

A scale development study of CSR: hotel employees' perceptions

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Abstract

Purpose – This study aimed to develop an industry-specific, original, valid, and reliable scale for measuring hotel employees' perceptions of CSR activities undertaken by their organizations.

Design/methodology/approach - Based on the solid grounding of a conceptual framework and a systematic scale development process, both qualitative and quantitative research approaches were used. Data were collected from 18 in-depth interviews with CSR/HR managers and employees working in world-renowned international hotel companies and local hotel groups in Hong Kong. A pilot study of 204 employee samples was subjected to exploratory factor analysis to determine the underlying factorial structure of the scale. A further 732 usable samples in the main survey were used to assess the latent structure and validity of the scale using confirmatory factor analysis.

Findings – The scale revealed sound psychometric properties based on the findings from reliability and validity tests. The results of the analysis validated previous research that employees' perceptions of CSR are a multidimensional construct and the five-dimensional model for the hotel industry consists of hotel employees, hotel guests, local community, the natural environment and owners/investors.

Practical implications – The developed scale can help organizational behavior researchers to examine the causal relationship between an organization's CSR activities and employees' outcomes, thereby enhancing further development of predictive and prescriptive studies that provide prescription to hotel managers with instrumental reason to pursue CSR in an organizational setting.

Originality/value – This study is one of the first scale development studies of employees' perceptions in the context of the hotel industry.

Keywords Organizational behavior, Human resource management, Corporate social responsibility, Scale development, Dimensionality of perceived corporate social responsibility, Hotel employees' perceptions **Paper type** Research paper

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1. Introduction

1. Introduction

The study of employees' perceptions is always important in organizational research, as the results provide insight into human resource management to improve employee performance. In the hotel sector, employees are constantly interacting with customers, and their attitudes and behavior during service encounters undeniably influence their customers and therefore the success of their organizations. Although different intrinsic and extrinsic rewards or training programs have been implemented over the years by hotels to motivate and upkeep employee performance, solutions to improve employees' work attitudes still remain high on many human resource practitioners' agenda. Previous research suggested that employees are inclined to exhibit negative work attitudes and behavior if their employers behave in a socially irresponsible way (McWilliams and Siegel, 2001). Conversely, when employees regard their organizations as benevolent corporate citizens, compassionate employers or an "employer of choice", employees will be more likely to engender better employment relationships and exhibit higher commitment towards their organizations (Dhanesh, 2012; Kim, *et al.*, 2016; Lee, Kim, Lee and Li, 2012; Peterson, 2004). Empirical studies on organizational identification based on social identity theory explained that employees' self-concept and self-esteem can be enhanced when they have a positive association with a social membership group. If they are proud to be part of a socially responsible employer, there will be a greater likelihood for them to remain in it longer and perform more productively (Ashforth and Mael, 1989; Evans, Davis and Frink, 2011; Hansen, *et al.*, 2011). Hotels that wish to evoke employees' positive attitude for a higher commitment level and quality customer service could therefore engage in socially responsible activities to boost their employees' perceptions. Indeed, employees are not only concerned about the social responsibility activities that address their own needs but also those that attend to other stakeholders' needs. Therefore, hotels should evaluate their current CSR activities and identify all others that are perceived as important by employees today.

Despite the proliferation of CSR research that focuses on employees, previous studies on scale development have failed to adequately consider the social obligations that hotels should be responsible for. These studies have limited their investigation to a few CSR stakeholders or managers' view only. A scale that reflects the corresponding responsibilities of a hotel with a clear specification of the construct domain is beneficial to practitioners and researchers. To fill this research void, this study aims to develop a psychometrically sound measurement scale to measure hotel employees' perceptions of their organizations' CSR efforts. The results will provide a valid and reliable instrument for hospitality researchers to conduct predictive studies on employees' outcomes, thereby offering prescription for industry practitioners to improve employee performance. To achieve this, a broad research question of how to comprehensively and appropriately measure employees' perceptions is addressed in this study. According to the stakeholder theory, stakeholders of an organization are "groups or individuals who can affect or are affected by the achievement of the organization's objectives" (Verdeyen, *et al.*, 2004, pp. 326-327). Hotels should attend to the full scope of CSR as this is expected by society today. This includes comprehensive stakeholder dimensions: employees, customers, local community, natural environment, suppliers and owners/investors. The depth of each stakeholder dimension is developed based on Carroll's (1979) four-dimensional (economic, legal, ethical and discretionary responsibilities) framework, which is by far one of the most cited and classic work in the CSR literature. The merits of its multidimensional

perspectives integrated with the stakeholder types will provide an exhaustive scope and depth of the construct domain to measure employees' perceptions in the hotel sector.

The rest of the article is structured as follows: first, the extant literature on the conceptual framework, development of CSR measurement scales and inconsistencies of the construct dimensionality are reviewed. This is followed by a description of the research methods and procedures used in the study. A systematic scale development process (Churchill, 1979) in the context of the marketing construct was used. Based on the conceptual framework, a scale was developed for measuring employees' overall perception of CSR efforts through activities undertaken by their organizations. The paper concludes with a discussion of the theoretical and managerial implications, limitations of the present study and directions for further research.

2. Literature review

2.1 Definition of CSR and stakeholder theory

CSR has a long and diverse history in the literature (Carroll, 1999). Definitions began to proliferate in the 1970s, and fewer attempts were witnessed in the 1980s (Carroll, 1999). In the 1990s and 2000s, the CSR concept transitioned significantly into a few prominent themes: stakeholder theory, business ethics theory, corporate social performance, sustainable development, triple bottom line and corporate citizenship (Carroll, 1999; De Bakker, *et al.*, 2005). Therefore, management researchers in different disciplines have conducted empirical research to investigate the effects of CSR on customers, shareholders and employees. In view of the broadness of the CSR concept that business must address, conceptual vagueness (De Bakker *et al.*, 2005) and definitional confusion are still found (Dahlsrud, 2008).

In general management literature, McWilliams and Siegel (2001) defined CSR as “the actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (p. 117), whereas Whetten, *et al.* (2002) referred to CSR as “societal expectations of corporate behaviour; a behaviour that is alleged by a stakeholder to be expected by society or morally required and is therefore justifiably demanded of a business” (p. 374). Therefore, societal expectations can be interpreted and translated according to the demands of the multiple stakeholders of an organization (De Bakker *et al.*, 2005). For example, to achieve “social good”, organizations should not discriminate against women or minorities (McWilliams and Siegel, 2001) but carry on socially responsible activities that benefit needy people in the local community.

A meta-analysis (Farrington, *et al.*, 2017) suggests that the first most common definition of CSR was conceptualized by Carroll (1979). His comprehensive framework of social responsibilities clarified and integrated various definitional strands from previous literature into a three-dimensional conceptual model of corporate social performance, social issues and corporate social responsiveness (Lee, 2008). He explains that “social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (p. 500). These expectations are key concepts and suggest that organizations should attend to economic, legal, ethical and discretionary responsibilities simultaneously and at a different magnitude that organizations prioritize (Carroll, 1991; Carroll and Shabana, 2010). Carroll (1998) linked the responsibilities as four faces of corporate citizenship suggesting that as a good corporate citizen (corporation), they should extend beyond relationships between companies and their employees but also other vital stakeholders. Dahlsrud's (2008) content analysis of 37

definitions covered a time span from 1980 to 2003, identifying five CSR dimensions which also suggests the importance of stakeholders. The results shed light on how CSR is socially constructed and how the construct of CSR can be operationalized. The first dimension refers to a cleaner environment, environmental concerns in business operations and environmental stewardship. This environmental dimension is particularly relevant in the hotel context because of the huge food wastage, water and energy consumption in food and beverages (F&Bs), housekeeping and rooms operation. The second dimension is social which covers the relationship between business and society. Examples quoted from the studied definitions include contribution to a better society, integration of social concerns in business operations and consideration of the full scope of the impact on communities. The third dimension is economic. It refers to socioeconomic or financial aspects including contributions to the development of the economy through preserving profitability from business operations. This dimension, to some extent, explains Carroll's (1979, 1991) economic responsibility that organizations should be profitable as expected by global capitalism (Carroll, 2004). The fourth dimension indicates how organizations treat their stakeholders including employees, suppliers, customers and communities. Stakeholders of hotel companies also include owners, investors and shareholders as they are also:

Those groups or individuals who can affect or are affected by the achievement of the organization's objectives or are those actors with a direct or indirect interest in the company. (Verdeyen, *et al.*, 2004, pp. 326-327)

The last dimension is the voluntariness dimension which refers to actions not prescribed by law such as activities related to ethical values, beyond legal obligations and which are voluntary (p. 4). This is similar to Carroll's ethical and discretionary responsibilities. Although the above concepts and clearer dimensions from previous definitions (environment, social/community, economic, stakeholders and voluntary) make operationalization of CSR possible, there is still a paucity of measurement scales with clear specifications of the domain constructs to measure individual employees' perceptions and capture industry differences.

Undoubtedly, employees are a very special internal stakeholder group. They are the primary concern of any CSR activities that attend to their personal interests and group welfare. They are also in the position to observe the socially responsible decisions made by their organizations in relation to other stakeholders. Their favourable comparisons and judgment will lead to an enhanced self-concept (Ashforth and Mael, 1989). Previous studies have revealed that organizations' CSR activities increase employee-company identification based on social identity theory, in turn supporting the positive influence on employees' commitment level (Brammer, *et al.*, 2007; Kim, Lee, Lee and Kim, 2010; Kim *et al.*, 2016) and negatively their turnover intentions (Kim *et al.*, 2016). Many organizations have realized that having a positive corporate image in relation to social responsibility is a valuable strategic asset (Kim *et al.*, 2010). Therefore, there is a practical and urgent need to offer a solution to measure employees' perceptions of their organization's CSR efforts from a stakeholder perspective.

2.2 Development of CSR measurement scales

According to an extensive literature review of 60 CSR studies in relation to CSR measurement scales and employee outcomes, empirical studies that attempt to measure CSR on an organizational level began in the 1970s. A few descriptive studies started to report on what kinds of CSR activities are common among Fortune corporations (Eilbirt and Parket, 1973), its patterns of involvement across industries (Holmes, 1977) or arguments for and against corporate social responsibility involvement (Holmes, 1976; Ostlund,

1977). The CSR items concluded in these studies were subsequently borrowed by exploratory studies for the identification of CSR activities.

Further on, the theoretical orientation of papers that focused on developing propositions, hypotheses, or correlations between CSR and employee constructs was recorded from the 1980s. Four of them focused on concept or theory building; Carroll's four responsibilities (1979); employees' motivation and commitment (Collier and Esteban, 2007), employee perceptions of CSR (Rupp *et al.*, 2006) and Spiller's ethical scorecard (2000) that covers ten employee indicators. Nineteen of them were exploratory studies including development of CSR scales or activities for theory testing (Aupperle, *et al.*, 1985; Glavas and Kelley, 2014; Jones, 2010; Lee, *et al.*, 2009; Lee, Song, *et al.*, 2013). Two pioneer studies that measure organization as the unit of analysis (Maignan and Ferrell, 2000; Turker, 2009), are useful and have subsequently been adopted by many other scholars for empirical studies.

Employees-CSR research has only proliferated for a decade. The majority of the empirical studies are predictive-based and focus on testing propositions, hypotheses or correlations by adopting existing measurement scales. Prior studies have not reached consensus on the label of the construct, its definition and dimensionality. Unidimensional, multidimensional or multiple constructs were employed. Table 1 provides an overview of the development of CSR measurement scales based on a selected classification scheme as cited in De Bakker *et al.* (2005).

<Insert Table 1>

2.3 Different constructs and approaches in measuring CSR

Among the exploratory and predictive studies (Table 1), there are a few commonly used terms to measure the theoretical construct of employees' overall perceptions of their organizations' CSR efforts: "perceived CSR" (Glavas and Kelley, 2014; Lacey, *et al.*, 2015; Lee and Kim, 2013), "perceived social responsibility and development" (Carmeli, *et al.*, 2007), "employees' perception of CSR" (Kim *et al.*, 2016; Park and Levy, 2014), "employees' perception of CSR activities or practices" (Hansen *et al.*, 2011; Hofman and Newman, 2014; Lee, Song, *et al.*, 2013) and "perceived socially responsible human resource management" (Newman, *et al.*, 2016; Shen and Zhu, 2011). Hence, it is important to overcome the inconsistencies by delineating a more specific term and working definition for the hotel sector. Details are described in Section 3.2.

In terms of the measurement scale of CSR, the current problem is the unclear dimensionality; unidimensional, multidimensional or multiple constructs (Table 1). The unidimensional approach helps to understand specific CSR dimensions and their effects on employees' outcomes which is applicable to specific research interests. Previous studies include theory testing of volunteer-programme attitudes (Jones, 2010) or social parameter of CSR (Brammer *et al.*, 2007; Du, *et al.*, 2015; Lichtenstein, *et al.*, 2004).

Increasing studies are interested in investigating the overall corporate social activities performed by organizations, which may signal to potential applicants that they are an "employer of choice". Carroll's (1979, 1991) studies developed one of the most popularized and comprehensive frameworks used in previous empirical studies to measure CSR under a multidimensional approach (Dhanesh, 2012; Maignan and Ferrell, 2000; Peterson, 2004). His studies identified what range of economic, legal or voluntary

matters should fall under the purview of an organization's social responsibilities. His studies also suggest what kinds of social issues and philosophy of responses (reaction versus proaction) organizations ought to address (Lee, 2008). Therefore, the responsibility type (economic, legal, ethical and discretionary responsibilities) makes operationalization of the CSR construct feasible. Maignan, *et al.* (1999) and Maignan and Ferrell (2000) first operationalized this concept to measure organizational citizenship with the integration of various important theoretical grounds: perceived corporate citizenship (Carroll, 1979; Sethi, 1975), stakeholder management theory (Clarkson, 1995; Donaldson and Preston, 1995), corporate social responsiveness (Ackerman and Bauer, 1976) and corporate social performance (Wartick and Cochran, 1985; Wood, 1991). The 18-item corporate citizenship measurement instrument derived from Maignan and Ferrell's (2000) study has a clear conceptualization of CSR with sound psychometric properties. The four dimensions in the scale are economic, legal, ethical and discretionary citizenship. To keep the scope of the research manageable, only three primary stakeholder groups (customers, employees, and public stakeholders) to explain what a business is responsible for are considered. The results provide significant implications for future research to improve the scope (stakeholders) of the measure.

Predictive orientation of papers on employee-CSR research using multiple constructs has been witnessed in recent years (Table 1). This includes Hansen *et al.*'s (2011) study of using "community outreach", "diversity", "workplace and employee issues", and "natural environment" or Newman *et al.*'s (2016) study that labeled dimensions as "legal compliance HRM", "employee-oriented HRM" and "general CSR facilitation HRM".

2.4 Multidimensional approach: responsibility and stakeholder type

Although there are many exploratory and predictive studies that measured CSR using a multi-dimensional approach (Table 1), these studies are circumstantial. Empirical studies that used responsibility type as multiple dimensions in a scale have its drawbacks, as each responsibility can possibly be linked to multiple stakeholders. For example, to measure an organization's discretionary responsibility of social well-being, a study used a perceived corporate responsibility scale with four statements in the social dimension. The subscale delineated the same statement into four, covering four different stakeholders: "Contributing to the well-being of *employees* is a high priority at my organization", "Contributing to the well-being of *customers* is a high priority at my organization", "Contributing to the well-being of *suppliers* is a high priority at my organization" and "Contributing to the well-being of *community* is a high priority at my organization" (Glavas and Kelley, 2014). For studies that intend to measure a broader interest, the scale items will be too exhaustive. Therefore, to derive CSR activity items in a more meaningful manner, the literature suggests that future research should have a clearer investigation of CSR activities linked with beneficiaries (Clarkson, 1995; Lindgreen, Swaen and Johnston, 2009; Park and Levy, 2014; Turker, 2009) or organized by stakeholder type (Park and Levy, 2014; Turker, 2009). Turker (2009) is an important scale development study that started to depict the dimensions in regard to stakeholder type. The scale's four dimensions are labelled as CSR to society, CSR to employees, CSR to customers and CSR to government (Turker, 2009). In view of the growing interest to understand employees' perceptions of CSR efforts undertaken by their organizations, it is of paramount importance to clarify the dimensionality of the construct that captures the comprehensiveness of CSR expected by today's society and what dimensions could adequately represent this construct. This study followed prior works that generally converged on using responsibility and stakeholder type to develop the specific dimensions. The details are described in the following section.

3. Instrument development and validation

3.1 Scale Design

The present study adopted Churchill's (1979) multi-staged development process to design the scale. The process began with conceptualization of the scale through specification of the construct domain using the proposed definition. An approach of multilevel informants (i.e. working at different levels in an organization such as operational staff, supervisor, managers and directors) and multiple types of hotel organizations (business hotel, luxury hotel and airport hotel, etc.) were incorporated into the design process. In terms of the measurement of validity and reliability, guidelines were adopted from Hair, *et al.* (2010) and Anderson and Gerbing (1988), respectively. Previous scale development studies were also considered (Maignan *et al.*, 1999; Maignan and Ferrell, 2000; Turker, 2009).

3.2 Specification of the construct domain

In view of the criticism of using only responsibility types to measure CSR (Clarkson, 1995; Lindgreen *et al.*, 2009; Park and Levy, 2014; Turker, 2009), the present study incorporated stakeholder theory (Freeman, 1984) into Carroll's economic, legal, ethical and discretionary responsibility (Carroll, 1979, 1991). Items were developed through an extensive literature review and subsequent interviews with hotel managers and employees (see Section 3.3). Figure 1 depicts the interrelationships of a hotel's stakeholders, CSR activities and responsibility types. Food waste program for example, was developed to represent hotels' discretionary responsibility that benefits the community stakeholder. Other items representing the four types of responsibilities were also developed for each stakeholder.

<Insert Figure 1>

As discussed in the literature review section, different labels are in use to measure this relatively new concept. To overcome the inconsistency, the present study took reference from previous studies and labeled it as "Perceived CSR efforts (by hotel employees)"; abbreviated as EMPCSR. Based on the construct domain identified, this construct is defined as the "overall perception of hotel employees of their organization's CSR efforts. The CSR efforts constituent to comprehensive and discrete type of economic, legal, ethical and discretionary responsibilities; through deliberate corporate social activities to multiple stakeholders expected by the industry and society today". With regard to the theory of stakeholder identification and salience (Mitchell, *et al.*, 1997), the key stakeholders notably with power, legitimacy and urgency in the hotel sector are employees, customers, owners/investors (Carroll, 1979; Maignan *et al.*, 1999; Maignan and Ferrell, 2000), suppliers, the local community and the natural environment. In accordance with the World Commission on Environment and Development's (1987) sustainability definition, the CSR activities that encompass areas such as the reduction of operational effects on the environment, contribution to the community through corporate giving and volunteering, and improvement of employee welfare and well-being should also consider the direction of "meeting the needs of the present without compromising the ability of future generations to meet their own needs".

3.3 Generation of items

An extensive literature review from previous studies was conducted (e.g. Carroll, 1999; Clarkson, 1995; Holcomb, *et al.*, 2007; Lindgreen *et al.*, 2009; Maignan *et al.*, 1999; Maignan and Ferrell, 2000;

Montgomery and Stone, 2009; Park and Levy, 2014; Sheldon and Park, 2011; Spiller, 2000; Turker, 2009; Wood, 1991). The findings from these previously presented reviews focus largely on generic items; industry-specific CSR activities presented in hospitality management literature are limited. In essence, industry differences are great enough to render “specialization” of corporate social activities (Holmes, 1977). Therefore, secondary data from CSR reports and websites of world-renowned international hotel groups were collected. The present study identified more than 100 CSR activity items in general. To create a pool of initial items as a very first step in the scale development process, in-depth interviews were most appropriate and useful to refine these items that are relevant and specific to the industry.

The in-depth interviews were conducted in May and June 2014. There were altogether 18 informants. As hotels are distinct from other organizations in the form of three major functional departments namely rooms, F&B and housekeeping, apart from some generic CSR activities that are common in society, there are also additional ones innovated by different departments. Therefore, stratified purposive sampling and snowball sampling were used for the first group of interviewees to ensure that a variation of data from multiple divisions was included. Five of them were from F&B, six were from the rooms department and two were from housekeeping. They were in the capacity of operational positions from officer to assistant manager and division manager. During the interviews, semi-structured questions were used. They were asked about the types of CSR activities and the details of each activity implemented by their hotel and/or hotel group. Questions about their hotel’s future plans or directions raised during the annual general staff meeting were also solicited. Most of their answers were consistent among different hotels and with previous literature. For example, to mitigate the environmental impacts of food waste, F&B will give away edible food such as vegetable stems and pastries to the needy in collaboration with nongovernmental organizations (NGOs) running food donation programs. Glass bottles are regularly delivered to the environmental protection department and university partners to recycle into eco-paving bricks for public works. Front desk operation leverages on existing technology to launch paperless check-in and check-out procedures. Although employees working in these departments may not know the beneficiaries of these programmes, they do have awareness of these CSR activities as they are involved in the procedures on a day-to-day basis such as the logistics involved in collecting edible food. A procurement officer was also included in the interview to understand sustainable sourcing practices. The second group of interviewees were middle to senior managers working in four-star and five-star hotels. They were HR director, F&B director and CSR manager who deal with daily CSR activities related to employment relations, employee working conditions, work-life balance issues, charitable and volunteer programmes, etc.

To gain further understanding of good practices including exemplar cases in the hospitality industry and other business enterprises, an interview was conducted with a CSR expert representing the government social services organization. This organization is a matchmaker between all registered NGOs in Hong Kong and MNCs/SMEs to explore and develop programs that create social value and business sustainability. Over the past 16 years, almost 3,700 companies were awarded a logo indicating the concerted efforts of cultivating the caring concept for the community, employees and the environment (Caring Company, 2019). During the interview, many examples were provided for reference. Therefore, the purpose of investigating good practices beyond the hospitality industry can be illuminative.

Through various data sources, the convenience sample of 18 interviews reached a point of theoretical saturation (Hesse-Biber and Leavy, 2011), that is, no new data illuminated the concept (Bryman and Bell, 2007). The interview data were processed for verbatim transcription by the researcher using audio data

and field notes. Content analysis was conducted. Open coding was deployed to examine, compare, conceptualize and categorize the data, followed by axial coding to make connections between categories through linking of codes to contexts and patterns of interaction (Strauss and Corbin, 1990). To achieve the objective of data validation for industry-specific activities, the concepts developed from the coding process within the data set were represented by CSR-related nodes. This process also involved constant comparison with the reflective memo derived from the previous review of the literature. An iterative process of data exploration and data reduction with such comparison helped to crystallize the ideas of coded segments and linked themes, thereby theorizing substantive categories for data interpretation (Hesse-Biber and Leavy, 2011). For example, CSR-related nodes (label) that express the understanding of the case such as work-life balance culture, five-day work week pattern (versus five-and-a-half-day work week pattern), birthday leave, recreational gathering and interest classes were compared, combined and collapsed into a coded segment of “policies to enhance work and life balance” and then categorized into a CSR theme of “work-life balance” under the dimension of employees. An outcome of 127 combined node items from the literature review and transcripts was collapsed into 46 coded segments represented by 46 themes under five dimensions. Among them, 16 themes were categorized under the key stakeholder dimension of “employees”. Six themes were derived for “guests”; ten themes were derived for “local community”; eight themes were derived for “natural environment”. Finally, there were three themes each for “suppliers” and “owners/investors”.

In general, each theme was transcribed into a single-item statement except the themes of “volunteering”, “NGOs’ financial needs” and “opportunity to conserve the environment”. They expanded and represented by more than one item because of the magnitude of hotel involvement in the associated activities. For items similar in meaning, wordings took reference from previous studies (Maignan and Ferrell, 2000; Park and Levy, 2014; Turker, 2009). Caution regarding social desirability bias was exercised by careful construction of the statement items to avoid “faking good responses” (King and Bruner, 2000). In sum, 50-item statements were developed that covered adequate representation of EMPCSR.

3.4 Purifying the measurement scale

3.4.1 Assessment of face and content validity

The item pool, comprising 50 initial items, was proceeded with for expert review. The purpose of this important step was to refine the preliminary instrument through the assessment of the face and content validity of each item. Face validity is based on a cursory review of items, whereas content validity involves an organized review to ensure that the instrument includes every item it should include and does not include any items that it should not. Unlike construct validity using a scientific measure, this preceding step enhanced a presentation of an overall opinion of a group of reviewers, thereby providing a “good foundation on which to build a methodologically rigorous assessment of a survey instrument’s validity” (Litwin, 2003, p. 33). The expert panel, who has knowledge of the subject matter, was invited according to their professionalism and expertise in hotel and CSR management. It comprised seven academic scholars, affiliated from a local university; and four senior managers with expertise in the hotel industry. It included one general manager, who was holding the title of Chairman of a local hotel association, and three human resource directors/managers. All of them have been working in four-star and five-star hotels with over 20 years of management experience. To provide them a clear premise of the study, an introduction of the research, objectives and the EMPCSR definition set forth was provided at the beginning of the expert evaluation form. The instrument’s content was assessed and determined as to whether it comprehensively and logically represented the full scope of the aspects that it was intended to measure,

and at the same time, did not include unnecessary items. Each reviewer had to make an expert judgment to scrutinize the representativeness of the construct and its applicability to the industry. Two types of comments, both qualitative and quantitative, were solicited. Next to each statement item, reviewers were suggested to provide written comments as well as rate the two assessment criteria on a 5-point Likert scale, ranging from “1” (“not at all representative” for representativeness of the construct and “highly inapplicable” for applicability to the industry) to “5” (“highly representative” and “highly applicable” respectively). All items were retained, but modification to the wording was made. In addition, one item “A mission statement relating to corporate social responsibility can be found on our hotel’s website” was double-barreled in meaning, so taking the experts’ constructive comments into consideration, it was divided into two statements; “Corporate social responsibility is part of the hotel’s mission” and “A mission statement that embraces corporate social responsibility is on the hotel’s website”. Finally, the item pool contained 51 preliminary items of the scale. A pretest of the instrument items for easy comprehension by prospective respondents was arranged; four hotel employees participated. No further refinement of the items was required.

3.4.2 Assessment of reliability

Another important step was to purify the measurement scale through item deletion and to examine the theoretical structure of the instrument with assessment of its dimensionality. Reliability of the scale was also assessed by measuring the internal consistency of the dimensions.

As a preliminary analysis of the scale, a pilot survey of the 51 preliminary items was conducted in November 2014. Convenience sampling was used. The unit of analysis was employees, with daily customer interaction, working in four-star and five-star hotels. To reach this group of respondents, hotel managers of ten five-star and four-star hotels in Hong Kong were invited by snowball sampling. All of them confirmed their willingness to assist the distribution of the self-administered survey to their employees through hotel division managers. Total 300 questionnaires were distributed; 204 questionnaires were returned and usable with a valid response rate of 68 per cent. The collected data were analyzed by SPSS. Item-to-total correlations were computed for the 51 statements, adopting a rule of thumb of coefficient alphas above 0.3 (Field, 2013; Nunnally, 1970); the item analysis revealed that none of the items needed to be eliminated as they all loaded highly between 0.961 and 0.963. The sufficiency of the correlations among items was tested. The 51 statements were factor analyzed using Principal Axis Factoring and the oblique (oblimin) rotation method with Kaiser Normalization (Fabrigar, Wegener, MacCallum and Strahan, 1999). The result of Kaiser-Meyer-Olkin (KMO) was 0.917 and Bartlett’s test of Sphericity was 6,259.331, with a <.001 significance level, indicating the appropriateness of using factor analysis.

Subsequently, exploratory factor analysis (EFA) was used to identify the dimensionality of the EMPCSR construct and the factorial structure of this scale. For a sample size of 200, the recommended threshold of factor loadings of 0.40 and above were considered significant; which explained that 16 per cent of the item’s variance contributed to the factor (Blaikie, 2003; Field, 2013; Hair *et al.*, 2010; Stevens, 2002). With regard to the scale reliability, Cronbach’s alpha of 0.7 and above was used (Field, 2013). The results of EFA revealed six distinct factors with eigenvalues greater than 1.0, explaining 57.09 per cent of the variance. Factors 1 to 5 yielded strong reliability scores ranging from 0.875 to 0.893. Items 14 and 23 in Factor 6 were cross-loaded on Factor 2 and Factor 5; subsequent reliability tests suggested elimination of this factor. Three additional items relating to operations and service delivery were added to factor 3: “One of the main principles of this hotel is to provide high-quality products and services to our guests”; “Guest

satisfaction is highly important for this hotel” and “This hotel is highly responsive to guest complaints”. Professional judgments were made and verified by four academic scholars and human resource professionals so as to ensure that it remained a solid factor (Netemeyer, *et al.* 2003; Osborne and Costello, 2005). Finally, Table 2 shows the remaining 36 statements in a five-factor model accounting for 53.87 per cent of the total variance. The items include Factor 1 (local community), Factor 2 (employees), Factor 3 (guests), Factor 4 (owners/investors) and Factor 5 (natural environment).

<Insert Table 2>

3.5 Assessment of construct validity

The preceding steps produced an internally consistent set of items with face and content validity and reliability. These items were turned into a survey instrument for the main survey to assess the construct validity.

3.5.1 Sample and data collection

The present study attempted to investigate full-time customer-contact employees’ perceptions of CSR activities undertaken by their hotels. Despite probability sampling not being feasible for the study population, i.e. all hotel employees in Hong Kong, convenience sampling utilizing a credible sampling frame was used. Among the 226 hotels in Hong Kong, accounting for 70,564 hotel rooms (PartnerNet, 2013a, 2013b), high-tariff A or B hotels (four-star and five-star hotels) that were owned or managed by world-renowned international or local hotel groups were shortlisted. This procedure yielded a sampling frame of 118 hotel organizations. Owing to business imperatives or commitment to sustainability, CSR activities can be easily identified among these hotels nowadays. Employees working there were presumed to have substantial knowledge and were included in the sample population. Therefore, formal invitations were e-mailed to hotel managers, 18 of which indicated their interest. Follow-up visits were arranged to explain the research purpose and survey distribution procedures. In return, a CSR hotel report was provided as an incentive for their support. To ensure consistency among the participating hotels, a protocol was constructed. The procedures began with the human resource managers to select three operational departments to take part in the survey. Each department was given 20 or 40 questionnaires depending on their size. Division managers were responsible for distributing the surveys to employees during daily briefing sessions until all the surveys were distributed. Each questionnaire had an attached self-adhesive envelope to ensure confidentiality and to boost the response rate.

The survey instrument was a bilingual questionnaire in English and Traditional Chinese. To ensure consistency and accuracy, translation of the items with a back-translation procedure was conducted by a professional translator. This was followed by a pre-test of the questions by four hotel employees to ensure that no ambiguous questions were found. The first part of the questionnaire was two screening questions: “Are you currently a full-time employee?” and “Do you have customer-contact opportunities on a daily basis?” The purpose was to screen out part-time workers, casual labourers or back-of-house employees who were not the unit of analysis in this study. The second part of the questionnaire was the 36 measurement items. Respondents were asked to indicate their level of agreement on a 5-point Likert scale, ranging from “1” (strongly disagree) to “5” (strongly agree). The final section was respondents’ social-demographic information.

The main survey was carried out from early March to mid-April 2015. A total of 822 questionnaires were

collected from among 1,200 distributed questionnaires. Owing to the prior arrangement and visits at the participating hotels, the response rate was high at 68.5 per cent, indicating less chance of response bias. The collected data underwent data cleaning procedures. Twenty-one questionnaires were returned either blank or almost incomplete and 26 cases were eliminated by the screening questions. An additional 15 cases were deleted because of non-random patterns found, with a concentration of missing values appearing in a small subset of variables (Hair *et al.*, 2010). In the reduced dataset of 760, multivariate detection of outliers using Mahalanobi's distance was conducted (D^2/df 0.005) (Tabachnick and Fidell, 2001). Twenty-eight observations accounting for 3.68 per cent were significantly different, so removal of the outliers was suggested (Osborne and Overbay, 2004). Finally, the sample size contained 732 usable cases with a valid response rate of 61 per cent.

3.5.2 Demographic profile of the respondents

Table 3 displays the profile of the respondents. The gender distribution was quite normal in the Hong Kong hotel industry with 51.1 per cent male respondents and 48.9 per cent female respondents. More than half of the respondents (60 per cent) were single; 44 per cent belonged to the age group of 20 to 29 years old, 29 per cent were 30 to 39 years old and 18 per cent were 40 to 49 years old. In terms of their education level, 44 per cent had reached primary or secondary level, 31 per cent had reached diploma level, and 25 per cent held a bachelor's degree or above. In line with the above, almost two-thirds of the respondents worked as general or operational staff, and one-third of them were in a position of supervisor or assistant manager. There was a normal distribution of employed staff among the three major operational departments: 39 per cent worked in F&B, 36 per cent worked in the rooms department and 15 per cent worked in the housekeeping department. Other respondents (7 per cent) worked in the sales and marketing, public relations and corporate meeting divisions.

<Insert Table 3>

3.5.3 Assessment of the latent structure

Confirmatory factor analysis (CFA) using LISREL was used. To examine the psychometric properties of the instrument, the maximum likelihood estimation method and goodness-of-fit indexes were used. The multivariate normality results ($\chi^2 = 1941.77$, $p < 0.001$) indicated that the data were nonnormal; hence, the Satorra Bentler scaling method was used to estimate the model (Diamantopoulos and Siguaw, 2000). Discriminant validity was evaluated by calculating the average variance extracted for each factor. The rule of thumb was 0.5 or higher for the standardized loading estimates or an ideal level of 0.7 or above (Hair *et al.*, 2010). The construct reliability was assessed through composite reliability at a value of 0.70 or above (Bagozzi and Yi, 1988). For a threshold for examination of a sample size larger than 250, comparative fit index (CFI) is 0.95 and above; for SRMR it is 0.08 or less; for RMSEA it is less than 0.07 (Hair *et al.*, 2010, p.672). The results indicated that the model produced a clear factor structure and fit the data reasonably well ($\chi^2 = 1941.77$, $df = 584$, $p < 0.01$, standardized RMR = 0.047, RMSEA = 0.056, CFI = 0.98). Table 4 displays a summary of the CFA results. Factor loadings, composite reliability and variance extracted for the subscale of customers, employees, local community, natural environment, owners/investors and suppliers are presented. All factors yielded a high composite reliability from 0.88 to 0.93 (>0.7), implying no concern regarding construct reliability. The variance extracted was all above 0.5 achieving the recommended threshold (Hair *et al.*, 2010). The CFI was 0.98 above the threshold, indicating a good overall fit in the model (Bentler, 1990; Hair *et al.*, 2010).

<Insert Table 4>

3.6 Final instrument

EMPCSR was hypothesized as a multidimensional construct rather than unidimensional. The result of the scale's empirical factor structure reflected five dimensions: hotel employees, hotel guests, local community, natural environment and owners/investors. Owners/investors in the present study are a substantial dimension uniquely theorized and derived from the scale for the hotel industry. It is measured by indicators of a hotel's CSR mission, CSR reporting, and resources devoted to managing CSR. As some hotels are still pursuing social responsibility activities on an *ad hoc* basis or without a clear direction, such good practices not only benefit owners/investors or shareholders for a hotel's reputation and financial return, but also imply that commitment to CSR on an organizational level should move away from narrow perspectives.

On the other hand, one of the theorized dimensions, suppliers, was eliminated. This indicates that the interest of that stakeholder group may yet to be mainstream in CSR-employee studies. Apart from the stakeholders of owners/investors, the above results corroborate previous studies that CSR is measured by three or four common stakeholder dimensions: employees, customers, society (community) and the natural environment (Maignan *et al.*, 1999; Maignan and Ferrell, 2000; Park and Levy, 2014; Peterson, 2004; Turker, 2009). In contrast with Turker's (2009) study, the stakeholder of "government", articulated by "paying taxes on a regular and continuing basis" and "complying with legal regulations completely and promptly", was excluded from the present study. This is because all hotels in this study context have to follow rigorous legislation and regulations in order to have a license to operate. Therefore, these acts only reflected an assumption of doing business in a minimal and lawful way instead of corporate responsibilities.

<Insert Table 5>

4. Conclusion

This study began with a vigorous process of specification of the construct domain based upon Carroll's (1979) economic, legal, ethical and discretionary responsibilities framework, as well as stakeholder theory (Freeman, 1984). Eighteen in-depth interviews were conducted to identify the items that are relevant and specific to the hotel industry. An expert review procedure was followed to assess the face and content validity of the initial items. A pilot study of 204 employees' data, using EFA, was used to identify the structure of the scale. Finally, 732 usable samples in the main survey obtained from 18 five-star or four-star hotels in Hong Kong were used to assess the latent structure and validity of the scale. The results of the confirmation factor analysis and SEM showed good construct reliability and a good overall fit of the model. Moreover, this study not only used a large sample size but also used multilevel informants (employees) and multiple types of organizations to ensure the representation of the study population. Given that not many researchers have studied individual employees' perceptions of CSR efforts, this study represents one of the few empirical examinations of such concept in the hotel context.

4.1 Theoretical implications

The major contribution of this study is the conceptual specification of a relatively new construct, EMPCSR, to gauge and measure employees' CSR perceptions and expectations of their employers. The precise construct domain in this study overcomes the existing difficulties in comparing and accumulating findings. Therefore, the clarity of the construct definition and the dimensionality of the measurement scale will help to synthesize future knowledge.

The second contribution is the development of an EMP-CSR scale with solid psychometric properties. This 36-item instrument offers researchers the ability to identify the effects of CSR activities on employees' outcomes such as organizational commitment or organizational citizenship behavior. The results will enhance further development of predictive studies that provide prescription to hotel managers to pursue CSR in an organizational setting. Moreover, the unique aspect of this 36-item measurement scale is that the construct domain covers an exhaustive scope and depth of CSR and depicts the interrelationships of a hotel's stakeholders, CSR activities and responsibility types. This multidimensional perspective integrated both Carroll's economic, legal, ethical and discretionary responsibilities and hotel stakeholder dimensions offers implications for future scale development studies to measure employees' perceptions in the hotel sector; otherwise, the scale may be subject to the problem of validity issues.

4.2 Practical implications

Owing to the low awareness level of CSR-related academic research among human resource and CSR practitioners, this study explains how to comprehensively and appropriately measure employees' perceptions of their employers' CSR in the hotel industry. Knowing how to measure these abstract ideas is a scientific and valid solution for hotels to deliberately improve CSR efforts in a clear and appropriate direction valued by employees today.

In view of the constantly high staff turnover and poor staff retention locally (Wong and Ko, 2009), traditional remuneration packages are no longer attractive for retaining a skilled talent pool. As happy employees make happy customers, both of their views, in terms of CSR activities, should be valued by hotels. Management teams and CSR/human resource practitioners should extend their CSR activities in

accordance with the stakeholder dimensions and practices that deal with employees, customers and other broader ethical issues and in turn, the hotels will be regarded as good corporate citizens and employers of choice. Most importantly, organizations will become more favorable to employees because of the correlation of organizational attractiveness and identification, and thereby remain in the organization inevitably and demonstrate a higher level of job-related attitudes such as job satisfaction, employee attachment and commitment. To identify which CSR areas need to be improved, management teams can adopt the EMP-CSR scale to develop their employee-CSR survey. In recent years, some of the international hotels have already started to solicit employees' views by incorporating a few CSR-related statements in their annual employee satisfaction survey. More hotels are anticipated to follow suit.

This study also provides positive implications for society. The measurement instrument will offer a possibility of performing industry benchmark assessment. The assessment results may be used to showcase the best practices of CSR efforts in the hotel industry, thereby serving as a catalyst for driving more meaningful impact for the target beneficiaries and other industries.

Hospitality and management programs that offer business ethics or CSR studies are increasingly seen. However, there is a lack of an industry-specific theoretical framework or measurement scale for hotel management students to comprehensively examine an organization's CSR efforts. The theoretical perspective of responsibility and stakeholder type in the construct domain of this study as well as the EMP-CSR scale can be used as teaching resources to enhance their understanding of CSR management in realistic corporate circumstances.

4.3 Limitations and future research

This research was a cross-sectional study conducted in Hong Kong. The hotel market situation at the time of the study was strong and favorable with a high hotel occupancy rate (Tourism Commission, 2017). Therefore, CSR activities such as those that support employees' work-life balance and decent working conditions were considered more important by employees than basic job security or salary during an unstable economy. Given that the market situation will shape employees' expectations and perceptions of what they perceive as responsible employers, generalization of the results to other countries should be made with caution. Employees and managers may also possess different views on CSR, and multilevel analysis can be conducted in future to enrich our understanding of employees' perceptions and for making inferences for industry practice. Moreover, employees are one of the stakeholders only; other stakeholders such as consumers and investors and suppliers should be considered when developing CSR strategies.

In terms of the sampling method, convenience sampling was used. To minimize the sample bias, this study undertook a careful selection of its sampling frame from reliable hotel lists. Subsequently, a survey protocol was used by the participating hotels to identify unbiased targeted respondents. Therefore, future studies to validate the instrument by a probability sample are recommended. EMPCSR is still an under-researched area, so a fruitful avenue for future research could extend this scale development study to other tourism sectors as employees working in restaurants, airlines, cruise liners and theme parks may have different perceptions.

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Table 1. Development of CSR measurement scales

Orientation	Explanation	Selected sources		
Descriptive	Major focus is on reporting fact or opinion; no intention of a theoretical or prescriptive contribution.	Abaeian, Yeoh and Khong (2014); Eilbirt and Parket (1973); Holcomb, Upchurch and Okumus (2007); Holmes (1976); Holmes (1977); Montgomery and Stone (2009); Ostlund (1977); Papasolomou-Doukakis, Krambia-Kapardis and Katsioloudes (2005); Sheldon and Park (2011)		
Orientation	Explanation	Dimension	Constructs	Selected sources related to employees-CSR studies
Theoretical - conceptual	Major focus is on developing propositions, hypotheses, or (cor)relations between theoretical constructs, based on a discussion of state-of-the-art literature; no new empirical material has been collected.			Carroll (1979); Collier and Esteban (2007); Rupp, Ganapathi, Aguilera and Williams (2006); Spiller (2000)
Theoretical - exploratory	Major focus is on developing propositions, hypotheses, and (cor)relations between theoretical constructs, based on the examination of extensive, new empirical data.	Unidimensional	CI, CP, OI	Carmeli, Gilat and Waldman (2007); Jones (2010); Lee, Park, Moon, Yang and Kim (2009); Lichtenstein, Drumwright and Braig (2004)
		Multidimensional	EE, EL, JS, OC, OCB, OI, OJ, OT, POS	Aupperle, Carroll and Hatfield (1985); Glavas and Kelley (2014); Glavas and Piderit (2009); Lee, Song, Lee, Lee and Bernhard (2013); Levy and Park (2011); Lindgreen, Swaen and Johnston (2009); Lunn (2017); Maignan and Ferrell (2000); Maignan, Ferrell and Hult (1999); Moorman (1991); Park and Levy (2014); Podnar and Golob (2007); Singhapakdi, Vitell, Rallapalli and Kraft (1996); Stone, Barnes and Montgomery (1995); Supanti, Butcher and Fredline (2015); Turker (2009); Zhu, Hang, Liu and Lai (2014)
Theoretical - predictive	Major focus is on testing (refutation, confirmation) of propositions,	Unidimensional	AC, JS, OC, OCB, OI, PEP, PWOM,	Brammer, Millington and Rayton (2007); Du, Bhattacharya and Sen (2015); Kim, Lee, Lee and Kim (2010); Lacey, Kennett-Hensel and Manolis

hypotheses, or (cor)relations between theoretical constructs, based on the examination of extensive, new empirical data.		TI	(2015); Lee and Kim (2013); Newman, Thanacoody and Hui (2011); Valentine and Fleischman (2008)
	Multidimensional	AC, CC, EA, JS, NC, OA, OC, OCB, OI, OT, PF, TI	Dhanesh (2012); Etheredge (1999); Evans and Davis (2011); Evans, Davis and Frink (2011); Hofman and Newman (2014); Jamali (2008); Kim, Song and Lee (2016); Lee, Kim, Lee and Li (2012); Lee, Park and Lee (2013); Lin, Lyau, Tsai, Chen and Chiu (2010); Peterson (2004); Quazi and Brien (2000); Shen and Zhu (2011); Thang and Fassin (2017)
	Multiple construct	AC, JS, OA, OCB, OI, OJ, OT, TI	De Roeck, Marique, Stinglhamber and Swaen (2014); Hansen, Dunford, Boss, Boss and Angermeier (2011); Jayabalan, Appannan, Low and Ming (2016); Newman, Miao, Hofman and Zhu (2016); Turban and Greening (1997)

Notes: AC stands for affective commitment; CC stands for continuance commitment; CI stands for customer-corporation identification; CP stands for purchase intention; EA stands for employee attachment; EE stands for employee engagement; EL stands for employee loyalty; JS stands for job satisfaction, NC stands for normative commitment; OA stands for organizational attractiveness; OC stands for organizational commitment; OCB stands for organizational citizenship behavior; OI stands for organizational identification; OJ stands for organizational justice; OT stands for organizational trust; POS stands for perceived organizational support; PEP stands for perceived external prestige; PF stands for perceived fit; PWOM stands for positive word of mouth and TI stands for turnover intention.

Figure 1. Relationship of hotel’s stakeholders, CSR activities and responsibility type in the construct domain

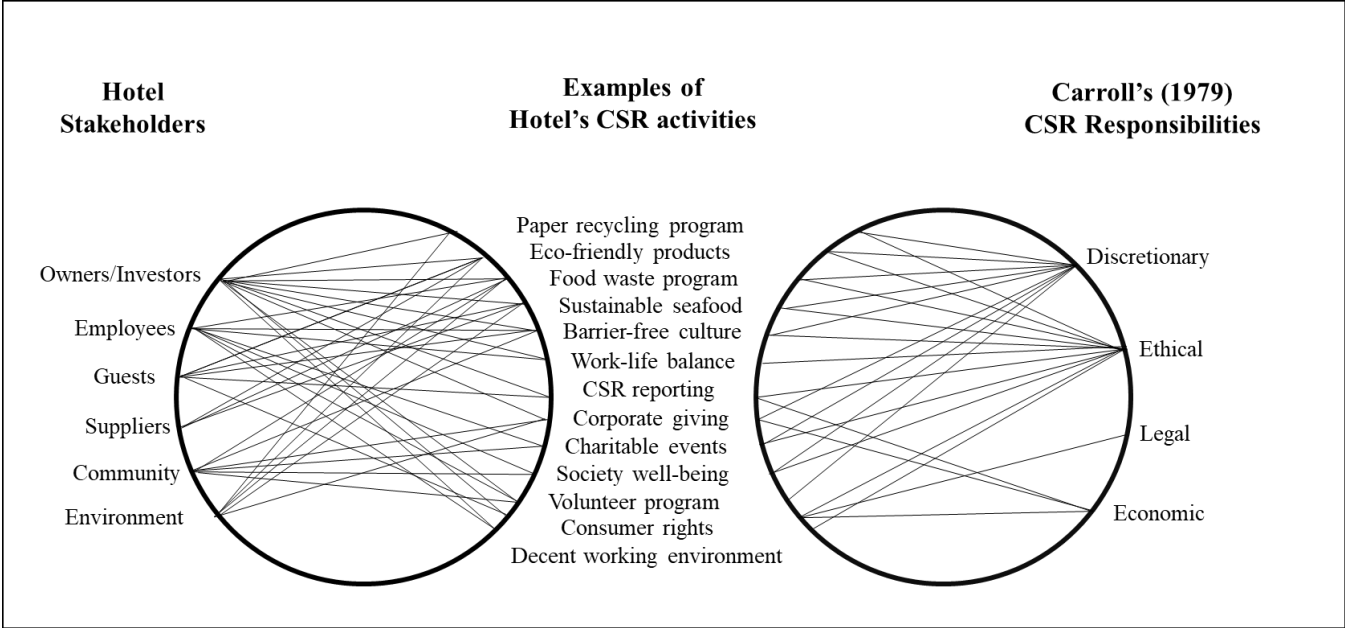


Table 2. EFA results of the EMPCSR measure ($n=204$)

Scale items	Factor loadings	Eigen-values	Variance explained
<i>Factor 1: Local Community (Cronbach's alpha: 0.893)</i>		18.21	35.71
29. This hotel maintains long-term partnerships with NGOs.	0.772		
28. This hotel financially supports local charities through donations, sponsorship and/or the provision of goods and services.	0.644		
35. This hotel gives adequate contributions to charities.	0.571		
31. This hotel is committed to supporting our corporate volunteer team.	0.550		
32. This hotel donates edible food to help vulnerable people.	0.510		
33. This hotel supports procurement of products/services through social service organizations, social enterprises or co-operatives (hand-made gift bags or souvenirs, etc.).	0.499		
26. This hotel supports campaigns and projects that promote the well-being of society (blood-donation day or flag day, etc.)	0.488		
34. This hotel promotes a barrier-free culture by providing a range of facilities to the disabled (Braille signs or remodelled passage ways, etc.)	0.482		
7. This hotel promotes a social inclusion workforce culture (e.g. minority groups, physically/mentally disabled or LGBT*).	0.467		
36. This hotel makes investment to create a better life for future generations (e.g. providing learning opportunities during hotel visits for secondary school students).	0.435		
<i>Factor 2: Hotel Employees (Cronbach's alpha: 0.892)</i>		3.26	6.38
12. The management is concerned with employees' needs and wants.	0.709		
6. This hotel treats employees fairly and respectfully.	0.652		
9. This hotel provides a safe and healthy working environment for all employees.	0.616		
15. This hotel provides activities to enhance employee's emotional well-being (stress management workshops or counselling services, etc.).	0.604		
10. This hotel always encourages employees to acquire further education for career advancement.	0.582		
4. Management's evaluation of employees' performance is fair.	0.579		
13. This hotel always cares about its employees and provides decent working conditions such as welfare facilities for them (staff restaurant, locker room, leisure room or accommodation and transportation arrangements during adverse weather, etc.).	0.541		
8. This hotel's policies encourage employees to have a good work and life balance (interest class or recreational gathering or open day for family members on a regular basis, etc.).	0.453		

<i>Factor 3: Hotel Guests (Cronbach's alpha: 0.699)</i>		2.25	4.40
19.	This hotel incorporates the interests of our guests into its business decisions.	0.671	
21.	This hotel requires us to provide full and accurate information to all guests.	0.539	
20.	This hotel respects consumer rights beyond legal requirements.	0.479	
<i>Factor 4: Owners/Investors (Cronbach's alpha: 0.875)</i>		1.91	3.75
50.	A mission statement that embraces corporate social responsibility is on the hotel's website.	0.750	
48.	This hotel has appointed a primary person/corporate social responsibility team to manage sustainability on a day-to-day basis.	0.691	
51.	This hotel reports its environmental or sustainability performance regularly to the public (publishes annual corporate social responsibility reports or sustainability reports, etc.).	0.666	
49.	Corporate social responsibility is part of the hotel's mission.	0.652	
47.	This hotel fully discloses the sources of its food supplies to restaurant guests when being asked.	0.554	
<i>Factor 5: Natural Environment (Cronbach's alpha: 0.893)</i>		1.85	3.63
40.	This hotel seeks to purchase products which minimize environmental impacts (biodegradable cleaning products or eco-friendly guestroom amenities, etc.).	0.848	
39.	This hotel actively attempts to minimize the environmental impact of its operation through various recycling programs (e.g. 'Glass container recycling program - hotel sector', waste paper reuse or upcycling projects, etc.).	0.752	
41.	This hotel encourages guests to conserve water resources through various water conservation programs (towel and linen reuse programs, etc.).	0.641	
38.	A program is in place to reduce the energy consumption of this hotel (high efficiency LED lamps or automatic sensors to turn off lights, etc.).	0.638	
37.	This hotel incorporates environmental concerns in its business decisions (paperless check-in and check-out system or other programs, etc.).	0.628	
42.	This hotel complies with international green building standards or has attained some environmental labels/certifications (green roof and podium, ISO14001 or ISO50001 certification, etc.).	0.552	
43.	This hotel supports sustainable seafood on its menu (uses WWF's 'Sustainable Seafood Guide' or has joined the 'Alternative Shark fin-free Menu' program, etc.).	0.431	

Notes: Extraction method: Principal Axis Factoring; Rotation method: Oblimin with Kaiser Normalization; Loadings ≥ 0.50 . Five-point Likert scale was used for rating the indicators ranging from 1 = 'strongly disagree' to 5 = 'strongly agree'. *LGBT stands for lesbian, gay, bi-sexual or transgendered

Table 3. Demographic profile of respondents

Category	Frequency	Respondents (%)
<i>Gender</i>		
Male	374	51.1
Female	358	48.9
<i>Age group</i>		
Under 20	7	0.9
20 to 29	323	44.1
30 to 39	210	28.7
40 to 49	130	17.8
50 or above	62	8.5
<i>Education level</i>		
Primary/secondary	322	44.0
Diploma/associate degree	227	31.0
Bachelor degree or above	183	25.0
<i>Marital status</i>		
Single	438	59.8
Married	282	38.5
Others	12	1.6
<i>Department</i>		
Food & Beverage (F&B)	280	38.2
Rooms	264	36.1
(Front Desk/Reservation/Concierge/Bell/Valet Parking/Security)		
Housekeeping	112	15.3
Sales & Marketing (Sales and Marketing/Public Relations/Meeting)	54	7.4
Others	22	3.0
<i>Position</i>		
General/Operational staff	451	61.6
Supervisor/Assistant Manager	216	29.5
Departmental Manager	40	5.5
Departmental Director	18	2.5
Others	7	1.0
<i>Number of years working in this hotel</i>		
Less than 1 year	119	16.3
1 to 3 years	285	38.9
4 to 6 years	121	16.5

7 to 9 years	62	8.5
10 years or above	145	9.8

Number of years working in the hotel industry

Less than 3 years	160	21.9
3 to 5 years	176	24.0
6 to 10 years	153	20.9
11 to 15 years	91	12.4
16 to 20 years	150	20.5
25 to 30 years	2	0.3

Monthly income (inclusive of tips and bonuses)

Less than HK\$10,000	18	2.5
HK\$10,001 to HK\$20,000	557	76.1
HK\$20,001 to HK\$30,000	114	15.6
HK\$30,001 to HK\$40,000	20	2.7
HK\$40,001 to HK\$50,000	13	1.8
HK\$50,001 or above	10	1.4

Table 4. CFA results of the EMPCSR measure ($n=732$)

Factor	FL	CR	VE		
<i>Hotel employees</i>					
This hotel treats employees fairly and respectfully.	0.77	0.91	0.56		
Management's evaluation of employees' performance is fair.	0.77				
This hotel provides a safe and healthy working environment for all employees.	0.72				
The management is concerned with employees' needs and wants.	0.79				
This hotel's policies encourage employees to have a good work and life balance (interest class, recreational gathering or open day for family members on a regular basis, etc.).	0.75				
This hotel always encourages employees to acquire further education for career advancement.	0.69				
This hotel always cares about its employees and provides decent working conditions such as welfare facilities for them (staff restaurant, locker room, leisure room or accommodation and transportation arrangements during adverse weather, etc.).	0.75				
This hotel provides activities to enhance employees' emotional well-being (stress management workshops or counselling services, etc.).	0.76				
<i>Hotel guests</i>					
This hotel incorporates the interests of our guests into its business decisions.	0.71			0.88	0.54
This hotel respects consumer rights beyond the legal requirements.	0.59				
One of the main principles of this hotel is to provide high-quality products and services to our guests.	0.79				
This hotel requires us to provide full and accurate information to guests.	0.78				
This hotel is highly responsive to guest complaints.	0.78				
Guest satisfaction is highly important for this hotel.	0.75				
<i>Local community</i>					
This hotel supports campaigns and projects that promote the well-being of society (blood-donation day or flag day, etc.).	0.75	0.93	0.57		
This hotel financially supports local charities through donations, sponsorship, and/or the provision of goods and services.	0.78				
This hotel promotes a barrier-free culture by providing a range of facilities to the disabled (Braille signs or remodelled passage ways, etc.).	0.63				
This hotel promotes a social inclusion workforce culture (minority groups, physically/mentally disabled or LGBT*). *LGBT stands for lesbian, gay, bi-sexual or transgendered	0.69				
This hotel supports the procurement of products/services produced by social enterprises or co-operatives (hand-made gift bags or souvenirs, etc.).	0.77				
This hotel is committed to supporting our corporate volunteer team.	0.81				
This hotel gives adequate contributions to charities.	0.79				
This hotel donates edible food to help vulnerable people.	0.80				
This hotel maintains long-term partnerships with NGOs.	0.82				
This hotel makes investment to create a better life for future generations (e.g. providing learning opportunities during hotel visits for secondary school students).	0.69				
<i>Natural environment</i>					
This hotel incorporates environmental concerns in its business decisions (paperless check-in and check-out system or other programs, etc.).	0.75	0.90	0.55		
A program is in place to reduce the energy consumption of this hotel (high efficiency LED lamps or automatic sensors to turn off lights, etc.).	0.77				
This hotel actively attempts to minimise the environmental impact of its operation through various recycling programs (e.g. "Glass container recycling programme – hotel sector", waste paper reuse or upcycling projects, etc.).	0.82				
This hotel seeks to purchase products which minimise environmental impacts (biodegradable cleaning products or eco-friendly guestroom amenities, etc.).	0.80				
This hotel encourages guests to conserve water resources through various water conservation programmes (towel and linen reuse programs, etc.).	0.68				
This hotel complies with international green building standards or has attained some environmental	0.66				

labels/certifications (green roof and podium, ISO14001 or ISO50001 certification, etc.).
 This hotel offers sustainable seafood on its menu (uses WWF’s “Sustainable Seafood Guide” or has joined the “Alternative Shark fin-free Menu” program, etc.). 0.71

Owners/Investors

0.88 0.61

This hotel fully discloses the sources of its food supplies to restaurant guests when asked. 0.67

This hotel has appointed a primary person/corporate social responsibility team to manage sustainability on a day-to-day basis. 0.80

Corporate social responsibility is part of the hotel’s mission. 0.80

A mission statement that embraces corporate social responsibility is on the hotel's website. 0.80

This hotel reports its environmental or sustainability performance regularly to the public (publishes annual corporate social responsibility reports or sustainability reports, etc.). 0.81

Note: $\chi^2 = 1941.77$; $df = 584$; $p = 0.00$; SRMR = 0.047; RMSEA = 0.056; CFI = 0.98; FL: factor loadings; CR: composite reliability; VE: variance explained.