

Hotels' Corporate Social Responsibility Practices, Organizational Culture, Firm Reputation, and Performance

Abstract

Corporate social responsibility (CSR) practices are considered one of the key success factors influencing firm performance. However, how CSR practices should be integrated into an organization's business practices has not been investigated empirically. The present research proposes an integrated model incorporating the interrelationships among CSR practices, organizational culture, and corporate reputation to improve firm performance in the hotel industry. The proposed model is developed using stakeholder theory and the perceptions of the general managers. According to the study's results, organizational culture influences different dimensions of CSR. The results further indicate that hotels using CSR practices related to employees and customers strengthen their reputation. Through improved reputation, CSR practices positively influence firm performance. Furthermore, hotel managers perceive that CSR activities in the local community and related to the environment do not significantly affect a hotel's reputation. Theoretical and practical implications are provided, and the limitations of the study and future lines of research are discussed.

Keywords: Corporate social responsibility, organizational culture, reputation, performance

Introduction

Over the past three decades, studies have investigated how the commitments made by a firm impact its organizational performance (Abidin, Hashim, & Ariff, 2017). However, corporate social responsibility (CSR) as a strategic commitment (Gupta, Briscoe, & Hambrick, 2017) has recently emerged as an area of study in the management field (Soundararajan, Jamali, & Spence, 2018). Consequently, firms from all industries have deployed CSR practices to improve their reputation and organizational performance, as well as to minimize potential conflicts with their stakeholders (Carroll, 1999; Tetrault Sirsly & Lvina, 2016). However, one difficulty for organizations involves the formulation and implementation of CSR practices that align with their organizational culture (OC) (Jamali & Karam, 2018). Moreover, consumers now require greater transparency from the brands and products they purchase (Simintiras, Dwivedi, Kaushik, & Rana, 2015). Thus, a common practice is to make the CSR practices visible on organization websites (Holcomb & Smith, 2017), not only for their shareholders and internal stakeholders but also for those actors who are interested in the organization (Theodoulidis, Díaz, Crotto, & Rancati, 2017). Organizations that exhibit socially responsible behavior define and implement their strategies by considering not only the economic dimension of their CSR actions but also the social and environmental dimensions.

An organization with a clear CSR focus can integrate the objectives and expectations of different stakeholders. Thus, the stakeholder's CSR perspective is observed in the hotel industry when businesses develop and implement specific CSR practices to meet their key stakeholders' expectations (Martínez, Pérez, & del Bosque, 2014). Previous studies have focused on the environmental dimension and the relationship between CSR practices and financial performance (Youn, Hua, & Lee, 2015). They have also focused on consumer perceptions of CSR practices

(Serra-Cantalops, Peña-Miranda, Ramón-Cardona, & Martorell-Cunill, 2018). However, only a few studies have focused on the perceptions held by hotel general managers (GMs) concerning CSR (Holcomb & Smith, 2017). These previous studies have not investigated how organizational culture influences the development and implementation of certain hotel CSR practices. Moreover, previous studies have not empirically clarified the relationships between CSR practices, reputation, and hotel performance. It is worth noting that reputation is one of the intangible assets of firm performance (González-Rodríguez, Jiménez-Caballero, Martín-Sámper, Köseoglu, & Okumus, 2018); however, reputation is also the main outcome derived from perceptions of a business's CSR practices (Zhu, Sung, & Leu, 2014). Though firm reputation is an indisputable source of competitive advantage, only a few studies have explored how CSR can be used as an instrument to enhance firm reputation (Kim & Kim, 2016).

This study employs a broader performance measurement than simply considering financial performance, which has been the practice in previous studies (Serra-Cantalops et al., 2018). Consequently, this study contributes to the body of knowledge via the development of a comprehensive theoretical model that integrates organizational culture, CSR practices, reputation, and firm performance. First, a critical literature review is undertaken, and research hypotheses are provided. Second, the research design and methodology for this study are explained. Following this, study results are presented and discussed. Emerging conclusions are highlighted, and theoretical and managerial implications are provided. Finally, this paper notes the research limitations and suggests areas for future research.

Literature Review and Hypothesis Development

According to the European Commission (2011), CSR is defined as “a process [that companies use] to integrate social, environmental, ethical, human rights and consumer concerns

into their business operations ... with the aim of maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large.” The World Business Council for Sustainable Development (WBCSD) (2017) defines CSR as the commitment a company assumes to contribute to sustainable economic development through collaboration with its employees, their families, the local community, and society to improve the quality of life for them. From the stakeholder theory perspective, CSR emphasizes the importance of all stakeholders, beyond the owners, investors, and shareholders. To respect environmental, social, and economic principles, the company must include all of its target audiences, as implementing CSR actions will be carried out depending on the expectations of each relevant group (Horng, Hsu, & Tsai, 2017). With this approach, hotel companies can meet the shareholders’ expectations, as well as those of a wide variety of groups that might affect or be affected by the outputs of the organization (Peloza & Papania, 2008).

CSR addresses the impacts of companies’ operations on society (Bosch-Badia, Montllor-Serrats, & Tarrazon, 2013). To identify these societies and their demands on companies’ missions, researchers have primarily utilized the stakeholder theory to investigate CSR practices (McWilliams & Siegel, 2001). The stakeholder theory focuses on the management of relationships with individuals or groups who affect or are affected by a company’s practices (Miles, 2017).

The existing literature has primarily examined how companies influence each stakeholder—employees, local communities, customers, and communities—related to environmental issues (Kallmuenzer, Nikolakis, Peters, & Zanon, 2017; O’riordan & Fairbrass, 2008; Turker, 2009) by identifying the relationships between the antecedents and outcomes of CSR in the practices of those companies (Jamali & Karam, 2018; Tuan, 2017; Wang, Xu, & Li, 2018) and analyzing the use of CSR as a strategy by publicizing CSR activities (Bilal, Mustafa, &

Mohammad, 2018). The following literature review presents the CSR practices adopted for both internal stakeholders (employees) and external stakeholders (local communities, customers, and communities related to environmental issues) that may present a significant relation with the OC as an antecedent of CSR, organizational performance as one of the outcomes derived from CSR, and reputation as another key factor derived from implementing CSR strategies. The findings of this literature review constitute the research model presented in Figure 1.

Insert Figure 1 about here

Organizational Culture and CSR

From the anthropological and sociological perspectives, culture is defined as a set of attitudes, beliefs, customs, values, and practices shared or embraced by a group (Jacobs, Mannion, Davies, Harrison, Konteh, & Walshe, 2013). From the management perspective, as companies are structured by organizations, including groups, teams, and units, they create or build their values, beliefs, and customs to shape norms, which are then followed by employees conducting their tasks. This is considered organizational culture (OC), which helps form companies' strategies for gaining sustainable competitive advantages (Barney, 1986; Tarba, Ahammad, Junni, Stokes, & Morag, 2017). Due to different levels within OC, not every organization performs the same way. Cameron and Quinn (2011) classified OC into four groups (clan culture, adhocracy culture, market culture, and hierarchy culture) based on the control systems that define how people will act within the organization. While clan culture refers to flexibility and individuals' discretionary power to act by encouraging teamwork and employee participation, adhocracy culture stimulates employees to be more creative by focusing on the external environment. Market culture focuses on goal

achievement to find untapped positions in the market. Hierarchy culture emphasizes formalization and structure when conducting tasks using communication via a top-down approach (Cameron & Quinn, 2011). A primary purpose of all types of OC is managing stakeholder relationships efficiently (Horng et al., 2017; Lee & Kim, 2017; Tuan, 2017; Zientara & Zamojska, 2016). Consequently, as seen in Model 1 and Model 2, the researchers propose the following hypotheses for the hotel industry:

H1: A hotel's OC influences the development and implementation of CSR practices.

H1a: For employees, OC has a significant and positive effect on the development and implementation of CSR practices.

H1b: For customers, OC has a significant and positive effect on the development and implementation of CSR practices.

H1c: For the environment, OC has a significant and positive effect on the development and implementation of CSR practices.

H1d: For the local community, OC has a significant and positive effect on the development and implementation of CSR practices.

CSR Practices, Reputation, and Market Performance

A company's reputation is defined as "observers' collective judgments of a corporation based on assessments of the financial, social, and environmental impacts attributed to the corporation over time" (Barnett, Jermier, & Lafferty, 2006, p. 34). Thus, companies build their corporate reputation if they focus on appropriate the CSR initiatives and communication channels (Fombrun, 2005). Additionally, the stimulus-organism-response paradigm, described as "the stimulus from the external environment affects the consumer's internal process of regulating choice, which in turn determines the consumer's behaviors constituting choice" (Lii & Lee, 2012,

p. 70) clarifies how CSR initiatives affect the consumer behavior that may be shaped via the company's reputation (Park, Lee, & Kim, 2014). In this case, the stimuli are the external determinants of customer preferences, and companies may control these factors, such as CSR initiatives like sponsorship, cause-related marketing, and philanthropy stimulate customer choices. Customers evaluate CSR initiatives during the decision-making process (Karaosmanoglu, Altinigne, & Isiksal, 2016). The customer response is shown in the act of purchasing products or services, as CSR initiatives lead to actual choices, outcomes, and reactions to choices (Piccoli, Lui, & Grün, 2017). Consequently, CSR initiatives both create CSR reputation and help companies to enhance their overall company reputation; this helps companies gain a competitive advantage in the market (Choi & Lee, 2018; Kim & Kim, 2017; Kucukusta, Mak, & Chan, 2013; Li, Fu, & Huang, 2015; Martinez, Perez, & Rodriguez del Bosque, 2014; Nysveen, Oklevik, & Pedersen, 2018; Su, Huang, van der Veen, & Chen, 2014; Su, Swanson, & Chen, 2015). The researchers propose the following hypotheses concerning hotels (as seen in Model 2, Figure 1):

H2: A hotel's CSR practices positively influence a hotel's reputation.

H2a: CSR practices for employees have a significant and positive influence on the hotel's reputation.

H2b: CSR practices for customers have a significant and positive influence on the hotel's reputation.

H2c: CSR practices for the environment have a significant and positive influence on the hotel's reputation.

H2d: CSR practices for the local community have a significant and positive influence on the hotel's reputation.

H3: Reputation has a significant and positive effect on a hotel's market performance.

CSR and Organizational Performance

Several studies (Choi & Lee, 2018; Huang & To, 2018; Jamali & Karam, 2018; Soundararajan et al., 2018) have indicated a relationship between CSR initiatives and organizational performance. More specifically, some studies (Chiang, Huangthanapan, & Downing, 2015; Pereira-Moliner, Font, Tarí, Molina-Azorin, Lopez-Gamero, & Pertusa-Ortega, 2015; Qu, 2009, 2014; Zhu, 2013; Zhu et al., 2014) showed the link between CSR practices and firm performance or organization performance in the hospitality industry. Therefore, the researchers propose the following hypotheses concerning hotels:

H4: Hotel CSR practices influence market performance directly and positively (Model 1).

H4a: CSR practices for employees influence market performance directly and positively.

H4b: CSR practices for customers influence market performance directly and positively.

H4c: CSR practices for the environment influence market performance directly and positively.

H4d: CSR practices for the local community influence market performance directly and positively.

H5: Hotel CSR practices have a significant and positive influence on market performance through reputation.

H5a: CSR practices for employees have a significant and positive effect on market performance through reputation.

H5b: CSR practices for customers have a significant and positive effect on market performance through reputation.

H5c: CSR practices for the environment have a significant and positive effect on market performance through reputation.

H5d: CSR practices for the local community have a significant and positive effect on market performance through reputation.

H6: Market performance has a significant and positive influence on financial performance.

H7: CSR practices influence financial performance through reputation and market performance.

H7a: CSR practices for employees have a significant and positive effect on financial performance through reputation and market performance.

H7b: CSR practices for customers have a significant and positive effect on financial performance through reputation and market performance.

H7c: CSR practices for the environment have a significant and positive effect on financial performance through reputation and market performance.

H7d: CSR practices for the local community have a significant and positive effect on financial performance through reputation and market performance.

Methodology

Research Instrument and Measures

This study's questionnaire was developed based on validated scales for all constructs involved in the research model. The hotel general managers (GMs) were asked to rate their perceptions of every item using a Likert-type scale ranging from (1) "strongly disagree" to (7) "strongly agree." These perceptions of the GMs' CSR in their hotel was measured using an adapted, four-dimensional structure of the CSR scale (environmental, local community, customer, and labor) developed by Turker (2009). To measure a hotel's OC, a questionnaire was composed

using the four dimensions of the Organizational Culture Assessment Instrument proposed by Cameron and Qinn (2011). Each dimension of culture included three items about hotel characteristics and strategic emphasis that were adopted from Lee and Kim (2017) and Lund (2003). This research measured corporate reputation (CR) using three items adapted from relevant studies (Veloutsou & Moutinho, 2009).

In the present research, firm performance had a two-dimensional construct: financial performance (FP) and market performance (MP) (Spanos & Lioukas, 2001). MP was measured using the indicators commonly found in the hotel performance literature (Sainaghi, 2010; Sainaghi, Phillips, & Corti, 2013; Sainaghi, Baggio, Phillips, & Mauri, 2018a, 2018b). FP was measured by having the GMs respond to the following: “Please indicate your firm’s position compared to the competition for each of the following items during the last three years (1 = well below average to 7 = well above average): 1) profit margin, revenue per available room (RevPar); and 2) net profit.” Measuring MP involved examining the GMs’ responses to the following: “Please indicate your firm’s position compared to the competition for each of the following items during the last three years (1 = well below average to 7 = well above average): 1) sales volume, 2) growth in sales volume, 3) market share, and 4) growth in market share.” The two dimensions of firm performance—profitability and MP—were included in the model, as most empirical studies indicate that MP has a significant positive effect on firm profitability (Galbreath & Galvin, 2006). Demographic questions that identified the respondents’ gender, age, and years of experience, and hotel-business-related variables, such as size (the number of employees, capacity measured by number of rooms), operating regime (ownership, management, rental, franchise, other), and type (chain hotels versus independent hotels) were included in the questionnaire.

The questionnaire was first pilot tested by several GMs and hospitality experts. Specific feedback was received on the clarity, comprehensiveness, and appropriateness of the scales. Minor corrections (regarding comprehensibility, readability, wording, and ambiguity) were made to the questionnaire based on the recommendations received. The measurement items used in this study are summarized in Appendix A.

Data Collection

The target population included the 668 hotels in the midscale-to-luxury category (three, four, and five stars) registered as members of the Andalusian Hotel Association in Spain. To maximize cost savings, rapid response times, and greater control over the sample (Ilieva, Baron, & Healey, 2002), data were collected via a self-administered online survey. To increase the response rate, the data collection process was completed by conducting telephone surveys with GMs who found it difficult to answer the online survey (Díaz de Rada, 2012). Anonymity was assured in the initial correspondence with the participants, as well as at the beginning of the survey, to reduce biased responses. The study yielded a total of 554 complete and usable responses, a response rate of 83%. 68% of the GMs interviewed were male, and only 32% were female. The respondents' working experience was between five and 20 years as GMs. Table 1 (available as an online supplement) provides information about the respondents and the attributes of the participating hotels in the sample.

Data Analysis

Partial least squares (PLS), a variance-based structural equation modeling approach, was used to test the research model (Hair et al., 2017). This decision was primarily based on the nature of the constructs in the research model, modeled as composites. Composites are formed as linear combinations of their indicators or dimensions. Thus, dropping indicators or dimensions from a

construct alters the meaning of the composite (Henseler, 2017). PLS also allows for modeling both unidimensional constructs, such as the four CSR dimensions, CR, FP, and MP, and multidimensional constructs, such as OC, defined as a higher-order construct including lower-order constructs (clan culture, adhocracy culture, market culture, and hierarchy culture), by applying a two-stage approach (Wright, Campbell, Thatcher, & Roberts, 2010). Finally, the main goal of the study was to explore the relationships between the different key driver constructs and their influence on hotel performance.

The variables—CSR-customers, CSR-employees, CSR-local community, CSR-environment, CR, MP, and FP—were modeled as composites estimated in Mode A (correlation weights) since this mode is applicable when indicators are correlated (Henseler, 2017). The four variables of OC were modeled as composites and estimated in Mode B (regression weights) since internal consistency was not assumed (Becker, Rai, & Rigdon, 2013). Mode B was also used at the second-order construct level. This study employed SmartPLS v.3.2 software (Ringle, Wende, & Becker, 2015).

Common Method Bias

Common method bias (CMB) is a common issue in quantitative research. Responses can be influenced by CMB when respondents cannot, or are unwilling to, provide accurate answers (Podsakoff, MacKenzie, & Podsakoff, 2003). Several steps have been followed to minimize this problem in the present research. The question of CMB has been tackled a priori at the design and application stage of the questionnaire, following the recommendations described in Podsakoff et al. (2003), and Mackenzie and Podsakoff (2012). The questions were kept simple and concise, at a level the respondents could comprehend. Unfamiliar terms and complex syntax were avoided to minimize ambiguity. Items measuring the same constructs were spread through the questionnaire

to ensure answer consistency. Low self-efficacy in choosing the perceived right answer was reduced by emphasizing how important their personal opinions were for both them and the hotel management.

Additionally, an in-depth analysis of the potential suitable methods for testing CMB in the context of PLS was undertaken. A statistical technique described by Kock and Lyn (2012) was employed to detect potential CMB situations. This involved a test based on variance inflation factors (VIFs) as a comprehensive procedure for the simultaneous assessment of both vertical and lateral collinearity. This procedure has been called the full collinearity approach (Kock, 2015). Using this procedure, VIFs are generated for all latent variables in a model. The occurrence of a VIF greater than 3.3 is considered an indication of pathological collinearity, and also indicates that CMB may contaminate a model. Therefore, if all VIFs resulting from a full collinearity test are equal to or lower than 3.3, the model can be considered free of CMB. The present model, with a maximum VIF of 2.015, is considered free of CMB.

Results

Measurement Model

To assess the measurement model, the composites estimated in Modes A and B were distinguished. The measurement model assessment for Composite Mode A entailed an evaluation of validity and reliability (Hair et al., 2017). Table 2 (available as an online supplement) shows that the indicators of the Mode A composites meet the reliability requirements, as the outer loadings are higher than 0.7. The composites meet the composite reliability (R) and the average variance extracted (AVE) requirement. The CR figures are greater than 0.7, and the AVEs exceed the 0.5 level. Finally, Table 3 (available as an online supplement) shows that all Mode A composites achieve discriminant validity following the Heterotrait-monotrait (HTMT) criteria.

This result suggests that each Mode A construct is distinct from the other constructs (Henseler, Ringle, & Sarstedt, 2016).

The OC construct and its dimensions (which were estimated in Mode B) were then evaluated. The composites were assessed at the indicator level (multicollinearity and weight assessment) for both the lower-order OC dimensions (Lund, 2003; Lee & Kim, 2017) and higher-order OC construct. The analysis began by testing for potential multicollinearity between the items of each dimension and the multidimensional construct. A VIF statistic above 3.3 indicates high multicollinearity (Petter, Straub, & Rai, 2007). The maximum VIF values were below 2.5, indicating that the items have no multicollinearity issues (Diamantopoulos & Siguaaw, 2006). Next, the magnitude and significance of the weights were checked (Table 2). All indicators were observed to have significant weights.

Structural Model

In the second stage of analysis, the structural model was assessed. Table 4 (available as an online supplement) and Figure 2 show the path coefficients and the hypothesis testing by using 5,000 bootstrap resamples and confidence intervals at 95%. Hypotheses H1a, H1b, H1c, and H1d are supported, as a positive and significant effect of OC is observed on the different dimensions of CSR (employees, local, customers, and environment). Hypotheses H2a and H2b are also confirmed, as there is a positive and significant influence of the CSR-employees and CSR-customers dimensions on reputation. H2c and H2d are not supported, as no significant influence of CSR-local and CSR-environment is observed. H3 is confirmed, as reputation has a positive and significant influence on MP.

H4 is not supported because none of the CSR dimensions have a direct influence on MP. Table 4 also reports on the mediating relationships in the model (Hayes, Preacher, & Myers, 2011).

Based on the one-tailed t-test, the indirect effect of each CSR-dimension on MP through reputation is observed. Hypotheses H5a and H5b are supported since the positive and significant influences of CSR-employees and CSR-customers on MP through reputation is observed. However, hypotheses H5c and H5d are not supported since a non-significant mediating effect of the CSR-local and CSR-environment dimensions on MP through reputation is observed. H6 is confirmed, as MP influences FP. Likewise, hypotheses H7a and H7b are supported because the positive and significant influences of CSR-employees and CSR-customers on FP through reputation and MP are observed; this is not the case for CSR-local and CSR-environment (H7c and H7d, respectively).

Insert Figure 2 about here

Table 5 (available as an online supplement) provides figures for R^2 , f^2 effect size, and predictive validity (Q^2). The R^2 values refer to the explanatory power of the predictor variables on the respective construct (Hair et al., 2017). OC explains 51.1% of CSR-employees, 31.7% of CSR-environment, and 24.6% of CSR-local. Moreover, CSR explains 75.2% of reputation. Reputation and CSR explain 31.6% of MP, and MP explains 79.6% of FP. Table 5 also reports the f^2 effect size for evaluating whether the omitted construct has a substantive impact on the endogenous construct (Hair et al., 2017). As observed, OC has a significant effect on CSR-employees and CSR-customers, and CSR-customers has high relevance for reputation. The other effects are considered to be at a medium level for those respective endogenous variables that are higher than 0.15 and lower than 0.35. The model has predictive validity for the three endogenous variables, as the Q^2 coefficients are positive for all constructs involved in the model.

The standardized root mean square residual (SRMR), defined as the difference between the observed correlation and the predicted correlation, is a PLS-SEM goodness of fit measure to detect

model misspecification (Henseler et al., 2014). A value below 0.10, or, more conservatively, 0.08 is considered a good fit. The SRMR value of 0.077 indicates that the model specification is within the satisfactory threshold. Finally, to test the validity of the model, the researchers conducted multigroup analysis (MGA) (Henseler & Fassott, 2010) across different hotel typologies on the relationships included in this research model. Testing the measurement invariance is necessary before performing MGA. Thus, the researchers applied the three-step procedure for analyzing the measurement invariance of composite models (MICOM) (Henseler, Ringle, & Sarstedt, 2016). Full measurement invariance for the different groups considered was achieved for all the groups. To analyze the difference in the paths across the groups, the Henseler’s MGA method (Henseler, Ringle, & Sinkovics, 2009) was chosen. For the “hotel regime” and “number of stars” variables, no significant statistical differences were detected in the path relations considered by the present research.

Consequently, the research model proposed in Figure 4 is supported for the different hotel typologies related to “hotel regime” and “number of stars.” However, as Table 6 (available as an online supplement) illustrates, statistical differences can be found in the influence of OC on CSR-employees, CSR-customers, and CSR-environment for hotels belonging to a chain compared with independent hotels. No other significant differences were found across these two groups (hotel chain vs. independent hotels). The SRMR values of 0.069 for the chain hotel group model and of 0.076 for the independent hotels indicate that the model’s specification is within a satisfactory threshold. The main effects for chain and independent hotels estimated by the research model are displayed in Figure 3 and Figure 4.

Insert Figure 3 and Figure 4 about here

Discussion and Conclusions

This study provides insights concerning the effect of OC on CSR, and the effect of CSR on performance through reputation, in the context of the Spanish hotel industry. CSR can be viewed as an essential intangible asset (Bocquet, Le Bas, Mothe, & Poussing, 2013) that contributes to a firm's performance (Kallmuenzer et al., 2017). OC has been used as a second-order construct to study the influence of OC on the development and implementation of CSR activities, as different dimensions of OC (clan, adhocracy, market, and hierarchy) are present in a company. Hypothesis 1 predicted the positive and significant influence of a hotel's OC on different CSR activities. Companies, by considering the interests of stakeholder groups (such as employees, consumers, and communities), should participate in the development and implementation of CSR activities. Organizations with a strong clan culture should emphasize the implementation of the different dimensions of CSR (CSR-customers, CSR-employees, CSR-local community, and CSR-environment). Hotels with a market and innovative culture are sensitive to market consumers and should work to provide better services and products. Organizations with a strong hierarchical culture emphasize cost efficiency, which is expected to have a negative influence on CSR implementation, as CSR activities are viewed as high-cost practices that put companies at an economic disadvantage. No studies analyzing the direct influence of OC on CSR were found in the hospitality literature. However, Lee and Kim (2017) explored the role of OC as a moderating variable between CSR and firm performance and found that, while clan and market cultures have a positive moderating effect on the relationship between CSR activities and firm performance, adhocracy and hierarchy cultures have a negative moderating effect on the relationship between CSR activities and firm performance.

Study results indicate that hotel GMs perceive hotels engaging in CSR-employee and CSR-customer initiatives as having stronger reputations. As employees are one of the main stakeholder groups for hotels, meeting their expectations regarding suitable salaries, fair promotion opportunities, skill and career development, and the implementation of flexible policies for providing positive working environments and work-life balance enhance hotels' reputations. Mustafa, Othman, and Perumal (2012) confirmed the positive influence of strong CSR-employee initiatives on CR. Customers are also a crucial stakeholder group for hotels. Providing high-quality services that satisfy customer needs beyond their expectations enhances hotels' reputations. Other studies have confirmed that strong CSR-customer initiatives focusing on satisfaction positively influence hotels' reputations (Kucukusta et al., 2013; Martínez et al., 2014).

The non-significant influence of the GMs' perception of CSR-environment and CSR-local community initiatives on hotel reputation perception was observed in previous empirical studies (Amran, Zain, Sulaiman, Sarker, & Ooi, 2013). This perception may be explained by companies considering customers more important than environmental and social issues (Nyahunzvi, 2013). Font et al. (2012, 2016) recognized that environmental performance is based predominantly on eco-savings and that most CSR practices focus on compliance with legislation, which does not have a relevant impact on the tourism destination. Farmaki and Farmakis (2018) acknowledged that significant stakeholders in the local community mostly involve little CSR consideration; hence, policymaking can lead to incorrect CSR-practices development and implementation. GMs may believe that CSR activities relevant to the local community are not perceived accurately by customers, and the community may not be aware that the hotel has accomplished these CSR actions.

Alternatively, accurate CSR hotel communication strategy appears to be an effective method for making customers and the local community aware of the CSR practices, which, in turn, improves the hotel's reputation. GMs may perceive that customers are not aware enough of the environmental practices because proper communication methods about environmental issues have not yet been developed in most hotels (Carroll & Shabana, 2010). Thus, GMs perceive that both the local community and environmental practices do not influence their hotel's image and, therefore, reputation unless the hotel develops local communities and environmental practices (Bohdanowicz & Zientara, 2009), and then effectively communicates how these practices are beneficial for both the local stakeholders and the environment (Pérez & del Bosque, 2015; Serracantalops et al., 2018).

A non-significant direct influence of CSR practices on performance is observed. In the short term, hotel GMs are aware of the high costs of these practices, which may put hotels at an economic disadvantage in comparison to less socially responsible hotels. However, to the extent that CSR actions are seen as a strategy for building a strong corporate image, they could generate a sustainable competitive advantage for the hotel by positively influencing its performance. Thus, CSR initiatives will have a positive influence on hotel performance (MP and FP) after improving the hotel's CR. This result is consistent with other studies where hotel brand image was adopted as a mediator variable between CSR and performance (Fai, Yu, & Ho, 2017). Likewise, other scholars have maintained that a firm's reputation is improved by its brand image, as a strong brand image leads customers to return, increasing hotel performance (Lahap, Ramli, Said, Radzi, & Zain, 2016). In Tables 4 and 6, the control variable "hotel size" has a slightly statistical influence on the GMs' perceptions about MP when considering both the whole hotel sample and the subsamples related to chain hotels and independent hotels.

When performing MGA for hotel chains and independent hotels, the findings imply that OC has a stronger influence on the degree of commitment to the different CSR practices—especially those related to customers and employees (see Table 6)—compared with independent hotels. A well-established OC, as seen in a chain hotel, is characterized by the way the organization communicates, empowers, and involves its staff in their decisions (Prabhu, Robson, & Mitchell, 2002). Undoubtedly, these factors have a positive influence on CSR practices towards employees.

Chain hotels have been subjected to a strategy of internationalization and expansion, requiring them to develop a clear OC common to all hotels in the chain, and common standards based on the basic cultural principles of the entire organization. It should be noted that some independence and flexibility are permitted in hotels that are part of a hotel chain. Additionally, companies belonging to chains often describe their OC in their business plans, developing CSR policies and strategies within the framework of that established OC. Due to their size, hotel chains should establish the CSR communication requirements that society and the legal context demand, which explains why hotel chain GMs more accurately perceive the degree of implementation of CSR actions compared with the independent hotels' GMs.

Implementing quality systems and environmental sustainability in Spanish hotels has occurred more frequently in hotel chains than in individual hotels, generating a greater implementation of CSR strategies, and, therefore, a greater perception of the CSR-employee, CSR-customers, and CSR-environment (Pereira-Moliner et al., 2015; Hosteltur, 2018). The present study's results confirm the role of OC in the implementation of CSR practices, as perceived by GMs. Studies on OC show that culture is a source of competitive advantage, and, consequently, that organizations with strong OCs perform better than organizations with weak OCs (Asree, Zain, & Razalli, 2010). As presented in Table 4 and Table 6, OC more favorably influences the GMs'

perceptions of CSR-employees and CSR-customers practices, followed by environmental practices and CSR practices toward the local community. Hotels should try to recognize the importance of CSR practices on the local community and environment, as related to hotel performance.

Theoretical Implications

Although CSR is a relevant topic in all industries, the research in the hospitality and tourism field is lacking. Furthermore, most hospitality and tourism studies have focused on environmental practices, and the effects of CSR on financial performance (Benavides-Velasco, Quintana-García, & Marchante-Lara, 2014; Theodoulidis, Diaz, Crotto, & Rancati, 2017). This study enriches the literature on CSR in the hotel industry by incorporating the roles of OC, CSR dimensions (employees, customers, environmental, and local community); reputation; and hotel performance (MP and financial performance) into a research model. This study addresses the research gaps in the literature by proposing a model and providing empirical evidence of OC's influence on an organization's commitment to different CSR initiatives, the influence of CSR dimensions on hotel reputation, and on hotel performance through reputation as perceived by hotel GMs. Furthermore, this research reinforces the different dimensions of CSR, such as CSR-employees, CSR-local, CSR-environment, and CSR-customers, which have not been sufficiently considered in the previous research. This study's findings reinforce the links between CSR and the stakeholder theory by acknowledging different stakeholder groups, namely employees, customers, and the community.

To the best of the researchers' knowledge, no studies in the hotel industry have examined the role of OC on the GMs' perceptions of the degree of commitment to the development and implementation of CSR practices. This study aims to fill this gap in the hotel industry literature by

analyzing the relationships between these intangible firm assets that contribute to a company's performance (Hamdoun & Zouaoui, 2017). The present research also contributes to the literature by focusing on the relationships between the different dimensions of CSR and a hotel's reputation. Some researchers have pointed out that the concept of the relationship between CSR and CR is still fairly new (Golob et al., 2013; Su, Swanson, Chinchachokchai, Hsu, & Chen, 2016). While studies from the GMs' (Elsaher, 2014; Fai, Ju, & Ho, 2017) and customers' perspectives (Martínez et al., 2014; Martínez et al., 2017) on the relationships between CSR and performance seen through the mediating role of hotel brand image are present in the academic literature, no studies using GMs perspectives on CR have been found.

Recently, relevant studies have pointed out a lack of knowledge concerning the theoretical structures behind the relationships between CSR and reputation and their effects on performance (Lin-Hi, 2016; Kim & Kim, 2017). Furthermore, while most research has focused on the effect of CSR on a single dimension of performance (primarily financial) (Theodoulidis et al., 2017), few studies have investigated the relationships between CSR and broader performance measurements (Altin, Koseoglu, Yu, & Riasi, 2018; Sainaghi, Phillips, & Zavarrone, 2014; Sainaghi et al., 2018a, 2018b). By following this line of research, the present study examines the competitive advantage of hotels measured through MP and FP. By presenting empirical findings and discussing them, the present research fills this gap in the academic literature of the hospitality field.

Practical Implications

Validating this research model can help hotel GMs understand the relevance of OC when developing and implementing CSR initiatives and explain why they should pay attention to CSR practices to improve their performance through reputation. By using different CSR dimensions, GMs can also understand how important it is to integrate stakeholder groups through CSR

initiatives, and, therefore, enhance the integration of CSR in corporate strategy through CSR measures (e.g., employee training, participation in social projects in the community, and communication with stakeholders) to improve performance (Isaksson, Kiessling, & Harvey, 2014).

To improve performance, the researchers suggest several practical implications for hoteliers. Since employees constitute the main internal stakeholder group, hotels should properly communicate their environmental policies through different internal communication channels. Fluid communication across functions and departments is necessary, especially for hotel chains (Zientara & Zamojska, 2016). Transparency in reporting environmental and local community practices is necessary for improving communication with stakeholders and enhancing a company's reputation (Kang & Hustvedt, 2014). Hotels should engage with the local community when making decisions about the social programs perceived as suitable for that community. Hotels should also communicate effectively to educate customers on the positive environmental practices of the hotel, such as reducing water wastage, using recycling bins, and reducing laundry. Open and honest information about socially responsible activities appears to be an effective way to attract customer loyalty toward a hotel (Kim & Kim, 2016). Furthermore, companies should integrate CSR practices into their social goals as part of any long-term strategy that comprises the interests of both the internal and external stakeholders, such as customers and the community (Wang et al., 2018). This type of long-term strategy would help hotels achieve sustainable growth (Tuan, 2017).

Hotels should pay attention to their reputations by leveraging one of their most important intangible assets. By creating and developing a favorable reputation, they can benefit from high levels of differentiation, consumer satisfaction, and trust, earning customer loyalty. Hotels should monitor their reputation as a strategic resource and make appropriate adjustments. The GMs'

efforts to achieve a highly positive reputation can enhance their hotels' sustainable competitive advantage.

Limitations of the Study and Future Research

Despite the important theoretical and practical implications mentioned above, this study has several limitations that may create opportunities for future work. Since the data were obtained via self-reports about the GMs' perceptions, social desirability bias may be present (Brønn & Vidaver-Cohen, 2009). However, confidentiality and anonymity were ensured, reducing bias even in responses regarding sensitive topics. The sample was restricted to Spain, so the results cannot be generalized to other geographical contexts. However, these findings are consistent with previous literature that used non-Spanish samples (Kucukusta et al., 2013; Martínez et al., 2014). The study suffered from the limited literature regarding the influence of OC on CSR dimensions, CSR initiatives on reputation, and CSR on hotel competitive advantage (MP and FP) through reputation. However, this paper provides a starting point for analyzing previous conceptual frameworks and bridging the gap in this sector.

Hotel performance is a focal topic for both practitioners and academics. Sainaghi (2010) stated that while most of studies deal with the financial and operating dimensions utilized separately or jointly, organizational performance as a variable is employed only as a dimension in a smaller number of papers, and that the three dimensions of organizational performance (financial, market, and shareholder value) are rarely used in research. The findings of the present research focusing on financial and operating performance might be complemented in future research by addressing the third-dimension organizational performance of hotels. Expanding and deepening the research model by incorporating more predictors as both antecedents and consequents of CSR

with moderators (e.g., GM gender), might be useful. Finally, longitudinal studies are required to update and consolidate the relationships established in the research model.

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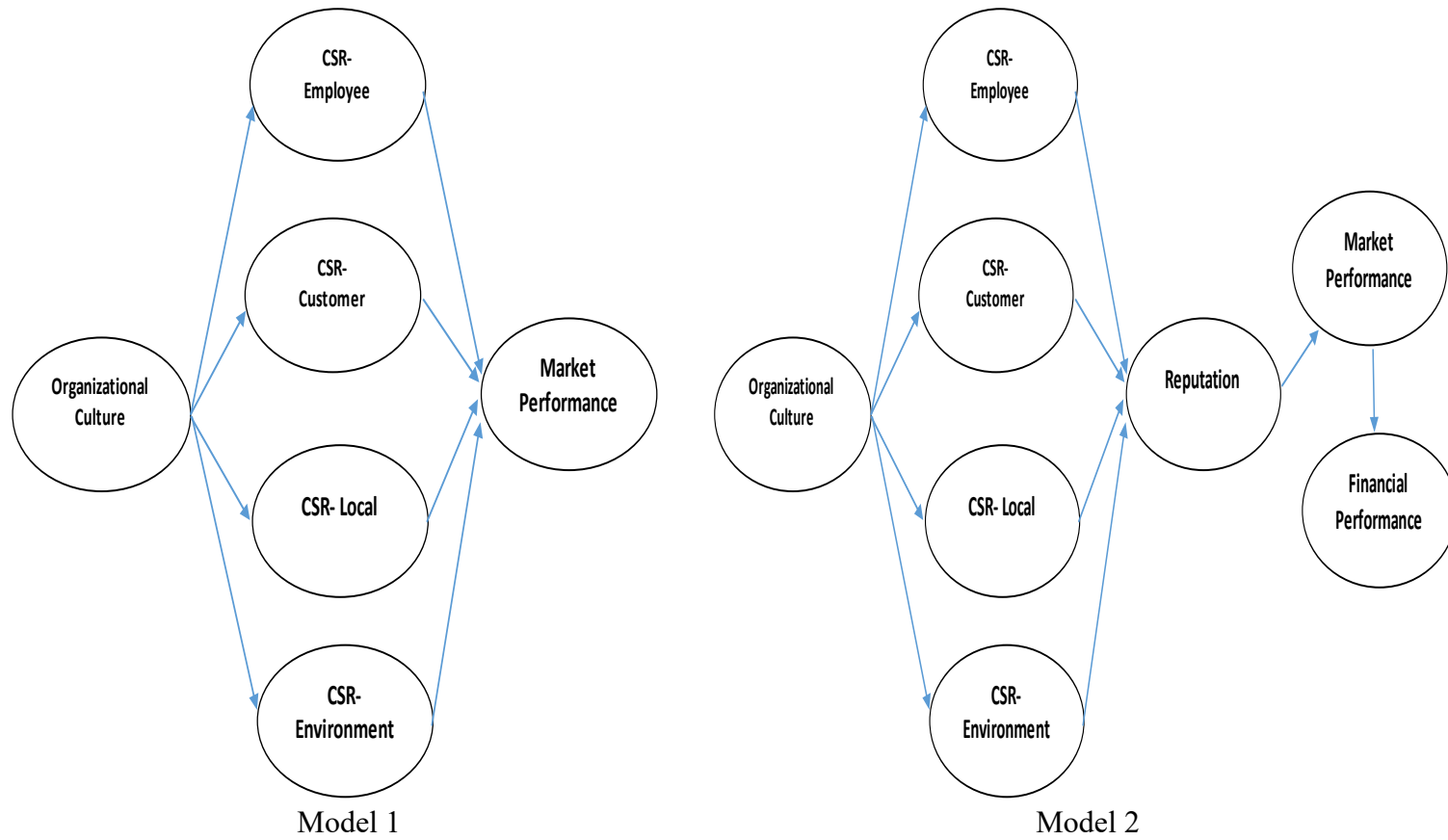
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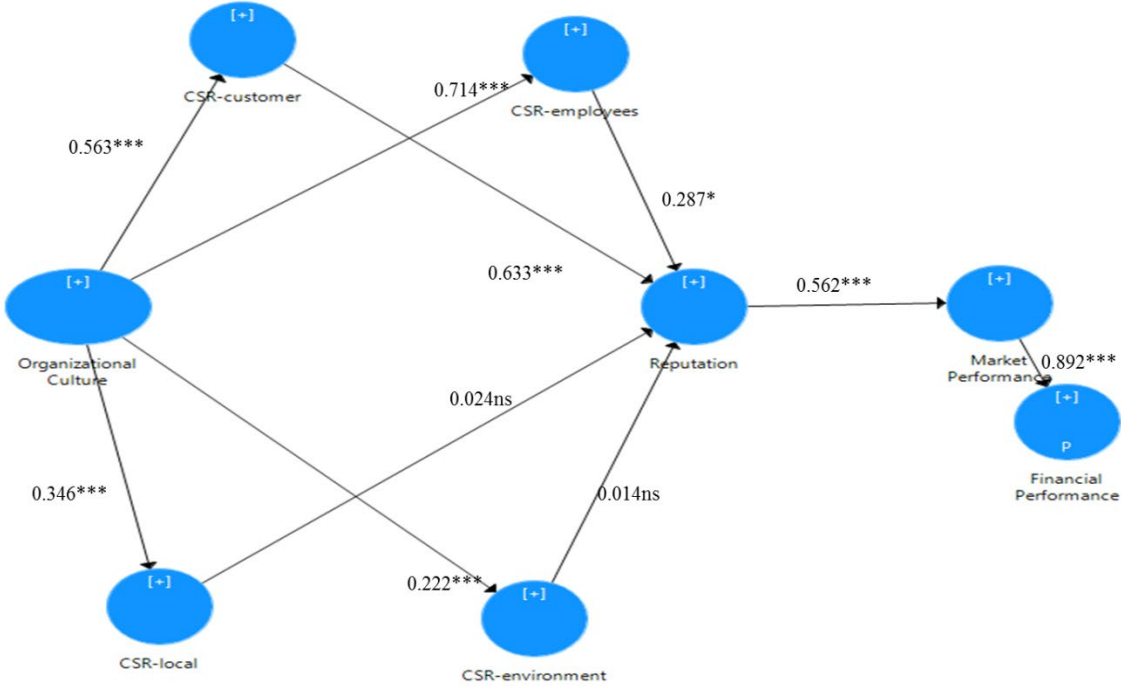
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Figure 1. Purposed Research Models



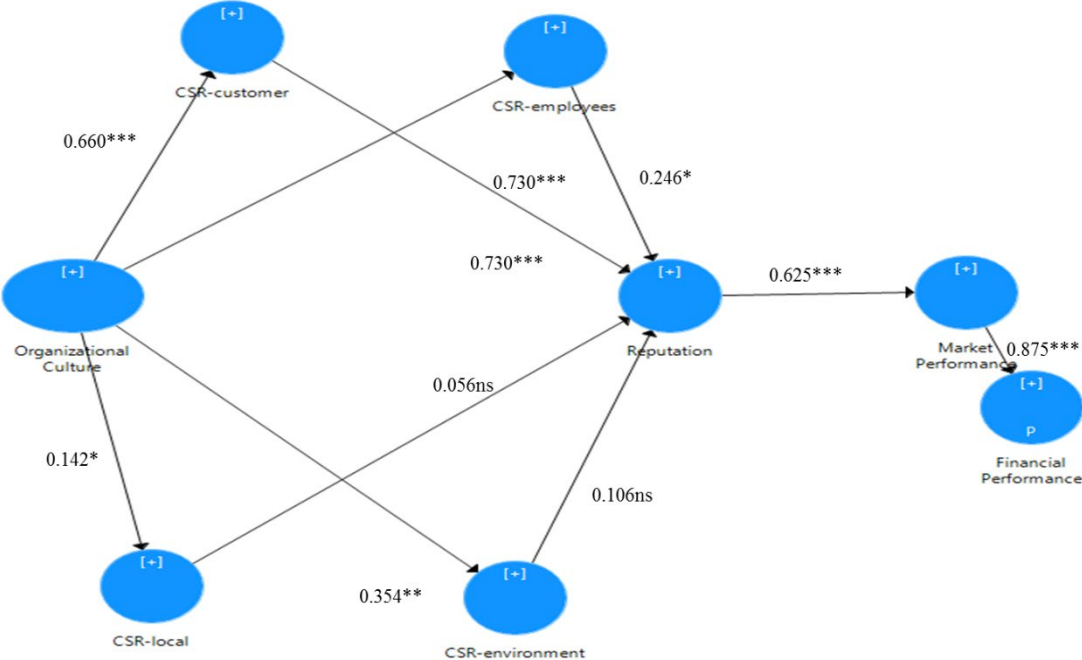
Source: Derived from Jamali and Karam (2018); Bocquet, Le Bas, Mothe, and Poussing (2017); Turker (2009); Robertson (2017); and Gupta et al. (2017).

Figure 2. Estimated Research model's main effects for the sample



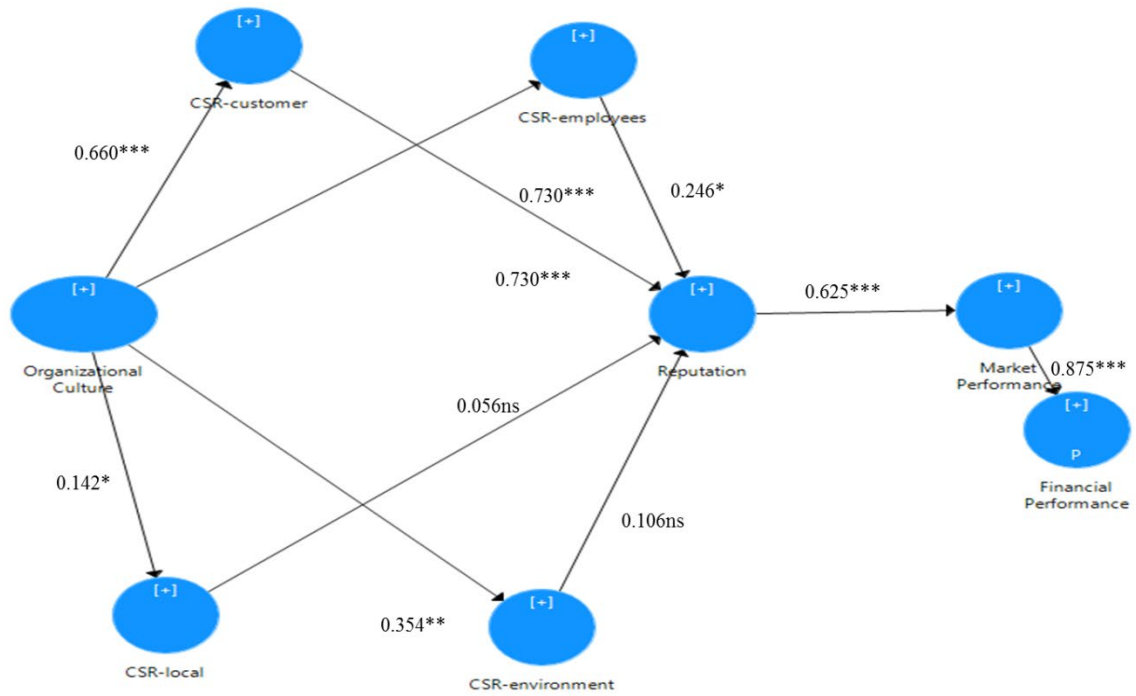
Note: Main effects from CSR-dimensions on Market performance have been not displayed for not providing additional information.

Figure 3. Estimated Research model's main effects for chain hotels subsample



Note: Main effects from CSR-dimensions on Market performance have been not displayed for not providing additional information.

Figure 4. Estimated Research model's main effects for independent hotels



Note: Main effects from CSR-dimensions on Market performance have been not displayed for not providing additional information.