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Assessing the Performance of Corporate Social Responsibility (CSR): Impact Range-Performance Analysis and Impact-Asymmetry Analysis

Abstract

This study assesses the multidimensionality of employee-perceived hotel corporate social responsibility (CSR) performance and its influences on three organizational attitudes and behavior. Impact range-performance analysis (IRPA) and impact-asymmetry analysis (IAA) were applied, using data from 410 hotel staff. A five-domain solution (financial, legal, ethical, social/philanthropic, and environmental) was created using exploratory factor analysis. The results of IRPA and IAA indicated that the five domains of CSR were categorized into various performance and impact range segments. These findings provide theoretical and industrial insights that advance the extant CSR literature and the development of managerial tactics.

Keywords: corporate social responsibility (CSR), ethical, social/philanthropic, environmental, employee, non-linear

1. Introduction

The hotel industry plays a significant role as a business sector, catering to the diverse needs of visitors and providing employment opportunities (De Grosbois, 2012); however, this growth has had adverse impacts on the environment and society. Hotels consume large amounts of energy and water, generating significant amounts of solid waste and contributing to air, water, and noise pollution (Guan, Ahmad, Sial, Cherian, & Han, 2023). The construction and operation of hotels also often lead to the displacement of local communities and the loss of natural habitats. Moreover, the influx of tourists often leads to overcrowding and congestion, resulting in increased living costs and reduced quality of life for local residents (Chomvilailuk & Butcher, 2023; De Grosbois, 2012). These negative impacts have raised significant concerns among a range of stakeholders, including employees, customers, and the wider community (Lee, Han, Radic & Tariq, 2020). As a result, the hotel industry has recognized the need to adopt corporate social responsibility (CSR) initiatives to address these concerns and promoting sustainable practices that reduce the environmental and social impact of the hospitality industry.

To keep pace with industry trends, many studies on hotel CSR have reflected customers' perspective, because customers' perceptions directly result in business profitability through customer satisfaction, trust, loyalty, and perceived brand image (Aljarah, Ibrahim, Lahuerta-Otero, & García de los Salmenes 2022; Chuah, Rasoolimanesh, Aw & Tseng, 2022; Han, Yu, & Kim, 2019; Pérez & De Los, 2023). However, hotel employees are the fundamental supporters of hotel CSR efforts. The negative effects of hotel businesses may be increased if hotel employees are skeptical or fail to support hotel's CSR implementation (Ernst & Young, 2012). Employee engagement research conducted by CONE Communication (2016) showed that employees were willing to participate actively in contributing to their company's CSR initiative, rather than giving donations or participating

in voluntary activities. Moreover, identifying employees' perceived hotel CSR and its impact on organizational attitudes and behaviors is essential before promoting and advertising hotel CSR to customers and the wider society (Schaefer, Terlutter, & Diehl, 2019).

Despite the increasing attention to CSR studies from employee perspectives in the hospitality and tourism (H&T) literature (AlSuwaidi, Eid & Agag, 2021; Bibi, Khan, Hayat, Panniello, Alam & Farid, 2022; Choi & Choi, 2021; Kim, Woo, Uysal & Kwon, 2018a), the use of a multidimensional CSR structure approach in exploring the effect of employee-perceived hotel CSR is still limited. This approach is valuable in enhancing our understanding of the effects of CSR on organizational outcomes due to the diverse influence of CSR sub-domains. A one-dimensional perspective of CSR may fall short in capturing the intricacies of the relationship between CSR and employee outcomes. This is because different subdomains of CSR can have different impacts on employees' attitudes and behavior (Farooq, Farooq & Cheffi, 2019; Wong & Kim, 2020), indicating that a more nuanced approach is needed. For example, CSR initiatives related to environmental sustainability may have a different impact on employee attitudes than those related to philanthropical activities or ethical labor practices. By adopting a multidimensional approach to CSR, a more nuanced understanding of the relationship between CSR and organizational outcomes can be obtained. Ultimately, such an approach can help in the development of effective CSR strategies that benefit both employees and the organization.

Although several studies (Farooq et al., 2019; Wong & Kim, 2020) have attempted to use a multidimensional CSR framework in examining the influence of employees' perceived CSR via structural equation modeling (SEM), the assumption of linearity between the independent and dependent variables has been a major caveat (Reinartz, Haenlein & Henseler, 2009). A nonlinear relationship between CSR and organizational outcomes have suggested in several recent studies on CSR (Farah, Li, Li & Shamsuddin, 2021; Nguyen &

Trinh, 2020). To overcome potential measurement bias, the present study used impact range-performance analysis (IRPA) and impact-asymmetry analysis (IAA) to explore both the linear and non-linear influence of hotel employees' perceived CSR on their organizational attitudes and behavior.

Several studies (Huang & To, 2018; Mejia, Bąk, Zientara, & Orłowski, 2022) have used importance-performance analysis (IPA) to identify CSR strengths and weaknesses for improving performance. However, IPA is vulnerable to several weaknesses, including unstandardized threshold values to decide cutoff points, ambiguous and subjective concepts of “perceived importance,” and concerns about validity and reliability in measuring “perceived importance” (Mikulić & Prebežac, 2008). IRPA and IAA overcome these weaknesses. Specifically, IRPA and IAA are new methods for measuring performance with the corresponding impact range of the examined attributes, which provide more detailed insights into asymmetric relationships (Mikulić & Prebežac, 2008). The identified asymmetric effects can be visualized and categorized in 2×2 matrices (IRPA) or 3×5 matrices (IAA), which can help CSR researchers and hotel practitioners to identify the asymmetric effects of different CSR dimensions.

Therefore, to gain a comprehensive understanding of the potential positive or negative effects of hotel CSR domains on employee organizational indicators, this study investigated the effects of CSR initiatives on employee satisfaction, commitment, and organizational citizenship behavior (OCB). Given the critical role that hotel employees play in delivering quality service to guests, their satisfaction and commitment are crucial factors that impact employee retention and overall organizational success (Hinkin & Tracey, 2010; Ruiz-Palomo, Leon-Gomez & García-Lopera, 2020). Furthermore, employees who exhibit OCB engage in discretionary behaviors that go beyond their formal job requirements and contribute to the overall success of the organization by benefiting their colleagues, customers, and the

organization as a whole (He, Zhang & Morrison, 2019). Thus, this study aimed to comprehensively investigate the asymmetric impact of employee-perceived CSR practices on satisfaction, commitment, and OCB.

Previous CSR impact studies have produced inconsistent findings (Kim, Song & Lee, 2016; Song, Lee, Lee & Song, 2015; Wong, Kim & Hwang, 2022a). A plausible explanation for these mixed results may be the use of unstandardized measurement items and the asymmetric effect of employee-perceived CSR on organizational attitudes and behaviors. As every business environment and system is unique to its sector (Whitley, 1992), the results from other H&T industries (e.g., restaurants, airlines, and gambling) should not be simply generalized and applied to the hotel industry. Therefore, this study adopted a newly developed scale for hotel CSR (Ko, Chan & Wong, 2019; Wong & Kim, 2020) and used IRPA and IAA to explore the asymmetric impact of hotel employees-perceived CSR.

Three specific research objectives were as follows. First, the multidimensionality of hotel employees' perceived CSR performance was investigated. Second, this study explored how hotel employees' perceptions of different CSR domains affected their job satisfaction, commitment, and citizenship behaviors. Third, this study determined and discussed the multidimensional characteristics of hotel CSR, categorized according to IRPA and IAA, and theoretical and practical implications in CSR strategy implementation are provided.

This study provides several novel contributions to the literature on hotel CSR and its impact on employee outcomes. Firstly, a multidimensional approach to CSR enabled a more thorough examination of how different sub-domains of CSR can affect employee attitudes and behaviors. Secondly, IRPA and IAA were used to explore both linear and non-linear relationships between employee-perceived CSR and organizational outcomes, addressing limitations in previous research. Thirdly, exploration of asymmetric effects of CSR initiatives

on employee satisfaction, commitment, and OCB will contribute to the development of effective CSR strategies.

2. Literature review and Hypotheses

2.1. Multidimensional CSR in hotel

The measurement constructs of CSR are prerequisites for testing employees' perceived CSR performance in hotels. The four-domain CSR framework proposed by Carroll (1991), which comprises economic, legal, ethical, and discretionary/philanthropic domains, made a significant academic contribution by conceptualizing and measuring CSR in the context of a generic business setting. Most studies in the hospitality literature have adopted this theoretical framework and measurement system (Kim, Rhou, Uysal & Kwon, 2017; Kim et al., 2016; Xiao, Heo & Lee, 2017). However, Carroll's CSR pyramid may not adequately reflect the fast-changing hotel business environment and the increasing awareness of environmentalism (Wong & Kim, 2020). The increasing awareness of environmentalism has highlighted the need for businesses to prioritize their environmental impact and sustainability efforts. Employees play a critical role in a hotel's sustainability efforts, as they are often on the frontlines of implementation. By prioritizing the environmental domain of CSR, hotels can not only meet the expectations of their customers but also engage and motivate their employees to support sustainability efforts. Additionally, implementing environmentally sustainable practices can lead to cost savings, which can benefit a hotel's bottom line and potentially be reinvested in employee development and training (Úbeda-García, Claver-Cortés, Marco-Lajara & Zaragoza-Sáez, 2021). Therefore, this study used the newly constructed hotel CSR measurement scale from Wong and Kim's (2020) hospitality study, which includes a five-domain framework for CSR: financial, legal, ethical, social/philanthropic, and environmental domains. Previous research has shown that the five

sub-dimensions of CSR have varying impacts on attitudes, discretionary behaviors, and hotel performance (Ghaderi, Mirzapour, Henderson, & Richardson, 2019; Wong et al., 2022a).

The financial/economic domain refers to a fundamental requirement for business sustainability instead of profit maximization (Carroll, 1979; Maignan & Ferrell, 2000), while the legal domain is recognized as an essential component for every business (Carroll, 1979; Xiao et al., 2017). Society expects that a firm should comply with minimum ground rules for operation, which are codified into laws and regulations by the government (Carroll, 1991).

Ethical responsibilities address the issues that are not only covered by law but also represent the concerns and expectations of members of society, in addition to legal responsibilities. Ethical concerns relate to the business operating in an appropriate judicial manner, even though such concerns may not lead to forceful guidance for a course of action. Social/philanthropic responsibility refers to the social activities hosted by the business that resonate with society's desires and expectations (Carroll, 1991). Environmental responsibilities are involved with making efforts to dissipate public concerns relating to pollution prevention and incorporate cleaner production into business operations and decisions (Wang, 2016). Corporate environmental sustainability is receiving increasing attention as a result of corporate initiatives to address environmental issues, because they are an inevitable social concern for every firm (Naidoo & Gasparatos, 2018).

Recent research has established the multidimensional nature of CSR in the hospitality industry (Ko et al., 2019; Wong & Kim, 2020). However, the existing literature has primarily used SEM or PLS-SEM to investigate the linear relationships between CSR dimensions and various outcomes (Supplementary Table 1). While providing important insights, the assumed symmetric effects across dimensions may overlook the potential asymmetric effects of different CSR dimensions on hotel employees. In reality, the effects of specific CSR dimensions on relevant hotel employee outcomes may be asymmetric. For instance, strong

workplace practices may have a large impact on employee satisfaction, while community engagement initiatives primarily enhance hotel employees' organizational pride. By relying on linear modeling techniques, the existing literature may fail to detect such nuanced effects on hotel employees' experiences. Therefore, this study used IRPA and IAA to overcome this limitation and explore both the linear and non-linear influences of hotel employees' perceived CSR.

[TABLE 1]

2.2. Theoretical Foundation

Social identity theory (SIT) and social exchange theory (SET) are the underpinning theories that support the assumption of positive influences of CSR on organizational attitudes and behaviors proposed in this study. SIT, originally developed by Tajfel and Turner (1979), posits that individuals derive their self-concept and self-esteem from their membership of social groups. People tend to categorize themselves and others into in-groups ("us") and out-groups ("them") based on shared characteristics, such as working for the same organization. In this study, SIT was applied to explore how hotel employees' identification with their organization is influenced by the company's CSR practices. Specifically, we argue that employees' perception of their hotel's CSR initiatives, particularly those that benefit the local community and environment, can foster a greater sense of pride and of belonging to the organization. This, in turn, can lead to positive organizational attitudes and behaviors, such as increased job satisfaction, commitment, and performance (Wong et al., 2022a; Gürlek & Tuna, 2019; He et al., 2019).

Social exchange theory (SET), introduced by Homans (1958), focuses on the mutual exchange of resources (e.g., rewards or benefits) between individuals or groups. According to SET, individuals engage in social interactions with the expectation of receiving something in return, based on the principle of reciprocity, aiming to maximize their benefits and minimize

their costs. In the current study, SET was used to explore how employees' perceptions about their hotel's CSR practices influenced their organizational behaviors. If employees perceive that their organization is actively engaged in CSR initiatives that have positive impacts, they are likely to feel obligated to reciprocate by displaying positive work-related behaviors. These behaviors may include enhanced job performance (Albasu & Nyameh, 2017), pro-environmental actions (Su & Swanson, 2019), and helping behaviors towards colleagues (Supanti & Butcher, 2019).

2.3. Influence of Hotel CSR Performance on Employees' Job Satisfaction

Job satisfaction refers to employees' pleasurable emotions, derived from work, which may influence their commitment, absenteeism, and turnover intention (Yang, 2010). The financial aspects of CSR contribute to improving employees' job satisfaction (Lee, Singal & Kang, 2013b). Some studies found that financial CSR exerts an indirect positive influence on job satisfaction, which is mediated by organizational trust and commitment (Lee, Lee & Li, 2012; Song et al., 2015). This argument can be supported by SET: hotel employees who work for a hotel that achieves viable financial goals are expected to show higher satisfaction because they enjoy a vigorous and stable working environment and receive potential financial benefits, such as end-of-year bonuses.

The positive impact of legal CSR on job satisfaction can be delineated by SIT and SET because legal domains of CSR help foster a positive company image (Al Mubarak, Ben Hamed & Al Mubarak, 2019; Song et al., 2015) and develop employees' pride and self-esteem from working for a CSR-implementing company (Farooq, Payaud, Merunka & Valette-Florence, 2014; Kim, 2019).

In exchange, employees are likely to show more commitment to and satisfaction with their work. Interestingly, some authors claimed that the influence of legal CSR may vary with

the type of business, because differences in the working environment can moderate the relationship between legal CSR and job satisfaction (Matten & Moon, 2008).

Ethical CSR has a positive effect on job satisfaction because when employees perceive better execution of ethical CSR practices, they gain a sense of belonging and pride in their company, leading to greater organizational commitment (OC) and job satisfaction (Closon, Leys, & Hellemans, 2015; Lee et al., 2012; Valentine & Fleischman, 2008). This argument is supported by previous studies, which indicated that social/philanthropic CSR has a significant influence on job satisfaction that is mediated by the quality of work–life balance or OC (Kim, Woo, Uysal & Kwon, 2018b; Song et al., 2015).

Environmental CSR has received widespread attention from scholars, but only a limited number of studies have assessed its effect on job satisfaction in the hotel industry. Spanjol, Tam and Tam (2015) and Silva, Moreira and Mota (2023) identified a positive influence of environmental CSR on job satisfaction in the engineering and construction industry. Krémer (2019) found that social and environmental CSR were significant predictors of compensation-related and work environment satisfaction in the hospitality industry. However, Duarte, Neves, Gomes and Moisés (2019) reported that environmental CSR did not have a significant effect on hotel employees' job satisfaction.

To better understand this inconsistency, a thorough literature review was conducted, which identified several potential factors that could have influenced the results, including the specific CSR initiatives that were implemented, the socio-cultural environment within which the studies were conducted, and the unique characteristics of the hospitality industry.

Drawing on theoretical frameworks such as SIT and SET, we hypothesized that if hotel employees perceive their hotel to be engaged in CSR initiatives that benefit the local community and environment, they will feel a stronger sense of pride and belonging to the organization. This, in turn, can lead to greater job satisfaction and commitment.

Hypothesis 1: Hotel employees' perceptions of hotel CSR domains (H1a: Financial; H1b: legal; H1c: ethical; H1d: social/philanthropic; and H1e: environmental) positively influence job satisfaction in a CSR-implementing hotel.

2.4. Influence of Hotel CSR Performance on Employees' OC

OC refers to "the relative strength of an individual's identification with and involvement in a particular organization" (Mowday et al., 1982, p. 27). Consistent with the effect of CSR on job satisfaction based on the SIT and SET theories, employees may feel proud of their CSR-implementing company, leading to a positive job attitude and commitment (Peterson, 2004; Wong & Gao, 2014). Numerous studies have analyzed the influence of CSR on OC (Farooq et al., 2019; Kim et al., 2018a; Nguyen et al., 2020). The results were congruent in that CSR has been shown to have a direct and positive relationship with OC.

However, a few studies focusing on the influence of various domains of CSR on commitment have shown inconsistent outcomes (Lee et al., 2012; Turker, 2009). For example, some studies have revealed that financial CSR positively affected OC (Kim et al., 2016; Song et al., 2015), whereas Lee et al. (2012) reported that financial CSR only indirectly affected OC, which is mediated by organizational trust. However, Closon et al. (2015) and Lee et al. (2013) indicated that financial practices in CSR do not have a significant influence on OC.

Song et al. (2015) reported that legal CSR played an important role in exerting influence on employees' OC. This result is consistent with other studies (Kim et al., 2016; Lee, Song, Lee, Lee & Bernhard, 2013a), indicating that legal CSR is the most significant factor in positively altering employees' attitudes in the casino industry context. However,

legal CSR was found to have no significant influence on OC in the restaurant industry (Lee et al., 2012).

Although ethical CSR appears to be crucial in its effect on employee productivity and intention to stay (Nedkovski, Guerci, De Battisti & Siletti, 2017), its influence on OC is not as strong in previous studies (Lee et al., 2012; Song et al., 2015). Song et al. (2015) determined that employees' OC was not influenced by ethical CSR. Likewise, Lee et al. (2012) discovered that a direct relationship between ethical CSR and organizational trust did not exist. That is, ethical CSR only had an impact on OC through the mediator of job satisfaction. However, Lau, Tong, Lien, Hsu and Chong (2017) found that an ethical work climate may positively and directly affect OC in the retail sector. In a study of employees in mid- and large-scale organizations, Closon et al. (2015) observed a significant and positive association between ethical and legal CSR and organizational commitment, as well as job satisfaction. Recent studies have further supported these findings. For instance, Mohammed, Ferraris and Troise (2022) conducted a study during the COVID-19 pandemic that supports prior research by demonstrating the positive impact of ethical CSR on commitment.

Some business and marketing research has indicated that social/philanthropic CSR is one of the most significant business responses in giving back to society, either because of profitable business development (Maignan & Ferrell, 2004) or by developing a feeling of justice and equality (Gao & Yang, 2016). A few studies testing the role of social/philanthropic CSR have been reported in the hospitality literature. Song et al. (2015) and Kim, Milliman and Lucas (2021) identified a positive influence of philanthropic CSR on OC. Similarly, Lee et al. (2012) explored the restaurant industry and found that a positive perceived value of philanthropic CSR by employees led to organizational trust, which was consequently linked to positive OC.

Although environmental issues have received extensive attention in non-governmental organizations (Asfaw, Botes & Mengesha, 2017), restaurants (Parsa, Lord, Putrevu & Kreeger, 2015), and multinational corporations (Ullah, Adams, Adams & Attah-Boakye, 2021), the hotel industry has received comparatively less research attention. Zientara and Zamojska (2018) explored the links between environmental value, affective OC, green organizational climate, and organizational citizenship for the environment. The findings indicated that a green organizational climate was a crucial factor in enhancing the connection between affective organizational commitment and environmental citizenship behavior. Kim, Kim, Choi and Phetvaroon (2019) investigated the influence of green human resources in the hotel industry. The results indicated that employees' OC and eco-friendly behavior played a full mediating effect between green human resource management and hotel environmental performance.

While previous studies have reported inconsistent findings regarding the influence of various domains of CSR on organizational commitment in the hospitality industry, our study used the theoretical frameworks of SIT and SET to propose a positive association between CSR and organizational commitment in the hotel industry. Based on SIT, employees may derive their sense of self and identity from their membership in social groups, such as their organization. If a hotel engages in CSR initiatives that align with its employees' values and beliefs, such as financial, legal, ethical, social/philanthropic, or environmental CSR, the employees may feel proud to be associated with the hotel and its positive image. This can enhance their sense of organizational identification and commitment.

SET posits that social exchange relationships are characterized by mutual obligations and benefits. Employees are more likely to develop a strong commitment to the organization if they perceive that the organization values their contributions, treats them fairly, and provides them with opportunities for growth and development. CSR initiatives can signal the

hotel's commitment to social and environmental issues, which can enhance employees' perceptions of the hotel's fairness, integrity, and social responsibility, leading to higher levels of OC. Therefore, based on this argument, the following hypotheses were developed.

Hypothesis 2: Hotel employees' perceptions of hotel CSR domains (H2a: Financial; H2b: legal; H2c: ethical; H2d: social/philanthropic; and H2e: Environmental) positively influence OC to CSR-implementing hotels.

2.5. Influence of Hotel CSR Performance on Employees' Organizational Citizenship Behavior (OCB)

OCB refers to "individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organization" (Organ, 1988: 4). Hotel employees have a responsibility and obligation to implement ethical organizational behavior that largely depends on their personal willingness to participate, which can be viewed as a social contract in the organizational context of hotels. The social exchange between hotel organizations and employees is related to intangible assets, in which monetary rewards cannot be determined (Shore, Tetrick, Lynch & Barksdale, 2006; Collier & Esteban, 2007). This concept of SET highlighted the importance of non-monetary incentives, such as recognition, respect, and a sense of purpose, in motivating employees to engage in OCB. Therefore, understanding the factors that influence employees' perceptions of the hotel's CSR initiatives can provide valuable insights into how hotel managers can enhance employee engagement and promote a positive work environment.

Previous studies have found a positive influence of CSR on OCB in the hospitality industry (Boğan & Dedeoğlu, 2020; He et al., 2019; Pham, Tučková & Jabbour, 2019; Yu, Lho & Han, 2022). However, the effect of each domain of employee-perceived hotel CSR on OCB has not been adequately explored. Therefore, this study proposed that CSR initiatives

can signal the hotel's commitment to social and environmental issues, which can enhance employees' perceptions of fairness, integrity, and social responsibility. These perceptions, in turn, may increase employees' willingness to engage in discretionary behaviors that promote the efficient and effective functioning of the organization, such as helping colleagues, volunteering for tasks beyond their job responsibilities, and contributing innovative ideas. Therefore, we hypothesized that if hotel employees perceive better hotel performance relating to CSR, they will engage in more OCB.

Hypothesis 3: Hotel employees' perceptions of hotel CSR domains (H3a: Financial; H3b: legal; H3c: ethical; H3d: social/philanthropic; and H3e: Environmental) positively influence OCB.

Figure 1 depicts the conceptual model that incorporates these hypotheses.

[Figure 1]

3. Methods

3.1. Measurement

This study used a total of 39 measurement items for CSR, drawn from recent hotel CSR scales and development studies. The measurement items were divided into five domains: financial/economic (4 items), environmental (13 items), legal (6 items), ethical (11 items), and social/philanthropic (5 items) (Ko et al., 2019; Wong & Kim, 2020). Employee satisfaction items were adopted from prior research (Babin & Boles, 1998), as were OC items (Kucukusta, Guillet & Chan, 2016) and OCB items (Wong et al., 2022a). The measurement items were scored on a scale of 1 to 7, with 1 indicating "strongly disagree" and 7 indicating "strongly agree". A rating of 4 was considered a neutral response (Appendix).

A pretest was conducted using a group of 15 hotel managers, including an executive housekeeper, chief engineer, room division manager, human resource manager, and front

office manager, to ensure the content validity of this study. All measurement items were refined based on their comments. Then, a pilot test was performed by using a sample of current hotel employees to reconfirm the validity of the questions in the questionnaire prior to conducting the main survey. After collecting responses from 164 US hotel employees, some measurement items were modified. Additionally, 11 items (5 from the environmental domain, 1 from the social/philanthropic domain, 2 from the legal domain, and 3 from the ethical domain) were removed due to issues such as duplication, unclear meaning, or low communality or factor loadings (less than 0.4).

3.2. Data Collection

The data in this study were collected from US hotel staff. A sample of 425 participants was collected through Amazon Mechanical Turk after completing an online questionnaire format through Qualtrics. To ensure that the sample was representative of the population of interest and to mitigate non-response bias, four screening criteria were used to ensure that the respondents were eligible to participate in the survey: 1) greater than 3 years' hotel working experience; 2) currently working in a CSR-implementing hotel; 3) knowledge of CSR initiatives in the hotel they are currently working in; and 4) living in the US. In addition, attention check questions were used to ensure that participants were paying attention to the survey questions and not simply rushing through the survey to receive the incentive. A total of 15 responses were deleted because of taking an unreasonable time to complete the survey (within two minutes) or potential insincere responses (e.g., selecting the same response for all questions). Consequently, the final sample comprised 410 hotel staff who met the eligibility criteria and provided valid responses to the survey questions.

3.3. Data Analysis

SPSS was used for data analysis. Two values were created for each of the five domains of CSR performance for further analyses: reward indices (RIs) and penalty indices (PIs). RIs represent high performance with a non-standardized regression value, while PIs represent low performance with a non-standardized regression value. To illustrate, in the environmental CSR domain, RI was assigned a value of "1" for responses of "agree" and "strongly agree", and "0" for all other responses. On the other hand, PI was coded as "1" for responses of "disagree" and "strongly disagree", and "0" for all other responses. The values of both indices indicate the degree of impact on the dependent variables. In principle, this method to compute RIs and PIs is based on developing regression models that have dichotomous categories on independent variables. The subsequent results allow diverse interpretations, which can help to improve marketing tactics. The methods have been adopted in previous studies (e.g., Kim, Badu-Baiden, Oh & Kim, 2020; Mikulić & Prebežac, 2008; Oh, Kim, Choi & Pratt, 2019; Pratt, Suntikul & Agyeiwaah, 2020).

Microsoft Excel was used to create graphs for visualizing the results of the IRPA and IAA. The IRPA comprised four quadrants to reflect the level of impact range and performance, while the IAA comprised three groups of impact on overall employee satisfaction (RIOES), overall OC (RIOOC), and overall OCB (RIOOCB). The range of impact was calculated by the summation of the absolute value of RI and PI. The RIOES categories were determined based on the following criteria: "high-impact indicators" (scores greater than [highest RIOES - lowest RIOES]), "medium-impact indicators" (scores greater than $[\{\text{highest RIOES} - \text{lowest RIOES}\} / 2]$ and less than or equal to [highest RIOES - lowest RIOES]), and "low-impact indicators" (scores equal to or less than $[\{\text{highest RIOES} - \text{lowest RIOES}\} / 2]$).

The IAA results explained satisfaction in terms of five multi-dimensional aspects of CSR, labelled as "delighters," "satisfiers," "hybrids," "dissatisfiers," and "frustrators." For

OC, the five cohorts were "loyalists," "lukewarm," "hybrids," "hesitators," and "disloyalists."
For OCB, the cohorts included "advocators," "recommenders," "hybrids," "hesitators," and
"dissenters."

4. Results

4.1 Profile of the Respondents

Reviewing the profiles of the respondents indicated that 61.2% were female, and
42.2% were in their 30s, 32.0% in their 20s, 18.3% in their 40s, and 7.5% in their 50s or
older. In terms of educational achievement, 65.6% had a bachelor's degree or higher. In terms
of working experience, 69.5% were in supervisory or lower positions, and 28.3% were at
managerial level. With regard to the type of hotel, 64.2% worked in chain-brand hotels. In
relation to length of employment, 37.3% had worked for 3-5 years, 34.2% for 6-9 years, and
28.5% for 10+ years.

[TABLE 2]

4.2 Exploratory Factor Analysis (EFA)

Table 3 shows the EFA results for measuring employees' perceived CSR
performance. Items with factor loadings or communalities below 0.4 (Stevens, 1992) were
excluded, and only factors with eigenvalues greater than 1.0 were retained. The Cronbach's
alphas for the multidimensional CSR ranged from 0.87 to 0.93. The five extracted domains of
hotel CSR encompassed ethical, environmental, social/philanthropic, legal, and financial
domains, which represented 63.66% of the explained variance. Table 4 shows that the results
of the factor analyses for three dependent variables were consistent as a single-factor
solution, with explained variances of 76.42%, 75.60%, and 62.94%. The dependent variables

in this study demonstrated high internal consistency, with Cronbach's alphas ranging from 0.87 to 0.93., exceeding the threshold value of 0.70 (Nunnally, 1978).

[TABLES 3 & 4]

4.3 Confirmatory Factor Analysis (CFA)

CFA was conducted to reconfirm the validity of the measurement model prior to measuring the multidimensionality influence of hotel CSR on organizational attitudes and behaviors. Acceptable model fit indices were revealed in the CFA ($\chi^2(704) = 1465.99$ ($p < 0.000$), CFI = 0.94, TLI = 0.94, RMSEA = 0.05, GFI = 0.84). The standardized factor loadings of each indicator were larger than the minimum criterion of 0.5 (Hair, 2019). Convergent validity was supported by the fact that all average variance extracted (AVE) and construct reliability (CR) values exceeded the thresholds of 0.5 and 0.7, respectively (Hair, 2019). Since the square roots of AVE values were larger than the correlation coefficients of the corresponding inter-constructs (Fornell & Larcker, 1981), discriminant validity was secured.

[TABLE 5]

4.4 Influences of Hotel CSR on Employee Satisfaction

Multicollinearity was checked using variance inflation factors (VIFs), which were all below 1.72 (Hair, 2019). The adjusted R² value was 0.36, indicating 36% of the variation in satisfaction could be explained by the five domains of CSR. For the RI scores, the legal (0.52), social/philanthropic (0.30), environmental (0.22), ethical (0.15), and financial (0.12) domains contributed to bolstering satisfaction with working in a CSR-implementing hotel. The PI scores indicate that the financial domain (0.02) had little contribution to satisfaction, whereas the legal (−1.40), ethical (−1.03), social/philanthropic (−0.59), and environmental

(-0.64) domains demonstrated a high influence on satisfaction. Table 6 shows the incremental variations in organizational attitudes and behaviors. A high RIOES value represents the influential impact of extremely high and extremely low performance. Legal domains (1.92) showed the highest RIOES value, followed by “ethical” (1.18), “social/philanthropic” (0.89), “environmental” (0.86), and “financial” (0.14) domains.

The IRPA results indicated that the ethical and legal domains were categorized into the quadrant of high-impact–high-performance (Figure 2). The financial domain lay in the low-impact–high-performance quadrant, while the environmental and social/philanthropic domains were categorized into the quadrant of low-impact–low-performance. The results of the IAA show that the financial domain was positioned as a delighter because it represented a highly positive IA (Figure 3). The social/philanthropic domain was classified as a “dissatisfier” because it exhibited negative IA. Environmental and ethical domains were deemed “frustrators” because they showed a negative IA. Therefore, hypotheses H1b, H1c, H1d, and H1e were rejected, while H1a was supported.

[TABLE 6 & FIGURES 2 & 3]

4.5 Influences of Hotel CSR on OC

The adjusted R^2 value of regression model was 0.36, which indicated that 36% of the variation in OC could be explained by the five CSR domains. A meticulous assessment of the RI scores showed that the ethical (0.45), legal (0.41), social/philanthropic (0.32), and environmental (0.28) domains assisted in explaining OC. The financial domain (0.00) did not help in accounting for OC. By contrast, the high PI scores of ethical (-1.18), legal (-1.11), social/philanthropic (-1.05), environmental (-0.98), and financial (0.42) domains led to dissent with regard to OC. A detailed investigation of RIOOC indicated that the ethical (1.63)

domain was the most significant domain in explaining OC, followed by the legal (1.52), social/philanthropic (1.37), environmental (1.26), and financial (0.42) domains.

Figure 2 shows that the legal and ethical domains lay in the high-impact–high-performance range, while the environmental and social/philanthropic domains were in the quadrant of high-impact–low-performance. The financial domain lay in the low-impact–high-performance group, and there were no domains in the low-impact–low-performance group. In the IAA results, all domains were observed in the disloyalist category (Figure 3). Accordingly, inadequate performance related to these factors was likely to inhibit OC. Therefore, hypotheses H2a, H2b, H2c, H2d and H2e were rejected.

4.6 Influences of Hotel CSR on OCB

The value of adjusted R^2 was 0.21, indicating that 21% of the variance in OCB was explained by the five domains of CSR. In Table 6, the values of the RI indicate that the social/philosophic domain (0.72) had the greatest influence on OCB, followed by the legal (0.25) and ethical (0.17) domains. The high PI scores indicated that the legal (–1.21), ethical (–0.44), environmental (–0.43), social/philanthropic (–0.42), and financial (–0.24) domains were strongly related to diminished OCB. A lower performance in these domains indicated that they strongly determined anti-OCB. By assessing RIOOCB, the legal domain (1.46) was the most important contributory factor to predicting OCB, which was followed by the social/philanthropic (1.14) and ethical (0.61) domains.

The IRPA results in Figure 2 indicate that the legal domain was in the high-impact–high-performance range, while the financial domain lay in the low-impact–high-performance range. The environmental domain lay in the low-impact–low-performance quadrant, whereas the social/philanthropic domain was situated in the quadrant of high-impact– low-performance. The results of IAA in Figure 3 indicated that the social/philanthropic domain

fell in the “recommender” category, whereas other domains lay in the “dissenter” category. Those who perceived the hotel to have low performance in these domains tended not to support OCB. Therefore, hypotheses H3a, H3b, H3c, and H3e were rejected, while H3d was supported.

5. Discussion and implications

5.1 Discussion

The financial domain exhibited a low impact on satisfaction, OC, and OCB with high performance. The IAA results showed that the financial domain was categorized as a “delighter,” “disloyalist,” and “dissenter” with regard to satisfaction, OC, and OCB, respectively. These results are analogous to those of earlier CSR research that also reported a positive relationship between financial CSR on employees’ emotions and behavior (Closon et al. 2015; Wong & Kim, 2020). Although its performance was high, its effect on the three dependent variables was minimal.

The legal domain lay in the high-impact–high-performance range regarding its effect on satisfaction, OC, and OCB. Therefore, hotels should maintain their good work in legal CSR. The legal domain was identified in the IAA as “frustrator,” “disloyalist,” and “dissenter,” in the high-impact range for satisfaction, OC, and OCB, respectively. This finding opposed the previous CSR studies, which indicated that legal CSR did not influence employee attitude or work–life balance (Kim et al., 2018b). Although the legal domain of CSR was recognized as an essential component, the results imply many grey areas in the hotel business. Such grey areas would negatively affect its performance as perceived by employees. Examples are the opaque or conventional hotel system for reporting internal discrimination, misleading upselling practices, and temporarily remove housekeeping

inventory or supplies that may be stored in front of fire exit doors for meeting the annual inspection requirements of fire department.

Previous studies agreed that ethical CSR is one of the most significant attributes influencing the formulation of hotel employees' favorable attitudes and behaviors (Kim et al., 2016; Wong et al., 2022a) because hotel employees tend not to be willing to participate in unethical hotel practices (Wong & Li, 2015). Similarly, this study reported that the ethical domain lay in the high-impact–high-performance range in explaining satisfaction and OC, whereas it lay in the low-impact–high-performance range in accounting for OCB. As shown in Figure 3, the IAA findings indicated that the ethical domain was labeled “frustrator,” “disloyalist,” and “dissenter.” Thus, if a hotel does not perform properly in the ethical domain, its employees are likely to be highly dissatisfied with working for it, disloyal to it, and not contribute to exercising citizenship activities.

The social/philanthropic domain in the IRPA was categorized as high-impact–low-performance with regard to OC and citizenship behavior, and low-impact–low-performance for satisfaction. Previous studies that adopted regression analysis or SEM have supported the idea that the social/philanthropic domain is one of the most important CSR elements in explaining employee attitudinal and behavioral consequences (Farooq et al., 2019; Wong & Kim, 2020). IRPA results indicated that the social/philanthropic domain does not appear to have a high impact on hotel employee satisfaction, but it contributes to OC and citizenship behavior. In the same vein, maltreatment in the social/philanthropic domain has a negative effect on raising community spirit and fostering public relations with community customers (Sen & Bhattacharya, 2001). Meanwhile, the social/philanthropic domain was located between medium and high impact, as shown in the IAA results, which is consistent with the previous discussion. However, the social/philanthropic domain was classified as a “dissatisfier” in terms of satisfaction with the hotel and a “hesitator” in terms of OC. Thus, it

is a negative influential factor in determining hotel employees' satisfaction and commitment to the hotel.

Moreover, the environmental domain had a low impact on satisfaction and OCB in IRPA and IAA. This result contradicts previous studies on customers' views of hotel CSR practices, which indicated the environmental domain to be one of the most important components (Chua & Han, 2022; Han et al., 2019; Shin & Kang, 2021). The reason is that items pertinent to the environmental domain indicate heavy workloads for hotel employees.

In conclusion, this study yielded interesting and surprising results, as only two out of fifteen hypotheses were supported. These findings deviate from the existing literature in the field of CSR within the hospitality industry, which consistently highlights the positive impacts of CSR and its sub-domains on organizational behavior (Wang, Hu, & Zhang, 2020; Wong & Kim, 2020). However, it should be noted that this study adopted a distinct approach by employing IRPA and IAA to explore the asymmetrical relationship between CSR sub-domains and organizational attitudes and behavior. The findings of this study demonstrate that CSR indeed plays a significant role in shaping organizational attitudes and behavior, particularly in situations where the hospitality industry is underperforming. Nonetheless, it is crucial to acknowledge that the relationship between CSR and organizational behavior is not always positive and can vary based on contextual factors, such as the overall economic situation, leadership support, fairness perceptions, and organizational culture."

5.2 Theoretical Implications

This study adds value to the extant CSR literature, with some meaningful theoretical implications. While many CSR studies have focused on the perspectives of customers and shareholders (Guzzo, Abbott & Madera, 2020; Wong, Kim & Lee, 2022b), the present study aims to provide insight into how multidimensional hotel CSR influences employee satisfaction, OC, and OCB from an employee's perspective. Understanding hotel employees'

responses to hotels' CSR initiatives is generally important because employees' performance and satisfaction in a hotel can directly influence customers' satisfaction, loyalty, and financial performance (Chi & Gursoy, 2009). More importantly, the current study contributes to identifying the relative power of the specific influence (positive, negative, or hybrid) of CSR domains from hotel employees' perspective.

Due to its methodological approach, the results of this study provide more informative and meaningful implications than those produced by IPA, regression analysis, or SEM. The results of the IAA approach in this study can further help segment hotel employees into five groups according to the IA value, with three impact ranges. These results provide more explicit and detailed information for predicting hotel employees' satisfaction, OC, and OCB according to their hotel CSR performance.

This study showed that most of the CSR domains only had a negative influence on three organizational attitudes and behavior. This is inconsistent with the existing CSR literature, which has suggested positive influences of multidimensional CSR on trust, OC, and employee satisfaction (Oh, Han & Park, 2021; Wong & Kim, 2020). This is one of the significant contributions to CSR literature in the hospitality field because previous CSR studies have largely focused on statistical significance levels and linear effects of CSR. However, incoherent results in previous CSR studies led to the adoption of new methods to assess CSR impacts. The results of this study have indicated that the relationships between CSR and organizational outcomes are asymmetric relationships, which has been suggested by recent studies in other research fields (Farah et al., 2021; Nguyen & Trinh, 2020).

5.3 Practical Implications

This study also provides several practical suggestions for hotel practitioners. First, the hotel industry should focus on the legal and ethical domains of CSR. Although these domains

may not be significant in creating a positive impact on organizational attitudes and behaviors, the legal and ethical domains of CSR may affect employees' attitudes and behaviors negatively when employees' perceived performance on the two domains of CSR is low. Therefore, to ensure a positive perception of the hotel by its employees, hotel management should prioritize fostering a legitimate and honest working culture. This can be achieved through systematic and regular induction, orientation, team building, training, and inspection. Hotel management should also prioritize legal CSR to ensure that employees are not put in the position of having to choose between fulfilling management's requirements and maintaining legal standards and ethical norms. If the legal domain is poorly managed, employees are likely to become dissatisfied with the hotel, disloyal, and less likely to make favorable efforts to assist the hotel. Additionally, hotels need to avoid any unethical management practices, including forced annual leave in advance, provision of deliberately misleading information, requests for unpaid service briefing time, unreasonable mechanisms for calculating overtime pay, overbooking policies, and mysterious back-charges after check-out.

Second, social/philanthropic CSR demonstrated poor performance, even though social/philanthropic CSR was the pivotal domain of CSR (Lii & Lee, 2012). However, social/philanthropic CSR fell into the medium- to high-impact range with regard to employees' organizational attitudes and behavior through IAA approaches, which indicates its significant influence. Thus, the hotel industry should strive to implement social community-related responsibilities through its increasing business power. For example, the hotel industry may actively sponsor community activities, offer scholarships for financially impoverished students, and provide permanent positions for disabled local citizens.

Third, although CSR scholars have given significant attention to hotels' environmental issues (Wong et al., 2022b), the importance of this domain from the point of view of

employees has not been widely recognized. This does not mean that hotels should abandon their environmentally-friendly strategies, but rather that they should consider these strategies from an employee's perspective. This argument is supported by the negative impact on organizational commitment when environmental CSR is poorly executed. In addition, an overriding emphasis on the environmental domain may lead to a decrease in employee satisfaction and a deterioration in organizational citizenship behavior. Therefore, hotel management teams should be mindful of this issue when implementing environmentally-friendly practices, and consider their employees' perspectives.

Fourth, financial CSR lay in the low-impact range with regard to employees' organizational attitudes and behavior, using the IRPA and IAA approaches. Thus, the influence of financial CSR on employees' attitudes and behavior was extremely weak. Therefore, hotels need to alter their CSR policy from emphasizing the financial benefits obtained by implementing CSR to emphasizing other domains, such as legal or environmental initiatives. However, the financial domain was the only CSR domain that had a positive influence on employee satisfaction. Therefore, the financial domain is the backbone of any business, not only for maintaining a healthy financial flow for continuous business prosperity, but also for creating employee satisfaction through financially stable and sustainable employment environments.

Lastly, all other CSR domains had significant potential to influence employees' organizational attitudes and behaviors negatively, except for the effect of financial CSR on satisfaction and social/philanthropic CSR on OCB. Therefore, hotel practitioners should acknowledge that they may need to develop and implement CSR initiatives from the perspective of reducing the risk of creating unfavorable attitudes and behaviors toward their hotel from their employees, rather than promoting a positive influence.

6 Limitations and Suggestions for Future Research

Several limitations of this study require further research. First, this study examined the overall influence of hotel employee-perceived CSR performance without considering the moderating effects. Future studies are encouraged to examine various moderating factors, such as hotel type (e.g., chain-branded hotel vs. individual hotel), hotel star rating, and employee-related characteristics (e.g., position level, department, and personalities) to generate meaningful and nuanced implications and contributions to hotel practitioners. Second, it is important to acknowledge that the majority of the proposed hypotheses derived from previous studies were not supported in this study. This discrepancy raises the question of whether previous theories, such as SIT and SET, adequately explain the relationship between CSR and organizational attitudes and behaviors. While the findings of this study indicate an asymmetrical impact of hotel CSR, it becomes evident that these existing theories may not fully capture the complexities of this relationship. Therefore, future hospitality CSR studies should consider employing non-linear, inverted U-shaped analysis and explore the development of new or alternative theories that can better explain the varying impacts of hotel CSR. Third, this study indicates that many CSR domains only negatively affect employees' organizational attitudes and behavior if they are poorly performed. However, the underlying and latent reasons for this finding were not examined. To gain a deeper understanding of the mechanisms driving these relationships, future research is recommended to undertake a qualitative research approach such as in-depth interviews or the Delphi method. This can help to achieve the CSR goals more effectively by identifying specific areas for improvement and informing targeted interventions.

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Table 1. Summary of the multidimensional CSR approach in hospitality studies

| Authors | Multi-dimensionality of CSR | Outcomes | Respondents | Data analysis method | Main findings |
|---------------------------------|---|--|-----------------|--|---|
| Wong & Kim (2023) | Financial, legal, ethical, social, and environmental CSR | Turnover, organizational citizenship behavior, pro-social behavior | Hotel employees | Structural equation modeling | Financial, ethical and environmental CSR significantly affect turnover, organizational citizenship behavior, pro-social behavior via attitude, satisfaction and organizational commitment |
| Ahn, Wong & Kwon (2020) | Social and environmental CSR | Loyalty | Hotel customers | Partial least squares–structural equation modeling | Environmental and social CSR strategies have a significant positive effect on all three loyalty responses. |
| Wong & Kim (2020) | Financial, legal, ethical, social, and environmental CSR | Attitude, satisfaction, and organizational commitment. | Hotel employees | Structural equation modeling | The five dimensions of CSR have varying effects on employee attitudes, satisfaction, and organizational commitment. |
| Ko et al. (2019) | CSR towards local community, hotel employees, hotel guests, owners/investors, natural environment | / | Hotel employees | Structural equation modeling | Perceptions of CSR among employees in the hotel industry are multidimensional and can be categorized into five dimensions: employees, guests, local community, natural environment, and owners/investors. |
| Farooq et al. (2019) | Societal, environmental, product, and internal CSR | Trust, affective organizational commitment (AOC), turnover intention | Hotel employees | Structural equation modeling | Trust plays a mediating role between CSR and AOC. Furthermore, CSR has a negative effect on employee turnover intentions, which is mediated by both trust and AOC. |
| Liu, Liu, Mo, Zhao & Zhu (2020) | CSR towards customer, employee, and society | Brand image and customer trust, and behavioral loyalty | Hotel customers | Structural equation modeling | The three dimensions of CSR have positive effect on behavioral loyalty via brand image and customer trust. |

| | | | | | |
|---|---|--|-----------------|--|--|
| Gursoy, Boğan, Dedeoğlu & Çalışkan (2019) | Economic, social, and environmental CSR | Community satisfaction, commitment, and support for additional tourism | Local community | Partial least squares–structural equation modeling | Residents' perceptions of hotel CSR positively influence their support for increased tourism development, both directly and through their satisfaction with their community. However, the economic and environmental dimensions of HSR do not have a significant impact on community commitment. |
| Martínez, Pérez & Rodríguez del Bosque (2013) | Economy, Society, and environment | / | Hotel customers | Structural equation modeling | The construct of CSR is multidimensional and encompasses economic, social, and environmental aspects |

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Figure 1. Conceptual model

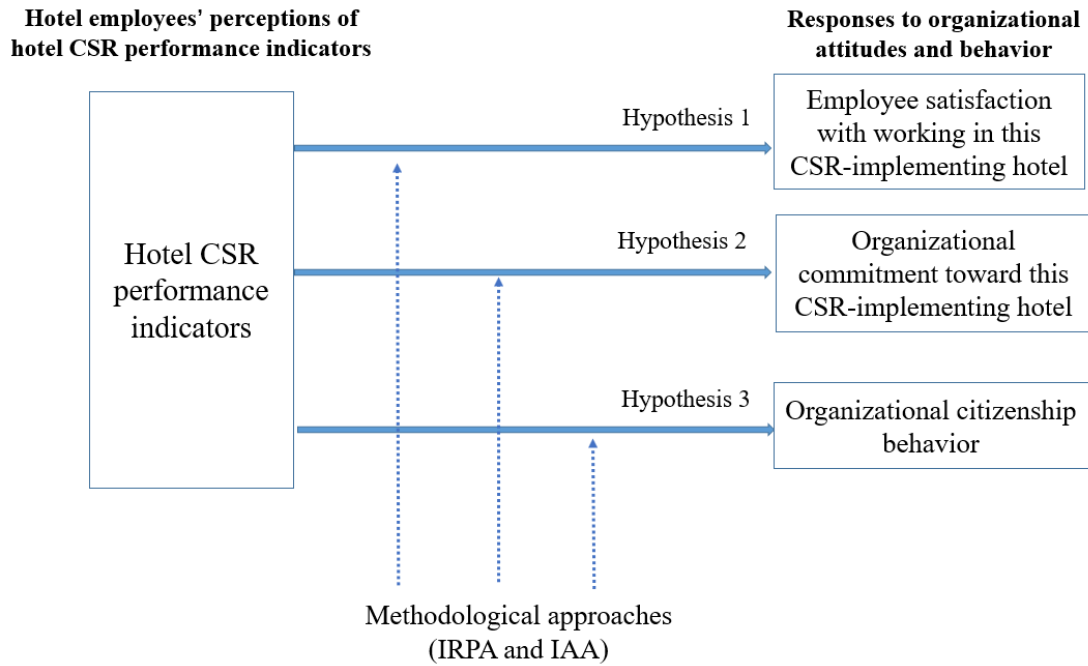


Table 2. Profiles of the respondents (n = 410)

| Category | | Percentage (%) |
|----------------------------|-----------------------------------|----------------|
| Gender | Female | 61.2 |
| | Male | 38.8 |
| Age | 20's | 32.0 |
| | 30's | 42.2 |
| | 40's | 18.3 |
| | 50's or older | 7.5 |
| Position level | Supervisory-level or below | 69.5 |
| | Managerial-level | 28.3 |
| | Executive-level | 2.2 |
| Hotel type | Independent privately owned hotel | 35.1 |
| | Chained-brand hotel | 64.2 |
| | Others | 0.7 |
| Years of experience | 3 - 5 years | 37.3 |
| | 6 - 9 years | 34.2 |
| | 10 years or more | 28.5 |

Table 3. EFA of perceived CSR performance ($N = 410$)

| Domains and items | | Communality | Factor loading | Mean |
|--|---|-------------|----------------|------|
| Domain 1 (Ethical. $\lambda = 12.62$; % of Variance = 43.79%; $\alpha = 0.93$; $\bar{x} = 5.85$) | | | | |
| ETH1 | Extent of effort to commit to well-defined ethics and principles | 0.65 | 0.60 | 5.79 |
| ETH2 | Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment). | 0.61 | 0.82 | 5.82 |
| ETH3 | Extent of effort to provide accurate information to customers. | 0.65 | 0.81 | 5.92 |
| ETH4 | Extent of effort to offer equal opportunities (e.g., promotion, hiring). | 0.65 | 0.51 | 5.83 |
| ETH5 | Extent of effort to follow code of conducts. | 0.7 | 0.66 | 5.92 |
| ETH6 | Extent of effort to provide ethical studies with best practices to employees. | 0.72 | 0.78 | 5.77 |
| ETH7 | Extent of effort to use customer satisfaction to measure the hotel's business performance. | 0.63 | 0.89 | 5.97 |
| ETH8 | Extent of effort to use employee satisfaction to measure the hotel's business performance. | 0.62 | 0.84 | 5.76 |
| Domain 2 (Environmental. $\lambda = 3.04$; % of Variance = 9.68%; $\alpha = 0.90$; $\bar{x} = 5.49$) | | | | |
| ENV1 | Extent of effort to reduce water usage in guest room (e.g., low flow plumbing). | 0.52 | 0.63 | 5.52 |
| ENV2 | Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor). | 0.51 | 0.54 | 5.53 |
| ENV3 | Extent of effort to reduce greenhouse gas/carbon emission in guest room. (e.g., better control of heating/cooling system). | 0.57 | 0.69 | 5.36 |
| ENV4 | Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder). | 0.50 | 0.6 | 5.72 |
| ENV5 | Extent of effort to conserve natural resources. | 0.65 | 0.89 | 5.50 |
| ENV6 | Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain). | 0.56 | 0.74 | 5.30 |
| ENV7 | Extent of effort to protect natural environment. | 0.60 | 0.78 | 5.42 |
| ENV8 | Extent of effort to educate employees, customers and partners to support the environmental protection. | 0.60 | 0.75 | 5.58 |
| Domain 3 (Social/Philanthropic. $\lambda = 1.50$; % of Variance = 4.10%; $\alpha = 0.90$; $\bar{x} = 5.09$) | | | | |
| SOC1 | Extent of effort to allocate hotel resources for charity activities. | 0.70 | 0.81 | 5.00 |
| SOC2 | Extent of effort to improve the welfare of the community. | 0.76 | 0.92 | 5.06 |
| SOC3 | Extent of effort to participate in community services and volunteerism. | 0.74 | 0.92 | 5.05 |
| SOC4 | Extent of effort to use local materials/products (e.g., food, flower, furniture). | 0.53 | 0.55 | 5.26 |
| Domain 4 (Legal. $\lambda = 1.36$; % of Variance = 3.63%; $\alpha = 0.90$; $\bar{x} = 5.85$) | | | | |
| LEG1 | Extent of effort to ensure that employees can fulfill their duty within the standards defined by law. | 0.67 | 0.82 | 5.82 |
| LEG2 | Extent of effort to comply with all laws regulating hiring and employee benefits. | 0.65 | 0.8 | 5.82 |
| LEG3 | Extent of effort to meet legal standards of the services/products. | 0.71 | 0.81 | 5.82 |
| LEG4 | Extent of effort to implement internal policies to prevent discrimination. | 0.67 | 0.70 | 5.94 |
| Domain 5 (Financial. $\lambda = 1.01$; % of Variance = 2.46%; $\alpha = 0.87$; $\bar{x} = 5.77$) | | | | |
| FIN1 | Extent of effort to return a profit to incentivize stakeholders. | 0.52 | 0.66 | 5.53 |
| FIN2 | Extent of effort to secure enough resources to continue the business. | 0.63 | 0.82 | 5.78 |
| FIN3 | Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness). | 0.62 | 0.85 | 5.83 |
| FIN4 | Extent of effort to ensure survival and long-term financial success. | 0.62 | 0.77 | 5.92 |

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Table 4. EFA of employee satisfaction, OC, and OCB ($N = 410$)

| Domains and items | Communality | Factor loading | Mean |
|--|-------------|----------------|------|
| Employee satisfaction with working for this CSR-implementing hotel ($\lambda = 3.29$; % of Variance = 76.42%; $\alpha = 0.93$; $\bar{x} = 5.71$) | | | |
| SAT1 I am satisfied with my present line of work in this hotel where it implements CSR. | 0.62 | 0.82 | 5.72 |
| SAT2 I feel a great sense of personal satisfaction with this hotel where it implements CSR. | 0.74 | 0.91 | 5.68 |
| SAT3 I am happy to work for this hotel where it implements CSR. | 0.71 | 0.88 | 5.83 |
| SAT4 I am enthusiastic about my job in this hotel where it implements CSR. | 0.72 | 0.89 | 5.60 |
| Organizational commitment toward this CSR-implementing hotel ($\lambda = 3.26$; % of Variance = 75.60%; $\alpha = 0.92$; $\bar{x} = 5.41$) | | | |
| OC1 I feel happy to spend the rest of my career in this hotel where it implements CSR. | 0.62 | 0.82 | 5.22 |
| OC2 I feel like part of the family at this hotel where it implements CSR. | 0.68 | 0.86 | 5.53 |
| OC3 I feel emotionally attached to this hotel where it implements CSR. | 0.75 | 0.92 | 5.34 |
| OC4 I feel a strong sense of belonging in this hotel where it implements CSR. | 0.70 | 0.88 | 5.55 |
| Organizational citizenship behavior ($\lambda = 2.89$; % of Variance = 62.94%; $\alpha = 0.87$; $\bar{x} = 5.39$) | | | |
| OCB1 In this hotel, I make suggestions to improve work procedures. | 0.52 | 0.76 | 5.22 |
| OCB2 In this hotel, I am willing to speak up when policy does not contribute to goal achievement of my department. | 0.54 | 0.79 | 5.37 |
| OCB3 In this hotel, I am a volunteer to do things for my colleagues. | 0.58 | 0.80 | 5.37 |
| OCB4 In this hotel, I help my colleagues to learn about a certain work. | 0.60 | 0.83 | 5.59 |

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Table 5. Convergent and discriminant validity

| | CR | AVE | ETH | ENV | SOC | LEG | FIN | SAT | OC | OCB |
|------------|-----------|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| ETH | 0.933 | 0.636 | (0.798) | | | | | | | |
| ENV | 0.898 | 0.525 | 0.622* | (0.725) | | | | | | |
| SOC | 0.907 | 0.712 | 0.490* | 0.298* | (0.844) | | | | | |
| LEG | 0.900 | 0.692 | 0.626* | 0.446* | 0.739* | (0.832) | | | | |
| FIN | 0.873 | 0.634 | 0.515* | 0.390* | 0.575* | 0.603* | (0.796) | | | |
| SAT | 0.928 | 0.764 | 0.638* | 0.503* | 0.554* | 0.700* | 0.560* | (0.874) | | |
| OC | 0.926 | 0.758 | 0.673* | 0.597* | 0.407* | 0.618* | 0.447* | 0.798* | (0.871) | |
| OCB | 0.858 | 0.605 | 0.524* | 0.430* | 0.447* | 0.539* | 0.462* | 0.596* | 0.595* | (0.778) |

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Note: $\chi^2(704) = 1465.99$ ($p < 0.000$), CFI = 0.94, TLI = 0.94, RMSEA = 0.05, GFI = 0.84;
* $p < 0.01$; Bold numbers in parentheses are the square root of each construct's AVE.

Table 6. IRPA and IAA results

| Dependent variable: Employee satisfaction with working in this CSR-implementing hotel (Adjusted R ² = .36) | | | | | | | | | | |
|---|----------------------|--------------------|------|-------|--------|------|------|-------|---------------|-----------------|
| Hypotheses | Independent variable | Performance (mean) | RI | PI | RIOES | SGP | DGP | IA | Group name* | Decision |
| H1a | Financial | 5.77 | 0.12 | 0.02 | 0.14 | 0.86 | 0.14 | 0.71 | Delighter | Accepted |
| H1b | Legal | 5.85 | 0.52 | -1.4 | 1.92 | 0.27 | 0.73 | -0.46 | Frustrator | Rejected |
| H1c | Ethical | 5.85 | 0.15 | -1.03 | 1.18 | 0.13 | 0.87 | -0.75 | Frustrator | Rejected |
| H1d | Social/Philanthropic | 5.09 | 0.3 | -0.59 | 0.89 | 0.34 | 0.66 | -0.33 | Dissatisfier | Rejected |
| H1e | Environmental | 5.49 | 0.22 | -0.64 | 0.86 | 0.26 | 0.74 | -0.49 | Frustrator | Rejected |
| Dependent variable: Organizational commitment toward this CSR-implementing hotel (Adjusted R ² = .36) | | | | | | | | | | |
| | Independent variable | Performance (mean) | RI | PI | RIOOC | SGP | DGP | IA | Group name** | Decision |
| H2a | Financial | 5.77 | 0.00 | 0.42 | 0.42 | 0.00 | 1.00 | -1.00 | Disloyalist | Rejected |
| H2b | Legal | 5.85 | 0.41 | -1.11 | 1.52 | 0.27 | 0.73 | -0.46 | Disloyalist | Rejected |
| H2c | Ethical | 5.85 | 0.45 | -1.18 | 1.63 | 0.28 | 0.72 | -0.45 | Disloyalist | Rejected |
| H2d | Social/Philanthropic | 5.09 | 0.32 | -1.05 | 1.37 | 0.23 | 0.77 | -0.53 | Disloyalist | Rejected |
| H2e | Environmental | 5.49 | 0.28 | -0.98 | 1.26 | 0.22 | 0.78 | -0.56 | Disloyalist | Rejected |
| Dependent variable: Organizational citizenship behavior (Adjusted R ² = .21) | | | | | | | | | | |
| | Independent variable | Performance (mean) | RI | PI | RIOOCB | SGP | DGP | IA | Group name*** | Decision |
| H3a | Financial | 5.77 | 0.05 | -0.24 | 0.29 | 0.17 | 0.83 | -0.66 | Dissenter | Rejected |
| H3b | Legal | 5.85 | 0.25 | -1.21 | 1.46 | 0.17 | 0.83 | -0.66 | Dissenter | Rejected |
| H3c | Ethical | 5.85 | 0.17 | -0.44 | 0.61 | 0.28 | 0.72 | -0.44 | Dissenter | Rejected |
| H3d | Social/Philanthropic | 5.09 | 0.72 | -0.42 | 1.14 | 0.63 | 0.37 | 0.26 | Recommender | Accepted |
| H3e | Environmental | 5.49 | 0.08 | -0.43 | 0.51 | 0.16 | 0.84 | -0.69 | Dissenter | Rejected |

Notes: * p < 0.05, **p < 0.01, ***p < 0.001; RI and PI are unstandardized regression coefficients.

RI=reward indices, PI=penalty indices, RIOES/ROOC/RIOCB=|reward index|+|penalty index|, SGP=|reward index|/RIOES or |reward index|/RIOOC or |reward index|/RIOCB. DGP=|penalty index|/RIOES or |penalty index|/RIOOC or |penalty index|/RIOCB, IA=SGP-DGP.

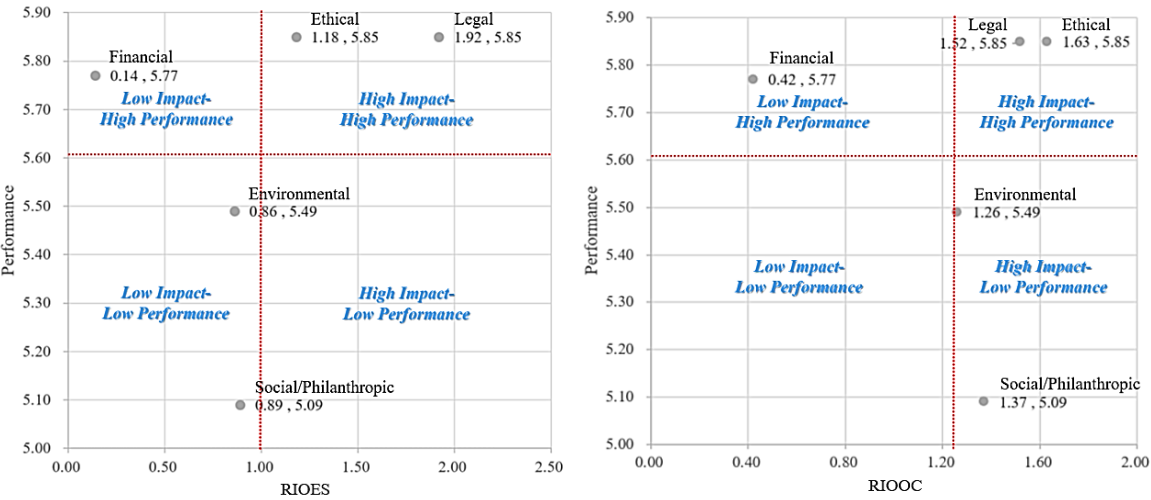
* Delighter>Satisfier>Hybrid>Dissatisfier>Frustrator.

** Loyalist> Lukewarmman>Hybrid>Hesitator>Disloyalist.

*** Advocate>Recommender>Hybrid>Hesitator>Dissenter.

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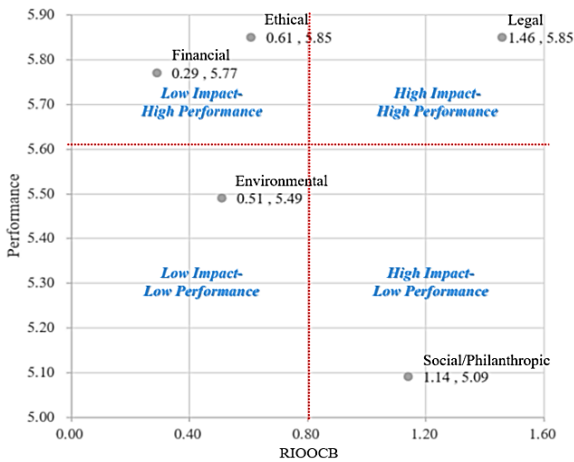
Figure 2. IRPA results



<DV: Employee satisfaction>

<DV: OC>

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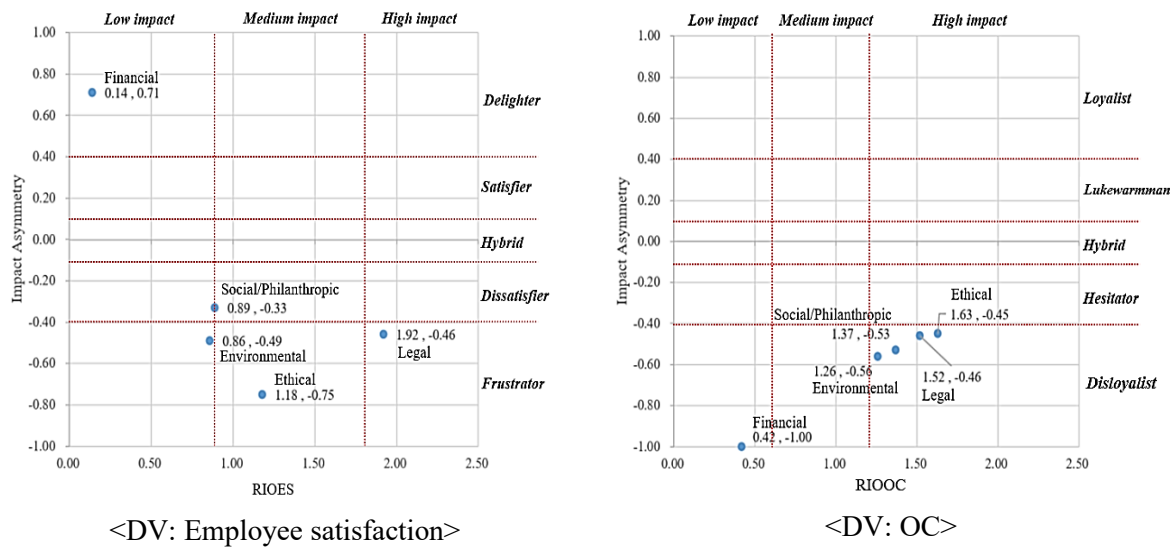


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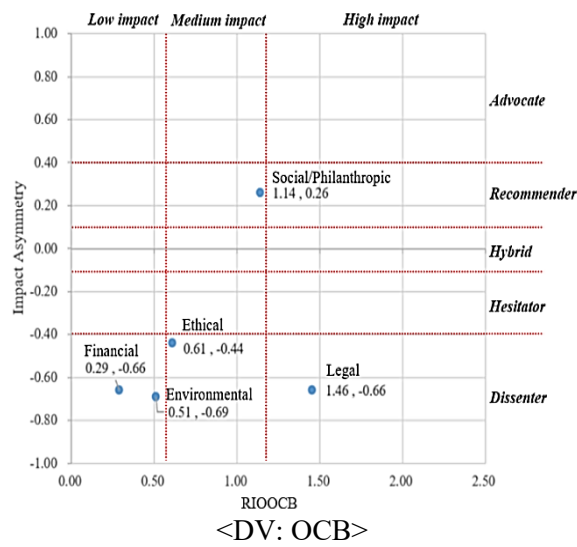
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Figure 3. IAA results



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