety and hygiene.
No.	Items in the modified, eliminated, or added ethical domain of CSR
1	Extent to not compromise ethical standards to achieve corporate goals. → Extent of effort not to compromise ethical standards to achieve corporate goals.
2	Extent to offer equal opportunities for promotion and hiring. → Extent of effort to offer equal opportunities (e.g., promotion, hiring).
3	Extent to treat its employees fairly (without discrimination and abuse regardless of gender, race, origin, religion, disability and sexual orientation). → Deleted (Redundant with Legal item 6 and Ethical item 2)
4	Extent to committed to well-defined ethics and principles. → Extent of effort to commit to well-defined ethics and principles.
5	Extent to effectively implement confidential means for employees to report misconduct at work (e.g., stealing, sexual harassment). → Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).
6	Extent to provide accurate information to customers. → Extent of effort to provide accurate information to customers.
7	Extent to follow a comprehensive code of conduct. → Extent of effort to follow code of conducts.
8	Extent to which the hotel is a trustworthy company. → Deleted
9	Extent to provide ethical studies and best practices to employees. → Extent of effort to provide ethical studies with best practices to employees.
10	Extent to use employee satisfaction as an indicator of the hotel's business performance. → Extent of effort to use customer satisfaction to measure the hotel's business performance.
11	Extent to use customer satisfaction as an indicator of the hotel's business performance. → Extent of effort to use employee satisfaction to measure the hotel's business performance.
12	Extent to protect customers' personal information. → Extent of effort to protect customers' personal information.
Relocated from legal domain	Extent of effort to encourage workforce diversity (e.g., age, gender, race, physical and mental disabilities).
No.	Items in the modified, eliminated, or added social/philanthropic domain of CSR
1	Extent to allocate hotel resources for charity activities. → Extent of effort to allocate hotel resources for charity activities.

2	Extent to improve the welfare of the community. → Extent of effort to improve the welfare of the community.
3	Extent to participate in community services and volunteerism. → Extent of effort to participate in community services and volunteerism.
4	Extent to hire local residents. → Extent of effort to hire local residents.
5	Extent to use local materials/products (e.g., food, flower, furniture). → Extent of effort to use local materials/products (e.g., food, flower, furniture).

Table 4. 11 Revision in the employees' perceived CSR performance scale after pre-test

No.	Items in the financial/economic domain of CSR
1	Extent of effort to ensure survival and long term financial success.
2	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).
3	Extent of effort to return a profit to incentivize stakeholders.
4	Extent of effort to secure enough resources to continue the business.
No.	Items in the environmental practice domain of CSR
1	Extent of effort to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).
2	Extent of effort to exclude endangered species from the food menu (e.g., shark's fin soup).
3	Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).
4	Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).
5	Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)
6	Extent of effort to reduce solid waste in guest rooms (e.g. amenity packaging).
7	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).
8	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).
No.	Items in the environmental principle domain of CSR
1	Extent of effort to conserve natural resources.
2	Extent of effort to protect natural environment.
3	Extent of effort to educate employees, customers and partners to support the environmental protection.
4	Extent of effort to manage waste.
5	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).
No.	Items in the legal domain of CSR
1	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.
2	Extent of effort to follow its contractual obligations.
3	Extent of effort to comply with all laws regulating hiring and employee benefits.
4	Extent of effort to meet legal standards of the services/products.
5	Extent of effort to implement internal policies to prevent discrimination.
6	Extent of effort to ensure food safety and hygiene.
No.	Items in the ethical domain of CSR
1	Extent of effort not to compromise ethical standards to achieve corporate goals.
2	Extent of effort to offer equal opportunities (e.g., promotion, hiring).
3	Extent of effort to commit to well-defined ethics and principles.
4	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).
5	Extent of effort to provide accurate information to customers.
6	Extent of effort to follow code of conducts.
7	Extent of effort to provide ethical studies with best practices to employees.
8	Extent of effort to use customer satisfaction to measure the hotel's business performance.
9	Extent of effort to use employee satisfaction to measure the hotel's business performance.
10	Extent of effort to protect customers' personal information.

11	Extent of effort to encourage workforce diversity (e.g., age, gender, race, physical and mental disabilities).
No.	Items in the social/philanthropic domain of CSR
1	Extent of effort to allocate hotel resources for charity activities.
2	Extent of effort to improve the welfare of the community.
3	Extent of effort to participate in community services and volunteerism.
4	Extent of effort to hire local residents.
5	Extent of effort to use local materials/products (e.g., food, flower, furniture).

4.6.2 Amendments in employee attitude, satisfaction, organizational commitment, turnover intention, organizational citizenship behavior, and pro-social behavior

The items “employee attitude toward this CSR-implementing hotel” were adopted from Ajzen (2005); Han, Hsu, and Sheu (2010); Han and Kim (2010); Teng, Wu, and Liu (2015); and Verma, Chandra, and Kumar (2019). Four sub-items, namely, “pleasant,” “good,” “desirable” and “positive” were added. The phrase “in this hotel that implements CSR” was also included in each sentence to measure employee attitude toward the CSR-implementing hotel. The interviewees had no comments or suggestions regarding the items about employee attitude toward the CSR-implementing hotel.

The items for “employee satisfaction with this CSR-implementing hotel” were adopted from the studies by Babin and Boles (1998) and Netemeyer, Boles, and McMurrian (1996). Items indicating organizational commitment to CSR-implementing hotels were extracted from a study conducted by Kucukusta et al. (2013). All items that measured employee satisfaction and organizational commitment were modified. To clarify and measure employee satisfaction and organizational commitment regarding CSR-implementing hotel, the phrase “in this hotel where it implements CSR” was included in each sentence. To further clarify the statements, “present line of work” was removed or modified as “present work.”

Table 4. 12 Amendments in employee attitude, satisfaction, and organizational commitment with this CSR-implementing hotel

No.	Items showing employee satisfaction with this CSR-implementing Hotel
1	I am satisfied with my present line of work → I am satisfied with my present work in this hotel where it implements CSR.
2	I feel a great sense of personal satisfaction from my line of work → I feel a great sense of personal satisfaction with this hotel where it implements CSR.
3	I am happy that I ever took this job → I am happy to work for this hotel where it implements CSR.
4	I am enthusiastic about my job → I am enthusiastic about my job in this hotel where it implements CSR.
No.	Items showing employee attitude towards this CSR-implementing Hotel
1	It's pleasant for me to work in this hotel → It is pleasant for me to work in this hotel where it implements CSR.
2	It's good for me to work in this hotel → It is good for me to work in this hotel where it implements CSR.
3	It's desirable for me to work in this hotel → It is desirable for me to work in this hotel where it implements CSR.
4	I feel positive for me to work in this hotel → I feel positive for me to work in this hotel where it implements CSR.
No.	Items showing organizational commitment with this CSR-implementing Hotel
1	I feel happy to spend the rest of my career here → I feel happy to spend the rest of my career in this hotel where it implements CSR.
2	I feel like part of the family at my organization → I feel like part of the family at this hotel where it implements CSR.
3	I feel emotionally attached to my organization → I feel emotionally attached to this hotel where it implements CSR.
4	I feel a strong sense of belonging → I feel a strong sense of belonging in this hotel where it implements CSR.

Items of turnover intention were adopted from a study by Netemeyer et al. (1996). Item 2 (“I intend to quit my present job”) was deleted because it was redundant and represented the exact same concept in item 1. Comments from 40 respondents indicated that the timeframe should be in terms of employee turnover intention, such as “within 12 months.” In the hotel industry, the employee turnover rate is extremely high. When a definite timeframe was developed, respondents were able to indicate their turnover intention precisely, minimizing the measurement error. As a result, the turnover intention was measured with three items.

OCB was measured with four items derived from previous studies (Gao & He, 2017; Tsui, Pearce, Porter, & Tripoli, 1997; Van Dyne & LePine, 1998). Some items were modified.

Interviewees stated that the original items were unclear, so the sentence structure was rephrased. For example, “This particular co-worker speaks up in this group with ideas for new projects or changes in procedures” was rephrased to “In this hotel, I make suggestions to improve work procedures.” The eliminated pronoun made the statement easier to understand.

Items of pro-social behavior were adopted from Gagné (2003) and Twenge, Baumeister, DeWall, Ciarocco, Bartels, and Dovidio (2007). The pro-social behavior refers to individual social altruism and voluntary behavior intending to benefit another in society, and it was measured using three items (see Table 4.13).

Table 4. 13 Amendments in turnover intention, organizational citizenship behavior, and pro-social behavior

No.	Items showing turnover intention
1	I often think about quitting my present job → In this hotel, I often think about quitting my present job.
2	I intend to quit my present job → deleted (Redundant with previous items)
3	I intend to search for an alternative role to my present job, such as another job, full-time student, etc. → In this hotel, I intend to search for new job within the next 12 months.
4	I have searched for a new job → In this hotel, I have searched for a new job during the past 12 months.
No.	Items showing organizational citizenship behavior
1	This particular co-worker speaks up in this group with ideas for new projects or changes in procedures → In this hotel, I make suggestions to improve work procedures.
2	This particular co-worker speaks up and encourages others in this group to get involved in issues that affect the group → In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.
3	This particular co-worker volunteers to do things for this work group. → In this hotel, I am a volunteer to do things for my colleagues.
4	This particular co-worker helps others in this group learn about the work → In this hotel, I help my colleagues to learn about a certain work.
No.	Items showing pro-social behavior
1	I like to spend more time in community service and volunteerism.
2	I plan to be involved with community service and volunteerism.
3	I support donations/ charity activities for underprivileged people. → I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising).

4.7 Pilot test

One of the objectives of this study is to modify the existing CSR measurement scale so that it can be used and applied to the hotel industry. The developed measurement scale can help hotels realize areas that must be improved and determine future CSR goals. Ensuring validity and avoiding potential problem areas and deficiencies in the research instruments are crucial. Before conducting the main survey, testing the newly developed scale is essential. A pilot study is conducted using a sample of 164 hotel employees who have been working in the hotel industry for over three years in the United States. Data for the pilot test are collected through Qualtrics, one of the most popular online survey platforms. The online pilot test was conducted from February to March 2019.

Hotel employees involved in this pilot study should meet two criteria to become respondents. The inclusion criteria for respondents include the following. First, respondents should have more than three years of work experience in the hotel industry to ensure their familiarity with hotel operations. Second, respondents must be existing employees of a CSR-implementing hotel. The reason is that this study attempted to develop a scale that measure the perceived CSR performance based on experience and not expectation. This approach is also considered a practical method to select the respondents. All respondents should fulfill both criteria to ensure the validity of the developed scale.

4.7.1 Data screening

Data screening is essential to ensure the quality and validity of data for further analysis. Data were screened based on three indicators: (1) outliers, (2) missing data, and (3) normality test (Kline, 2016). Outliers refer to the value showing significant difference from other values.

Descriptive analysis and box plots were conducted to identify any possible outliers (Hair, 2010). As result, five outliers were deleted from dataset.

The respondents who filled the entire survey on the same level of the measurement items and completed the survey within three minutes were excluded. Missing values had not been observed in the data because the online survey required respondents to answer every question before they can go to the next page. The missing values were re-examined to ensure that the dataset has no missing values. In addition, univariate normality test was conducted, and all items achieved normality with an absolute skew value of < 2 (West, Finch, & Curran, 1995). The univariate institutionalized kurtosis indicates that all items can be considered normally distributed with an absolute kurtosis value of < 7 (West et al., 1995). The sample size of 164 was sufficient.

Table 4. 14 Results of the descriptive analysis and univariate normality test

Items	Mean	SD	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	SE	Statistic	SE
(ENP_1) Extent of effort to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).	5.09	1.475	-1.089	0.19	0.481	0.377
(ENP_2) Extent of effort to exclude endangered species from the food menu (e.g., shark's fin soup).	5.8	1.365	-1.355	0.19	1.847	0.377
(ENP_3) Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).	5.52	1.059	-1.412	0.19	3.496	0.377
(ENP_4) Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).	5.45	1.264	-1.4	0.19	2.232	0.377
(ENP_5) Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)	5.24	1.357	-0.914	0.19	0.406	0.377
(ENP_6) Extent of effort to reduce solid waste in guest rooms (e.g. amenity packaging).	5.2	1.507	-0.761	0.19	-0.303	0.377
(ENP_7) Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).	5.76	1.134	-1.333	0.19	2.87	0.377
(ENP_8) Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).	5.82	1.172	-1.155	0.19	1.274	0.377
(EN_1) Extent of effort to conserve natural resources.	5.43	1.010	-0.866	0.19	1.294	0.377
(EN_2) Extent of effort to manage waste.	5.5	1.261	-0.977	0.19	0.824	0.377
(EN_3) Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	5.15	1.226	-0.78	0.19	0.781	0.377
(EN_4) Extent of effort to protect natural environment.	5.41	1.182	-0.75	0.19	0.821	0.377
(EN_5) Extent of effort to educate employees, customers and partners to support the environmental protection.	5.54	1.121	-0.992	0.19	1.668	0.377
(SOC_1) Extent of effort to allocate hotel resources for charity activities.	4.91	1.450	-0.497	0.19	-0.233	0.377
(SOC_2) Extent of effort to improve the welfare of the community.	4.88	1.480	-0.419	0.19	-0.488	0.377
(SOC_3) Extent of effort to participate in community services and volunteerism.	4.93	1.507	-0.592	0.19	-0.188	0.377
(SOC_4) Extent of effort to hire local residents.	5.73	1.269	-1.292	0.19	1.77	0.377
(SOC_5) Extent of effort to use local materials/products (e.g., food, flower, furniture).	5.19	1.373	-0.764	0.19	0.378	0.377
(LEG_1) Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	5.96	0.965	-1.087	0.19	1.934	0.377
(LEG_2) Extent of effort to follow its contractual obligations.	5.82	1.107	-1.318	0.19	2.632	0.377
(LEG_3) Extent of effort to comply with all laws regulating hiring and employee benefits.	5.87	1.097	-1.181	0.19	2.17	0.377
(LEG_4) Extent of effort to meet legal standards of the services/products.	5.88	1.134	-1.47	0.19	2.909	0.377

(LEG_5) Extent of effort to implement internal policies to prevent discrimination.	6.12	0.987	-1.165	0.19	1.557	0.377
(LEG_6) Extent of effort to ensure food safety and hygiene.	6.02	1.129	-1.187	0.19	1.24	0.377
(ETH_1) Extent of effort not to compromise ethical standards to achieve corporate goals.	5.52	1.270	-1.065	0.19	1.11	0.377
(ETH_2) Extent of effort to commit to well-defined ethics and principles.	5.92	1.021	-1.064	0.19	1.432	0.377
(ETH_3) Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	5.89	1.234	-0.5160	0.19	2.736	0.377
(ETH_4) Extent of effort to provide accurate information to customers.	5.99	0.962	-1.200	0.19	2.572	0.377
(ETH_5) Extent of effort to encourage workforce diversity (e.g., age, gender, race, physical and mental disabilities).	5.68	1.306	-1.373	0.19	2.356	0.377
(ETH_6) Extent of effort to offer equal opportunities (e.g., promotion, hiring).	5.86	1.102	-0.973	0.19	0.68	0.377
(ETH_7) Extent of effort to follow code of conducts .	5.96	0.987	-1.233	0.19	2.455	0.377
(ETH_8) Extent of effort to provide ethical studies with best practices to employees.	5.85	1.013	-1.231	0.19	2.232	0.377
(ETH_9) Extent of effort to protect customers' personal information.	5.91	1.061	-1.218	0.19	2.27	0.377
(ETH_10) Extent of effort to use customer satisfaction to measure the hotel's business performance.	6.01	1.015	-1.058	0.19	0.807	0.377
(ETH_11) Extent of effort to use employee satisfaction to measure the hotel's business performance.	5.73	1.254	-1.351	0.19	2.006	0.377
(FIN_1) Extent of effort to return a profit to incentivize stakeholders.	5.55	1.109	-0.741	0.19	0.218	0.377
(FIN_2) Extent of effort to secure enough resources to continue the business.	5.85	1.072	-0.963	0.19	0.653	0.377
(FIN_3) Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	5.87	1.034	-1.155	0.19	2.323	0.377
(FIN_4) Extent of effort to ensure survival and long term financial success.	5.94	0.995	-0.936	0.19	1.01	0.377
(ATT_1) It is pleasant for me to work in this hotel where it implements CSR.	5.79	1.061	-0.873	0.19	0.665	0.377
(ATT_2) It is good for me to work in this hotel where it implements CSR.	5.84	1.081	-0.993	0.19	1.167	0.377
(ATT_3) It is desirable for me to work in this hotel where it implements CSR.	5.71	1.188	-0.993	0.19	0.906	0.377
(ATT_4) I feel positive for me to work in this hotel where it implements CSR.	5.93	1.071	-1.186	0.19	1.548	0.377
(SAT_1) I am satisfied with my present line of work in this hotel where it implements CSR.	5.82	1.156	-1.192	0.19	1.804	0.377
(SAT_2) I feel a great sense of personal satisfaction with this hotel where it implements CSR.	5.57	1.188	-0.676	0.19	-0.056	0.377
(SAT_3) I am happy to work for this hotel where it implements CSR.	5.85	1.127	-1.021	0.19	0.924	0.377
(SAT_4) I am enthusiastic about my job in this hotel where it implements CSR.	5.76	1.233	-1.048	0.19	1.088	0.377
(TO_1) In this hotel, I often think about quitting my present job.	3.45	2.049	0.379	0.19	-1.308	0.377

(TO_2) In this hotel, I intend to search for new job within the next 12 months.	3.45	2.031	0.289	0.19	-1.306	0.377
(TO_3) In this hotel, I have searched for a new job in the past 12 months.	3.48	2.053	0.236	0.19	-1.362	0.377
(OCB_1) In this hotel, I make suggestions to improve work procedures.	5.24	1.383	-1.084	0.19	1.131	0.377
(OCB_2) In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.	5.46	1.345	-1.339	0.19	2.063	0.377
(OCB_3) In this hotel, I am a volunteer to do things for my colleagues.	5.37	1.248	-0.973	0.19	1.029	0.377
(OCB_4) In this hotel, I help my colleagues to learn about a certain work.	5.73	1.131	-1.217	0.19	2.609	0.377
(PSOC_1) I like to spend more time in community service and volunteerism.	4.93	1.497	-0.718	0.19	0.233	0.377
(PSOC_2) I plan to be involved with community service and volunteerism.	5.02	1.551	-0.761	0.19	0.039	0.377
(PSOC_3) I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)	5.37	1.436	-1.380	0.19	2.041	0.377

4.7.2 Demographics of the respondents

Table 4.15 shows the profile of the pilot test respondents. The result showed that 67.1% of the respondents were male. The age groups were 25–29 (32.9%), 35–39 (23.8%), 30–34 (22%), and 40–44 (9.8%). The majority of the respondents had university degree (50.6%), followed by those with post-secondary school/associate degree/diploma (23.8%). Most of the respondents were supervisory-level employees (44.5%), followed by managerial-level (32.3%) ones. The percentage of employees in chained brand hotels was slightly higher (58.5%) than that of those in independent privately owned hotels (40.9%). Front-of-house employees consists 75.6% of respondents, whereas only 23.8% of respondents were back-of-house employees.

Table 4. 15 Profiles of the pilot test respondents

United States hotel employee who had over 3 years working experience (N= 164)		
Variable	Category	Percentage (%)
Gender	Female	67.1
	Male	32.9
Age	18 - 24	3.7
	25 - 29	32.9
	30 - 34	22.0
	35 - 39	23.8
	40 - 44	9.8
	45 - 49	4.3
	50 - 54	2.4
	55 and older	1.2
Position level	Entry-level	22.0
	Supervisory-level	44.5
	Managerial-level	32.3
	Executive-level	1.2
Educational level	High school or less	3.0
	Post-secondary school /Associate Degree/ Diploma (etc...)	23.8
	University degree	50.6
	Master degree and above	22.6
Hotel type	Independent privately owned hotel	40.9
	Chained-brand hotel	58.5
	Others	0.6
Working department	Front of house	75.6
	Back of house	23.8
	Others	0.6

4.7.3 Exploratory factor analysis (EFA)

EFA was conducted using the items of the measurement scale of multidimensional CSR. EFA aims to identify underlying dimensions and reduce irrelevant or overlapping items in the

scale. This research used the principal component factor analysis, which is the most popular and widely used dimension-reducing technique (Jolliffe, 2011). The factors extracted from the CSR performance scale are not wholly independent but correlated to one another in a certain degree. Hence, oblique rotation is employed in this study rather than orthogonal rotation (Field, 2018).

Items with communalities and factor loading less than 0.45 were removed based on the suggestions from previous studies (Hair, Black, Babin, & Anderson, 2009; Lee et al., 2014). In addition, items were eliminated if they were poorly correlated within the construct ($r < 0.4$) (Choi & Sirakaya 2005; Chu & Murrmann 2006; Kim, Ritchie, & McCormick, 2012). As a result, 11 of 39 items were deleted. Table 4.13 lists the removed items.

Table 4. 16 Items removed through the EFA

No.	Deleted items	Description
1	ENP_1	Extent of effort to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).
2	ENP_2	Extent of effort to exclude endangered species from the food menu (e.g., shark’s fin soup).
3	ENP_6	Extent of effort to reduce solid waste in guest rooms (e.g. amenity packaging).
4	ENP_8	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).
5	EN_2	Extent of effort to manage waste.
6	SOC_4	Extent of effort to hire local residents.
7	LEG_2	Extent of effort to follow its contractual obligations.
8	LEG_6	Extent of effort to ensure food safety and hygiene
9	ETH_1	Extent of effort not to compromise ethical standards to achieve corporate goals.
10	ETH_5	Extent of effort to encourage workforce diversity (e.g., age, gender, race, physical and mental disabilities).
11	ETH_9	Extent of effort to protect customers’ personal information.

EFA was conducted after removing 11 items to identify the factor structure of the CSR measurement scale. Table 4.14 shows the findings of the factor analysis of items associated with employees’ perceived CSR performance in the pilot test. The factor analysis that used 28 items

to indicate hotel employees' perceived CSR generated six underlying domains whose eigenvalues were greater than 1.0. The factor model explained 65.25% of the variance. As the values for the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy was 0.907, confirming the validation of the factor model. The results of Bartlett's test of sphericity showed $\chi^2 = 3307.32$ ($df = 378, p = 0.000$). The communalities for each variable, which indicated the variances explained by the factors, ranged from 0.453 to 0.805, meaning the items accounted for 55% to 81% to explain variables.

The reliability alpha for all the six domains ranged from 0.82 to 0.92, which was higher than the threshold value of 0.70 (Nunnally, 1978). Based on the factor analysis, the six domains were labeled as “ethical domain,” “legal domain,” “financial/economic domain,” “social/philanthropic domain,” “environmental principle domain,” and “environmental practice domain.” The mean scores of each domain ranged from 4.88 to 6.12, with the standard deviations ranging from 0.96 to 1.51.

Table 4. 17 EFA results on employee perceived CSR performance in hotel industry

	Dimensions and items	Communality	Factor Loading	Mean
Dimension 1: Ethical (Eigenvalue: 11.68; Variance explained: 40.49%; Cronbach's α: 0.92; Grand mean: 5.90)				
ETH_2	Extent of effort to commit to well-defined ethics and principles.	0.632	0.555	5.92
ETH_3	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	0.647	0.655	5.89
ETH_4	Extent of effort to provide accurate information to customers.	0.581	0.602	5.99
ETH_6	Extent of effort to offer equal opportunities (e.g., promotion, hiring).	0.637	0.560	5.86
ETH_7	Extent of effort to follow code of conducts .	0.627	0.573	5.96
ETH_8	Extent of effort to provide ethical studies with best practices to employees.	0.617	0.617	5.85
ETH_10	Extent of effort to use customer satisfaction to measure the hotel's business performance.	0.635	0.553	6.01
ETH_11	Extent of effort to use employee satisfaction to measure the hotel's business performance.	0.640	0.685	5.73
Dimension 2: Legal (Eigenvalue: 3.12; Variance explained: 10.04%; Cronbach's α: 0.90; Grand mean: 5.96)				
LEG_1	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	0.643	0.669	5.96
LEG_3	Extent of effort to comply with all laws regulating hiring and employee benefits.	0.739	0.712	5.87
LEG_4	Extent of effort to meet legal standards of the services/products.	0.794	0.740	5.88
LEG_5	Extent of effort to implement internal policies to prevent discrimination.	0.642	0.632	6.12
Dimension 3: Financial/Economic (Eigenvalue: 1.77; Variance explained: 5.16%; Cronbach's α: 0.87; Grand mean: 5.80)				
FIN_1	Extent of effort to return a profit to incentivize stakeholders.	0.453	0.571	5.55
FIN_2	Extent of effort to secure enough resources to continue the business.	0.733	0.778	5.85
FIN_3	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	0.718	0.774	5.87
FIN_4	Extent of effort to ensure survival and long term financial success.	0.719	0.768	5.94
Dimension 4: Social/Philanthropic (Eigenvalue: 1.62; Variance explained: 4.52%; Cronbach's α: 0.89; Grand mean:5.09)				
SOC_1	Extent of effort to allocate hotel resources for charity activities.	0.754	0.835	4.91
SOC_2	Extent of effort to improve the welfare of the community.	0.805	0.813	4.88
SOC_3	Extent of effort to participate in community services and volunteerism.	0.837	0.824	4.93
SOC_5	Extent of effort to use local materials/products (e.g., food, flower, furniture).	0.502	0.513	5.19
Dimension 5: Environmental principle (Eigenvalue: 1.07; Variance explained: 2.61%; Cronbach's α: 0.86; Grand mean:5.38)				
EN_1	Extent of effort to conserve natural resources.	0.622	0.645	5.43
EN_3	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	0.537	0.634	5.15

EN_4	Extent of effort to protect natural environment.	0.731	0.765	5.41
EN_5	Extent of effort to educate employees, customers and partners to support the environmental protection.	0.621	0.592	5.54
Dimension 6: Environmental practice (Eigenvalue: 1.00; Variance explained: 2.43%; Cronbach's α : 0.82; Grand mean: 5.49)				
ENP_3	Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).	0.511	0.835	5.52
ENP_4	Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).	0.738	0.813	5.45
ENP_5	Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system).	0.630	0.824	5.24
ENP_7	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).	0.527	0.513	5.76

Table 4.15 shows the factor analysis of items associated with attitude toward this CSR-implementing hotel, satisfaction toward this CSR-implementing hotel, turnover intention, OCB, and pro-social behavior. No item was removed in the pilot test based on the aforementioned criteria.

The factor analysis with varimax rotation that used four items to indicate the attitude toward this CSR-implementing hotel provided a single-factor model, wherein the eigenvalue was 2.823. The factor model explained 70.58% of the variance. The values of the KMO measure of sampling adequacy was 0.82, and the result of Barlett's test of sphericity was 294.03 ($df = 6, p = 0.000$). Communalities of each item ranged from 0.659 to 0.787, and factor loading ranged from 0.812 to 0.887. The mean score of attitude toward this CSR-implementing hotel was 5.82. The reliability alpha was 0.860, which showed a high level of internal consistency.

The factor analysis of the four items to indicate employee satisfaction toward this CSR-implementing hotel generated a single-factor model. The mean value for all items was 5.75, and the eigenvalue of the single factor was 3.041. The amount of the explained variance was 76.02%. Communalities of each item ranged from 0.734 to 0.783, and the factor loadings ranged from 0.857 to 0.885. The values of the KMO measure of sampling adequacy (0.825) and Bartlett's test of sphericity for the one construct ($\chi^2 = 382.06, df = 6, p = 0.000$) confirmed the factor model

and the existence of one or more factors. The reliability alpha was 0.894, which showed a high level of internal consistency.

The factor analysis using four items to measure organizational commitment with this CSR-implementing hotel generated a single-factor model. The mean value for all items was 5.34, and the eigenvalue of the single factor was 3.32. The amount of the explained variance was 77.43%. Communalities of each item ranged from 0.692 to 0.825, and the factor loadings ranged from 0.832 to 0.908. The values of the KMO measure of sampling adequacy (0.843) and Bartlett's test of sphericity for the one construct ($\chi^2 = 541.07$, $df = 6$, $p = 0.000$) confirmed the factor model and the existence of one or more factors. The reliability alpha was 0.937, which showed a high level of internal consistency.

The factor analysis using three items to measure turnover intention generated a single-factor model. The mean value for all items was 3.46, and the eigenvalue of the single factor was 2.663. The amount of the explained variance was 88.77%. Communalities of each item ranged from 0.856 to 0.904, and the factor loadings ranged from 0.925 to 0.951. The values of the KMO measure of sampling adequacy (0.759) and Bartlett's test of sphericity for the one construct ($\chi^2 = 427.41$, $df = 3$, $p = 0.000$) confirmed the factor model and the existence of one or more factors. The reliability alpha was 0.937, which showed a high level of internal consistency.

The factor analysis using four items to measure OCB generated a single-factor model. The mean value for all items was 5.428, and the eigenvalue of the single factor was 2.659. The amount of the explained variance was 66.48%. Communalities of each item ranged from 0.602 to 0.749, and the factor loadings ranged from 0.776 to 0.865. The values of the KMO measure of sampling adequacy (0.750) and Bartlett's test of sphericity for the one construct ($\chi^2 = 262.19$, df

= 6, $p = 0.000$) confirmed the factor model and the existence of one or more factors. The reliability alpha was 0.829, which showed a high level of internal consistency.

The factor analysis with three items to indicate pro-social behavior generated a single-factor model. The mean value for all items was 5.11, and the eigenvalue of the single factor was 2.257. The amount of the explained variance was 75.23%. Communalities of each item ranged from 0.608 to 0.826, and the factor loadings ranged from 0.780 to 0.909. The values of the KMO measure of sampling adequacy (0.670) and Bartlett's test of sphericity for the one construct ($\chi^2 = 223.58$, $df = 3$, $p = 0.000$) confirmed the factor model and the existence of one or more factors. The reliability alpha was 0.834, which showed a high level of internal consistency.

Table 4. 18 EFA results on employees' attitude and satisfaction toward this CSR-implementing hotel, turnover intention, organizational citizenship behavior, pro-social and pro environmental behavior

	Dimensions and items	Factor loading	Communality	Mean
Dimension 1: Attitude toward this CSR-implementing hotel (Eigenvalue: 2.823; Variance explained: 70.58%; Cronbach's α : 0.860; Grand mean: 5.82)				
ATT_1	It is pleasant for me to work in this hotel where it implements CSR.	0.812	0.659	5.79
ATT_2	It is good for me to work in this hotel where it implements CSR.	0.817	0.668	5.84
ATT_3	It is desirable for me to work in this hotel where it implements CSR.	0.842	0.709	5.71
ATT_4	I feel positive for me to work in this hotel where it implements CSR.	0.887	0.787	5.93
Dimension 1: Satisfaction toward this CSR-implementing hotel (Eigenvalue: 3.041; Variance explained: 76.02%; Cronbach's α : 0.894; Grand mean: 5.75)				
SAT_1	I am satisfied with my present line of work in this hotel where it implements CSR.	0.876	0.767	5.82
SAT_2	I feel a great sense of personal satisfaction with this hotel where it implements CSR.	0.857	0.734	5.57
SAT_3	I am happy to work for this hotel where it implements CSR.	0.870	0.756	5.85
SAT_4	I am enthusiastic about my job in this hotel where it implements CSR.	0.885	0.783	5.76
Dimension 1: Organizational commitment with this CSR-implementing hotel (Eigenvalue: 3.32; Variance explained: 77.43%; Cronbach's α : 0.93; Grand mean: 5.34)				
OC_1	I feel happy to spend the rest of my career in this hotel where it implements CSR	0.692	0.832	5.18
OC_2	I feel like part of the family at this hotel where it implements CSR	0.804	0.897	5.48
OC_3	I feel emotionally attached to this hotel where it implements CSR	0.776	0.881	5.24
OC_4	I feel a strong sense of belonging in this hotel where it implements CSR	0.825	0.908	5.46

Dimension 1: Turnover intention (Eigenvalue: 2.663; Variance explained: 88.77%; Cronbach's α : 0.937; Grand mean: 3.46)				
TO_1	In this hotel, I often think about quitting my present job.	0.925	0.856	3.45
TO_2	In this hotel, I intend to search for new job within the next 12 months.	0.951	0.904	3.45
TO_3	In this hotel, I have searched for a new job in the past 12 months.	0.950	0.903	3.48
Dimension 1: Organizational citizenship behavior (Eigenvalue: 2.659; Variance explained: 66.48%; Cronbach's α : 0.829; Grand mean: 5.428)				
OCB_1	In this hotel, I make suggestions to improve work procedures.	0.865	0.749	5.24
OCB_2	In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.	0.776	0.602	5.46
OCB_3	In this hotel, I am a volunteer to do things for my colleagues.	0.778	0.606	5.37
OCB_4	In this hotel, I help my colleagues to learn about a certain work.	0.838	0.703	5.73
Dimension 1: Pro-social behavior (Eigenvalue: 2.257; Variance explained: 75.23; Cronbach's α : 0.834; Grand mean: 5.11)				
PSOC_1	I like to spend more time in community service and volunteerism.	0.907	0.823	4.93
PSOC_2	I plan to be involved with community service and volunteerism.	0.909	0.826	5.02
PSOC_3	I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)	0.780	0.608	5.37

4.7.4. Revised survey for the main data collection

The validation of measurement items was conducted through in-depth interviews with CSR expert panel, a pre-test by graduate students who major in hotel and tourism management, and EFA of the pilot tests. A total of 50 items were retained in the main survey questionnaire to measure employees' perceived hotel CSR performance (28 items), attitude toward this CSR-implementing hotel (4 items), employee satisfaction with this CSR-implementing hotel (4 items), organizational commitment with this CSR-implementing hotel (4 items), turnover intention (3 items), OCB (4 items), and pro-social behavior (3 items) (see Table 4.16). Following the rigorous scale development and validation process, the measurement items were considered as valid and reliable before the main survey was conducted in the United States.

Table 4. 19 Major items retained for the main study

Dimensions	No.	items
Environmental practice Domain	1	Extent of effort to reduce water usage in a guest room (e.g., low flow plumbing).
	2	Extent of effort to reduce energy usage in a guest room (e.g., occupancy and daylight sensor).
	3	Extent of effort to reduce greenhouse gas/carbon emission in a guest room. (e.g., better control of heating/cooling system)
	4	Extent of effort to implement the reuse/recycle program in a guest room (e.g., linen/towel reuse/recycle card reminder).
Environmental principle Domain	1	Extent of effort to conserve natural resources.
	2	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).
	3	Extent of effort to protect natural environment.
	4	Extent of effort to educate employees, customers and partners to support the environmental protection.
Philanthropic/Social Domain	1	Extent of effort to allocate hotel resources for charity activities.
	2	Extent of effort to improve the welfare of the community.
	3	Extent of effort to participate in community services and volunteerism.
	4	Extent of effort to use local materials/products (e.g., food, flower, furniture).
Legal Domain	1	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.
	2	Extent of effort to comply with all laws regulating hiring and employee benefits.
	3	Extent of effort to meet legal standards of the services/products.
	4	Extent of effort to implement internal policies to prevent discrimination.
Ethical Domain	1	Extent of effort to commit to well-defined ethics and principles.
	2	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).
	3	Extent of effort to provide accurate information to customers.
	4	Extent of effort to offer equal opportunities (e.g., promotion, hiring).
	5	Extent of effort to follow code of conducts .
	6	Extent of effort to provide ethical studies with best practices to employees.
	7	Extent of effort to use customer satisfaction to measure the hotel's business performance.
	8	Extent of effort to use employee satisfaction to measure the hotel's business performance.
Financial/Economic Domain	1	Extent of effort to return a profit to incentivize stakeholders.
	2	Extent of effort to secure enough resources to continue the business.
	3	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).
	4	Extent of effort to ensure survival and long term financial success.
Attitude towards this CSR-implementing Hotel	1	It is pleasant for me to work in this hotel where it implements CSR.
	2	It is good for me to work in this hotel where it implements CSR.
	3	It is desirable for me to work in this hotel where it implements CSR.
	4	I feel positive for me to work in this hotel where it implements CSR.
Employee satisfaction with this CSR-implementing Hotel	1	I am satisfied with my present line of work in this hotel where it implements CSR.
	2	I feel a great sense of personal satisfaction with this hotel where it implements CSR.
	3	I am happy to work for this hotel where it implements CSR.
	4	I am enthusiastic about my job in this hotel where it implements CSR.

Organizational commitment with this CSR-implementing Hotel	1	I feel happy to spend the rest of my career in this hotel where it implements CSR
	2	I feel like part of the family at this hotel where it implements CSR
	3	I feel emotionally attached to this hotel where it implements CSR
	4	I feel a strong sense of belonging in this hotel where it implements CSR
Turnover intention	1	I feel a great sense of personal satisfaction with this hotel where it implements CSR.
	2	I am happy to work for this hotel where it implements CSR.
	3	I am enthusiastic about my job in this hotel where it implements CSR.
Organizational citizenship behavior	1	In this hotel, I make suggestions to improve work procedures.
	2	In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.
	3	In this hotel, I am a volunteer to do things for my colleagues.
	4	In this hotel, I help my colleagues to learn about a certain work.
Pro-social Behavior	1	I like to spend more time in community service and volunteerism.
	2	I plan to be involved with community service and volunteerism.
	3	I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)

4.8 Main survey

The main survey was conducted in the United States after the pilot test to achieve the research objectives. The data collection and analysis procedures are as follows.

4.8.1 Data collection

Collecting appropriate data is a critical success point of the research design because every researcher encounters unforeseen difficulties while gathering data (Rimando et al., 2015), such as non-response of participants and inaccessibility of data (Barlett, Kotrlik, & Higgins, 2001). This study investigated the impacts of hotel employees' perceived CSR performance on their attitude, satisfaction, organizational commitment, turnover intention, OCB, and pro-social behavior. The moderating role of position level on these relationships is also explored. The sample frame in this study comprises hotel employees in the United States. A sample unit comprises hotel employees who have been working for over three years and hotels that currently implement CSR practices.

The sample size depends on the number of variables within the proposed construct. A rule of thumb for the sample size is recommended by Hair (2010), in which the variables should be analyzed five times of their size. For example, if the number of variables is 50, then the minimum sample size should be 250. Roscoe (1975) suggested that the most appropriate sample size is over 30 and under 500, and the minimum sample size is 30 regardless if the sample must be divided into different sub-groups. However, Hair (2010) claimed that the larger the sample size, the more reliable the result and the lesser the sampling errors. Therefore, a sample size of 600 is used in this study. In addition, the respondents are divided into different sub-groups by using their demographic and occupational backgrounds to analyze the moderating effect. The minimum samples of this sub-group are 150.

A self-administered online survey platform was developed at Qualtrics. Convenience sampling was undertaken through Amazon's Mechanical Turk for data collection. The main survey was carried out from April to August 2019 on a sample unit of American hotel employees. The following criteria must be fulfilled to participate in this survey: (1) work experience of at least three years in the hotel industry, (2) current employee of a CSR-implementing hotel, and (3) participant must be aware of the hotel's implemented CSR practices. A total of 717 questionnaires were collected. However, 64 questionnaires were excluded because they completed the survey within 2 minutes. A total of 653 questionnaires were used for data analysis.

4.8.2 SEM and multi-group analysis

SEM was conducted to investigate the relationship of the proposed theoretical model and analyze the moderating role of employees' gender and position level with the constructs. Although regression analysis can be used to analyze the causal relationship between the

independent and dependent variables, analyzing the multi-layer causal relationship is difficult (Kline, 2016). SEM can combine interdependence and dependence multivariate techniques to model complex relationships (Hair, 2010). Therefore, SEM is the most appropriate analytical method to analyze the relationship among employees' perceived CSR, attitude, satisfaction, organizational commitment, turnover intention, OCB, and pro-social behavior in the hotel industry. Moreover, a multi-group analysis was conducted to test if significant differences exist in the group-specific parameter estimates among the entry-, supervisory-, and managerial-level groups. The findings of this study were analyzed and generated by IBM SPSS and AMOS Statistics 24.

CHAPTER 5: RESULTS

5.1 Chapter introduction

This chapter presents the findings of the main survey. The screening of data, descriptive analysis of respondents, cross-validation of the data are included. The convergent and discriminant validity are examined, followed by the EFA, CFA, SEM, multi-group analysis, and hypothesized model testing.

5.2 Missing data and outliers

Based on Kline (2016), missing data and outliers pose a serious problem in multivariate data analysis. The main survey in this study was undertaken through Qualtrics, which overcomes the weakness of missing data through a “forced answer” function. However, 20 questionnaires were identified as outliers and were removed because of insincere answers having only one number throughout the questionnaire. Finally, 633 questionnaires were used for further data analysis.

5.3 Descriptive statistics and normality test

The descriptive analysis of all measurement items is presented in Table 5.1. Skewness and kurtosis represent an important normality test that should be conducted before SEM (Ghasemi & Zahediasl, 2012; Hair, 2010). Positive values of skewness indicate that most scores are lower than the mean score, whereas negative values of skewness show that most scores are higher than the mean scores. Positive values of kurtosis indicate that the distribution has heavier tails and a sharper peak than normal distribution, whereas negative values of kurtosis indicate that the distribution has lighter tails and a flatter peak than normal distribution. According to

George and Mallery (2016), the absolute value of skewness that is within ± 2.0 is the cut-off value. For kurtosis, the absolute cut-off value of 7.0 is acceptable in current study (Byrne, 2016). The absolute values of skewness in Table 5.1 ranged from 1.04 to 1.91, and the kurtosis values fell between 0.00 and 3.31, indicating that the data were normally distributed.

Table 5. 1 Descriptive analysis of measurement items

Items	Descriptive statistics		Skewness		Kurtosis	
	Mean	SD	Statistic	SE	Statistic	SE
Env_1	5.44	1.151	-0.992	0.097	1.108	0.194
Env_2	5.49	1.224	-1.018	0.097	0.993	0.194
Env_3	5.27	1.313	-0.770	0.097	0.247	0.194
Env_4	5.65	1.119	-0.913	0.097	1.073	0.194
Env_5	5.36	1.158	-0.982	0.097	1.297	0.194
Env_6	5.24	1.269	-0.620	0.097	-0.090	0.194
Env_7	5.35	1.256	-0.707	0.097	0.161	0.194
Env_8	5.49	1.197	-0.937	0.097	1.061	0.194
Soc_1	4.98	1.391	-0.547	0.097	-0.186	0.194
Soc_2	5.02	1.392	-0.544	0.097	-0.171	0.194
Soc_3	5.02	1.471	-0.616	0.097	-0.237	0.194
Soc_4	5.25	1.336	-0.792	0.097	0.269	0.194
Leg_1	5.74	1.114	-1.163	0.097	1.893	0.194
Leg_2	5.77	1.121	-1.059	0.097	1.477	0.194
Leg_3	5.78	1.154	-1.170	0.097	1.560	0.194
Leg_4	5.87	1.068	-1.120	0.097	1.915	0.194
Eth_1	5.60	1.132	-0.973	0.097	1.171	0.194
Eth_2	5.76	1.110	-0.804	0.097	0.361	0.194
Eth_3	5.84	1.064	-1.038	0.097	1.198	0.194
Eth_4	5.66	1.106	-0.788	.097	0.420	.194
Eth_5	5.85	1.027	-0.948	0.097	0.935	0.194
Eth_6	5.71	1.073	-0.962	0.097	1.075	0.194
Eth_7	5.89	1.055	-1.012	0.097	1.057	0.194
Eth_8	5.71	1.099	-0.766	0.097	0.258	0.194
Fin_1	5.44	1.143	-0.661	0.097	0.305	0.194
Fin_2	5.71	1.127	-0.916	0.097	0.714	0.194
Fin_3	5.77	1.065	-0.903	0.097	1.022	0.194
Fin_4	5.85	1.041	-0.844	0.097	0.580	0.194
ATT_1	5.73	1.222	-1.361	0.097	2.277	0.194
ATT_2	5.86	1.110	-1.355	0.097	2.676	0.194
ATT_3	5.79	1.187	-1.464	0.097	2.835	0.194
ATT_4	5.90	1.113	-1.469	0.097	3.131	0.194

SAT_1	5.70	1.126	-1.132	0.097	1.833	0.194
SAT_2	5.64	1.184	-1.022	0.097	1.272	0.194
SAT_3	5.78	1.139	-1.275	0.097	1.945	0.194
SAT_4	5.57	1.284	-1.017	0.097	0.848	0.194
OC_1	5.12	1.523	-0.750	0.097	-0.017	0.194
OC_2	5.45	1.360	-0.918	0.097	0.561	0.194
OC_3	5.27	1.465	-0.914	0.097	0.389	0.194
OC_4	5.47	1.345	-1.058	0.097	1.050	0.194
TO_1	2.94	1.806	0.677	0.097	-0.775	0.194
TO_2	3.17	1.882	0.498	0.097	-0.968	0.194
TO_3	3.01	1.909	0.599	0.097	-0.984	0.194
OCB_1	5.19	1.353	-1.023	0.097	0.931	0.194
OCB_2	5.32	1.342	-1.082	0.097	1.173	0.194
OCB_3	5.33	1.304	-1.082	0.097	1.381	0.194
OCB_4	5.55	1.216	-1.383	0.097	2.815	0.194
PSB_1	4.83	1.530	-0.634	0.097	-0.141	0.194
PSB_2	4.98	1.561	-0.762	0.097	0.000	0.194
PSB_3	5.38	1.315	-1.029	0.097	1.236	0.194

5.4 Demographic profiles of the respondents

Table 5.2 shows the demographic profile of respondents. Seven demographic information were investigated: gender, age, position level, educational level, hotel type, working department, and years of experience in the hotel industry. The result of frequency analysis indicated that 58.9% of the respondents were males. The age group distribution was as follows: 30s (40.8%), 20s (34.0%), 40s (18.3%), and 50s (6.9%). In terms of educational level, roughly 55.1% had university degrees, and 29.6% of them had diploma or associate degree. Majority of the respondents were in supervisory level (45.6%), followed by managerial level (30.5%) and entry level (23.9%). Of the respondents, 60.4% worked in chained brand hotels, and most of the respondents worked in the front-of-house department (66.4%). Regarding years of experience, the highest percentage accounted for 3–5 years (44.1%), followed 6–9 years (31.3%) and 10 years or more (24.6%).

Table 5. 2 Demographics of respondents in the main survey (N=633)

Variable	Category	Percentage (%)
Gender	Female	59.7
	Male	40.3
Age	20's	34.0
	30's	40.8
	40's	18.3
	50's or older	6.9
Position level	Entry-level	23.9
	Supervisory-level	45.6
	Managerial-level or above	30.5
Educational level	High school or less	4.9
	Post-secondary school /Associate Degree/ Diploma (etc...)	29.6
	University degree	55.1
	Master degree and above	10.4
Hotel type	Independent privately owned hotel	39.0
	Chained-brand hotel	60.0
	Others	1.0
Working department	Front of house	66.8
	Back of house	31.1
	Others	2.1
Years of experience	3 - 5 years	44.1
	6 - 9 years	31.3
	10 years or more	24.6

5.5 Cross-validation of data

Obtained data were randomly divided into two datasets because CFA models must not be performed on the basis of EFA results that use the same sample (Kline, 2016). Replicating the factor analysis on different samples is essential to guarantee the generalizability and reliability of the results (DeVellis, 2003). Thus, the whole dataset was randomly divided into two by using random sample of cases in SPSS. The first half consisted of 317 samples; the second half, 316 samples. EFA was firstly conducted using the first half to identify the underlying dimensions and reduce the number of measurement items. CFA was then conducted using the second half to assess the validity of the measurement scale. Each dataset that met the criteria was considered a cross-validated measurement scale.

5.5.1 EFA of the measurement model (first half dataset, n = 317)

An EFA with principal axis factoring and promax rotation was conducted for the first half dataset (n = 317). Principal axis factoring and promax rotation are suitable for identifying the underlying dimensions with large datasets (Field, 2018). Items with communalities below 0.4 and factor loadings of less than 0.4 were removed (Stevens, 1992). Factors were not selected if their eigenvalues were less than 1.0. Two items were removed based on the aforementioned criteria: ETH_1 (Extent of effort to commit to well-defined ethics and principles”) and ETH_4 (Extent of effort to offer equal opportunities (e.g., promotion and hiring)).

EFA was conducted again after removing two items. Table 5.3 shows the findings of factor analysis of the measurement items of hotel CSR scale. The results of EFA showed a five-factor solution with eigenvalues greater than 1.0. The factor model explained 62.8% of the variance. R’s measure of sampling adequacy was 0.94, and the result of Bartlett’s test of sphericity was 5709.9 (df = 325, $p = 0.000$), which indicated at least one factor in the factor structure. Communalities of the five-factor solution ranged from 0.47 to 0.78, which indicated 47% to 78% of the variance in the specific dimension.

Reliability alphas of five domains ranged from 0.86 to 0.91, which were significantly higher than the threshold value recommended in previous studies (DeVellis, 2003; Hair, 2010). However, the EFA results showed a five-factor solution, while environmental practice and principle were loaded on a single factor. These findings are inconsistent with the results of the pilot test and literature review. Therefore, this factor structure was named environmental domain. The mean value of each domain were within the range of 5.17 to 5.86. Ethical domain showed the highest mean score (5.86), followed by legal domain (5.83), financial/economic domain (5.71), environmental domain (5.51), and social/philanthropic domain (5.17).

Table 5. 3 EFA result for CSR scale (n = 317)

Dimensions and items		Communality	Factor loading	Mean
Dimension 1: Environmental (Eigenvalue: 11.63; Variance explained: 43.30%; Cronbach's α : 0.89; Grand mean: 5.51)				
ENV_1	Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).	0.511	0.750	5.57
ENV_2	Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).	0.484	0.538	5.56
ENV_3	Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system).	0.553	0.708	5.4
ENV_4	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).	0.470	0.603	5.73
ENV_5	Extent of effort to conserve natural resources.	0.581	0.766	5.49
ENV_6	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	0.541	0.734	5.35
ENV_7	Extent of effort to protect natural environment.	0.536	0.751	5.43
ENV_8	Extent of effort to educate employees, customers and partners to support the environmental protection.	0.589	0.673	5.56
Dimension 2: Ethical (Eigenvalue: 2.533; Variance explained: 8.46%; Cronbach's α : 0.91; Grand mean: 5.86)				
ETH_2	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	0.594	0.687	5.87
ETH_3	Extent of effort to provide accurate information to customers.	0.670	0.843	5.89
ETH_5	Extent of effort to follow code of conducts .	0.686	0.667	5.88
ETH_6	Extent of effort to provide ethical studies with best practices to employees.	0.673	0.622	5.79
ETH_7	Extent of effort to use customer satisfaction to measure the hotel's business performance.	0.692	0.886	5.97
ETH_8	Extent of effort to use employee satisfaction to measure the hotel's business performance.	0.653	0.744	5.74
Dimension 3: Legal (Eigenvalue: 1.458; Variance explained: 4.21%; Cronbach's α : 0.90; Grand mean: 5.83)				
LEG_1	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	0.734	0.883	5.78
LEG_2	Extent of effort to comply with all laws regulating hiring and employee benefits.	0.665	0.794	5.79
LEG_3	Extent of effort to meet legal standards of the services/products.	0.713	0.778	5.85
LEG_4	Extent of effort to implement internal policies to prevent discrimination.	0.682	0.752	5.92
Dimension 4: Social/Philanthropic (Eigenvalue: 1.393; Variance explained: 3.90%; Cronbach's α : 0.90; Grand mean:5.17)				
SOC_1	Extent of effort to allocate hotel resources for charity activities.	0.723	0.879	5.13
SOC_2	Extent of effort to improve the welfare of the	0.761	0.854	5.13

SOC_3	community. Extent of effort to participate in community services and volunteerism.	0.777	0.865	5.10
SOC_4	Extent of effort to use local materials/products (e.g., food, flower, furniture).	0.552	0.587	5.33
Dimension 5: Financial/economic (Eigenvalue: 1.081; Variance explained: 2.93%; Cronbach's α : 0.86; Grand mean: 5.71)				
FIN_1	Extent of effort to return a profit to incentivize stakeholders.	0.433	0.617	5.53
FIN_2	Extent of effort to secure enough resources to continue the business.	0.699	0.775	5.71
FIN_3	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	0.637	0.800	5.78
FIN_4	Extent of effort to ensure survival and long term financial success.	0.719	0.835	5.83

Second, EFA was conducted for attitude toward this CSR-implementing hotel, satisfaction toward this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, OCB, and pro-social behavior. Again, items with communalities below 0.4 and factor loadings of less than 0.4 were removed (Stevens, 1992).

Table 5.4 shows the findings of factor analysis of attitude toward this CSR-implementing hotel, satisfaction toward this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, OCB, and pro-social behavior. The factor analysis that used four items to measure attitude toward this CSR-implementing hotel yielded a one-factor solution, showcasing that the variance explained was 72.98%. The KMO measure of sampling adequacy was 0.848, and the result of Bartlett's test of sphericity was 876.31 ($df = 6, p = 0.000$). Communalities of each items ranged from 0.71 to 0.76, which indicated 71% to 76% of the variance in this variable. The mean scores of attitude toward this CSR-implementing hotel fell between 5.83 and 5.98.

The factor analysis that used four items to measure satisfaction toward this CSR-implementing hotel yielded a one-factor solution. The factor model explained 74.04% of the variance. The KMO measure of sampling adequacy was 0.856, and the result of Bartlett's test of

sphericity was 909.59 ($df = 6, p = 0.000$). Communalities of each items ranged from 0.69 to 0.79, which indicated 69% to 79% of the variance in this variable. The mean scores of satisfaction toward this CSR-implementing hotel ranged from 5.62 to 5.85.

The factor analysis that used four items to measure organizational commitment with this CSR-implementing hotel yielded a one-factor solution. The factor model explained 74.76% of the variance. The KMO measure of sampling adequacy was 0.851, and the result of Bartlett's test of sphericity was 956.27 ($df = 6, p = 0.000$). Communalities of each items ranged from 0.62 to 0.84, which indicated 62% to 84% of the variance in this variable. The mean scores of organizational commitment with this CSR-implementing hotel ranged from 5.18 to 5.58.

The factor analysis that used four items to measure turnover intention yielded a one-factor solution. The factor model explained 85.06% of the variance. The KMO measure of sampling adequacy was 0.773, and the result of Bartlett's test of sphericity was 884.30 ($df = 3, p = 0.000$). Communalities of each items ranged from 0.83 to 0.87, which indicated 83% to 87% of the variance in this variable. The mean scores of turnover intention fell between 2.96 and 3.18.

The factor analysis that used four items to measure OCB yielded a one-factor solution. The factor model explained 74.76% of the variance. The KMO measure of sampling adequacy was 0.770, and the result of Bartlett's test of sphericity was 651.12 ($df = 406, p = 0.000$). Communalities of each items ranged from 0.55 to 0.65, which indicated 55% to 65% of the variance in this variable. The mean scores of OCB ranged from 5.18 to 5.58.

The factor analysis that used four items to measure pro-social behavior yielded a one-factor solution. The factor model explained 68.75% of the variance. The KMO measure of sampling adequacy was 0.677, and the result of Bartlett's test of sphericity was 509.61 ($df = 3, p$

= 0.000). Communalities of each items ranged from 0.40 to 0.85, which indicated 40% to 85% of the variance in this variable. The mean scores of turnover intention fell between 5.02 and 5.50.

The reliability coefficients for attitude toward this CSR-implementing hotel, satisfaction toward this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, OCB, and pro-social behavior ranged from 0.86 to 0.92, confirming internal consistency of single-factor structure. Thus, the current constructs remained for further analysis.

Table 5. 4 EFA result for attitude toward this CSR-implementing hotel, satisfaction with this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, organizational citizenship behavior, and pro-social behavior (n=317)

	Dimensions and items	Communality	Factor loading	Mean
Dimension 1: Attitude toward this CSR-implementing hotel (Eigenvalue: 3.189; Variance explained: 72.98%; Cronbach's α : 0.91; Grand mean: 5.89)				
ATT_1	It is pleasant for me to work in this hotel where it implements CSR.	0.730	0.855	5.83
ATT_2	It is good for me to work in this hotel where it implements CSR.	0.719	0.848	5.92
ATT_3	It is desirable for me to work in this hotel where it implements CSR.	0.757	0.870	5.83
ATT_4	I feel positive for me to work in this hotel where it implements CSR.	0.713	0.844	5.98
Dimension 1: Satisfaction toward this CSR-implementing hotel (Eigenvalue: 3.220; Variance explained: 74.04%; Cronbach's α : 0.92; Grand mean: 5.73)				
SAT_1	I am satisfied with my present line of work in this hotel where it implements CSR.	0.690	0.83	5.78
SAT_2	I feel a great sense of personal satisfaction with this hotel where it implements CSR.	0.787	0.887	5.68
SAT_3	I am happy to work for this hotel where it implements CSR.	0.732	0.855	5.85
SAT_4	I am enthusiastic about my job in this hotel where it implements CSR.	0.754	0.868	5.62
Dimension 1: Organizational commitment with this CSR-implementing hotel (Eigenvalue: 3.236; Variance explained: 74.76%; Cronbach's α : 0.92; Grand mean: 5.42)				
OC_1	I feel happy to spend the rest of my career in this hotel where it implements CSR.	0.620	0.788	5.18
OC_2	I feel like part of the family at this hotel where it implements CSR.	0.732	0.855	5.58
OC_3	I feel emotionally attached to this hotel where it implements CSR.	0.836	0.914	5.35
OC_4	I feel a strong sense of belonging in this hotel where it implements CSR.	0.802	0.896	5.56
Dimension 1: Turnover intention (Eigenvalue: 2.701; Variance explained: 85.06; Cronbach's α : 0.95; Grand mean: 3.07)				
TO_1	In this hotel, I often think about quitting my present job.	0.867	0.931	2.96
TO_2	In this hotel, I intend to search for new job within the next 12 months.	0.855	0.925	3.18
TO_3	In this hotel, I have searched for a new job in the past 12 months.	0.829	0.911	3.08
Dimension 1: Organizational citizenship behavior (Eigenvalue: 2.868; Variance explained: 62.33%; Cronbach's α : 0.87; Grand mean: 5.41)				
OCB_1	In this hotel, I make suggestions to improve work procedures.	0.546	0.739	5.28
OCB_2	In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.	0.648	0.805	5.37
OCB_3	In this hotel, I am a volunteer to do things for my colleagues.	0.654	0.809	5.42
OCB_4	In this hotel, I help my colleagues to learn about a certain work.	0.644	0.803	5.55

Dimension 1: Pro-social behavior (Eigenvalue: 2.332; Variance explained: 68.75%; Cronbach's α : 0.86; Grand mean: 5.22)			
PSOC_1	I like to spend more time in community service and volunteerism.	0.813	0.901 5.02
PSOC_2	I plan to be involved with community service and volunteerism.	0.847	0.92 5.13
PSOC_3	I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)	0.403	0.635 5.5

5.5.2 CFA of the measurement model (second half dataset, n = 316)

CFA was conducted to analyze the measurement model before the path analysis of the proposed structural model. CFA was applied to the second half dataset (n = 316) to confirm the dimensions and items from the EFAs. To examine the level of the model fit of the proposed measurement model, several model fit indices were assessed: normed chi-square, comparative fit index (CFI), normed fit index (NFI), Tucker Lewis index (TLI), root mean square error of approximation (RMSEA), and goodness-of-fit index (GFI) (Hair, 2010). Table 5.5 shows the brief explanation and threshold value to determine the goodness-of-fit indices.

Construct validity is crucial to ensure the reliability and validity of the measurement scale in the CFA stage. Convergent and discriminant validity are the common preventive methods to examine construct validity. Convergent validity is achieved if the measurement items converge or share a high level of variance that represent a specific construct (Bagozzi, & Yi, 2012). The criteria to test the convergent validity are as follows: (1) standardized factor loading should exceed 0.5, (2) average variance extracted (AVE) should exceed 0.5, and (3) construct reliability should be higher than 0.7 (Hair, 2010). Discriminant validity refers to the extent of the difference between the various constructs (Hair, 2010). To examine and confirm discriminant validity, the square root of AVE for each construct should be greater than the correlation coefficients for the corresponding inter-constructs (Fornell & Larcker, 1981).

The goodness-of-fit indices and standardized factor loadings were examined. As shown in Table 5.6, standardized factor loadings of each items ranged from 0.667 to 0.944, indicating that all values met the criteria of 0.50. All AVE values exceeded 0.5, meeting the criteria of convergent validity. All CR values were higher than 0.85, exceeding the threshold of 0.70 and confirming convergent validity. The normed chi-square value = $1.92(\chi^2(986) = 1891.84, p = .000)$; CFI = 0.93; TLI = 0.93; incremental fit index (IFI) = 0.94; GFI = 0.80; root mean square residual (RMR) = 0.05; and RMSEA = 0.05. Therefore, all the goodness-of-fit indices endorsed the confirmatory factor model. In addition, the square root of the AVE value for each construct was greater than the correlation coefficients for the corresponding inter-constructs, confirming discriminant validity (Table 5.7).

Table 5. 5 Goodness-of-fit indices

Goodness-of-fit indices	Explanation	Threshold value	Scholars who suggested the criterion
Normed Chi-square (χ^2/df)	Determines differences between the assessed covariance matrices	2.0 - 5.0	Wheaton, Muthen, Alwin, & Summers (1977)
Comparative Fit index (CFI)	Compare the model of interest with some alternative, such as the null model and hypothesized model where only error variances are estimated	> 0.9	Bentler & Bonett (1980)
Normed Fit Index (NFI)	Analyzes difference between the chi-square value of the null model and the chi-square of hypothesized model, divided by the chi-square of the null model	> 0.9	Bentler & Bonett (1980)
Tucker Lewis Index (TLI)	Compare the normed Chi-square values of the null model and hypothesized model	> 0.9	Bentler & Bonett (1980)
Root Mean Square Error of Approximation (RMSEA)	Measurement of goodness of fit for hypothesized models, where the goal is for the population to have an approximate or close fit with the model	< 0.08	Hair (2010)
Goodness-of-fit index (GFI)	Measurement of model fit between the hypothesized model and the observed covariance matrix	> 0.8	Baumgartner & Homburg (1996)

Table 5. 6 CFA results of the measurement model (second half dataset, n=316)

Constructs		Estimate	Standard error	t-value	p-value	Standardized factor loading	AVE	CR
Environmental domain	Env_4	1	-	-	-	0.751	0.68	0.94
	Env_3	1.037	0.073	14.136	***	0.751		
	Env_2	1.058	0.081	13.098	***	0.752		
	Env_1	0.99	0.068	14.599	***	0.744		
	Env_8	0.847	0.071	11.906	***	0.667		
	Env_7	1.147	0.083	13.755	***	0.78		
	Env_6	1.028	0.077	13.275	***	0.755		
Social domain	Env_5	1.031	0.076	13.521	***	0.777	0.69	0.90
	Soc_4	1	-	-	-	0.746		
	Soc_3	1.279	0.093	13.734	***	0.837		
	Soc_2	1.229	0.088	13.926	***	0.85		
Legal domain	Soc_1	1.292	0.092	14.063	***	0.893	0.68	0.90
	Leg_4	1	-	-	-	0.829		
	Leg_3	1.124	0.06	18.768	***	0.842		
	Leg_2	1.013	0.066	15.448	***	0.793		
Ethical domain	Leg_1	1.068	0.066	16.276	***	0.841	0.67	0.92
	Eth_8	1	-	-	-	0.759		
	Eth_7	1.057	0.063	16.784	***	0.815		
	Eth_6	1.085	0.061	17.727	***	0.86		
	Eth_5	1.014	0.062	16.219	***	0.857		
	Eth_3	1.083	0.07	15.516	***	0.826		
Financial/economic domain	Eth_2	1.049	0.071	14.666	***	0.787	0.65	0.88
	Fin_4	1	-	-	-	0.808		
	Fin_3	1.026	0.058	17.574	***	0.799		
	Fin_2	1.205	0.072	16.754	***	0.863		
Attitude	Fin_1	1.059	0.073	14.43	***	0.76	0.80	0.94
	ATT_4	1	-	-	-	0.879		
	ATT_3	1.04	0.043	24.438	***	0.896		
	ATT_2	1.004	0.044	22.884	***	0.899		
Organizational commitment	ATT_1	1.132	0.048	23.622	***	0.907	0.74	0.92
	OC_4	1	-	-	-	0.843		
	OC_3	1.093	0.052	21.133	***	0.842		
	OC_2	1.101	0.056	19.805	***	0.906		
Satisfaction	OC_1	1.121	0.064	17.515	***	0.838	0.77	0.93
	SAT_4	1	-	-	-	0.872		
	SAT_3	0.947	0.04	23.504	***	0.915		
	SAT_2	0.899	0.039	23.011	***	0.869		
Turnover	SAT_1	0.876	0.045	19.262	***	0.862	0.83	0.93
	TO_1	1	-	-	-	0.889		
	TO_2	1.126	0.044	25.734	***	0.944		
Organizational citizenship behavior	TO_3	1.077	0.046	23.258	***	0.892	0.58	0.85
	OCB_1	1	-	-	-	0.716		
	OCB_2	1.021	0.066	15.42	***	0.757		
	OCB_3	1.076	0.082	13.117	***	0.803		
Pro-social behavior	OCB_4	0.938	0.073	12.778	***	0.777	0.72	0.88
	PSB_1	1	-	-	-	0.904		
	PSB_2	1.027	0.045	22.812	***	0.909		
	PSB_3	0.71	0.046	15.466	***	0.72		

$\chi^2(986) = 1981.84$ ($p < 0.000$), CFI = 0.93, TLI = 0.93, RMSEA = 0.05, IFI: 0.94, GFI = 0.80

Note: 1. Average Variance Extracted (AVE) = $(\sum \text{standardized factor loadings}^2) / [(\sum \text{standardized factor loadings}^2) + \sum \text{measurement error}]$

2. Composite Construct Reliability = $(\sum \text{standardized loadings})^2 / [(\sum \text{standardized loadings})^2 + (\sum \text{measurement errors})]$

3. *** $p < 0.001$

Table 5. 7 Correlations, squared root AVE, mean, and standard deviations (n=316)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)	0.83										
(2)	0.63**	0.83									
(3)	0.55**	0.32**	0.83								
(4)	0.64**	0.42**	0.81**	0.82							
(5)	0.56**	0.42**	0.66**	0.69**	0.81						
(6)	0.65**	0.44**	0.71**	0.77**	0.60**	0.90					
(7)	0.66**	0.49**	0.64**	0.74**	0.58**	0.86**	0.88				
(8)	0.68**	0.56**	0.52**	0.65**	0.50**	0.74**	0.81**	0.86			
(9)	-0.28**	-0.07**	-0.29**	-0.35**	-0.25**	-0.39**	-0.40**	-0.38**	0.91		
(10)	0.62**	0.48**	0.58**	0.65**	0.60**	0.68**	0.67**	0.65**	-0.17**	0.76	
(11)	0.52**	0.54**	0.37**	0.45**	0.41**	0.55**	0.54**	0.56**	-0.05	0.68**	0.85
Mean	5.31	4.96	5.74	5.73	5.67	5.75	5.61	5.24	3.00	5.29	4.91
Std. Dev.	1.01	1.26	1.01	0.96	0.98	1.18	1.11	1.31	1.74	1.14	1.40

Notes:(1) Environmental domain, (2) Social domain, (3) Legal domain, (4) Ethical domain, (5) Financial/economic domain, (6) Attitude toward this CSR-implementing hotel, (7) Satisfaction with this CSR-implementing hotel, (8) Organizational commitment with this CSR-implementing hotel, (9) Turnover intention, (10) Organizational citizenship behavior, (11) Pro-social behavior

** . Correction is significant at the 0.01 level (two tailed).

* . Correction is significant at the 0.05 level (two tailed).

5.5.3 CFA of the measurement model (whole dataset, N = 633)

After cross-validation showing satisfactory model fit, the measurement model was tested with the whole sample (N = 633). Another CFA was conducted, and the results are given in Table 5.8. The CFA results revealed a satisfactory level of overall goodness-of-fit indices. Specifically, the standardized factor loadings of each CSR item was between 0.662 and 0.935, that fulfilling threshold value of 0.5. AVE values of each CSR item were higher than 0.5, confirming convergent validity. All CR values were higher than 0.86, exceeding the threshold value of 0.7. In addition, the square root of the AVE value for each construct was greater than the correlation coefficients for the corresponding inter-constructs, confirming discriminant validity.

The normed chi-square value = 2.56 ($\chi^2(1025) = 2622.85, p = .000$); CFI = 0.94; TLI = 0.93; IFI = 0.96; NFI = 0.94; GFI = 0.85; RMR = 0.05; and RMSEA = 0.05. Thus, the results of

the main survey fulfill all requirements of the proposed model. The proposed model is sufficiently reliable and valid to examine the structural model.

Table 5. 8 CFA results of the measurement model (N=633)

Constructs		Estimate	Standard error	t-value	p-value	Standardized factor loading	AVE	CR
Environmental domain	Env_4	1	-	-	-	0.774	0.69	0.95
	Env_3	1.024	0.051	20.018	***	0.755		
	Env_2	1	0.052	19.211	***	0.73		
	Env_1	0.977	0.047	20.848	***	0.781		
	Env_8	0.799	0.047	17.149	***	0.662		
	Env_7	1.076	0.053	20.135	***	0.759		
	Env_6	0.949	0.05	18.861	***	0.719		
	Env_5	0.928	0.047	19.754	***	0.747		
Social domain	Soc_4	1	-	-	-	0.722	0.70	0.90
	Soc_3	1.333	0.062	21.344	***	0.874		
	Soc_2	1.273	0.059	21.527	***	0.882		
	Soc_1	1.225	0.059	20.764	***	0.849		
Legal domain	Leg_4	1	-	-	-	0.82	0.70	0.90
	Leg_3	1.158	0.044	26.449	***	0.878		
	Leg_2	1.052	0.044	24.026	***	0.821		
	Leg_1	1.046	0.044	24.034	***	0.821		
Ethical domain	Eth_8	1	-	-	-	0.781	0.66	0.92
	Eth_7	0.996	0.045	22.379	***	0.81		
	Eth_6	1.068	0.045	23.978	***	0.854		
	Eth_5	1.005	0.043	23.474	***	0.84		
	Eth_3	1.008	0.045	22.498	***	0.813		
	Eth_2	1.004	0.047	21.205	***	0.776		
Financial/ economic domain	Fin_4	1	-	-	-	0.832	0.64	0.88
	Fin_3	1.001	0.043	23.431	***	0.814		
	Fin_2	1.099	0.045	24.595	***	0.845		
	Fin_1	0.93	0.048	19.286	***	0.705		
Attitude towards	ATT_4	1	-	-	-	0.865	0.77	0.93
	ATT_3	1.095	0.035	31.172	***	0.889		
	ATT_2	1.014	0.033	30.526	***	0.88		
	ATT_1	1.125	0.036	30.987	***	0.887		
Organizational commitment with CSR- implementing hotel	OC_4	1	-	-	-	0.877	0.75	0.92
	OC_3	1.107	0.035	31.812	***	0.892		
	OC_2	1.011	0.033	30.738	***	0.877		
	OC_1	1.042	0.04	26.263	***	0.807		
Satisfaction with CSR- implementing hotel	SAT_4	1	-	-	-	0.874	0.76	0.93
	SAT_3	0.904	0.028	31.907	***	0.891		
	SAT_2	0.923	0.03	30.74	***	0.875		
	SAT_1	0.844	0.03	28.483	***	0.841		
Turnover	TO_1	1	-	-	-	0.911	0.84	0.94
	TO_2	1.07	0.028	38.532	***	0.935		
	TO_3	1.045	0.029	35.51	***	0.9		
Organizational citizenship behavior	OCB_1	1	-	-	-	0.719	0.62	0.86
	OCB_2	1.053	0.058	18.104	***	0.763		
	OCB_3	1.121	0.057	19.723	***	0.836		
	OCB_4	1.018	0.053	19.265	***	0.814		
Pro-social behavior	PSB_1	1	-	-	-	0.904	0.71	0.88
	PSB_2	1.031	0.033	31.478	***	0.913		
	PSB_3	0.657	0.032	20.457	***	0.691		

$\chi^2(1025) = 2622.85$ ($p < 0.000$), CFI = 0.94, TLI = 0.93, RMSEA = 0.05, IFI = 0.94, GFI = 0.85

Note: 1. Average Variance Extracted (AVE) = $(\sum \text{standardized factor loadings}^2) / [(\sum \text{standardized factor loadings}^2) + \sum \text{measurement error}]$

2. Composite Construct Reliability = $(\sum \text{standardized loadings})^2 / [(\sum \text{standardized loadings})^2 + (\sum \text{measurement errors})]$

3. *** $p < 0.001$

Table 5. 9 Correlations, squared root AVE, mean, and standard deviations (N=633)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(1)	0.83										
(2)	0.63**	0.83									
(3)	0.54**	0.35**	0.84								
(4)	0.64**	0.47**	0.76**	0.81							
(5)	0.52**	0.41**	0.62**	0.64**	0.80						
(6)	0.64**	0.45**	0.65**	0.73**	0.59**	0.88					
(7)	0.65**	0.50**	0.59**	0.71**	0.56*	0.83**	0.87				
(8)	0.66**	0.58**	0.45**	0.59**	0.45**	0.70**	0.78**	0.86			
(9)	0.25**	-0.075	-0.25**	-0.32**	0.22**	-0.38**	-0.41**	-0.37**	0.92		
(10)	0.57**	0.46**	0.49**	0.56**	0.50**	0.61**	0.61**	0.61**	-0.17**	0.78	
(11)	0.50**	0.53**	0.33**	0.44**	0.37**	0.52**	0.52**	0.54**	-0.042	0.58**	0.84
Mean	5.41	5.07	5.79	5.79	5.69	5.82	5.67	5.33	3.04	5.35	5.06
Std. Dev.	0.94	1.22	0.98	0.91	0.93	1.06	1.07	1.28	1.76	1.10	1.31

Notes:(1)Environmental domain, (2) Social domain, (3) Legal domain, (4) Ethical domain, (5) Financial/economic domain, (6) Attitude toward this CSR-implementing hotel, (7) Satisfaction with this CSR-implementing hotel, (8) Organizational commitment with this CSR-implementing hotel, (9) Turnover intention, (10) Organizational citizenship behavior, (11) Pro-social behavior

** . Correction is significant at the 0.01 level (two tailed).

* . Correction is significant at the 0.05 level (two tailed).

5.6 Structural Equation Modeling

The measurement model proposed in this study was established through model fit examination, reliability test, and validity test. SEM was then conducted to test the conceptual model that represent 13 hypotheses. Maximum likelihood estimation method was applied. The model's goodness-of-fit indices Were examined before hypothesis testing. The chi-square value was significant ($\chi^2(1031) = 2818.09, p < 0.000$), indicating that the model does not fit with the data. However, normed chi-square value was 2.7, so it was considered acceptable. Other model fit indices were as follows: CFI = 0.93, TLI = 0.92, IFI = 0.93, RMSEA = 0.05, and GFI = 0.83.

To avoid the multicollinearity problem between independent and dependent variables, collinearity statistics (variance inflation factor (VIF) and tolerance) was analyzed. If the VIF value exceeds 4.0 or the tolerance value is less than 0.2, then a multicollinearity problem exists

(Dattalo, 2013). VIF and tolerance values were examined by linear regression analysis in SPSS. . Since the highest VIF score was 3.05 and lowest tolerance value was 0.33, the multicollinearity concern was alleviated .

5.7 Hypotheses testing

Hypothesis 1 consists five sub-hypotheses, Hypothesis 4 includes three sub-hypotheses, and Hypothesis 5 comprises three sub-hypotheses. Therefore, 13 direct relationships between the constructs were examined in this study. In addition, multi-group analysis was applied to test the moderating effect of employees' position level.

5.7.1 Direct effect

The direct regression paths between 11 proposed constructs were examined. The statistical results of these direct regression paths are presented in Table 5.10. Figure 5.1 reveals the overall structural model. Ten of 13 proposed path coefficients were significant at 0.05, or 0.01 or 0.001 level.

Hypothesis 1-1 states that environmental domain is likely to positively affect attitude toward this CSR-implementing hotel. This was tested by examining the relationship between “environmental domain” and “attitude toward this CSR-implementing hotel” ($\beta = 0.42, t = 5.98, p < 0.001$). This result showed that employees who perceived high environmental CSR were likely to have a positive attitude toward the CSR-implementing hotel, supporting Hypothesis 1-1.

However, the influence of “social/philanthropic domain” on “attitude toward this CSR-implementing hotel” was insignificant ($\beta = 0.06, t = 1.35, n.s$). Thus, Hypotheses 1-2 was not

supported. This result shows that employees who perceived high social/philanthropic CSR did not necessarily have a positive attitude toward the CSR-implementing hotel.

Hypothesis 1-3 states that legal domain is likely to positively affect employees' attitude toward this CSR-implementing hotel. This was tested by examining the path coefficient between "legal domain" and "attitude toward this CSR-implementing hotel." However, the result of the path coefficient indicated that the "legal domain" had no significant impact on "attitude toward this CSR-implementing hotel" ($\beta = 0.03, t = 0.38, n.s.$). Thus, Hypothesis 1-3 was not supported.

Hypothesis 1-4 proposes that ethical domain is likely to positively affect employees' attitude toward this CSR-implementing hotel. This was tested by examining the path coefficient between "ethical domain" and "attitude toward this CSR-implementing hotel." The result showed that the "ethical domain" significantly affected "attitude toward this CSR-implementing hotel" ($\beta = 0.63, t = 6.77, p < 0.001$). Therefore, Hypothesis 1-4 was supported. Employees who perceived high ethical CSR were likely to have a positive attitude toward the CSR-implementing hotel.

In addition, "financial/economic domain" exerted a positive and significant effect on "attitude toward this CSR-implementing hotel" ($\beta = 0.13, t = 2.37, p < 0.05$). Thus, Hypothesis 1-5 was supported. Employees who perceived high financial/economic CSR were likely to have a positive attitude toward the CSR-implementing hotel.

Hypothesis 2 proposes that "attitude toward this CSR-implementing hotel" is likely to positively affect "satisfaction with this CSR-implementing hotel." The result of path coefficient from attitude toward this CSR-implementing hotel to satisfaction with this CSR-implementing hotel was statistically significant ($\beta = 0.98, t = 21.28, p < 0.001$). This results supported

Hypothesis 2. Employees who have more positive attitude toward CSR-implementing hotel would generate a stronger satisfaction with the CSR-implementing hotel.

In addition, the influence of “attitude toward this CSR-implementing hotel” on “organizational commitment with this CSR-implementing hotel” was significant with positive sign ($\beta = 0.98, t = 26.99, p < 0.001$). Employees who have the higher attitude toward this CSR-implementing hotel were more likely to have a higher level of organizational commitment with this CSR-implementing hotel. Thus, Hypothesis 3 was supported.

Hypothesis 4-1 proposes that satisfaction with this CSR-implementing hotel is likely to negatively affect turnover intention. The path coefficient from satisfaction with this CSR-implementing hotel to turnover intention was statistically significant ($\beta = -0.46, t = -4.45, p < 0.001$). Employees who have the higher satisfaction with this CSR-implementing hotel were more likely to reduce their turnover intention. Thus, Hypothesis 4-1 was supported.

Hypothesis 4-2 states that satisfaction with this CSR-implementing hotel is likely to positively affect OCB. The path coefficient from satisfaction with this CSR-implementing hotel to OCB was statistically significant ($\beta = 0.35, t = 6.64, p < 0.001$). Employees who have the higher satisfaction with this CSR-implementing hotel were more likely to have a higher level of OCB. Thus, Hypothesis 4-2 was supported.

Hypothesis 4-3 proposes that satisfaction with this CSR-implementing hotel is likely to positively affect pro-social behavior. The path coefficient from satisfaction with this CSR-implementing hotel to pro-social behavior was statistically significant ($\beta = 0.24, t = 2.97, p < 0.01$). Employees who have the higher level of satisfaction with this CSR-implementing hotel were more likely to have a higher level of pro-social behavior. Thus, Hypothesis 4-3 was supported.

Hypothesis 5-1 proposes that organizational commitment with this CSR-implementing hotel is likely to negatively affect turnover intention. The path coefficient from organizational commitment with this CSR-implementing hotel to turnover intention was statistically significant ($\beta = -0.18$, $t = -2.00$, $p < 0.05$). Employees who have the higher level of organizational commitment with this CSR-implementing hotel were more likely to have a lower turnover intention. Therefore, Hypothesis 5-1 was supported.

Hypothesis 5-2 states that organizational commitment with this CSR-implementing hotel is likely to positively affect OCB. The path coefficient from organizational commitment with this CSR-implementing hotel to OCB was statistically significant ($\beta = 0.29$, $t = 6.15$, $p < 0.001$). Employees who have the higher level of organizational commitment with this CSR-implementing hotel were more likely to have a higher level of OCB. Thus, Hypothesis 5-2 was supported.

Finally, Hypothesis 5-3 proposes that organizational commitment with this CSR-implementing hotel is likely to positively affect pro-social behavior. The path coefficient from organizational commitment with this CSR-implementing hotel to pro-social behavior was statistically significant ($\beta = 0.48$, $t = 6.67$, $p < 0.001$). Employees who have the higher level of organizational commitment with this CSR-implementing hotel were more likely to have a higher level of pro-social behavior. Thus, Hypothesis 5-3 was supported.

5.7.2 Indirect effect

Table 5.10 shows the results of the indirect impact obtained by the bootstrapping method. The bootstrap was performed with 5000 bootstrap samples and a 95% bias-corrected confidence level by using AMOS. Four out of the ten paths showed a significant indirect effect of

multidimensional CSR on job satisfaction and organizational commitment through attitude. The environmental domain (β environmental domain \rightarrow attitude \rightarrow satisfaction = 0.415, $p < 0.001$, β environmental domain \rightarrow attitude \rightarrow organizational commitment = 0.415, $p < 0.001$) and ethical domain (β ethical domain \rightarrow attitude \rightarrow satisfaction = 0.616, $p < 0.001$, β ethical domain \rightarrow attitude \rightarrow organizational commitment = 0.616, $p < 0.001$) exhibited a significant indirect effect on job satisfaction and organizational through attitudes toward the CSR-implementing hotel. Although significant relationships were observed between the legal domain and attitude; attitude and job satisfaction; and attitude and organizational commitment, the legal domain exhibited no significant indirect effect on job satisfaction and organization through attitude toward the CSR-implementing hotel (β legal domain \rightarrow attitude \rightarrow satisfaction = 0.028; β legal domain \rightarrow attitude \rightarrow organizational commitment = 0.028). These results imply that attitudes toward the CSR-implementing hotel have a partially significant mediating role within the proposed theoretical framework.

Table 5. 10 Results of the direct path for structural model (N=633)

Hypothesis	Regression paths		Standard coefficient	t-value	Decision
H1-1	Environmental domain	→ Attitude toward this CSR-implementing hotel	0.422	5.98***	Accept
H1-2	Social domain	→ Attitude toward this CSR-implementing hotel	0.055	1.35	Reject
H1-3	Legal domain	→ Attitude toward this CSR-implementing hotel	0.028	0.38	Reject
H1-4	Ethical domain	→ Attitude toward this CSR-implementing hotel	0.627	6.769***	Accept
H1-5	Financial domain	→ Attitude toward this CSR-implementing hotel	0.133	2.365*	Accept
H2	Attitude toward this CSR-implementing hotel	→ Satisfaction toward this CSR-implementing hotel	0.983	21.278***	Accept
H3	Attitude toward this CSR-implementing hotel	→ Organizational commitment	0.983	26.992***	Accept
H4-1	Satisfaction toward this CSR-implementing hotel	→ Turnover intention	-0.458	-4.453***	Accept
H4-2	Satisfaction toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.349	6.644***	Accept
H4-3	Satisfaction toward this CSR-implementing hotel	→ Pro-social behavior	0.236	2.971**	Accept
H5-1	Organizational commitment toward this CSR-implementing hotel	→ Turnover intention	-0.181	-1.997*	Accept
H5-2	Organizational commitment toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.288	6.15***	Accept
H5-3	Organizational commitment toward this CSR-implementing hotel	→ Pro-social behavior	0.483	6.666***	Accept

Indirect effect:

β Environmental domain → Attitude → Satisfaction = 0.415***

β Environmental domain → Attitude → Organizational commitment = 0.415***

β Social domain → Attitude → Satisfaction = 0.054

β Social domain → Attitude → Organizational commitment = 0.054

β Legal domain → Attitude → Satisfaction = 0.028

β Legal domain → Attitude → Organizational commitment = 0.028

β Ethical domain → Attitude → Satisfaction = 0.616***

β Ethical domain → Attitude → Organizational commitment = 0.616***

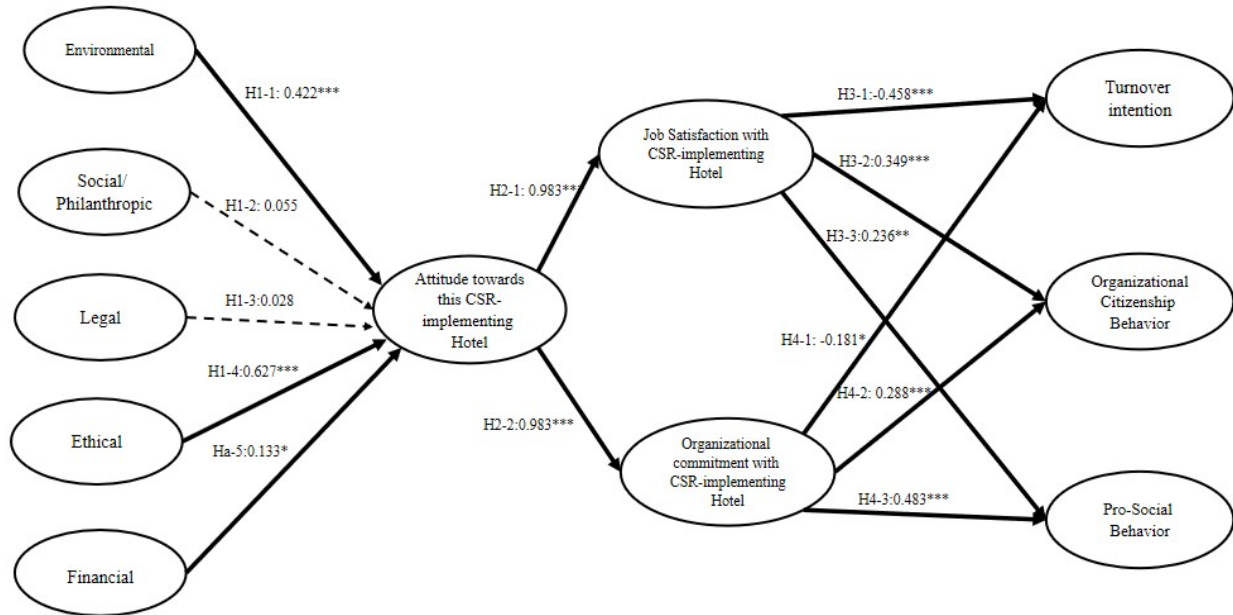
β Financial domain → Attitude → Satisfaction = 0.131

β Financial domain → Attitude → Organizational commitment = 0.131

$\chi^2(1031) = 2818.09 (p < 0.000)$, CFI = 0.93, TLI = 0.92, RMSEA = 0.05, IFI = 0.93, GFI = 0.83.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Figure 5. 1 Result of the direct path for structural model (N=633)



* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

5.7.3 Moderating effect

The moderating effect of employees' position level was examined through multi-group analysis. Overall, 151 respondents were at entry level, 289 respondents were at supervisory level, and 193 respondents were at managerial level or above.

5.7.4 Measurement invariance

Before examining the moderating effect of employees' position level in the proposed model, measurement invariance analysis was conducted to determine the invariance of the measurement model across groups (Steenkamp & Baumgartner, 1998). In general, χ^2 difference test was used to assess the measurement variance. Based on recommendations from previous studies (Steenkamp & Baumgartner, 1998; Yoo, 2002), a non-restricted measurement model was

firstly assessed, and then the full metric invariance CFA model was assessed. Table 5.11 shows the measurement invariances for the entry-, supervisory-, and managerial-level groups.

The goodness-of-fit indices of the three comparison groups indicated an acceptable fit of the proposed measurement model. However, the full metric invariance was not supported. The chi-square difference of the three groups were significant between the non-restricted model and full metric invariance model ($\Delta\chi^2(df)=79.8 > \chi^2_{.01}(37) = 59.89$; $\Delta\chi^2(df)=57.3 > \chi^2_{.05}(37) = 52.19$; $\Delta\chi^2(df)=64.4 > \chi^2_{.01}(37) = 59.89$). These findings indicated that the factor loading across the three positional groups for proposed constructs were not equivalent. Full metric invariance was not supported. Thus, partial metric invariance test was conducted. The invariance constraints were released one by one based on the parameter changes. Finally, this study released five items (Item Leg_1, Item Eth_5, Item OC_3, Item ATT_1, and Item PSB_2), and the partial metric invariance model was supported ($\Delta\chi^2(df)=35.6 < \chi^2_{.01}(32) = 53.49$; $\Delta\chi^2(df)=37.4 > \chi^2_{.01}(32) = 53.49$; $\Delta\chi^2(df)=27.9 > \chi^2_{.01}(32) = 53.49$). The partial metric invariance model with five items released was employed as the baseline model for structural invariance analysis.

Table 5. 11 Measurement invariances for three position-level groups

Models	Entry-level vs. supervisory-level			Entry-level vs. managerial-level			Supervisory-level vs. managerial-level		
	χ^2/df	$\Delta\chi^2/df$	CFI (RMSEA)	χ^2/df	$\Delta\chi^2/df$	CFI (RMSEA)	χ^2/df	$\Delta\chi^2/df$	CFI (RMSEA)
Non-restricted	3646.5 / 1984		.91 (.04)	3732.8 / 1984		.88 (.05)	3692.2 / 1984		.91 (.04)
Full metric invariance of CFA model (L(X)Y=IN*)	3718.3 / 2021	79.8 / 37 ^a	.91 (.04)	3790.1 / 2121	57.3 / 37 ^c	.88 (.05)	3756.6 / 2121	64.4 / 37 ^e	.91 (.04)
Partial metric invariance of CFA	3682.1 / 2016	35.6 / 32 ^b	.91 (.04)	3770.2 / 2018	37.4 / 32 ^b	.88 (.05)	3720.1 / 2018	27.9 / 32 ^f	.90 (.05)

Note: *IN=invariance

^a Chi-square difference test: $\Delta\chi^2(df) > \chi^2_{.01}(37) = 59.89$; thus, the full metric invariance model was not supported.

^b Chi-square difference test: $\Delta\chi^2(df) < \chi^2_{.01}(32) = 53.49$; thus, the partial metric invariance model was supported (with five items of invariance constraints released).

^c Chi-square difference test: $\Delta\chi^2(df) > \chi^2_{.05}(37) = 52.19$; thus, the full metric invariance model was not supported.

^d Chi-square difference test: $\Delta\chi^2(df) < \chi^2_{.01}(32) = 53.49$; thus, the partial metric invariance model was supported (with five items of invariance constraints released).

^e. Chi-square difference test: $\Delta\chi^2 (df) > \chi^2_{.01} (37) = 59.89$; thus, the full metric invariance model was not supported.

^f. Chi-square difference test: $\Delta\chi^2 (df) < \chi^2_{.01} (32) = 53.49$; thus, the partial metric invariance model was supported (with five items of invariance constraints released).

5.7.5 SEM result of the entry-, supervisory-, and managerial-level groups

Before performing the structural invariance test, the SEM results of the three positional groups are provided in Tables 5.12, 5.13, and 5.14. The tables show the similarities and differences of the estimated paths of the proposed model among the positional groups.

The results of model fit indices on the dataset of entry-level employees were acceptable, with the exception of the GFI value (0.66). Other model fit indices were acceptable: CFI = 0.86, RMSEA = 0.08, TLI = 0.85, normed chi-square = 1.90 ($\chi^2(1021) = 1935.10, p = 0.000$). Eight of 13 path coefficients were statistically significant, which were “environmental domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.48, t = 4.41, p < 0.001$), “legal domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.49, t = 2.09, p < 0.05$), “attitude toward this CSR-implementing hotel” to “satisfaction toward this CSR-implementing hotel” ($\beta = 0.96, t = 11.26, p < 0.001$), “attitude toward this CSR-implementing hotel” to “organizational commitment toward this CSR-implementing hotel” ($\beta = 0.80, t = 9.04, p < 0.001$), “satisfaction toward this CSR-implementing hotel” to “OCB” ($\beta = 0.41, t = 2.94, p < 0.01$), “satisfaction toward this CSR-implementing hotel” to “pro-social behavior” ($\beta = 0.46, t = 3.69, p < 0.001$), “organizational commitment toward this CSR-implementing hotel” to “turnover intention” ($\beta = -0.43, t = 3.56, p < 0.001$), and “organizational commitment toward this CSR-implementing hotel” to “OCB” ($\beta = 0.27, t = 2.08, p < 0.05$). Figure 5.2 shows the results of the direct path for the structural model of entry-level group.

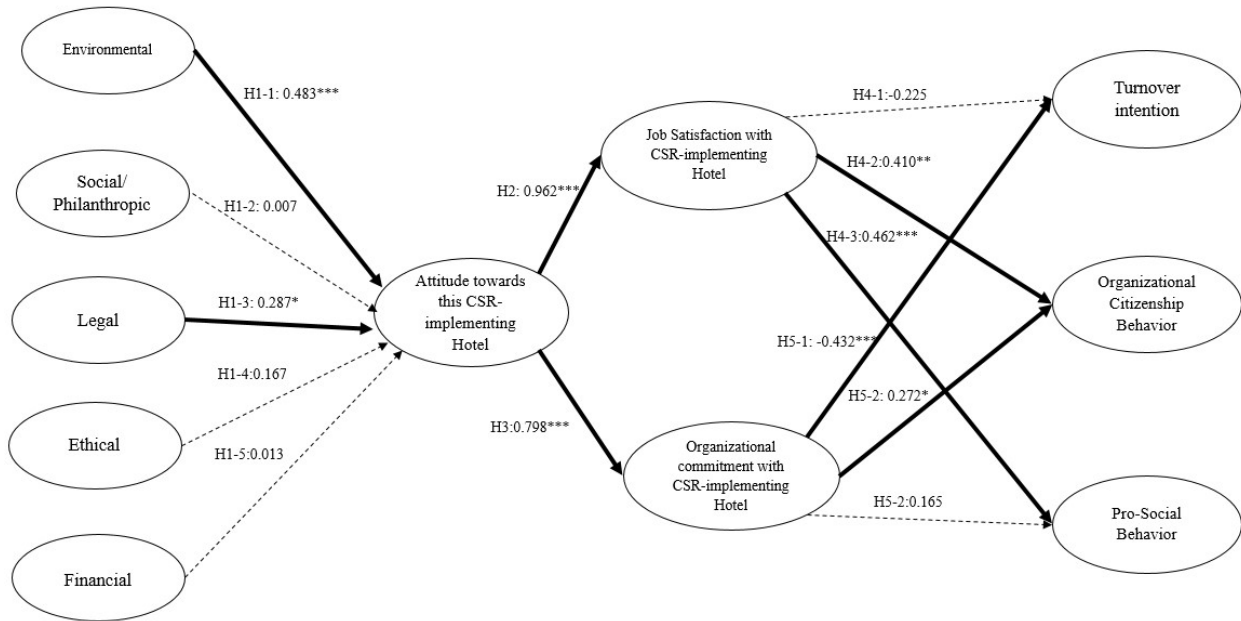
Table 5. 12 Results of the SEM analysis of the entry level group (n=153)

Hypothesis	Regression paths		Standard coefficient	t-value	p-value
H1-1	Environmental domain	→ Attitude toward this CSR-implementing hotel	0.483	4.414***	0.000
H1-2	Social domain	→ Attitude toward this CSR-implementing hotel	0.007	0.092	0.927
H1-3	Legal domain	→ Attitude toward this CSR-implementing hotel	0.287	2.088*	0.037
H1-4	Ethical domain	→ Attitude toward this CSR-implementing hotel	0.167	1.184	0.236
H1-5	Financial domain	→ Attitude toward this CSR-implementing hotel	0.013	0.139	0.89
H2	Attitude toward this CSR-implementing hotel	→ Satisfaction toward this CSR-implementing hotel	0.962	11.261***	0.000
H3	Attitude toward this CSR-implementing hotel	→ Organizational commitment	0.798	9.036***	0.000
H4-1	Satisfaction toward this CSR-implementing hotel	→ Turnover intention	-0.225	-1.885	0.059
H4-2	Satisfaction toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.41	2.936**	0.003
H4-3	Satisfaction toward this CSR-implementing hotel	→ Pro-social behavior	0.462	3.691***	0.000
H5-1	Organizational commitment toward this CSR-implementing hotel	→ Turnover intention	-0.432	-3.559***	0.000
H5-2	Organizational commitment toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.272	2.081*	0.037
H5-3	Organizational commitment toward this CSR-implementing hotel	→ Pro-social behavior	0.165	1.355	0.175

$\chi^2(1021) = 1935.10$, CFI = 0.86, RMSEA = 0.08, TLI = 0.85, GFI = 0.66.

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Figure 5. 2 Results of the direct path for the structural model (entry level group)



* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 5.13 shows the SEM results of the supervisory-level group. The model fit indices were acceptable: $\chi^2(1021) = 2015.09$ ($p = 0.000$), CFI = 0.91, RMSEA = 0.06, TLI = 0.91, and GFI = 0.77. Eight of 13 path coefficients were statistically significant. The significant relationships were “environmental domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.26$, $t = 4.47$, $p < 0.001$), “ethical domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.52$, $t = 5.61$, $p < 0.001$), “attitude toward this CSR-implementing hotel” to “satisfaction toward this CSR-implementing hotel” ($\beta = 0.93$, $t = 18.13$, $p < 0.001$), “attitude toward this CSR-implementing hotel” to “organizational commitment toward this CSR-implementing hotel” ($\beta = 0.81$, $t = 13.67$, $p < 0.001$), “satisfaction toward this CSR-implementing hotel” to “turnover intention” ($\beta = -0.24$, $t = -2.53$, $p < 0.05$), “satisfaction toward this CSR-implementing hotel” to “OCB” ($\beta = 0.39$, $t = 4.86$, $p < 0.001$), “organizational commitment toward this CSR-implementing hotel” to “OCB” ($\beta = 0.43$, $t = 5.16$, $p < 0.001$), and “organizational commitment

toward this CSR-implementing hotel” to “pro-social behavior” ($\beta = 0.53, t = 5.82, p < 0.001$).

Figure 5.3 shows the results of the direct path for the structural model of supervisory-level group.

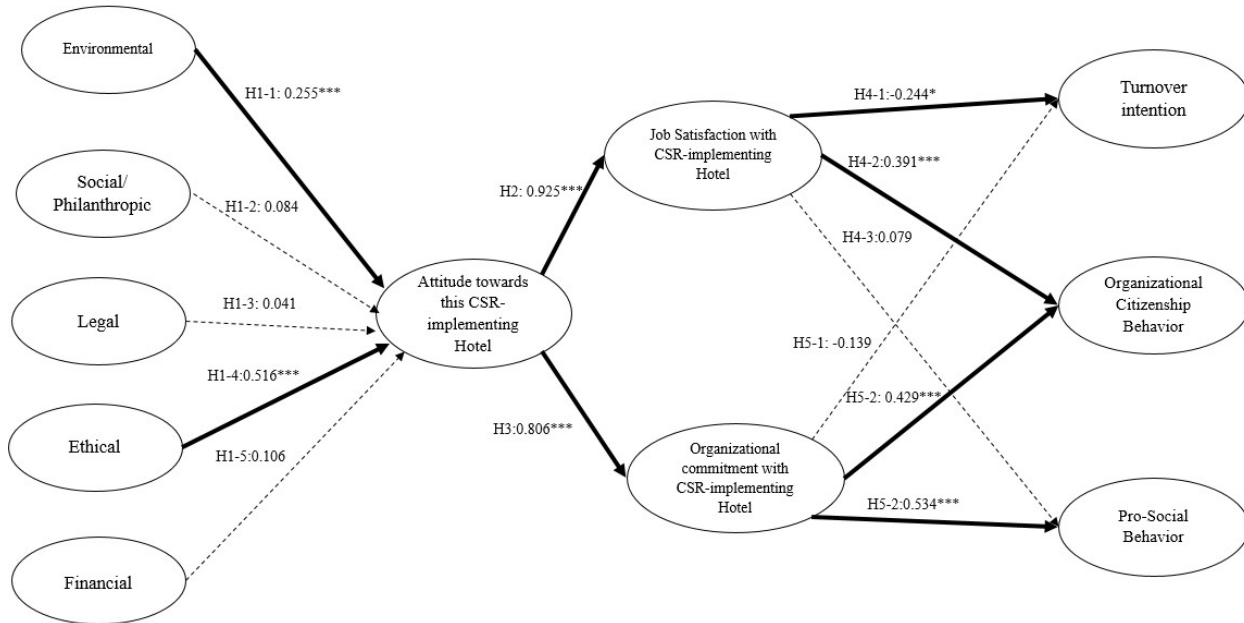
Table 5. 13 Results of the SEM analysis of the supervisory level group (n=289)

Hypo thesis	Regression paths		Standard coefficient	t-value	p-value
H1-1	Environmental domain	→ Attitude toward this CSR-implementing hotel	0.255	4.473***	0.000
H1-2	Social domain	→ Attitude toward this CSR-implementing hotel	0.084	1.677	0.094
H1-3	Legal domain	→ Attitude toward this CSR-implementing hotel	0.041	0.51	0.610
H1-4	Ethical domain	→ Attitude toward this CSR-implementing hotel	0.516	5.611***	0.000
H1-5	Financial domain	→ Attitude toward this CSR-implementing hotel	0.106	1.806	0.071
H2	Attitude toward this CSR-implementing hotel	→ Satisfaction toward this CSR-implementing hotel	0.925	18.126***	0.000
H3	Attitude toward this CSR-implementing hotel	→ Organizational commitment	0.806	13.67***	0.000
H4-1	Satisfaction toward this CSR-implementing hotel	→ Turnover intention	-0.244	-2.528*	0.011
H4-2	Satisfaction toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.391	4.857***	0.000
H4-3	Satisfaction toward this CSR-implementing hotel	→ Pro-social behavior	0.079	0.914	0.361
H5-1	Organizational commitment toward this CSR-implementing hotel	→ Turnover intention	-0.139	-1.434	0.151
H5-2	Organizational commitment toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.429	5.164***	0.000
H5-3	Organizational commitment toward this CSR-implementing hotel	→ Pro-social behavior	0.534	5.821***	0.000

$\chi^2(1021) = 2127.83, CFI = 0.91, RMSEA = 0.06, TLI = 0.91, GFI = 0.77.$

* $p < 0.05, **p < 0.01, ***p < 0.001.$

Figure 5. 3 Results of the direct path for the structural model (supervisory level group)



* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Table 5.14 shows the SEM results of the managerial-level group. The model fit indices were acceptable: $\chi^2(1021) = 2127.83$, CFI = 0.87, RMSEA = 0.08, TLI = 0.86, and GFI = 0.70. Nine of 13 path coefficients were statistically significant. The significant relationships were “environmental domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.28$, $t = 2.02$, $p < 0.05$), “ethical domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.59$, $t = 4.81$, $p < 0.001$), “financial domain” to “attitude toward this CSR-implementing hotel” ($\beta = 0.25$, $t = 3.24$, $p < 0.05$), “attitude toward this CSR-implementing hotel” to “satisfaction toward this CSR-implementing hotel” ($\beta = 0.94$, $t = 13.34$, $p < 0.001$), “attitude toward this CSR-implementing hotel” to “organizational commitment toward this CSR-implementing hotel” ($\beta = 0.90$, $t = 12.74$, $p < 0.001$), “satisfaction toward this CSR-implementing hotel” to “turnover intention” ($\beta = -0.62$, $t = -3.92$, $p < 0.001$), “satisfaction toward this CSR-implementing hotel” to “OCB” ($\beta = 0.31$, $t = 2.38$, $p < 0.05$), “organizational commitment toward this CSR-implementing hotel” to “OCB” (β

= 0.51, $t = 3.64$, $p < 0.001$), and “organizational commitment toward this CSR-implementing hotel” to “pro-social behavior” ($\beta = 0.81$, $t = 5.24$, $p < 0.001$). Figure 5.3 shows the results of the direct path for the structural model of managerial-level group.

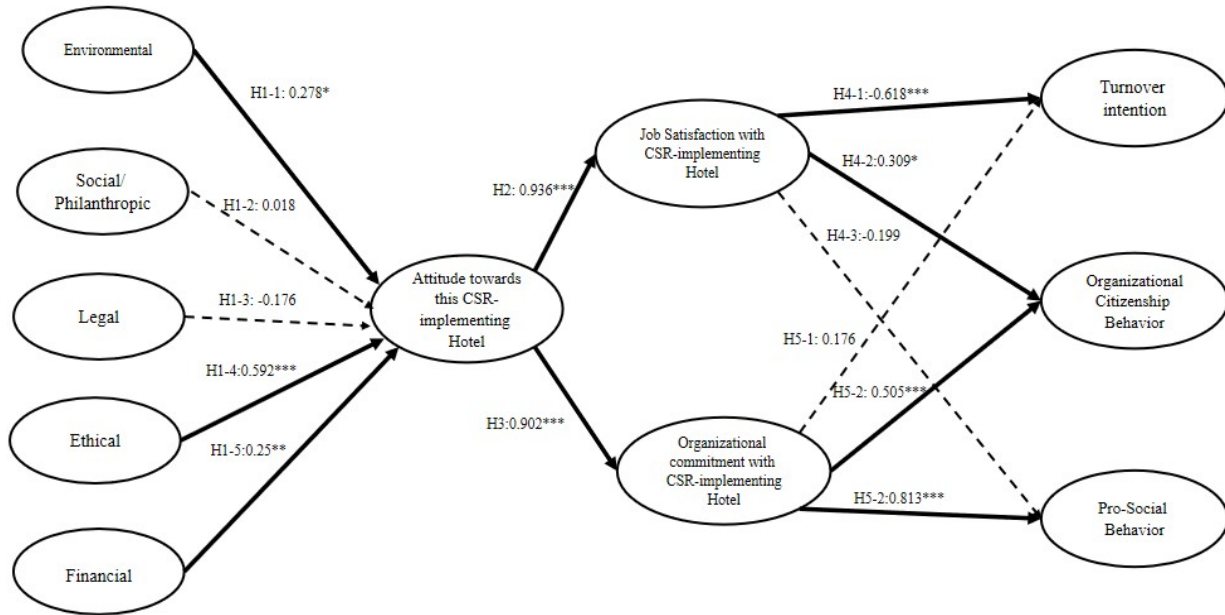
Table 5. 14 Results of the SEM analysis of the managerial level group (n=193)

Hypothesis	Regression paths		Standard coefficient	t	t -value	p -value
H1-1	Environmental domain	→ Attitude toward this CSR-implementing hotel	0.278		2.022*	0.043
H1-2	Social domain	→ Attitude toward this CSR-implementing hotel	0.018		0.196	0.845
H1-3	Legal domain	→ Attitude toward this CSR-implementing hotel	-0.176		-1.71	0.087
H1-4	Ethical domain	→ Attitude toward this CSR-implementing hotel	0.592		4.812***	0.000
H1-5	Financial domain	→ Attitude toward this CSR-implementing hotel	0.25		3.24**	0.001
H2	Attitude toward this CSR-implementing hotel	→ Satisfaction toward this CSR-implementing hotel	0.936		13.338***	0.000
H3	Attitude toward this CSR-implementing hotel	→ Organizational commitment	0.902		12.74***	0.000
H4-1	Satisfaction toward this CSR-implementing hotel	→ Turnover intention	-0.618		-3.924***	0.000
H4-2	Satisfaction toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.309		2.376*	0.017
H4-3	Satisfaction toward this CSR-implementing hotel	→ Pro-social behavior	-0.199		-1.331	0.183
H5-1	Organizational commitment toward this CSR-implementing hotel	→ Turnover intention	0.176		1.126	0.260
H5-2	Organizational commitment toward this CSR-implementing hotel	→ Organizational citizenship behavior	0.505		3.64***	0.000
H5-3	Organizational commitment toward this CSR-implementing hotel	→ Pro-social behavior	0.813		5.24***	0.000

$\chi^2(1021) = 2127.83$, CFI = 0.87, RMSEA = 0.08, TLI = 0.86, GFI = 0.70.

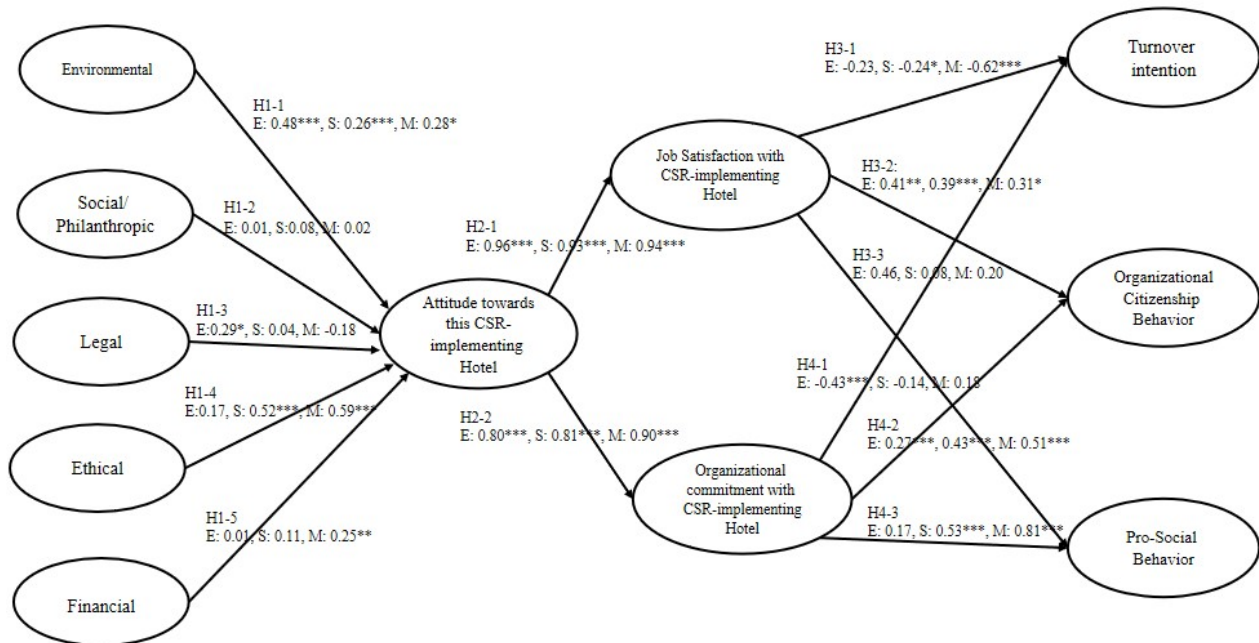
* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Figure 5. 4 Results of the direct path for the structural model (managerial level group)



* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

Figure 5. 5 Results of the direct path for the structural model (all three groups)



* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$.

5.7.6 Structural invariance

Structural invariance was examined in the next step. The baseline model was applied by the partial metric invariance of the measurement model. The chi-square difference was compared between the partial metric invariance model and full path invariance model across three combinations of positional groups (Table 5.15). Three models showed a satisfactory model fit. The results show that the chi-square values of the baseline model (partial metric invariance model) and the constrained model (full path invariance model) were statistically and significantly different. Thus, full structural invariances were not supported between the groups of entry level versus supervisory level, entry level versus managerial level, and supervisory level versus managerial level ($\Delta\chi^2(df) = 21.93 > \chi^2_{.1}(13) = 19.81$, $\Delta\chi^2(df) = 25.22 > \chi^2_{.05}(13) = 22.36$, $\Delta\chi^2(df) = 21.93 > \chi^2_{.1}(13) = 19.81$, respectively). The paths in the proposed model between the three positional groups differed or at least some paths had significant difference.

Table 5. 15 Structural invariances for three positional group

	Models	χ^2	df	$\Delta\chi^2/df$	CFI	TLI	RMSEA
Entry-level vs. supervisory-level	Partial metric invariance model (L(X)Y = IN)	4000.37	2080		0.89	0.89	0.05
	Full path invariance model (L(X)Y = IN, GA = IN. BE = IN) ^a	4022.30	2093	21.93 / 13	0.89	0.89	0.05
Entry-level vs. managerial-level	Partial metric invariance model (L(X)Y = IN)	4148.22	2080		0.86	0.85	0.05
	Full path invariance model (L(X)Y = IN, GA = IN. BE = IN) ^b	4173.44	2093	25.22 / 13	0.86	0.85	0.05
Supervisory-level vs. managerial-level	Partial metric invariance model (L(X)Y = IN)	4212.93	2080		0.89	0.89	0.05
	Full path invariance model (L(X)Y = IN, GA = IN. BE = IN) ^a	4234.86	2093	21.93 / 13	0.89	0.88	0.05

^a. Chi-square difference test: $\Delta\chi^2(df) > \chi^2_{.1}(13) = 19.81$; thus the full structural invariance model was not supported and the paths across two group were different.

^b. Chi-square difference test: $\Delta\chi^2(df) > \chi^2_{.05}(13) = 22.36$; thus the full structural invariance model was not supported and the paths across two group were different.

5.7.7 Invariance test for paths

Table 5.16 shows the results of invariance tests for the paths between entry- and supervisory-level groups, entry- and managerial-level groups, and supervisory- and managerial-level groups. The invariance of one specific path between the three positional groups was examined one by one. For example, one specific path coefficient (environmental domain to attitude toward this CSR-implementing hotel) was compared between the baseline model and the constrained model between the entry- and supervisory-level groups. Then, all paths were examined and compared one by one with the three pairs of the positional groups.

The results of cross-group invariance test indicated that the entry- and supervisory-level groups had significant difference in three of 13 paths. The path coefficient value from “ethical domain” to “attitude toward this CSR-implementing hotel” in the supervisory-level group was significantly greater than that in the entry-level group. The path coefficient value from “satisfaction toward this CSR-implementing hotel” to “pro-social behavior” in the entry-level group was significantly greater than that in the supervisory-level group. Finally, the path coefficient value of the link between “organizational commitment toward this CSR-implementing hotel” to “pro-social behavior” in the supervisory-level group was significantly greater than that in the entry-level group.

Second, the results of cross-group invariance test indicated that entry- and supervisory-level groups had significant difference in six paths. The path coefficient value from “legal domain” to “attitude toward this CSR-implementing hotel” in the entry-level group was significantly greater than that in the managerial-level group. Significant chi-square differences between entry- and managerial-level groups were found on the path coefficient value between “ethical domain” to “attitude toward this CSR-implementing hotel.” The path coefficient value

was greater in the managerial-level group than that in the entry-level group. The path coefficient value from “satisfaction toward this CSR-implementing hotel” to “turnover intention” in the managerial-level group was significantly greater than that in the entry-level group. The path coefficient value from “satisfaction toward this CSR-implementing hotel” to “pro-social behavior” in the entry-level group was significantly greater than that in the managerial-level group. The path coefficient value from “organizational commitment toward this CSR-implementing hotel” to “turnover intention” in the entry-level group was significantly greater than that in the managerial-level group. Finally, the path coefficient value from “organizational commitment toward this CSR-implementing hotel” to “pro-social behavior” in the managerial-level group was significantly greater than that in the entry-level group.

Third, the results of cross-group invariance test indicated that the supervisory- and managerial-level groups had significant difference on one path. The path coefficient value from “satisfaction toward this CSR-implementing hotel” to “turnover intention” in the managerial-level group was significantly greater than that in the supervisory-level group.

In summary, the results of cross-group invariance tests for entry- and supervisory-level groups showed that the chi-square were significantly different on three of 13 paths. For the entry- and managerial-level groups, significant chi-square differences were found in six of 13 paths. Lastly, the supervisory- and managerial-level groups showed significant chi-square differences in only one path. Therefore, the moderating effect of employees’ position level was partially verified, and Hypothesis 6 was partially supported.

Table 5. 16 Structural invariances for three positional group

Hypothesis	Path	Entry-level vs. supervisory- level		Entry-level vs. managerial- level		Supervisory- level vs. managerial- level	
		χ^2/df	$\Delta\chi^2/df$	χ^2/df	$\Delta\chi^2/df$	χ^2/df	$\Delta\chi^2/df$
	Free model	4000.37 / 2080		4148.22 / 2080		4212.93 / 2080	
H1-1	Environmental practice domain to attitude toward this CSR-implementing hotel	4003.00 / 2081	2.63 / 1	4149.88 / 2081	1.66 / 1	4213.00 / 2081	0.07 / 1
H1-2	Social domain to attitude toward this CSR-implementing hotel	4001.09 / 2081	0.72 / 1	4148.22 / 2081	0.00 / 1	4213.81 / 2081	0.88 / 1
H1-3	Legal domain to attitude toward this CSR-implementing hotel	4002.95 / 2081	2.58 / 1	4154.04 / 2081	5.82 / 1**	4214.06 / 2081	1.13 / 1
H1-4	Ethical domain to attitude toward this CSR-implementing hotel	4004.81 / 2081	4.44 / 1**	4151.33 / 2081	3.11 / 1*	4213.00 / 2081	0.07 / 1
H1-5	Financial domain to attitude toward this CSR-implementing hotel	4001.47 / 2081	1.10 / 1	4150.42 / 2081	2.20 / 1	4213.45 / 2081	0.52 / 1
H2	Attitude toward this CSR-implementing hotel to satisfaction toward this CSR-implementing hotel	4000.55 / 2081	0.18 / 1	4148.55 / 2081	0.33 / 1	4212.98 / 2081	0.05 / 1
H3	Attitude toward this CSR-implementing hotel to organizational commitment toward this CSR-implementing hotel	4000.46 / 2081	0.09 / 1	4149.41 / 2081	1.19 / 1	4214.02 / 2081	1.09 / 1
H4-1	Satisfaction toward this CSR-implementing hotel to turnover intention	4000.45 / 2081	0.08 / 1	4153.37 / 2081	5.15 / 1**	4216.73 / 2081	3.80 / 1*
H4-2	Satisfaction toward this CSR-implementing hotel to organizational citizenship behavior	4000.41 / 2081	0.04 / 1	4148.22 / 2081	0.00 / 1	4212.95 / 2081	0.02 / 1
H4-3	Satisfaction toward this CSR-implementing hotel to pro-social behavior	4006.90 / 2081	6.53 / 1**	4154.55 / 2081	6.33 / 1**	4213.51 / 2081	0.58 / 1
H5-1	Organizational commitment toward this CSR-implementing hotel to turnover intention	4002.50 / 2081	2.13 / 1	4152.18 / 2081	3.96 / 1**	4213.72 / 2081	0.79 / 1
H5-2	Organizational commitment toward this CSR-implementing hotel to organizational citizenship behavior	4001.21 / 2081	0.84 / 1	4148.87 / 2081	0.65 / 1	4213.02 / 2081	0.09 / 1
H5-3	Organizational commitment toward this CSR-implementing hotel to pro-social behavior	4005.00 / 2081	4.62 / 1**	4155.07 / 2081	6.85 / 1***	4214.25 / 2081	1.32 / 1

Note: * Significant differences ($\Delta\chi^2/df > \Delta\chi^2 0.1 (1) = 2.701$).

** Significant differences ($\Delta\chi^2/df > \Delta\chi^2 0.05 (1) = 3.842$).

*** Significant differences ($\Delta\chi^2/df > \Delta\chi^2 0.01(1) = 6.635$).

CHAPTER 6: DISCUSSION AND IMPLICATIONS

6.1 Chapter introduction

This chapter presents the discussion of the findings that are in line with the research objectives. Theoretical and practical implications are provided. Conclusions, limitations, and suggestions for future study are addressed in final chapter.

6.2 Research Objective 1: Development and validation of a scale to measure CSR in hotel industry

To develop and validate a scale to measure CSR in the hotel industry, this study followed the procedures for developing a measurement scale proposed by Churchill (1979), DeVellis (2003), and Kim et al. (2018). The process started with the literature review of studies on CSR measurement. Six domains with 70 items were identified. After thoroughly filtering the measurement items through expert review, pretest, pilot test, exploratory and confirmatory factor analyses, *a-priori* domains including environmental practice and environmental principle were loaded on one single factor. As a result, five CSR domains were extracted from the database of hotel employees in the United States. The five CSR domains derived were financial/economic domain, legal domain, ethical domain, social/philanthropic domain, and environmental domain.

“Financial/economic domain” is one of the basic foundation when it comes to CSR because to be profitable and sustainable is one of the basic requirements of the existence of a business. This result was supported by prior research, which has addressed the importance of “economic CSR” in long-term business success and survival (Carroll, 1991; Elkington, 1998; Maignan & Ferrell, 2000). In general, considering financial/economic aspect as social responsibility is doubtful. However, the financial/economic domain of CSR does not refer to maximizing profit

but surviving and sustaining the business by gaining fair profit and inducing investors or owners to direct part of their budget to other social responsibility initiatives (Carroll, 2016).

Second, “legal domain” was acknowledged as another important element in the hotel industry. Society expects hotel firms to make profits and operate the business by complying with minimal ground rules promulgated by the government and legislature (Carroll, 1991). Given that legal domain is one of the important and fundamental standard of CSR practices. The current study revealed that legal CSR is an important element for hotel employees when they evaluate the perceived CSR performance.

Although the normative expectation of the majority of societies is covered by laws and regulations, ethical responsibility pertains to the practices that are not codified into the law but within the societies’ desire. During the in-depth interviews, pre-tests, and pilot test, many respondents commented that ethical consideration may be far more important than legal compliance because of the many grey areas in laws and regulations. Therefore, the “ethical domain” of CSR is critical to measuring CSR performance.

The fourth factor was “social/philanthropic domain,” which refers to the activities and actions that are in response to society’s desire that firms should be good corporate citizen (Carroll, 1991). This result was supported by previous studies (Albinger & Freeman, 2000; Brown & Dacin, 1997; Sen & Bhattacharya, 2001). The social/philanthropic domain of CSR represents the moral norm that business adherence brings benefits to the greater community. Firms should “give back” to society as for their contribution to business success. To preform social/philanthropic responsibility, organizations should engage in various social activities, such as donations of products and services, gifts of monetary resources, volunteerism by employees

and management, and other discretionary contributions to community or community development (Costa & Menichini, 2013).

Finally, *a-priori* domains including environmental practice and environmental principle were loaded on a single factor. The fifth factor was named “environmental domain,” which relates to hotels’ additional effort to integrate environmental concerns in their business operations and interactions with stakeholders (Williamson et al., 2006). Previous studies have suggested that environmental sustainability was one of the unavoidable social concerns (Jo et al., 2006; Kucukusta et al., 2013). In addition, this result was in line with the increasing awareness of environmentalism, sustainability, renewable energy, and environmental protection (Zientara & Zamojska, 2018).

“Financial/economic domain” in the present study composed of four items. “Legal domain” had four items, and “ethical domain” was composed of six items. “Social/philanthropic domain” comprised four items, and “environmental domain” consisted of eight items. The mean scores of ethical domain (5.79) and legal domain (5.79) were the highest, followed by financial/economic domain (5.69). The mean score of environmental domain was 5.41, followed by social/philanthropic domain (5.07). Hotel employees’ perceived CSR performance was applied in the context of the United States. Thus, hotel employees in the United States perceived that the hotel they are currently working at performed well in the legal and ethical domains of CSR. They also perceived a relatively low level of environmental and social/philanthropic domains compared with the other domains of CSR performance.

6.3 Research Objective 2: Investigation of the impacts of employees' perceived CSR on employees' attitude towards CSR-implementing hotel

This study examined the effects of employees' perceived CSR on their attitude toward this CSR-implementing hotel. The first hypothesis incorporated five sub-hypotheses to ensure clear understanding about the effects of the multidimensionality of CSR. The findings of this study indicated that the "environmental domain," "financial/economic domain" and "environmental domain" significantly and positively affected "attitude toward CSR implementing hotel" in the context of the United States. "Legal domain" and "social domain" did not influence "attitude toward CSR implementing hotel" in the United States.

First, Hypothesis 1-1 was supported ($\beta = 0.42$, $t = 5.98$, $p < 0.001$). Employees with high levels of perception of environmental CSR held positive attitudes toward CSR-implementing hotels, and this result was consistent with those of previous studies (Afsar & Umrani, 2020; Bissing-Olson, Iyer, Fielding, & Zacher, 2013; Chan & Hawkins, 2010; Gregory-Smith, Wells, Manika, & Graham, 2015; Tsai et al., 2012). Chan and Hawkins (2010) examined the impacts of environmental management systems on hotel employees through in-depth and semi-structured interviews at three employee levels: executive, supervisory, and general. The results indicated that a conducive and safe working environment that stems from the implementation of environmental management system and the accomplishment of ISO 14001 can lead to the positive attitude of employees toward their job. Kim, Kim, Choi, and Phetvaroon (2019) stated that green human resource management significantly affects employees' eco-friendly behavior and environmental performance through their attitude. With the implementation of green practice that enhances positive employee attitudes (Bohdanowicz, 2005), the environmental domain emerges as an important component of hotel CSR.

The influence of “social/philanthropic domain” on “attitude toward this CSR-implementing hotel” was insignificant ($\beta = 0.06$, $t = 1.35$, n.s). Thus, Hypotheses 1-2 was not supported. Employees who perceived high social/philanthropic CSR showed no positive attitude toward the CSR-implementing hotel. This result was inconsistent with those of previous studies showing that social awareness contributes to an employee’s overall positive evaluation of hotels (Farooq et al., 2014; Lee et al, 2012) and general business companies (Arco-Castro, López-Pérez, Pérez-López, & Rodríguez-Ariza, 2018; Block, Glavas, Mannor, & Erskine, 2017). The social/philanthropic domain of CSR represents the moral norm that business adherence brings benefits to the greater community (Albinger & Freeman, 2000; Brown & Dacin, 1997; Sen & Bhattacharya, 2001). Farooq et al. (2014) confirmed that CSR to the community has a significant and positive relationship with an employee’s attitude toward an organization. This positive result was also observed in a study in the food and beverage industry. When employees perceive a high value of philanthropic CSR, they are likely to have a high trust and positive attitude toward the organization (Lee et al., 2012). Qualtrics and Amazon’s Mechanical Turk were used to collect data and ensure anonymous responses. Therefore, the social desirability bias was removed. Hotel employees might have considered that the contribution of social welfare will not generate benefits for employees and hotels but only create costs. Social/philanthropic CSR could have been perceived differently in previous studies if social desirability bias had been removed.

Different from our expectation, “legal domain” showed no significant impact on “attitude toward this CSR-implementing hotel” ($\beta = 0.03$, $t = 0.38$, $p > 0.05$). Thus, Hypothesis 1-3 was not supported. This finding contradicts that of previous studies showing that employees who perceived high legal CSR are likely to generate positive attitude toward hotels (Kim, et al., 2016a; Lee et al., 2013) and other general business companies (Ellis, 2009; Ratner, 2001). One plausible

explanation to our finding is that legal CSR is acknowledged as an essential element in every industry that is codified into law. The hotel employees in this study possibly perceived legal CSR as a basic requirement that every hotel should comply with the same standard of laws and regulations. Thus, legal CSR did not affect employees' attitude toward the studied CSR-implementing hotel.

The "ethical domain" significantly affected "attitude toward this CSR-implementing hotel" ($\beta = 0.63, t = 6.77, p < 0.001$). Therefore, Hypothesis 1-4 was supported. Employees who perceived high ethical CSR were likely to have a positive attitude toward the CSR-implementing hotel. Other studies have demonstrated the effect of ethical CSR on employees' overall evaluation of the company (Dellaportas, 2006; Kim, et al, 2016a; Lee et al., 2012; Song et al., 2015; Valentine & Fleischman, 2008). The ethical CSR practice in hotels has an attachment effect because hotels are committed to ethical practices of their employees and create employees' sense of belonging and positive attitude toward the hotel. In addition, employees refuse to work in unethical hotels that provide insufficient care for their employees (Wong & Li, 2015).

Finally, the "financial/economic domain" exerted a positive and significant effect on "attitude toward this CSR-implementing hotel" ($\beta = 0.13, t = 2.37, p < 0.05$). Thus, Hypothesis 1-5 was supported. Employees who perceived high financial/economic CSR were likely to have a positive attitude toward the CSR-implementing hotel. This finding was consistent with those of previous studies that financial/economic CSR is fundamental in CSR strategies (Carroll, 2016; Maignan et al., 1999). Employees perceived that when their hotel can ensure survival and long-term financial success, they can share the financial success with the hotel. The benefits include year-end bonus, additional employee perks, and stable working environment (Cropanzano & Rupp, 2008).

6.4 Research Objective 3: Examination of the effects of employees' attitude on employee satisfaction and organizational commitment with CSR implementing hotel

Hypotheses 2-1 and 2-2 were tested by examining the relationship between “attitude toward this CSR-implementing hotel” and “satisfaction with this CSR-implementing hotel” and “organizational commitment with this CSR-implementing hotel,” respectively ($\beta = 0.98, t = 21.28, p < 0.001$ and $\beta = 0.98, t = 26.99, p < 0.001$). These results supported Hypotheses 2-1 and 2-2. Employees who have more positive attitude toward CSR-implementing hotel would generate a stronger satisfaction and organizational commitment with the CSR-implementing hotel. The results of this study, which were applied to CSR hotels, are consistent with those of studies performed in tourism-related context and other generic organizations. Positive attitudes toward employees' working organization/CSR strategies lead to job satisfaction (Rahman et al., 2016; Rupp et al., 2006) and further commitment to their organization (Ahmad, Islam, & Saleem, 2017; Lee et al., 2013a; You et al., 2013; Youn et al. 2018). Several studies have indicated the direct and indirect links among the various dimensions of employees' perceived CSR, satisfaction, and organizational commitment (Block et al., 2017; Peterson, 2004; Shabnam & Sarker, 2012; Song et al. 2015). The current findings are based on empirical verification. Thus, the positive relationship between employees' perceived CSR performance and attitude toward CSR-implementing hotels has been confirmed.

6.5 Research Objective 4: Examination of the influence of employees' satisfaction and organizational commitment with CSR-implementing hotel on employees' behavioral intention

The influence of “satisfaction with this CSR-implementing hotel” and “organizational commitment with this CSR-implementing hotel” on “turnover intention” was significantly negative ($\beta = -0.46, t = -4.45, p < 0.001$ and $\beta = -0.18, t = -2.00, p < 0.05$). Therefore, Hypotheses 3-1 and 4-1 were supported. Employees who have high satisfaction and organizational commitment with CSR-implementing hotel are likely to reduce their turnover intention. These findings were in line with those of previous studies on hospitality (Kang et al., 2015; Kim & Brymer, 2011; Woodard-Chavez, 2003), general business (Joo & Park, 2010), manufacturing (Tarigan & Ariani, 2015), and information technology (Luz, de Paula, & de Oliveira, 2018), thus suggesting that the higher the satisfaction and organizational commitment, the lower the employees' intention to resign from work.

In the United States hotel industry, employees who perceive their CSR hotel as a satisfied and committed workplace, are likely to reduce their intention to quit. This result was meaningful in that employees responded to the survey based on their experienced hotel CSR performance instead of their perceived importance of hotel CSR. Such a response helped minimize the social desirability bias of the measurement. The findings provided fruitful information for hotel CSR implementation.

The hypothesized associations between “satisfaction with this CSR-implementing hotel” and “organizational commitment with this CSR-implementing hotel” and “OCB” were examined ($\beta = 0.35, t = 6.64, p < 0.001$ and $\beta = 0.29, t = 6.15, p < 0.001$, respectively). These findings supported Hypotheses 3-2 and 4-2 and the original ideas of the principle of reciprocity (Cialdini,

2009) and social exchange theory (Cropanzano et al., 1997). Employees perform a positive behavior at work to reward their organization that offers a pleasant working environment (Bowling, 2010).

Finally, the influence of “satisfaction with this CSR-implementing hotel” and “organizational commitment with this CSR-implementing hotel” on “pro-social behavior” was significantly positive ($\beta = 0.24$, $t = 2.97$, $p < 0.01$ and $\beta = 0.48$, $t = 6.67$, $p < 0.001$, respectively). Thus, Hypotheses 3-3 and 4-3 were supported. These results are consistent with those of studies conducted in the tourism-related context and other generic organizations (Belschak & Den Hartog, 2010; Gagné, 2003; Ko et al., 2014). In addition, these findings were meaningful given that most previous studies have focused on how CSR affects employees’ pro-social behavior within the company (Belschak & Den Hartog, 2010; Tsai et al., 2007; Xie et al., 2017) rather than after they have experienced the CSR practice. Thus, employees with a high level of satisfaction or organizational commitment toward the CSR of the hotel they are currently working at are likely to have pro-social behavior in their daily life.

6.6 Research Objective 5: Examination of the moderating effect of employees’ position level on the relationships among employees’ perceived CSR on employees’ attitude, organizational commitment, job satisfaction, and behavioral intention

The SEM results showed similarities and differences between the entry-, supervisory-, and managerial-level groups. First, employees’ perceived CSR performance influenced their attitude toward this CSR-implementing hotel differently according to the three groups. Supervisory- and managerial-level groups supported the transference of “ethical domain” to “attitude toward this CSR-implementing hotel.” However, findings on the entry-level groups did not support the

hypothesis that “ethical domain” is highly related to “attitude toward this CSR-implementing hotel.” Findings on the entry-level groups supported the relationship of “legal domain” to “attitude toward this CSR-implementing hotel.” Entry-level employees who perceived a high level of legal CSR performance are more likely to generate positive attitudes toward this CSR-implementing hotel. Entry-level employees may emphasize the standard of procedure and their job duties, which reflect their perceived importance of legal CSR. Human resource management can use this information effectively for training and orientation. This can be achieved by developing an honest working environment through a clear employee handbook and regular departmental training and inspection. Hotels in the United States should pay extra attention to ensure that employees can fulfill their duty within the standards defined by the law. Employees should not be forced to do something unethical in hotel operations. For example, employees should not provide inaccurate information to customers to achieve the higher business performance, such as forced up-selling or misleading sales and marketing practices.

Second, “financial/economic domain” contributes to the enhancement of “attitude toward this CSR-implementing hotel” of the managerial-level group only. Only the managerial-level employees care about the long-term development and sustainability of their hotel. A possible explanation is the high separation rate in the United States. Based on the most updated statistic from the U.S. Bureau of Labor Statistics (2020), the leisure and hospitality industries have the highest separation rates among all industries. The separation rates were 33.0% in the period of August–December 2019, whereas those of the average of total private industry only reached 18.8%. Therefore, hotel employees tend not to consider and emphasize hotel sustainability, especially entry- and supervisory-level employees because they can easily find another job in the industry with a high separation rate. However, the separation rate of managerial employees is

relatively lower, and their job vacancy with similar remuneration package is comparatively limited. Hotel sustainability can benefit more when employee attitude is created from managerial-level employees' perspective.

Third, the SEM results found similarities in the significant influence of the “environmental domain” on “attitude toward this CSR-implementing hotel” and the insignificant influence of the “social domain” on “attitude toward this CSR-implementing hotel.” The performance of environmental CSR must be enhanced by implementing environmental protection, energy saving, and ecosystem sustainability initiatives. Environmental CSR is an important predictor of employees' attitudes toward CSR-implementing hotel. Investment decisions regarding environmental CSR should not only consider the financial return but also the impact on employees and customers. Hotel practitioners are recommended to focus their CSR efforts on environmental aspects, such as the exclusion of endangered species from menus, donation of leftover food, implementation of a paperless policy, and reduction of bathroom amenities. However, the social/philanthropic domain received the lowest score on perceived CSR performance. Social/philanthropic CSR efforts are far from enough to influence employees' attitude because the social/philanthropic domain is considered an important domain comprising hotel CSR (Lee et al., 2013b; Lii & Lee, 2012). Hotel management must consider different ways of contributing back to the community because they gain profits by utilizing community resources. For example, hotels can offer scholarships to local underprivileged students, sponsor local and social events, and prioritize local hiring.

Fourth, the SEM results show the similarities of the relationships between “attitude toward this CSR-implementing hotel,” “job satisfaction with CSR-implementing hotel,” and “organizational commitment with CSR-implementing hotel.” All relationships are positively

significant in all three groups. However, regarding the relationship between “organizational commitment with this CSR-implementing hotel” and “turnover intention,” only the entry-level group indicated a significant and negative relationship. For the relationship between “job satisfaction with this CSR-implementing hotel” and “turnover intention,” only supervisory- and managerial-level groups supported the significance of the paths. Entry-level groups value their commitment more when they consider quitting, whereas supervisory- and managerial-level groups consider job satisfaction instead of commitment with the hotel. Therefore, hotels should reorient their CSR activities to reflect social and ethical CSR by formulating CSR goals, reports, and various practices.

Fifth, all three groups supported the transference of “job satisfaction with CSR-implementing hotel” and “organizational commitment with CSR-implementing hotel” on “OCB.” The findings on supervisory- and managerial-level groups showed the significant relationship between “organizational commitment with CSR-implementing hotel” and “pro-social behavior.” However, findings on entry-level groups did not support this hypothesis. The entry-level group showed a low level of agreement on the hypothesis that, “organizational commitment with CSR-implementing hotel positively affects pro-social behavior.” The most plausible explanation to this finding is that the supervisory-and managerial-level employees were fostered to be socially responsible citizens within the company and society and to perform pro-social behavior because of their high commitment to their CSR-implementing hotel. However, entry-level employees have relatively limited contact points with hotel CSR practices, and the effect of organizational commitment to their CSR-implementing hotel may be limited to the behaviors within the company, such as turnover intention and OCB.

Sixth, the results of the invariance test of the path (see Table 5.16) provided additional findings from examining the chi-square differences of each path in the model. For the entry- and managerial-level groups, significant chi-square differences were found in six of 13 paths. All chi-square differences were examined by comparing the SEM results. Path invariances analysis showed a significant difference on the path “ethical domain” to “attitude toward this CSR-implementing hotel.” The findings on the supervisory-level group supported the relationship between “ethical domain” and “attitude toward this CSR-implementing hotel,” but the findings on the entry-level group did not support this relationship. Supervisory-level employees who perceive high level of ethical CSR performance may show a high tendency of formulating positive attitudes toward CSR-implementing hotel, whereas entry-level employees do not formulate positive attitude toward CSR-implementing hotel from the perceived ethical CSR. This result offers an opportunity for future studies to further identify the effect of hotel business ethics on employee attitude toward this CSR-implementing hotel according to their occupational and demographic backgrounds.

Finally, the findings on supervisory-and managerial-level groups showed no significant difference in the relationship of multidimensional CSR and attitude toward CSR-implementing hotels. Senior employees may share the same perception about hotel CSR strategies. However, the findings on the supervisory- and managerial-level groups supported the hypothesis that, “satisfaction with CSR-implementing hotel” is negatively linked to “turnover intention.” The coefficient value of the path between “satisfaction with CSR-implementing hotel” and “turnover intention” in the managerial-level group is significantly greater than that in the supervisory-level group. One possible explanation for this finding is that managerial-level employees can find new jobs relatively easily with the same remuneration package because of their experience and

capability. Moreover, most hotel businesses promote entry-level employees to be team supervisors rather than hire external supervisors to boost the team morale. Therefore, given that managerial-level employees value their job satisfaction the most and reduce their turnover intention, understanding which CSR is effective for them is important for their positive evaluation of the CSR of the hotel where they are currently working.

6.7 Contributions of the study

The results of this study provide theoretical contributions that expand the range of CSR literature in the hotel industry and practical recommendations to hotel industry for appropriately allocating limited resources in formulating CSR goal, policy, and mission statement and various practices.

6.7.1 Theoretical contribution

First, this study broadens the range of the CSR literature in the hotel industry. Previous studies on CSR can be classified into two groups: effect of CSR on financial performance (Chen & Lin, 2015; Park & Lee, 2009; Theodoulidis et al. 2017) and customers' reaction to CSR (Gao, Mattila, & Lee, 2016; Jang, Kim, & Lee, 2015; Qu, 2014). The role of CSR in the hotel industry has been significantly highlighted in previous research because CSR strategies create the positive brand image and reputation that strengthen the competitiveness of a hotel. However, research on CSR in the hospitality and tourism industry remains at an early stage. Most previous studies have been conducted from the perspective of shareholders and customers. This study adds value to the existing knowledge elucidating the impacts and mechanisms of CSR on attitude and behavioral intention from employees' perspective in the hotel industry. Existing research gaps are filled.

Second, this study attempted to develop a new CSR measurement that is specifically fit for the hotel industry. Previous studies on CSR in the hotel industry have adopted the scale in the business context without considering its suitability and validity (Kim et al., 2016a; Kim et al., 2017; Lee et al., 2012; Lee et al., 2013a; Li et al., 2015; Liu et al., 2014; Martinez & del Bosque, 2013; Song et al., 2015; Su et al., 2015; Tsai et al., 2012; Xiao et al., 2017; Xu, 2014; Zientara et al., 2015). Unlike other industries, the business of the hotel industry has intangible, inseparable,

and perishable characteristics (Lovelock & Gummesson, 2004). Moreover, the existing four-dimensional CSR concept from Carroll (1991) fails to reflect the increasing importance of environmentalism (Ettinger, Grabner-Kräuter, & Terlutter, 2018; Supanti, Butcher, & Fredline, 2015). Thus, this study revised Carroll's (1979) four-dimensional conceptual model by adding the environmental domain. The rationale for this addition is that environmental issues influence visitor attitudes toward hotels and employees' perceived overall CSR effectiveness (Kucukusta et al., 2013; Tsai et al., 2012).

Third, this study employed a multidimensional approach to explore the impacts of CSR from employees' perspective, which has been previously disregarded. Previous studies have indicated that a positive perception of CSR leads to a high level of organizational commitment (Azim, 2016; Hollingworth & Valentine, 2014; Thang & Fassin, 2017) and job satisfaction (Lee et al., 2012; Song et al., 2015). However, numerous studies have conceptualized CSR from only one dimension (Azim, 2016; De Roeck & Delobbe, 2012; Hollingworth & Valentine, 2014; You et al., 2013). This study overcame the limitations of the current understanding of the CSR impact on employee attitude and behavior. Such limitations have been considered in previous studies by supplementing the effect of other dimensions of CSR, such as the environmental aspect. This study contributes to a broad and precise understanding of CSR as perceived by hotel employees.

Fourth, this study analyzed the interrelationships between the five dimensions of CSR and employee behavioral intention through employee attitude and satisfaction with CSR-implementing hotel. Employees' perceived hotel CSR performance is effective in explaining their overall attitude toward CSR-implementing hotel, thus positively affecting satisfaction, organizational commitment, and behavioral intention. Previous studies (Kim et al., 2016a; Li et al., 2012) have simply considered turnover intention. This study extended the examination of

employee behavioral intention by including OCB within the organization and pro-social behavior within the society. Thus, this study fills research gaps in the literature on the impacts of CSR on employee behavioral intention.

Fifth, this study examined measurement invariance, structural invariance, and invariance test of path to identify the moderating role of employees' position level to distinguish the differences among the respective influences of CSR effort on employees' attitude, organizational commitment, job satisfaction, and behavioral intentions. Multi-group analysis, as an advanced method, broadens the range of studies and provides a comprehensive outlook of the moderating role of employees' position level regarding their perceived hotel CSR performance.

6.7.2 Practical contribution

This study provides insights and practical suggestions for human resource management and marketing strategies to hotel management and practitioners who wish to appropriately allocate their limited resources in CSR strategies and maximize the positive effect. First, environmental protection, energy-saving, and ecosystem sustainability initiatives should be implemented to enhance the performance of environmental CSR. Investment decisions on environmental CSR should not only consider the financial return but also the impact on employees, customers, and communities. Thus, hotel practitioners are recommended to emphasize their CSR efforts in environmental aspects, such as the exclusion of endangered species from food menus (no shark fin soup in wedding banquet), donation of leftover food to local non-profit organizations, adoption of paperless policy in daily operations, and reduction of bathroom amenities' packaging.

Second, legal CSR in the hotel industry should be emphasized to employees, especially those in the entry level. This can be achieved by developing an honest working environment through a clear employee handbook and regular departmental training and inspections. Hotels in the United States should pay extra attention to ensuring that employees can fulfill their duties within the standards defined by the law. Employees should not be forced to do something unethically in the course of hotel operations. For example, employees should not provide inaccurate information to customers to achieve higher levels of business performance, such as false information for forced up-selling or misleading sales and marketing practices.

Third, regarding meeting ethical norms and societal morals, ethical CSR is an antecedent for employees' organizational behaviors. Hotel management should emphasize the protection of the rights of employees, such as fair payment, no discrimination or harassment, no employer retaliation, and prioritization of employees' physical and mental well-being.

Fourth, ensuring the sustainability and long term development of the hotel should have a positive appeal to employees by success sharing. Financial/economic CSR contributes to the enhancement of employee attitude toward CSR-implementing hotel for the managerial-level group. Therefore, hotel management should share the future development plan to secure the hotel's long-term development and sustainability, which can generate a positive attitude, such as trust, among managerial-level employees.

Fifth, the social/philanthropic domain is important in hotel CSR (Joyner & Payne, 2002; Lee et al., 2013b; Lii & Lee, 2012). A hotel should take more responsibility to benefit the social community through its increasing business power. However, the social/philanthropic domain receives the lowest score on perceived CSR performance, which weakens its influential power in explaining employees' attitude toward CSR-implementing hotel. Hotel management have to

consider the different ways to contribute back to community based on their needs and expectations. For example, hotels should actively sponsor local and social events, issue scholarships for underprivileged students, provide internship or job opportunities for handicapped residents, and give precedence to local suppliers.

Sixth, employees who show positive attitudes toward CSR-implementing hotels tend to possess stronger levels of satisfaction and organizational commitment, which consequently negatively affect their turnover behavior and positively influence their OCB and pro-social behavior. Thus, hotel management should understand the antecedents of employee attitude toward CSR-implementing hotels.

Finally, the effects of job satisfaction toward CSR-implementing hotels on turnover intention is greater for managerial-level employees than entry-level and supervisory-level employees. Therefore, hotel employees at the managerial level perceive job satisfaction as the most valuable factor affecting their turnover intention. Thus, hotel management should consider a specific method to enhance job satisfaction for managerial-level employees. For example, a harmonious working environment and cooperative relationships with coworkers are significant factors of job satisfaction. Given that different departments may have diverse job duties and goals, the hotel management must create a working environment where managerial-level employees work effectively as a team and respect one another. Several methods to achieve this goal include implementing cross-departmental team lunches, happy hours, and team-building games.

Giving recognition and rewards is another effective means to enhance job satisfaction among managerial-level employees because these incentives increase their sense of pride. Recognition and rewards can be given at the group or individual level. For example, if the front

office team achieves their annual upselling target, the hotel management can give recognition to the entire team through activities, such as barbeque parties and fine-dining gatherings. Individual recognition is also important, especially for managerial-level employees. Examples of individual recognition can include awards, public recognition, and monetary bonuses. For example, if a hotel employee provides exceptional customer service, they are recognized in the annual staff meeting for their efforts. By acknowledging and appreciating the employees' efforts in customer service, they will feel great about their work, and these positive vibes will enhance their job satisfaction.

CHAPTER 7: CONCLUSIONS

7.1 Chapter introduction

This chapter presents an overview of this study. Limitations of the research with the corresponding suggestions for future studies are explained and presented.

7.2 Overview of the study

This study aims to contribute to the understanding of the effects of employees' perceived CSR performance on their attitude toward CSR-implementing hotel, satisfaction with CSR-implementing hotel, organizational commitment with CSR-implementing hotel, turnover intention, OCB, and pro-social behavior by examining the hospitality industry in the United States.

Chapter 1 introduces the rationales and contributions to conduct this research. Despite the importance of studying CSR in the hotel industry, hotel CSR research is underexplored. Studies on what kind of CSR domain is highly valuable in affecting employees' attitude toward CSR-implementing hotel, satisfaction with CSR-implementing hotel, organizational commitment with CSR-implementing hotel, turnover intention, OCB, and pro-social behavior have been limited. Many CSR studies in the hospitality industry have adopted the CSR scale in different business fields but ignored suitability and failed to specify the impact of CSR in hospitality sectors (Latif & Sajjad, 2018). From these research gaps, five research objectives are formulated: (1) develop and validate a scale that measures CSR in the hotel industry; (2) investigate the impacts of employees' perceived CSR on their attitude toward CSR-implementing hotel; (3) analyze the effects of employees' attitude on their satisfaction and organizational commitment with CSR-implementing hotel; (4) examine the impacts of employees' satisfaction and organizational

commitment with CSR-implementing hotel on their behavioral intention; and (5) investigate the moderating effect of employees' position level on the relationships between employees' perceived CSR, attitude, organizational commitment, job satisfaction, and behavioral intention.

Chapter 2 reviews the relevant literature to specify the scope of the conceptual framework. The literature review presents the scope of CSR and the existing CSR measurement scale with its weakness (Maignan & Ferrell, 2000; Pérez & Del Bosque, 2013). The review necessitates a validated measurement scale of hotel CSR and discusses the importance of successful CSR implementation. CSR implementation is different from industry to industry owing to unique business system and environment (Whitley,1992)

Possible outcomes of employees' perceived CSR performance are identified in the literature, namely, attitude toward this CSR-implementing hotel, satisfaction with this CSR-implementing hotel, organizational commitment with this CSR-implementing hotel, turnover intention, OCB, and pro-social behavior. In addition, the moderating effect of employees' position level is reviewed, which leads to the development of the hypotheses and the proposed model in Chapter 3.

Chapter 3 introduces a proposed conceptual framework to test the hypotheses among identified constructs. Finally, 15 hypotheses are proposed, which included 14 linear and 1 moderating hypotheses. The six dimensions of employees' perceived CSR performance are proposed to positively affect attitude toward this CSR-implementing hotel. Attitude toward this CSR-implementing hotel is proposed to positively affect satisfaction with this CSR-implementing hotel and organizational commitment with this CSR-implementing hotel. Satisfaction with this CSR-implementing hotel is hypothesized to negatively affect turnover intention and positively affect OCB and pro-social behavior. Organizational commitment with

this CSR-implementing hotel is proposed to negatively affect turnover intention and positively affect OCB and pro-social behavior. Lastly, the moderating effect of the position level of employees is proposed. This study divides hotel employees into entry-, supervisory-, and managerial-level groups.

Chapter 4 explains the processes and methodology used to achieve the objectives of this research. The overall process of developing a validated hotel CSR scale and testing hypotheses is described. A new hotel CSR scale and proposed hypotheses are developed and tested through meticulous and rigorous six-stage procedures.

Chapter 5 presents the results of the main study. A total of 633 questionnaires were collected, and data were randomly divided into two groups to perform cross validation using EFA and CFA. The overall results of EFA and CFA were satisfactory. The extracted CSR domains were financial/economic, legal, ethical, social/philanthropic, and environmental. The SEM results indicated that 10 out of 13 proposed path coefficients were significant. Multigroup analysis indicated that employee position level partially moderates effects of the proposed model.

Chapter 6 discusses the findings in line with the research objectives. Theoretical and practical implications are provided to hotel management. Each hypothesis is discussed, in particular whether the result corresponds to the expectation proposed and the findings of previous studies. Plausible explanations are provided if a hypothesis is not supported. This study develops and validates a multidimensional scale to measure hotel CSR as perceived by hotel staff. This study also confirms its predictive power on employees' attitude, satisfaction, organizational commitment, and behavioral intention by comparing the path between each pair of the three different groups of position level.

Chapter 7 presents an overview of the entire study and summarizes the key findings. The limitations of this study are discussed along with the corresponding future research directions.

7.3. Limitations and suggestions for future research

This study has the following limitations. On the one hand, although the measurement scale was developed through a meticulous and rigorous six-stage procedure, collected data from a single country can be considered a potential limitation. Second, this study conducted in-depth interviews in Hong Kong instead of hoteliers in the United States, thus posing a potential limitation of this study. However, the interviewees in this study have diverse working experiences or education backgrounds from around the world. Therefore, future research is necessary to examine the generalizability of the findings and reconfirm their consistency in other countries or regions.

On the other hand, this study only reflected the CSR impact from the perspective of employees. Stakeholders may have different CSR expectations and influence on various outcomes. Further investigations should examine and integrate perceptions of other stakeholders, such as customers and residents.

Fourth, this study compared the path coefficients based on the entry-, supervisory- and managerial-level groups to investigate the moderating effect of employees' position level. However, employees' demographic profiles or personal traits may also show differences in terms of employees' perceived hotel CSR performance. Future research should also explore the effects of employees' demographic profile or personal traits on their perception of hotel CSR performance and its potential outcomes.

Fifth, employees from various position levels show different responses toward hotel CSR domains. A future study is recommended to conduct a cluster analysis for identifying differences in employees' demographic and career features according to the clusters derived using hotel CSR domains. Doing so can assist the hotel management and human resource department to reorient their CSR priorities through an enhanced formulation and implementation of various CSR practices.

Finally, despite the large sample, the data were collected from the United States only. The stage of CSR development and cultural background differ in various regions. Therefore, research with different samples in various regions can offer a precise and accurate conclusion of employees' perceived hotel CSR performance and its influence.

APPENDICES

Appendix 1. Initial questionnaire

Survey for the Development of a Corporate Social Responsibility (CSR) Measurement Scale in Hotel Industry

Thank you very much for taking the time to complete this questionnaire.
The purpose of this study is to develop a CSR measurement scale for the hotel industry.
This questionnaire is a first-round survey consisting of both Likert-type questions and open-ended questions. It will take about 15 minutes to complete.
Should you have any questions, please feel free to contact me.

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Name	
E-mail	

Part 1 - Indicators within each Domain

According to literature reviews, CSR (Corporate Social Responsibility) consists six domains, such as Financial/Economic, Environmental (Room and Restaurant), Environmental (Other general area), Legal, Ethical and Social/Philanthropic Domains.

I. The following refers to **measuring CSR in the Financial/Economic Domain**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

(item) is appropriate for measuring the Financial/Economic Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← Neutral → Most						
		inappropriate			appropriate			
		①	②	③	④	⑤	⑥	⑦
Financial/ Economic Domain of CSR	Level of hotel’s survival and long-term success							
	Proportion of hiring local residents							
	Degree of a hotel’s honesty to inform its shareholders of its economic situation							
	Level that a hotel has effective procedures to respond to every customer complaint							
	Degree that a hotel makes continuous improvements on product quality							
	Degree that a hotel monitors employees’ productivity							
	Use of customer satisfaction as one of the indicators of hotel business performance							
	Level of a hotel’s improvement on the financial performance							
	Level that a hotel strictly monitors whether the operating cost are properly used							
	Growth rate of Occupancy Rate							
	Growth rate of RevPAR							
	Growth rate of Return on Asset							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

II. The following refers to the **Environmental Practice Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____(item) is appropriate for measuring the Environmental Practice Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Environmental Practice Domain of CSR	Effort that a hotel donates food leftover to community							
	Effort that a hotel utilizes food waste (e.g., conversion to fertilizer)							
	Effort that a hotel excludes the endangered species as food menu (e.g., shark’s fin soup)							
	Effort that a hotel guarantees food safety and hygiene							
	Efforts that a hotel recommends responsible drinking to customers							
	Effort that a hotel reveals the nutritional information on menu							
	Level that a hotel reduces water usage per available room							
	Level that a hotel reduces energy usage per available room							
	Level that a hotel reduces greenhouse gas emission per available room							
	Level that a hotel reduces solid waste per available room							
	Level that a hotel reduces bathroom amenities per available room (e.g., refillable bathroom amenity)							
	Level that a hotel reduces surplus towels per available room							
	Effort that a hotel implements electronic management system in guest room (e.g., motion sensors)							
	Effort that a hotel fulfills the reuse/recycle program in guest room (e.g., reuse/recycle card reminder)							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

III. The following refers to the **Environmental Principle Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

(item) is appropriate for measuring the Environmental Principle domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Environmental Principle Domain of CSR	Level that a hotel reduces natural resources consumption.							
	Degree that a hotel communicates with customers in regard to its environmental practices							
	Level that a hotel uses renewable energy in a productive process that is compatible with the environment							
	Degree of a hotel's interest in protecting natural environment							
	Degree that a hotel has positive predisposition to use, purchase, or produce environmentally friendly goods							
	Degree of a hotel customer's or employee's satisfaction with environmental effort							
	Effort that a hotel participates in environmental certification							
	Effort that a hotel conducts an annual environmental audit							
	The amount of a hotel's average expenditure on and investment in environmental aspects							
	Effort that a hotel reduces paper usage in hotel operation (e.g., mobile check in, electronic invoice)							
	Level that a hotel supports local and sustainable suppliers							
	Level that a hotel uses environmentally friendly equipment (e.g., LED light bulb)							
	Degree that a hotel provides green training to employees							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

IV. The following refers to the **Legal Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate in measuring the Legal Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← inappropriate		Neutral			→ Most appropriate	
		①	②	③	④	⑤	⑥	⑦
Legal Domain of CSR	Degree that a hotel's managers understand the environmental law							
	Level that a hotel assures to fulfill employees' duty within the standards defined by the local law							
	Degree that a hotel follows its contractual obligations							
	Degree that a hotel avoids cheating on the law to improve performance							
	Level that a hotel complies to the principles defined by the business practice							
	Level that a hotel encourages the diversity of workforce (e.g., age, gender, race)							
	Level that a hotel complies to all laws regulating hiring and employee benefits							
	Level that a hotel meets legal standards of the product							
	Level that a hotel effectively implements internal policies to prevent discrimination in the process of employees' compensation and promotion							
	Degree of a hotel's honesty to fulfill its contractual obligations							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

V. The following refers to the **Ethical Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate in measuring the Ethical Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← inappropriate		Neutral			→ Most appropriate	
		①	②	③	④	⑤	⑥	⑦
Ethical Domain of CSR	Degree of hotel's avoidance in taking advantage of ethical standards in order to achieve its corporate goals							
	Degree that a hotel allows ethical problems which can negatively affect the financial/economic performance							
	Level that a hotel offers equal opportunity of employee (e.g., promotion, hiring, etc.)							
	Degree that a hotel treats employees fairly (without discrimination and abuse, regardless of gender, race, origin, or religion)							
	Degree that a hotel places a priority on ethical principles as compared with economic performance							
	Degree that a hotel is committed to well-defined ethics principles							
	Degree that a hotel effectively implements confidential procedure for employees to report any misconduct at work (e.g., stealing, sexual harassment)							
	Degree that a hotel provides an accurate information to customers							
	Degree that a hotel fulfills a comprehensive code of conduct							
	Degree that a hotel is recognized as a trustworthy company							
	Degree that a hotel considers the coworker and business partner is an integral part of our employee evaluation process							
	Degree that a hotel protects customers' personal information							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

VI. The following refers to the **Social/Philanthropic Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate for measuring the Social/Philanthropic Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Social/Philanthropic Domain of CSR	Proportion of hotel's budget allocation for donation and social work favoring poor people							
	Degree that a hotel allocates the resources for philanthropic activities							
	Effort that a hotel plays a role in society that goes beyond only profit generation							
	Degree that a hotel is committed to improve the welfare of the communities							
	Degree that a hotel participates in managing public affairs							
	Degree that a hotel helps to solve social problems							
	Effort that a hotel participates in community services and volunteerism							
	Effort that a hotel actively sponsors or finances the local and social event (e.g., sport, music...)							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Part 2 - Indicators of employee attitude and satisfaction

VII. The following refers to the **employee attitude and satisfaction**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating employee attitude and satisfaction in the hotel context.

_____ (item) is appropriate for measuring the employee attitude and satisfaction		Degree of appropriateness						
		Most inappropriate	← Neutral →					Most appropriate
		①	②	③	④	⑤	⑥	⑦
Job Satisfaction	I am satisfied with my present line of work							
	I feel a great sense of personal satisfaction from my line of work							
	I am happy that I ever took this job							
	I am enthusiastic about my job							
Employee attitude	I am satisfied with my present line of work							
	I feel a great sense of personal satisfaction from my line of work							
	I am happy that I ever took this job							
	I am enthusiastic about my job							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Part 3 - Indicators of employee behavioral intention

VIII. The following refers to the **behavioral intention**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating behavioral intention in the hotel context.

_____ (item) is appropriate for measuring the employee behavioral intention		Degree of appropriateness						
		Most ← Neutral → Most						
		inappropriate					appropriate	
		①	②	③	④	⑤	⑥	⑦
Turnover intention	I often think about quitting my present job							
	I intend to quit my present job							
	I intend to search for an alternative role to my present job, such as another job, full-time student, etc.							
	I have searched for a new job							
Organizational citizenship behavior	This particular co-worker speaks up in this group with ideas for new projects or changes in procedures							
	This particular co-worker speaks up and encourages others in this group to get involved in issues that affect the group							
	This particular co-worker volunteers to do things for this work group.							
	This particular co-worker helps others in this group learn about the work							
Pro-social behavior	I like to spend more time in community service and volunteerism.							
	I plan to be involved with community service and volunteerism.							
	I support donations/ charity activities for underprivileged people.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Please provide comments if you have any.

A large, empty rectangular box with a thin black border, intended for providing comments. It occupies the central portion of the page below the instruction text.

Appendix 2. Pre-test questionnaire

Dear Sir/ Madam,

Thank you very much for taking the time to complete this questionnaire.

My name is Antony Wong, PhD candidate from School of Hotel and Tourism Management at The Hong Kong Polytechnic University. This survey is my doctoral research which supervised by Prof. Sam Kim. This study aims to investigate **Hotel Employee's Perception on Corporate Social Responsibility (CSR)**. The findings will provide timely insights of the impact of employees' perceived CSR on their behavior in hotel industry. This survey will take about 10 – 15 minutes.

All answers to this questionnaire will be treated in strictest confidence, and the data of participants collected will be kept for future reference purpose for a period of at least seven years for future audit purpose.

If you are interested in more information about this survey, please do not hesitate to contact me.

Yours sincerely,

Antony, King Fung Wong
 Email: antony.k.wong@
 Telephone: 852-3400-2333
 PhD candidate, School of Hotel and Tourism Management,
 The Hong Kong Polytechnic University

1. How many years have you worked in hotel industry?

Three years or longer (Please continue with the next question)
 Less than three years (You may now discontinue this survey. Thank you)

2. Does your current hotel implement CSR practices?

Yes (Please continue with the next question)
 No (You may now discontinue this survey. Thank you)

3. Are you aware of CSR implemented in your hotel?

Strongly unaware	Unaware	Somewhat unaware	Neutral	Somewhat Aware	Aware	Strongly aware
1	2	3	4	5	6	7

Part 1 - Indicators within each Domain

According to literature reviews, CSR (Corporate Social Responsibility) consists six domains, such as Financial/Economic, Environmental (Room and Restaurant), Environmental (Other general area), Legal, Ethical and Social/Philanthropic Domains.

I. The following refers to **measuring CSR in the Financial/Economic Domain**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate for measuring the Financial/Economic Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Financial/ Economic Domain of CSR	Extent to ensure survival and long term financial success.							
	Extent to seek financial effectiveness (e.g., attention to revenue, cost effectiveness)							
	Extent to return a profit to incentivize stakeholders.							
	Extent to secure enough resources to continue the business.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

II. The following refers to the **Environmental Practice Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____(item) is appropriate for measuring the Environmental Practice Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← inappropriate			Neutral		→ Most appropriate	
		①	②	③	④	⑤	⑥	⑦
Environmental Practice Domain of CSR	Extent to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).							
	Extent to exclude endangered species from the food menu (e.g., shark’s fin soup)							
	Extent to reduce water usage in guest room (e.g., low flow plumbing).							
	Extent to reduce energy usage in guest room (e.g., occupancy and daylight sensor).							
	Extent to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)							
	Extent to reduce solid waste in guest rooms (e.g. amenity packaging).							
	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).							
	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

III. The following refers to the **Environmental Principle Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

(item) is appropriate for measuring the Environmental Principle domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Environmental Principle Domain of CSR	Extent to reduce natural resource consumption.							
	Degree to communicate with customers regarding its environmental practices,							
	Extent to uses renewable energy in a productive process that is environmentally friendly,							
	Degree of the hotel's effort in protecting the natural environment,							
	Degree to use, purchase, or produce environmentally friendly goods,							
	Extent to use environmentally friendly equipment (e.g., LED light bulbs),							
	Extent to provide green training to employees,							
	Extent to manage waste.							
	Extent to maintain a balanced ecosystem.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

IV. The following refers to the **Legal Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate in measuring the Legal Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← inappropriate			Neutral		→ Most appropriate	
		①	②	③	④	⑤	⑥	⑦
Legal Domain of CSR	Extent to ensure that employees can fulfill their duty within the standards defined by law.							
	Extent to follow its contractual obligations.							
	Extent to encourage workforce diversity (e.g., age, gender, race).							
	Extent to comply with all laws regulating hiring and employee benefits.							
	Extent to meet legal standards for the product.							
	Degree to effectively implement internal policies to prevent discrimination in employees' compensation and promotion process.							
	Extent to ensure food safety and hygiene.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

V. The following refers to the **Ethical Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate in measuring the Ethical Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ← inappropriate		Neutral			→ Most appropriate	
		①	②	③	④	⑤	⑥	⑦
Ethical Domain of CSR	Extent to not compromise ethical standards to achieve corporate goals.							
	Extent to offer equal opportunities for promotion and hiring.							
	Extent to treat its employees fairly (without discrimination and abuse regardless of gender, race, origin, religion, disability and sexual orientation).							
	Extent to committed to well-defined ethics and principles.							
	Extent to effectively implements confidential means for employees to report misconduct at work (e.g., stealing, sexual harassment).							
	Extent to provides accurate information to customers.							
	Extent to follows a comprehensive code of conduct.							
	Extent to which the hotel is a trustworthy company.							
	Extent to provide ethical studies and best practices to employees.							
	Extent to use employee satisfaction as an indicator of the hotel's business performance.							
	Extent to use customer satisfaction as an indicator of the hotel's business performance.							
	Extent to protect customers' personal information.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

VI. The following refers to the **Social/Philanthropic Domain of CSR**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating CSR in the hotel context.

_____ (item) is appropriate for measuring the Social/Philanthropic Domain of CSR in the hotel industry.		Degree of appropriateness						
		Most ←			Neutral	→ Most		
		inappropriate				appropriate		
		①	②	③	④	⑤	⑥	⑦
Social/Philanthropic Domain of CSR	Extent to allocate hotel resources for charity activities.							
	Extent to improve the welfare of the community.							
	Extent to participate in community services and volunteerism.							
	Extent to hire local residents.							
	Extent to use local materials/products (e.g., food, flower, furniture).							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Part 2 - Indicators of employee attitude and satisfaction

VII. The following refers to the **employee attitude and satisfaction**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating employee attitude and satisfaction in the hotel context.

_____ (item) is appropriate for measuring the employee attitude and satisfaction		Degree of appropriateness						
		Most inappropriate	← Neutral →					Most appropriate
		①	②	③	④	⑤	⑥	⑦
Job Satisfaction	I am satisfied with my present line of work							
	I feel a great sense of personal satisfaction from my line of work							
	I am happy that I ever took this job							
	I am enthusiastic about my job							
Employee attitude	I am satisfied with my present line of work							
	I feel a great sense of personal satisfaction from my line of work							
	I am happy that I ever took this job							
	I am enthusiastic about my job							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Part 3 - Indicators of employee behavioral intention

VIII. The following refers to the **behavioral intention**. Please rate each item on a scale of 1 (Most inappropriate) to 7 (Most appropriate) regarding how appropriate you consider the item for evaluating behavioral intention in the hotel context.

_____ (item) is appropriate for measuring the employee behavioral intention		Degree of appropriateness						
		Most ←		Neutral			→ Most	
		inappropriate					appropriate	
		①	②	③	④	⑤	⑥	⑦
Turnover intention	I often think about quitting my present job							
	I intend to quit my present job							
	I intend to search for an alternative role to my present job, such as another job, full-time student, etc.							
	I have searched for a new job							
Organizational citizenship behavior	This particular co-worker speaks up in this group with ideas for new projects or changes in procedures							
	This particular co-worker speaks up and encourages others in this group to get involved in issues that affect the group							
	This particular co-worker volunteers to do things for this work group.							
	This particular co-worker helps others in this group learn about the work							
Pro-social behavior	I like to spend more time in community service and volunteerism.							
	I plan to be involved with community service and volunteerism.							
	I support donations/ charity activities for underprivileged people.							

Would you add **any other indicators** that have not been identified above or revise any of the above items?

If so, please specify:

Part 4. Demographic information. Please tick (✓) and answer accordingly.

1. What is your gender? Female Male Others

2. What is your age?

18 - 24 25 - 29 30 - 34 35 - 39 40 - 44 45 - 49

50 - 54 55 - 59 60 - 64 65 and older

3. Have you ever participated in hotel CSR activities?

Yes No

4. What is your level of hotel CSR knowledge?

Very poor Poor Neither good nor bad Good Very Good

5. What department are you working in?

Concierge Engineering Finance Food & Beverage Front Office Guest Relation
 Housekeeping Health & Spa Human Resource I.T. Reservation
 Revenue Sales & Marketing Security Steward Others

6. What is your current position level?

Entry-level Supervisory-level Managerial-level Executive-level

7. What is your highest attained education level?

High school or less Post-secondary school / Associate Degree / Diploma (etc...)
 University degree Master degree or above

8. How long (in years) have you been working in this hotel? _____ Years

9. How long (in years) have you been working in the hotel industry? _____ Years.

10. What is your hotel type? Independent privately owned hotel Chained-brand hotel

Others

End of the survey. Thank you for your participation!

Appendix 3. Pilot-test questionnaire

Dear Sir/ Madam,

Thank you very much for taking the time to complete this questionnaire.

My name is Antony Wong, a Ph.D. candidate from School of Hotel and Tourism Management at The Hong Kong Polytechnic University. This survey aims to investigate Hotel Employee's Perception on Corporate Social Responsibility (CSR). The findings will provide practical insights of the impact of employees' perceived CSR on their behavior in hotel industry. This survey will take about 10 – 15 minutes.

All answers to this survey will be treated in strictest confidence.

If you are interested in more information about this survey, please do not hesitate to contact me.

Yours sincerely,

Antony, King Fung Wong
 Email: antony.k.wong@
 Telephone: 852-3400-2333
 PhD candidate, School of Hotel and Tourism Management,
 The Hong Kong Polytechnic University

1. How many years have you worked in hotel industry?

Three years or longer (Please continue with the next question)
 Less than three years (You may now discontinue this survey. Thank you)

2. Does your currently working hotel implement CSR practices?

Yes (Please continue with the next question)
 No (You may now discontinue this survey. Thank you)

3. Are you aware that CSR is implementing in your hotel?

Strongly unaware	Unaware	Somewhat unaware	Neutral	Somewhat Aware	Aware	Strongly aware
1	2	3	4	5	6	7

PART 1. Please read the following statements describing your hotel efforts of CSR and select one number that best represent your level of agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Environmental practice Domain of CSR	Extent of effort to utilize food waste (e.g., turn into brand new dishes, conversion to fertilizer).	1	2	3	4	5	6	7
	Extent of effort to exclude endangered species from the food menu (e.g., shark's fin soup).	1	2	3	4	5	6	7
	Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).	1	2	3	4	5	6	7
	Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).	1	2	3	4	5	6	7
	Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system)	1	2	3	4	5	6	7
	Extent of effort to reduce solid waste in guest rooms (e.g. amenity packaging).	1	2	3	4	5	6	7
	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).	1	2	3	4	5	6	7
	Extent of effort to reduce paper usage in operation (e.g., mobile check in, electronic invoice).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Environmental principle Domain of CSR	Extent of effort to conserve natural resources.	1	2	3	4	5	6	7
	Extent of effort to protect natural environment.	1	2	3	4	5	6	7
	Extent of effort to educate employees, customers and partners to support the environmental protection.	1	2	3	4	5	6	7
	Extent of effort to manage waste.	1	2	3	4	5	6	7
	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Philanthropic/Social Domain of CSR	Extent of effort to allocate hotel resources for charity activities.	1	2	3	4	5	6	7
	Extent of effort to improve the welfare of the community.	1	2	3	4	5	6	7
	Extent of effort to participate in community services and volunteerism.	1	2	3	4	5	6	7
	Extent of effort to hire local residents.	1	2	3	4	5	6	7
	Extent of effort to use local materials/products (e.g., food, flower, furniture).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Legal Domain of CSR	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	1	2	3	4	5	6	7
	Extent of effort to follow its contractual obligations.	1	2	3	4	5	6	7
	Relocated to ethical domain.	1	2	3	4	5	6	7
	Extent of effort to comply with all laws regulating hiring and employee benefits.	1	2	3	4	5	6	7
	Extent of effort to meet legal standards of the services/products.	1	2	3	4	5	6	7
	Extent of effort to implement internal policies to prevent discrimination.	1	2	3	4	5	6	7
	Extent of effort to ensure food safety and hygiene.	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Ethical Domain of CSR	Extent of effort not to compromise ethical standards to achieve corporate goals.	1	2	3	4	5	6	7
	Extent of effort to offer equal opportunities (e.g., promotion, hiring).	1	2	3	4	5	6	7
	Extent of effort to commit to well-defined ethics and principles.	1	2	3	4	5	6	7
	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	1	2	3	4	5	6	7
	Extent of effort to provide accurate information to customers.	1	2	3	4	5	6	7
	Extent of effort to follow code of conducts.	1	2	3	4	5	6	7
	Extent of effort to provide ethical studies with best practices to employees.	1	2	3	4	5	6	7
	Extent of effort to use customer satisfaction to measure the hotel's business performance.	1	2	3	4	5	6	7
	Extent of effort to use employee satisfaction to measure the hotel's business performance.	1	2	3	4	5	6	7
	Extent of effort to protect customers' personal information.	1	2	3	4	5	6	7
	Extent of effort to encourage workforce diversity (e.g., age, gender, race, physical and mental disabilities).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Financial/Economic Domain of CSR	Extent of effort to ensure survival and long term financial success.	1	2	3	4	5	6	7
	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	1	2	3	4	5	6	7
	Extent of effort to return a profit to incentivize stakeholders.	1	2	3	4	5	6	7
	Extent of effort to secure enough resources to continue the business.	1	2	3	4	5	6	7

PART 2. Please read the following statements that describe your attitude, satisfaction and organizational commitment towards this CSR-implementing hotel. Please indicate your level of agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Attitude towards this CSR-implementing Hotel	It is pleasant for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	It is good for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	It is desirable for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel positive for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
Employee satisfaction with this CSR-implementing Hotel	I am satisfied with my present line of work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel a great sense of personal satisfaction with this hotel where it implements CSR.	1	2	3	4	5	6	7
	I am happy to work for this hotel where it implements CSR.	1	2	3	4	5	6	7
	I am enthusiastic about my job in this hotel where it implements CSR.	1	2	3	4	5	6	7

PART 3. Please read the following statements that describe your behavioral intention and indicate level of your agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Turnover intention	In this hotel, I often think about quitting my present job.	1	2	3	4	5	6	7
	In this hotel, I intend to search for new job within the next 12 months.	1	2	3	4	5	6	7
	In this hotel, I have searched for a new job during the past 12 months.	1	2	3	4	5	6	7
Organizational citizenship behavior	In this hotel, I make suggestions to improve work procedures.	1	2	3	4	5	6	7
	In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.	1	2	3	4	5	6	7
	In this hotel, I am a volunteer to do things for my colleagues.	1	2	3	4	5	6	7
	In this hotel, I help my colleagues to learn about a certain work.	1	2	3	4	5	6	7
Pro-social Behavior	I like to spend more time in community service and volunteerism.	1	2	3	4	5	6	7
	I plan to be involved with community service and volunteerism.	1	2	3	4	5	6	7
	I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)	1	2	3	4	5	6	7

Part 4. Demographic information. Please tick (✓) and answer accordingly.

1. What is your gender? Female Male Others

2. What is your age?

18 - 24 25 – 29 30 – 34 35 – 39 40 – 44 45 – 49

50 - 54 54 – 59 60 – 64 65 and older

3. Have you ever participated in hotel CSR activities?

Yes No

4. What is your level of hotel CSR knowledge?

Very poor Poor Neither good nor bad Good Very Good

5. What department are you working in?

Concierge Engineering Finance Food & Beverage Front Office Guest Relation

Housekeeping Health & Spa Human Resource I.T. Reservation

Revenue Sales & Marketing Security Steward Others

6. What is your current position level?

Entry-level Supervisory-level Managerial-level Executive- level

7. What is your highest attained education level?

High school or less Post-secondary school / Associate Degree / Diploma (etc...)

University degree Master degree or above

8. How long (in years) have you been working in this hotel? _____ Years

9. How long (in years) have you been working in the hotel industry? _____ Years.

10. What is your hotel type? Independent privately owned hotel Chained-brand hotel

Others

End of the survey. Thank you for your participation!

Appendix 4. Main survey questionnaire

Dear Sir/ Madam,

Thank you very much for taking the time to complete this questionnaire.

My name is Antony Wong, a Ph.D. candidate from School of Hotel and Tourism Management at The Hong Kong Polytechnic University. This survey aims to investigate Hotel Employee's Perception on Corporate Social Responsibility (CSR). The findings will provide practical insights of the impact of employees' perceived CSR on their behavior in hotel industry. This survey will take about 10 – 15 minutes.

All answers to this survey will be treated in strictest confidence.

If you are interested in more information about this survey, please do not hesitate to contact me.

Yours sincerely,

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1. How many years have you worked in hotel industry?

Three years or longer (Please continue with the next question)

Less than three years (You may now discontinue this survey. Thank you)

2. Does your currently working hotel implement CSR practices?

Yes (Please continue with the next question)

No (You may now discontinue this survey. Thank you)

3. Are you aware that CSR is implementing in your hotel?

Strongly unaware	Unaware	Somewhat unaware	Neutral	Somewhat Aware	Aware	Strongly aware
1	2	3	4	5	6	7

PART 1. Please read the following statements describing your hotel efforts of CSR and select one number that best represent your level of agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Environmental practice Domain of CSR	1. Extent of effort to reduce water usage in a guest room (e.g., low flow plumbing).	1	2	3	4	5	6	7
	2. Extent of effort to reduce energy usage in a guest room (e.g., occupancy and daylight sensor).	1	2	3	4	5	6	7
	3. Extent of effort to reduce greenhouse gas/carbon emission in a guest room. (e.g., better control of heating/cooling system)	1	2	3	4	5	6	7
	4. Extent of effort to implement the reuse/recycle program in a guest room (e.g., linen/towel reuse/recycle card reminder).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Environmental principle Domain of CSR	1. Extent of effort to conserve natural resources.	1	2	3	4	5	6	7
	2. Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	1	2	3	4	5	6	7
	3. Extent of effort to protect natural environment.	1	2	3	4	5	6	7
	4. Extent of effort to educate employees, customers and partners to support the environmental protection.	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Philanthropic/Social Domain of CSR	1. Extent of effort to allocate hotel resources for charity activities.	1	2	3	4	5	6	7
	2. Extent of effort to improve the welfare of the community.	1	2	3	4	5	6	7
	3. Extent of effort to participate in community services and volunteerism.	1	2	3	4	5	6	7
	4. Extent of effort to use local materials/products (e.g., food, flower, furniture).	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____

Legal Domain of CSR	1. Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	1	2	3	4	5	6	7
	2. Extent of effort to comply with all laws regulating hiring and employee benefits.	1	2	3	4	5	6	7
	3. Extent of effort to meet legal standards of the services/products.	1	2	3	4	5	6	7
	4. Extent of effort to implement internal policies to prevent discrimination.	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____

Ethical Domain of CSR	1. Extent of effort to commit to well-defined ethics and principles.	1	2	3	4	5	6	7
	2. Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	1	2	3	4	5	6	7
	3. Extent of effort to provide accurate information to customers.	1	2	3	4	5	6	7
	4. Extent of effort to offer equal opportunities (e.g., promotion, hiring).	1	2	3	4	5	6	7
	5. Extent of effort to follow code of conducts .	1	2	3	4	5	6	7
	6. Extent of effort to provide ethical studies with best practices to employees.	1	2	3	4	5	6	7
	7. Extent of effort to use customer satisfaction to measure the hotel's business performance.	1	2	3	4	5	6	7
	8. Extent of effort to use employee satisfaction to measure the hotel's business performance.	1	2	3	4	5	6	7

Overall I think that my currently working hotel is performing well regarding the _____								
Financial/Economic Domain of CSR	1. Extent of effort to return a profit to incentivize stakeholders.	1	2	3	4	5	6	7
	2. Extent of effort to secure enough resources to continue the business.	1	2	3	4	5	6	7
	3. Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	1	2	3	4	5	6	7
	4. Extent of effort to ensure survival and long term financial success.	1	2	3	4	5	6	7

PART 2. Please read the following statements that describe your attitude, satisfaction and organizational commitment towards this CSR-implementing hotel. Please indicate your level of agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Attitude towards this CSR-implementing Hotel	It is pleasant for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	It is good for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	It is desirable for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel positive for me to work in this hotel where it implements CSR.	1	2	3	4	5	6	7
Employee satisfaction with this CSR-implementing Hotel	I am satisfied with my present line of work in this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel a great sense of personal satisfaction with this hotel where it implements CSR.	1	2	3	4	5	6	7
	I am happy to work for this hotel where it implements CSR.	1	2	3	4	5	6	7
	I am enthusiastic about my job in this hotel where it implements CSR.	1	2	3	4	5	6	7

Organizational commitment with this CSR-implementing Hotel	I feel happy to spend the rest of my career in this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel like part of the family at this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel emotionally attached to this hotel where it implements CSR.	1	2	3	4	5	6	7
	I feel a strong sense of belonging in this hotel where it implements CSR.	1	2	3	4	5	6	7

PART 3. Please read the following statements that describe your behavioral intention and indicate level of your agreement or disagreement.

Strongly Disagree	Disagree	Somewhat Disagree	Neutral	Somewhat Agree	Agree	Strongly Agree
1	2	3	4	5	6	7

Turnover intention	In this hotel, I often think about quitting my present job.	1	2	3	4	5	6	7
	In this hotel, I intend to search for new job within the next 12 months.	1	2	3	4	5	6	7
	In this hotel, I have searched for a new job during the past 12 months.	1	2	3	4	5	6	7
Organizational citizenship behavior	In this hotel, I make suggestions to improve work procedures.	1	2	3	4	5	6	7
	In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department.	1	2	3	4	5	6	7
	In this hotel, I am a volunteer to do things for my colleagues.	1	2	3	4	5	6	7
	In this hotel, I help my colleagues to learn about a certain work.	1	2	3	4	5	6	7

Pro-social Behavior	I like to spend more time in community service and volunteerism.	1	2	3	4	5	6	7
	I plan to be involved with community service and volunteerism.	1	2	3	4	5	6	7
	I support donations/ charity activities for underprivileged people (e.g., clothes donation, flag day fundraising)	1	2	3	4	5	6	7

Part 4. Demographic information. Please tick (✓) and answer accordingly.

1. What is your gender? Female Male Others

2. What is your age?

18 - 24 25 – 29 30 – 34 35 – 39 40 – 44 45 – 49

50 - 54 54 – 59 60 – 64 65 and older

3. Have you ever participated in hotel CSR activities?

Yes No

4. What is your level of hotel CSR knowledge?

Very poor Poor Neither good nor bad Good Very Good

Concierge Engineering Finance Food & Beverage Front Office Guest Relation
 Housekeeping Health & Spa Human Resource I.T. Reservation
 Revenue Sales & Marketing Security Steward Others

6. What is your current position level?

Entry-level Supervisory-level Managerial-level Executive- level

7. What is your highest attained education level?

High school or less Post-secondary school / Associate Degree / Diploma (etc...)
 University degree Master degree or above

8. How long (in years) have you been working in this hotel? _____ Years

9. How long (in years) have you been working in the hotel industry? _____ Years.

11. What is your hotel type? Independent privately owned hotel Chained-brand hotel
 Others

End of the survey. Thank you for your participation!

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