



## **TOPIC**

Corporate Social Responsibility Initiatives and Sustainability within the Hospitality Industry - A  
Conceptual Framework

**A research report presented to the**

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**DOCTORATE OF BUSINESS LEADERSHIP DEGREE**

**By**

**Revantha Gajadhur**

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**Supervisor: Professor Angelo Nicolaides**

## DECLARATION

I, Revantha Gajadhur hereby declare that this proposal report has not been previously accepted in substance for any degree and is not being concurrently submitted in candidature for any degree. It is the result of my own independent work/investigation, except where otherwise stated.

This thesis is being submitted in partial fulfilment of the requirements for the degree of Doctorate degree in Business Leadership.

 30<sup>th</sup> January 2023

.....

Signature Date

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## ABSTRACT

The research had a multifaceted purpose, aiming to explore the existing corporate social responsibility (CSR) practices and their impact on Company Performance (CP) in the global hospitality industry. Specifically, the study sought to determine the sustainable CSR initiatives undertaken worldwide and whether they add value to both the hospitality organizations and the community. Moreover, it aimed to evaluate the extent to which the hospitality industry in emerging economies adds value to different stakeholders through their CSR initiatives while still remaining sustainable. The research also aimed to assess the benefits of investing money in CSR activities within the hospitality industry in emerging economies. Additionally, it sought to investigate the relationship between perceived CP and CSR in hotels in emerging economies. To meet these objectives, the study adopted a mixed-methods approach, collecting data from 366 survey responses (junior, middle, and senior management employees) and eight interviews with hoteliers (senior managers) in emerging economies. The quantitative and qualitative data collection were concurrent in design and occurred simultaneously. The findings of the study indicate that the hypothesis positing a relationship between CSR and CP of hotels is partially supported. The implementation of CSR initiatives pertaining to community, environment, and employees has been found to have a favorable influence on the CP of hotels. The findings of this study provide a distinctive addition to the field of CSR in developing nations, where CSR is frequently perceived as a Western concept owing to the absence of robust institutions and norms in these regions. This study contributes to the extensive body of literature examining the impact of CSR on CP. Specifically, the findings suggest that participation in social initiatives and allocation of resources towards charitable endeavors can enhance a firm's competitive edge and promote its sustained viability. The hospitality industry has actively participated in environmental initiatives. Improving a hotel's environmental and social performance can result in a more inviting work environment, a competitive advantage, and an improved corporate image. The study offers significant contributions to the understanding of the execution of CSR and its impacts in developing nations.

**Keywords:** Corporate Social Responsibility, Sustainable CSR initiatives, Global CSR practices, Emerging Economies, Hospitality Industry

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## ACRONYMS AND ABBREVIATIONS

ACPSI	African Centre on Philanthropy and Social Investment
AGFI	Adjusted Goodness of Fit
ANOVA	Analysis was carried out using one-way analysis of variance
APEC	Asia-Pacific Economic Cooperation
AVE	Average variance extracted
BBBEE	Broad-Based Black Economic Empowerment
CEP	Council of Economic Priorities
CFA	Confirmatory Factor Analysis
CFI	Comparative Fit Index
CIPE	Centre for International Private Enterprise
COMESA	Common Market of the East and Southern Africa
CP	Company Performance
CSI	Corporate Social Investment
CSID	Canadian Social Investment Database
CSP	Corporate Social Performance
CSR	Corporate Social Responsibility
EAC	East African Community
ECOWAS	Economic Community of West African States
EFA	Exploratory Factor Analysis
ESG	Environmental, Social and Governance
EU	European Union
GFI	Goodness of Fit Index
GRI	Global Reporting Initiative
IISD	International Institute for Sustainable Development
KLD	Kinder, Lydenberg, and Domini
KSA	Kingdom of Saudi Arabia
MENA	Middle East and North Africa
MSV	Maximum Shared Squared Variance

NBS	National Business System
NFI	Normed Fit Index
OECD	Organisation for Economic Cooperation and Development
PRESOR	Perceived Role of Ethics and Social Responsibility
RDP	Reconstruction and Development Plan
RFI	Relative Fit Index
RMR	Root Mean Square Residual
RMSEA	Root Mean Square Error of Approximation
RMSR	Root Mean Square Residual
RSA	Republic of South Africa
SADC	Southern African Development Community
SAG	Sustainability Advisory Group
SDG	Sustainable Development Goals
SEM	Structured Equation Modelling
SOC	State-Owned Companies
SRMR	Standardised Root Mean Square Residual
SSA	Sub-Saharan African
TLI	Tucker Lewis Index
TQM	Total Quality Management
UAE	United Arab Emirates
UK	United Kingdom
UN	United Nations
USA	United States of America
UNISA	University of South Africa
UNWTO	United Nations World Tourism Organisation

## **CHAPTER 1: INTRODUCTION**

### **1.1 INTRODUCTION AND BACKGROUND TO THE PROBLEM**

Over several decades, tourism has experienced continued growth and has become one of the fastest growing economic sectors in the world (United Nations World Tourism Organisation [UNWTO], n.d). According to UNWTO, despite the many challenges such as erratic climate change conditions, increased customer interests for more compliant products and services and the growing demand for corporate disclosure from stakeholders, international tourism continues to move ahead. United Nations Secretary-General, Ban Ki-moon (UNWTO, 2015) specified that when tourism is approached in a sustainable manner, it can help drive economic growth and alleviate poverty. Tourism has proven to be one of the leading industries in emerging economies and there is a need to increase its contribution to the global economy. Tourism is the fourth largest export sector in the world after fuels, chemicals and food, but notably ahead of automotive products, generating over USD1.5 trillion a year in exports (UNWTO, 2015). For emerging economies, tourism accounts for 7% of exports of goods and services and 10% for non-fuel exporters (UNWTO, 2015). In light of these statistics, it is necessary to define the responsibilities for organisations towards society and the environment in terms of the economic, legal, ethical and discretionary expectations that society has of organisations at specified timeframe (Carroll, 1999; Carroll and Shabana, 2010; Wood, 1991).

The practice of Corporate Social Responsibility (CSR) has been adopted by developed countries, such as the United States of America (USA) and the United Kingdom (UK) (Chambers, Chapple, Moon and Sullivan, 2003) but it is not apparent or concise whether it deciphers easily into emerging economies. Some studies have looked into how a company's CSR initiatives influences its profits (Luo and Bhattacharya, 2006; Waddock and Graves, 1997) and the argument is that CSR reduces costs and increases sales (Cruz and Wakolbinger, 2008; Maloni and Brown, 2006). This involves exploiting the market potential for sustainable product and services, while successfully reducing and avoiding associated cost and risk. Other researchers (Griffin and Mahon, 1997; Ruf, Muralidhar, Brown, Janney and Paul, 2001) stated that improving CSR leads to higher Company Performance (CP) and sustainability that can be measured in terms of how the demands of multiple stakeholders and societal demands are met. Ruf et al. (2001) suggest that there are various approaches to satisfying stakeholder demands, ranging from helping employees, service vendors

and society. Companies can obtain a competitive advantage by acquiring complementary capabilities that competitors may find difficult to imitate by strategically investing in initiatives that satisfy stakeholders' demands.

CSR deals with the impact of organisational activities on society and the environment and has become a crucial factor influencing the development of organisations, their profits and their brand images. Making the world a better place, socially and environmentally, is a globally accepted phenomenon. According to Porter and Kramer (2006), CSR has developed as an inevitable business practice for corporate leaders in all countries. CSR involves the ethical and non-commercial responsibilities of businesses as they relate to society in general. It is based on a triple-bottom-line approach for companies to ensure they give back to the society and the environment and are profitable (McGehee, Wattanakamolchai, Perdue and Calvert, 2009). According to Lannelongue and Gonzalez-Benito (2012), CSR indicates that an organisation has a duty to all stakeholders who are impacted by it in addition to its shareholders. According to Holcomb, Upchurch and Okumus (2007), the value of CSR is in achieving corporate sustainability in order to create long-term shareholder value.

There is a worldwide growing interest in what factors have led to hospitality organisations behaving more responsibly (Carasuk, Becken and Hughey, 2016). Consequently, many hospitality organisations engage in CSR programmes and strategies in an attempt to boost customer loyalty, conserve environments, reduce social problems and contribute to the development of communities (Tsogo Sun, 2015). Key factors affect business choices about CSR activities such as attitudes and subjective standards of administrative management. For instance, Lin et al. (2018) found that in the hospitality organisations managers with high CSR views are more likely to support corporate sustainability methods to reduce greenhouse gas emissions. Sustainable destination management efforts have been very interesting to travel operators but are essential in terms of their overall success (Lin et al., 2018).

To be effective and deemed as a true corporate citizen, a business should not only demonstrate CSR during times of economic wellbeing and its practices, but also during periods of recession. According to Porter and Kramer (2006), if organisations were to analyse their opportunities for social responsibility using the same frameworks that guide their core business choices, they would

discover that CSR can be much more than a cost, a constraint or a charitable endeavour –it can be a source of innovation and competitive advantage. If hospitality organisations were to adopt and integrate CSR into their organisational strategies, they could facilitate innovativeness and increase or improve their organisational competitiveness and sustainability, while contributing to solving problems in society. The hospitality industry is susceptible to natural and manufactured hazards. In order to flourish in the 21st century, resilience and sustainable development must go together (Legrand, 2021). In addition, according to Nicolaides (2018), business executives must prioritise building sustainable businesses and embracing the legal and moral environment in which they operate. They must take an environmental stance, demonstrate accountability in the areas in which they operate and cater to the demands of eco-conscious customers. Individuals face more difficult ethical problems than business executives do. It generates controversy and debate about how to agree on and establish public policy processes and protocols to address environmental issues. Nicolaides (2018) also noted that business stewardship enables strategic activities that inspire stakeholders' values and beliefs and motivate them to adopt sustainable business practices. Existing frameworks and standards such as ISO 26000, an international standard designed to assist organisations in assessing their CSR, can be integrated into business operations. This may create a new paradigm for organisations in which they govern themselves in such a way that they become commercially viable while adhering strictly to the law (Nicolaides, 2018).

According to Lee and Park (2009), companies engage in CSR activities for a variety of reasons, including enhancing their brand, raising employee morale, increasing employee retention rates, forging strong bonds with local governments and communities, and meeting the rising expectations of consumers and social groups. According to Rodriguez and Cruz (2007), higher levels of CSR boost hotel companies' profit and revenue levels. According to Kim and Mattila (2016), building a favourable reputation is a major motivator for hospitality businesses, and CSR helps in this regard.

The study aimed to investigate the extent to which CSR practices add value to the hospitality industry and the community, while remaining sustainable, by identifying existing practices, evaluating the effectiveness of initiatives in emerging economies, and examining the relationship between perceived CSR and CP in hotels. The present study underscores the significance of

incorporating CSR into the customary operations of hospitality establishments with the aim of enhancing their standing, brand identity, and economic outcomes, while simultaneously making a positive impact on the community and the natural world. The incorporation of transparency, communication, and monitoring is imperative in fostering trust and realizing the desired outcomes of CSR endeavors. These elements ought to be viewed as fundamental components of sound business conduct. In the hospitality industry, CSR plays a crucial role in ensuring the long-term viability and expansion of organizations. By implementing CSR practices, hospitality businesses can improve their risk management, adhere to legal requirements, and tap into new markets for growth.

## **1.2 PROBLEM STATEMENT**

Despite the relative importance of CSR in the hospitality industry, studies exploring the CSR practices and its impact on hotel performance, especially within emerging economies, remain particularly scarce (Miras-Rodríguez, Martínez-Martínez and Escobar-Pérez, 2019). While some studies do explore the impact of engaging in CSR in emerging economies (Gu, Ryan, Bin and Wei, 2013; Kang, Lee and Huh, 2010; Frey and George, 2010; Van der Merwe and Wocke, 2007), there is little understanding of what practices are being enacted by hospitality firms in emerging economies and how these affect company performance (CP) particularly in the hospitality industry. Moreover, CSR programmes must be analysed and quantified in order to understand the relationship between CSR actions undertaken by organisations and their sustainability implications. Numerous members of South Africa's business sector seem to be uninformed of the advantages that CSR may bring to their organisations.

Furthermore, the government of the United Arab Emirates offers quite considerable assistance to all citizens. However, expatriates who work and live in the UAE are not considered citizens. Implementing CSR projects inside the UAE will likely assist the country in adhering to environmental norms and regulations governing the conservation of natural resources. Numerous researchers from poor nations have conducted needed studies on the critical nature of CSR. Developed nations have social and environmental challenges, including concerns related to human rights, environmental degradation, and labour issues. Corporations in underdeveloped countries feel that foreign companies may address these issues via CSR programmes focused on sustainable



development and collaboration with civil society. CSR is more widely used and researched in industrialised nations such as the United States of America, Canada, Australia, and the United Kingdom. CSR is thus a relatively new concept for commercial organisations in emerging nations such as the RSA and the UAE. Neither the possible benefits nor the CSR practices within the emerging economies are well understood.

Therefore, this research study aims to investigate and determine the relationship between CSR and CP and ascertain if these two components are related to sustainability for the hospitality industry. The research aims to identify the existing CSR practices and the benefits of CSR and CP. The research will ascertain what the governmental policies are relating to CSR in the countries investigated. It further evaluates how the hospitality industry within both the RSA and the UAE through its CSR initiatives adds value to the community, consumers, potential employees and investors, while still remaining sustainable. The research also further specifically investigates the relationship between perceived CSR and perceived CP in the hotels in emerging economies. The research will result in the development of a guide for CSR practices that could help and have a significance in that it is likely to influence the sustainability of operations in the hospitality industry in the countries in question. The results of this study could thus have a significant influence on the sustainability of operations in the hospitality industry.

The RSA and the UAE are considered emerging economies as per the 2012 Country Classification report (United Nations (UN), 2012). It is widely acknowledged that industrialised nations like the United States of America (USA), Canada and the UK are where CSR is researched and practiced most frequently. It is unclear whether CSR approaches used in the hospitality industry in developed countries can be applied easily in developing and non-Western countries (Tilakasiri, 2012). Because of this, the philosophy and application of CSR in the hospitality industry in emerging countries such as Asia, Africa and Middle East remains an issue to be discussed and analysed.

Since the main objective of any organisation is to maximise profits, it is important for an organisation to be sustainable, but it must also be able to safeguard the right to operate and make a profit (Yongvanich and Guthrie, 2006:310). Carroll (1991:48) agreed that “an organisation’s responsibility is to act in a socially responsible way, doing this not only to be profitable but also to obey the law, be ethical, and be a good corporate citizen”.

Researchers in emerging economies are now beginning to examine the concept of CSR in more depth. Of particular interest is whether, and to what extent, prevailing Western practices of CSR can be implemented in emerging economies (Dober and Halme, 2009; Jamali, 2007) and whether CSR really does have positive business benefits (Dutta and Durgamohan, 2008). Although numerous stakeholders have pressured businesses to apply CSR in emerging economies, it appears that many organisations lack the necessary understanding to do so (Fernando, 2007). In addition, there are no established regulations in emerging nations to compel stakeholder demands (Blowfield, 2004; Chambers et al., 2003; Thorpe and Prakash-Mani, 2006; Visser, 2008). Others have argued that management's limited knowledge of the advantages of CSR prevents its implementation. (Agarwal, 2008; Fernando, 2007). Consequently, stakeholders and organisations have poor information about the initiative, its benefits and the applicability of many aspects of CSR in emerging economies.

In a world of rapidly depleting resources, it is quickly becoming apparent that the old way of doing business is simply not sustainable. The model of the circular economy may provide the answer to this problem. The circular economy is, by design, recreating and reusing. Not only does this model provide a clear path to greater sustainability, but it may also well provide a vital edge to organisations if organisations are willing to take the risk of adopting it early. In order to gain advantage businesses, need to be aware of the benefits that flow from a circular economy that includes CSR initiatives.

It is important to understand and address what sustainable CSR initiatives are undertaken in the hospitality industry and whether these initiatives add value to the hospitality organisations in question and the community within emerging economies. The RSA and the UAE both place a vast emphasis on hospitality and tourism. Furthermore, the choice of using multiple countries emerged from the gap identified by Fatima and Elbanna (2022) who noted the need for multi-level study in the context of CSR. A detailed discussion of these two countries is carried out in section 2.1 and section 2.2 in the next chapter. How the hospitality industry within the emerging economies through its CSR initiatives adds value to the community, consumers, potential employees and investors while remaining sustainable is an area that still needs to be analysed. Identifying the return and benefits of investing money for CSR activities within the hospitality industry in

emerging economies and investigating the relationship between CSR and CP in the hotels in emerging economies will allow the researcher to understand the relationship between CSR and the benefits to society and the sustainability of hotels. Furthermore, identifying the return and benefits of investing money for CSR activities within the hospitality industry in emerging economies will also allow the researcher to understand the relationship between CSR and the benefits to society and the sustainability of hotels.

### **1.2.1 CSR in South Africa**

In post-apartheid RSA, fighting the apartheid legacy of poverty and under-development has been a central theme of Government. This was initiated in the Reconstruction and Development Plan of 1994 and reiterated in the National Development Plan published in 2011. However, many South Africans still experience homelessness with no access to basic services and many individuals are unemployed and uneducated (Plagerson and Mthembu, 2020); according to World Bank (2020: 1), despite initial gains, “the trajectory of poverty reduction was reversed between 2011 and 2015. Approximately 55.5% (30.3 million people) of the population is living in poverty at the national upper poverty line (~ZAR 992) while a total of 13.8 million people (25%) are experiencing food poverty” (World Bank; 2020). Poverty is a key development challenge in social, economic and political terms, not only in South Africa but throughout the developing world.

The Reconstruction and Development Plan (RDP) which was part of the election platform of the African National Congress in the 1994 elections was chosen as the primary socioeconomic programme. The broader aim of this socioeconomic policy was to establish a more equitable society through reconstruction and development as well as strengthening democracy for all South Africans. The RDP identified five major policy programmes outlined in The White Paper on the Reconstruction and Development Programme (Parliament of the RSA; 1995) as follows: create a strong; dynamic and balanced economy; develop human resource capacity of all South Africans; ensure that no one suffers racial or gender discrimination in hiring; promotion or training situations for all employees; develop a prosperous balanced regional economy in Southern Africa; and democratise the state and society. In short, this policy aimed to address and redress the inherited, gross inequalities of apartheid, socially and economically (O'Malley, n.d.).

CSR programmes support this policy and have developed from being purely charitable programmes into strategic investment initiatives in activities directed towards the social development of the country. These CSR initiatives need to be analysed and measured to understand the correlation between CSR initiatives carried out by organisations and the sustainability impacts on the organisations. However, many members of the South African business community appear to be unaware of the benefits that CSR has to offer for their organisations, and it is anticipated that this research study will address the gap.

### **1.2.2 CSR in the United Arab Emirates**

According to The Poverty Line (2014), the general social benefit policies for citizens living in the UAE discourage dependence on welfare, and poor families have case managers who study their needs and design appropriate financial plans. The government provides fairly generous welfare for all citizens (including free or subsidised housing), and social assistance for lower income, disadvantaged people (including widows, disabled and the elderly). However, expatriate residents that are working and living in the UAE are not considered as citizens of the UAE and do not benefit from this welfare. This poses challenges when it comes to CSR practices as nationalities coming from outside the UAE are not considered citizens of the country and are not entitled to government benefits (Al Qassemi, 2013).

Noeiaghahi (2009) stated that the UAE is one of the leading countries in Middle East in terms of tourism. Every year, large numbers of tourists visit the UAE to explore and learn about the culture and beauty of the country. UAE tourism plays a very important role in the UAE economy. Research by Noeiaghahi (2009) on UAE tourism showed that to remain a tourist destination, the tourism industry must comply with global standards. Currently, eco-friendly and sustainable hotels are in demand (Aleksandrovna, Nazhmidenovna, Mizamgalievna, Rysty, Gulmira, Madina and Shakizada, 2021). Therefore, the UAE should abide by and apply international CSR practices in order to remain sustainable. The implementation of CSR initiatives within the UAE will help to meet the environmental rules and regulations on protection of the natural resources of the country, support ethics in business transactions and meet the global standards. By adopting CSR, organisations can assist in unemployment and educate the community about the environment and other aspects of interest. It is through research and analysis that information can be collected and

analysed and the outcomes of CSR verified (Noeiaghahi, 2009). According to the Khaleej Times (2017) in Dubai, UAE companies need to adopt and implement CSR initiatives so as to become socially responsible citizens of the country. This will allow the researcher to understand the relationship between CSR and the benefits to society and the sustainability of hotels. According to the Masoud and Vji (2020), many organisations in the UAE are not involved in the community. Lack of awareness about the activities related to the community and lack of financial resources are considered to be the main obstacles that stop companies from community and CSR involvement. Nevertheless, initiatives such as working with Injaz and other organisations in the UAE could facilitate the pathway for many organisations to contribute and participate in the improvement of the community.

In exploring the extent of CSR in hospitality organisations, the relationship between CSR and CP can be assessed and the researcher will be able to determine if CSR initiatives are in fact leading to the hospitality markets becoming more sustainable.

Many authors in emerging economies have researched the importance of CSR. According to a study of Asian companies (Belal, 2001), emerging economies are concerned about social issues, industrial development that has detrimental environmental effects, and potential hazards brought on by foreign investment. In their studies of emerging economies, Rais and Goedegebuure (2009) and Chappel and Moon (2003) noted that while globalisation promotes CSR in emerging economies, particularly given the political, financial, educational, and cultural backgrounds of CSR in multinational corporations, emerging economies still face social and environmental issues like violations of human rights, environmental pollution, and labour issues (Clarke and Boersma, 2017; Masron and Subramaniam, 2019; McKenzie, 2017). People in emerging economies, however, think that multinational corporations may address these issues by participating in CSR initiatives under sustainable development and working with civil society (Ite, 2004). Every organisation strives to improve its financial performance. According to Wiczorek (2018), they can address the social and environmental issues if they participate in socially responsible activities. The above problems are common in emerging economies and researchers suggest that, to overcome these issues, implementing CSR practices is an option that organisations can implement. The issues highlighted above are relevant to the RSA and the UAE which are emerging economies.

The current study will therefore initially identify current CSR practices and confirm their benefits through an investigation of CSR and CP.

Developed countries have addressed the main issues of CSR in different ways (Carroll 1991; Carroll and Brown, 2018; Freeman 1984; Friedman 1984; Khojastehpour, and Shams, 2020). Some of the key theories created by scholars studying CSR concepts include stakeholder theory (Freeman 1984) and profit maximisation theory (Friedman 1984). According to Freeman's (1984) stakeholder theory, a company's obligation is not only to maximise profit but also to increase stakeholder satisfaction.

Researchers such as Ali and Frynas (2018), Manrique and Marti-Ballester (2017) and Tarigan and Stacia (2019) have considered further research for CSR investigation such as the relationship between CSR and CP, and CSR in emerging economies. By acknowledging that profits and principles reinforce each other and help organisations, these research areas have made it possible to identify business win-win situations. However, a company's long-term objectives should ultimately have a positive social and environmental impact (Schoenmaker and Schramade, 2019), and responsible interactions (Wheeler and Elkington, 2001).

Any organisation's principal goal is to maximise profits, therefore in order to be sustainable, it needs to be able to both secure its rights to operate and make a profit (Geissdoerfer, Vladimirova and Evans, 2018).

The study of the relationship between CSR and CP is significant because if it is found that the relationship is positive, then this will provide support for the win-win situation. Indeed, contrasting results have been reported in the literature since many studies had model misspecification or have limited data and research within the discipline of CSR in the hospitality industry (Elsayed and Paton, 2005). Elsayed and Paton (2005) identified a considerable gap in the literature, in the financial, social and environmental performance relationship for organisations.

The concept of CSR is new to business organisations in emerging economies like the RSA and the UAE and the real meaning of the concept is combined with the idea of social giving (Ariyabandu and Hulangamuwa 2002; Fernando 2010; Rathnasiri 2003). Several businesses in emerging economies already practice various forms of CSR, and many of them publicize their initiatives on

their websites, in sustainability reports, and in annual reports. However, academics have not yet determined what CSR actually means in the setting or whether there are any business benefits (Dartey-Baah and Amoako, 2021). The main aims of the present study are to identify following: the existence of CSR in companies in emerging economies and investigating the relationship between CSR and CP in the hospitality industry.

### **1.3 OBJECTIVES OF THE RESEARCH**

This research study sought to:

1. Identify the existing CSR practices and identify the benefits of CSR and CP to address and understand what sustainable CSR initiatives are undertaken globally in the hospitality industry.
2. Determine whether these initiatives add value to the hospitality organisations in question and the community.
3. Evaluate how the hospitality industry within emerging economies adds value to the community, consumers, potential employees and investors through its CSR initiatives while still remaining sustainable.
4. To carry out a detailed and critical literature review of CSR literature.
5. Investigate the relationship between perceived CSR and perceived CP in the hotels in emerging economies.

### **1.4 PRELIMINARY LITERATURE REVIEW**

According to Miras-Rodríguez, Martínez-Martínez and Escobar-Pérez (2019), articles on CSR is widely practiced in emerging economies including those in Africa, Asia, and Latin America, but there are not many academic studies on the topic at the governmental, business, or individual levels. Although some studies have focused on specific industries such as the hospitality industry in general (De Grosbois, 2012), and some have been conducted in emerging economies like China (Gu, Ryan, Bin and Wei, 2013; Kang, Lee and Huh, 2010) and a few in South Africa (Frey and George, 2010; Van der Merwe and Wocke, 2007), little research appears to have been done which compares the UAE and South Africa hospitality industries.

CSR debates in Africa have historically been framed in terms of the morality of colonialism, apartheid, and the prevalence of fraud and corruption. Literature on CSR in Africa is heavily dominated by South Africa, with 57% of all articles focused on South Africa and 16% on Nigeria. Prior to 1994, the majority of CSR studies on South Africa dealt with apartheid-related concerns. However, with the country's transition to democracy, many publications have turned their attention to the managers' personal ethics in South Africa. (e.g., Babri, Davison and Helin, 2021; Du Toit, Van Zyl and Schütte, 2017; Vallaster, Kraus, Lindahl and Nielsen, 2019). However, it appears that in fact, CSR conceptualization and implementation in Africa continue to be dominated by the economic and philanthropic parts of CSR (rather than the legal and ethical duties) (Hamidu, Haron and Amran, 2017; Kellow and Kellow, 2021; Obisanya, 2017) and it is therefore important that the concepts of CSR are implemented in order for the hospitality industry to become more compliant.

Developed countries such as USA, Canada and the UK face different CSR challenges from CSR implemented in emerging economies like South Africa, Nigeria and the UAE in the following ways:

1. Emerging economies represent the most rapidly growing economies, and hence are the most vigorous markets for potential business opportunities.
2. The most significant social and environmental effects of globalization, economic development, investment, and corporate activity are likely to be seen in developing countries.
3. Emerging economies have more CSR issue challenges which are unique to the challenges developed countries face. For instance, the level of education around CSR in emerging economies is a new theme that still needs to be adopted and discussed.

#### **1.4.1 CSR Drivers**

There are several drivers shown in Figure 1.1 that encourage business owners and managers to adopt sustainability measures into standard operational procedures. While the more obvious drivers include cost savings and demonstration of CSR to investors, a number of other motives such as employee retention and enhancing brand image come into play.





**Figure 1.1: CSR drivers**

*Source (K-Net Group, 2017)*

The International Institute for Sustainable Development (IISD) (2013) described some of the drivers pushing business toward CSR as follows:

- The shrinking role of government

In the past, governments have relied on legislation and regulation to deliver social and environmental objectives in the business sector. Shrinking government resources, coupled with a distrust of regulations, has led to the exploration of voluntary and non-regulatory initiatives instead.

- Demands for greater disclosure

There is a growing demand for corporate disclosure from stakeholders, including customers, suppliers, employees, communities, investors, and activist organisations.

- Increased customer interest

There is evidence that the ethical conduct of companies exerts a growing influence on the purchasing decisions of customers.

- Growing investor pressure

Investors are changing the way they assess company's performance and are making decisions based on criteria that include ethical concerns.

- Competitive labour markets

Employees are increasingly looking beyond pay cheques and benefits and seeking out employers whose philosophies and operating practices match their own principles. In order to hire and retain skilled employees, companies are being forced to improve working conditions.

- Supplier relations

As stakeholders are becoming increasingly interested in business affairs, many companies are taking steps to ensure that their partners conduct themselves in a socially responsible manner. Some are introducing codes of conduct for their suppliers, to ensure that other company's policies or practices do not tarnish their reputation.

Some authors have found that stakeholders who are aware of CSR initiatives, not only have more positive views of the company and their relationship to it, but they have a greater intention to work for and invest in the company, and to consume its products and services (Sankar, Bhattacharya and Daniel, 2009). The UAE Chamber's Centre for Responsible Business established that, among managers working in the UAE, 52% were highly aware of concepts relating to CSR, but only 30% of organisations in the UAE actively participated in CSR initiatives (Gulfnews, 2017).

Figure 1.2 illustrates some CSR initiatives that organisations can follow to remain sustainable in their markets.



**Figure 1.2: CSR initiatives**

*Source: (Lawler, 2017)*

Employees, shareholders, and customers are all becoming more conscious of social and environmental issues and the impact a company has on people and the planet, which can be both positive and negative. Consumer awareness of sustainable practices will increase pressure on corporate communities to act ethically, necessitating improved ethical leadership and CSR to boost revenues and brand loyalty. (Nguyen, Nguyen and Hoai, 2021). Arena, Azzone, and Manelli (2018), who argued that organisations need to have a strategy to help develop sustainable local, national, and international communities in which to do business, seem to best explain the rapid spike in interest in the topic. A lot of businesses are taking on the challenge of being socially responsible in order to stand out in the marketplace and fulfill a strategic "need-to-be-known" in the community as a great place to work thus becoming an attractive market for talent, and to be differentiated in the marketplace.

The contrasting perspectives discussed above show the need for additional research to define the definition, procedures, and motivation of CSR from the standpoint of sustainability within the hospitality industry. By clarifying the different views, the researcher hopes to be able to determine

and understand what CSR initiatives add value to the community and the organisation and how hospitality organisations can remain sustainable through being involved in CSR initiatives.

#### **1.4.2 CSR in emerging economies**

Researchers have acknowledged that emerging economies are paying more attention to CSR than before. The UN (2007) mentions that in the first few years of the 21st century, governments, companies and NGOs in many middle and low-income countries accelerated a process of adaptation of the developed country-driven CSR agenda through greater direct engagement. CSR movements and initiatives have emerged in countries such as China, India, South Africa, the Philippines and Brazil, among others. Governments of some middle-income countries facing major social challenges have explicitly sought to engage business in meeting those challenges, such as with Broad-Based Black Economic Empowerment (BBBEE) in South Africa. In developed countries, there is increasing recognition among companies that a ‘one-size-fits-all’ approach to CSR in operations around the world is ineffective in responding to the business drivers of socially responsible behaviour (Lin, 2020). This has led to a focus on themes of greater importance in middle- and low-income countries including the value of sustainable local enterprise and the role of business in poverty reduction. CSR is a bridge that connects business and development (Palakshappa and Grant, 2018). Policymakers think that business develops the economy but other sectors such as health, human capital and programmes to combat poverty are also important. Bello and Kamanga (2020) maintained that CSR programmes can help to meet the social upliftment needs of emerging economies.

The importance of CSR in Africa is reinforced in that it is one of the four areas of operation that the Heritage Environmental Certification Programme (Heritage Environmental Management Company, n.d.) evaluates businesses on, namely:

- Management systems and procedures which entail the development of environmental policies and procedures.
- Resource management which focuses on the measurement of resource use.
- Management activities such as procurement, transport, design and construction, biodiversity management, training and emergency response procedures; and

- CSR in terms of how businesses impact the community.

The basis for focusing on CSR in emerging economies as distinct from CSR in the developed world is fourfold:

- emerging economies represent the most rapidly expanding economies, and hence the most lucrative growth markets for business (IMF, 2006).
- emerging economies are where the social and environmental crises are usually most acutely felt in the world (UNDP, 2006; WRI, 2005).
- emerging economies are where globalisation, economic growth, investment, and business activity are likely to have the most dramatic social and environmental impacts (both positive and negative) (World Bank, 2006) and
- emerging economies present a distinctive set of CSR agenda challenges which are collectively quite different from those faced in the developed world (Mugova, Mudenda and Sachs, 2017).

CSR may also be seen as an opportunity for companies in emerging economies trying to access markets in the industrialised world. In Central and Eastern Europe and Asia, for instance, Nyuur, Ofori, and Amponsah (2019) highlighted competitive advantage in international markets as one of the major enablers for CSR. Similar findings were found in Araya's (2006) study on CSR reporting among the top 250 Latin American companies, which revealed that companies with an emphasis on worldwide sales were nearly five times more likely to report than those with a regional or local focus. This is particularly important because more and more businesses from poor nations are entering the global market and need to adhere to the standards for international stock market listings, which include different kinds of sustainability performance reporting and CSR code compliance (Bananuka, Tumwebaze and Orobia, 2019). Many emerging economies now depend heavily on aid from foreign donors or foreign money. Hence, there is often an ingrained culture of philanthropy and emerging economies. In general, CSR is still in its infancy, with some countries even confusing it with philanthropy rather than adopting the more integrated strategies currently widespread in wealthy nations.

#### 1.4.3 CSR Governance

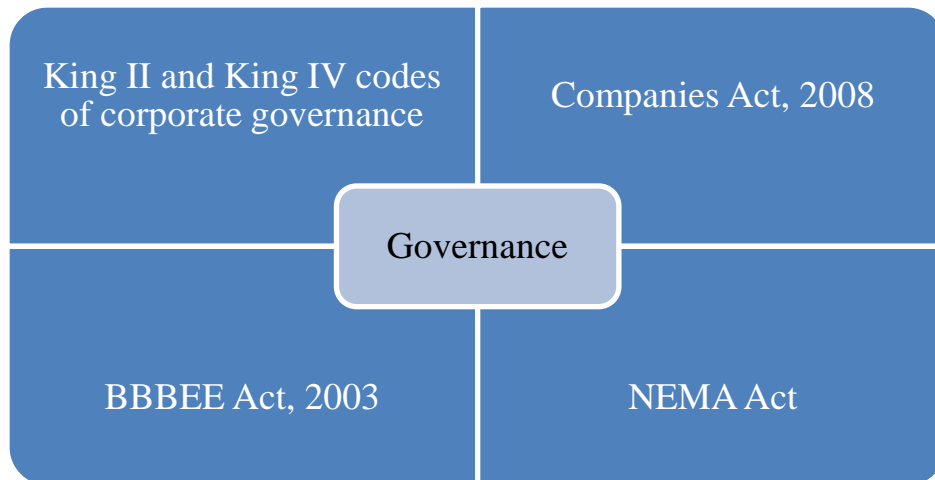
CSR helps add value to the community and its environment when organisations follow best practices adopted by other industries and when governance policies and legislation are followed.

In emerging economies, legal responsibilities generally have a lower priority than in developed countries. This does not necessarily mean that companies disobey the law, but there is far less pressure to comply. This is because, in many emerging economies, the legal infrastructure is poorly developed and often lacks independence, resources, and administrative efficiency. Many emerging economies are also behind the developed world in terms of incorporating human rights and other issues relevant to CSR into their legislation (Noh, 2017). Admittedly, there are exceptions and some emerging economies have seen significant progress in strengthening the social and environmental aspects of their legislation (Rashed and Shah, 2021). However, government capacity for enforcement remains a serious limitation (Akella and Cannon, 2017), and reduces the effectiveness of legislation as a driver for CSR. Although policies are not at a stage of maturity, there are guidelines for organisations to adopt CSR initiatives such as the UN Sustainable Development Goals (SDGs). This promotes a win-win situation for both the organisation and its stakeholders because the community and environment benefit from CSR initiatives and the organisation benefits from the support of the community consuming its goods and services.

Overall, CSR may be perceived as a prospect for enterprises situated in emerging economies to gain entry into markets in developed nations. The attainment of CSR is significantly facilitated by the possession of a competitive advantage in global markets. CSR governance in emerging economies is typically less robust than that of developed nations, with legal obligations being accorded a lower level of importance. The efficacy of legislation as a catalyst for CSR is hampered by the government's limited capacity for enforcement, which is particularly the case in emerging economies. Despite this, there exist established protocols for corporations to implement CSR endeavors, such as the United Nations' SDGs, which can facilitate a mutually beneficial outcome for both the corporation and its stakeholders.

#### **1.4.3.1 Governance in South Africa**

Figure 1.3 indicates some of the laws and codes that drive South Africa to adopt CSR programmes.



**Figure 1.3: CSR legislation and policies in South Africa**

In terms of legislation, there are several Acts that drive CSR:

- The Companies Act 71 of 2008 does not compel companies to engage in CSR activities or projects but for listed companies, the establishment of a social and ethics committee is mandatory.
- In addition, in the bid to comply with the Broad-Based Black Economic Empowerment Act 53 of 2003 (BBEE), many companies are legally compelled to embrace CSR initiatives because the Act encourages South-African-based companies to engage in preferential procurement and assist previously disadvantaged groups to be actively involved in the economy. The government is of the belief that the imbalances of the past can be corrected by such measures although there are many people that hold the view that the BBEE legislation is discriminatory (Shai, Molefinyana and Quinot, 2019). Nevertheless, it is further pointed out that a BBEE initiative, if handled properly, could be a positive CSR project if its main objective were to empower the local community or support previously disadvantaged groups as part of social responsibility or community development.
- Gimenez, Sierra, and Rodon (2012) argued that an organisation's business planning and management processes must take environmental considerations into account at all levels and in all aspects. The National Environmental Management Act (NEMA) 107 of 1998 is a progressive environmental management law in the RSA and globally. It has provided the

framework for decision-making for individuals, institutions and government. The key principles, which are aimed at promoting co-operative governance and ensuring that the rights of people are upheld, while at the same time recognising the importance of economic development (Gondwana, 2016). This Act further ensures and adds pressure on South African companies to abide by CSR initiatives and in that way becoming more compliant.

- According to Sneddon, Howarth, and Nogaard (2006), the Bruntland Report (2006) was a "watershed in thinking on environment, development, and governance" and recommended that "environmental protection be granted primary status in policy formation" (Tzchentke, David and Lynch, 2008: 126). The report placed the environment as a critical component of world governance and emphasised ethical considerations involving human and environmental relations (Sneddon et al., 2006). This study identified three interconnected dimensions of sustainable development as the "bedrock of 21st century politico-environmental thought," including fiscal accountability, social inclusiveness, and environmental stewardship (Yasarata, Altinay, Burns, and Okumus, 2010: 346).

In South Africa, various government policies and documents such as the King codes on corporate governance all address the need for companies to acknowledge all stakeholders and to adopt the 'triple-bottom-line' approach. The triple-bottom-line approach focuses on social, environmental and economic concerns of the organisation. Some scholars have further simplified the three concerns to mean people, plant and profit respectively. Goldengate Consulting (2012) stated that the King reports constitute accepted guides of best practices in corporate governance in South Africa, focusing on social, environmental and economic concerns. The King reports are not mandatory (except for JSE-listed companies).

Goldengate Consulting (2012) further stated that, in contrast to King I and King II, King III applied to all entities regardless of the manner and form of incorporation or establishment, despite the fact that the code is not law, except for certain types of companies, such as JSE-listed companies or state-owned companies. King III adopted the principle of apply or explain which means that companies must apply King III principles or motivate/ justify why they are not applying them. King III (2009) was replaced by King IV (2016) which requires an 'apply and explain' approach which requires companies to explain how they meet the principles, and not simply to comply or



explain why they have not complied. For listed companies, compliance with King IV is a requirement which makes compliance mandatory.

#### **1.4.3.2 Governance in the UAE**

In an article published by Price Waterhouse Coopers (2016), the Chairman of the Securities and Commodities Authority of the UAE (SCA) issued Decree No. 7 R.M. of 2016 which sets out the new set of Corporate Governance Rules, which came into force on 1 May 2016 and repealed the old governance rules issued under Decree No. 518 of 2009. The new rules are a comprehensive overhaul of the existing corporate governance regime applicable to public joint stock companies and aim to complement the new Commercial Companies Law No. 2 of 2015 (CCL) which was introduced to continue the UAE's development into a market and business environment of a global standard and, in particular, raise the levels of good corporate governance, protection of shareholders and promotion of social responsibility of companies within the UAE.

A study by Farouk and Jabeen (2018) stated that there is a high level of awareness of CSR in the UAE. Almost two-thirds of organisations in the UAE reported that they were aware of CSR. In addition, nearly half of the organisations reported that they expected organisations to implement ethical practices in the best interests of their local communities and make a positive contribution to the UAE society. The study further claimed that organisations in the UAE not only felt that they should contribute to the local community but were also willing to support initiatives that contributed to such ends. Over a third of organisations in the UAE saw their involvement in community issues as an investment rather than a cost. This reflects the recent trend in the UAE where CSR has become part of normal business practice. Additionally, most organisations in the UAE expect to preserve the environment, treat their employees fairly, and show care and concern for the customer (Hasan, 2017). This reflects that organisations in the UAE are aware of CSR and are committed to making a positive contribution to the society within which they operate. As organisations in the UAE continue to rethink their role in the wider society, refine their CSR practices and strategies, and gain more capabilities to do so, their role in society is set to evolve and become more CSR-compliant (Rettab, Brink and Mellahi, 2009).

#### **1.4.4 The Triple Bottom Line in the Hospitality Industry**

Competitiveness and competitive advantage are viewed as the primary driving drivers behind CSR, according to Garay and Font (2012). According to Stoddard, Pollard, and Evans (2010), the triple bottom line is a term used to describe the economic, social and environmental accountability of an organisation. It is directly tied to the concepts and goals of sustainable development and is a measure of corporate performance that requires the public disclosure of social, economic and environmental indicators of organisational performance and is a concept that is closely related to social responsibility. Triple-bottom-line reporting is considered a comprehensive approach to achieving sustainable tourism.

Fundamentally, Assaf, Josiassen and Cvelbar (2012: 596) concluded that the triple-bottom-line approach to sustainable tourism “relates to a firm’s need to generate economic welfare (that is, profit), while also caring for the society (that is, people) and the environment (that is, the planet)”.

#### **1.4.5 CSR benefits**

Garay and Font defined corporate social responsibility (CSR) as an organisation's proactive and voluntary commitment to promoting and developing the environmental, social, and economic elements (2012). Information on an organisation's CSR activities is routinely used by its numerous stakeholders, including investors, governments, and clients, to make choices (De Grosbois, 2012; Valiente, Ayerbe and Figueras, 2012). One of the most widely used definitions of CSR states that it is "the continual commitment by organisations to act ethically and contribute to economic progress while improving the quality of life of the employees, their families, the local community, and society as a whole" (De Grosbois, 2012: 897).

By the late 1980s, CSR had gained international attention, and a number of scholars had found that businesses that are socially responsible gain a number of advantages. These include elements that affect profitability, such as gaining a competitive advantage (Smith, 1994; Porter and Kramer, 2002), establishing a favourable corporate image (Smith and Stodghill, 1994); being an attractive employer to high calibre employees (Turban and Greening, 1997); and strengthening customer loyalty by elevating their opinion of the business (Brown and Dacin, 1997).

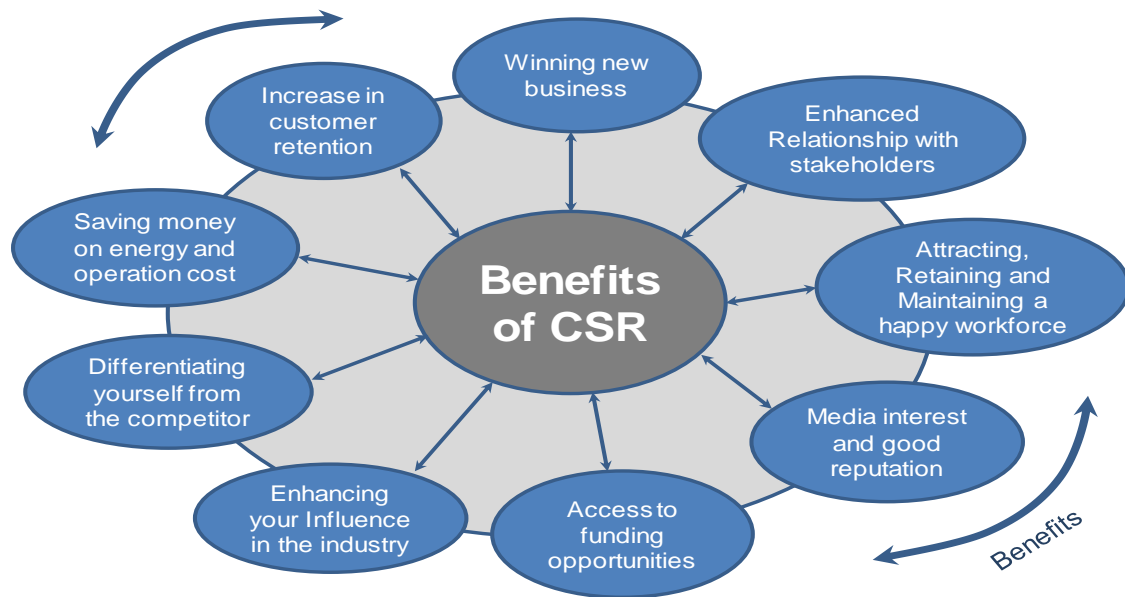
According to Goldengate Consulting (2012), many organisations, including its suppliers and commercial partners, employee volunteer programs, and other stakeholders, reference CSR in some form or another in their vision, mission, and strategy statements. In the years to come, more businesses will begin to appreciate the impact that CSR initiatives can have on their businesses, especially as it concerns sustainability. They will begin to see CSR as a corporate culture which can ensure that their businesses remain competitive, which is necessary for their sustainability. When that happens, businesses will begin to reap the benefits of CSR. CSR initiatives needs to be built into the business strategy such that it becomes a corporate culture. CSR should not be another acronym for ‘philanthropy’. It should not be a compliance matter but a corporate culture. The advantages of CSR are plentiful, and every business should be encouraged to take advantage of the benefits and, irrespective of size, should begin to make a meaningful contribution to the betterment of the local community and the larger society in which it operates.

Shen and Benson (2016: 1) carried out a study to construct and test a “model of meso-mediated moderation” that elucidates the underlying processes by which socially accountable human resource management impacts employee performance and extra-role behaviour. Multilevel analyses indicated that the socio-conscious management of human resources at the institutional level is an implicit forecaster of the execution of individual tasks and extra-role behaviour by the individual firm. Additionally, the mediation model is regulated by organisational support at the level of employees, while the link with corporate identity and extra-role assisting behaviour is controlled by collaborative values at the company level. Furthermore, in terms of employee benefits, CSR practices also improved the quality of work-life balance in employees. For instance, Kim et al. (2020) examined hotel workers’ perceptions of their companies’ CSR activities using the need satisfaction theory as a framework. The findings indicated that hotel workers’ perceptions of CSR had a favourable impact on their fundamental and growth requirements for job satisfaction and quality of work life.

Furthermore, Line et al. (2016) investigated the degree to which information regarding a business’s CSR efforts affect the customer’s attitude toward the firm. The findings indicated that when a focus on the future was consistent with a person’s conceptual notion of sustainability, the consumer interpreted the message intuitively, seeking no more information and consequently developing a

favourable opinion toward the business. When the temporal distance between the CSR advertising messages and the abstract notion of sustainability was small (e.g., centred on the current time), the separation between the abstract concept of sustainable development and the message’s emphasis on the more concrete element of the present moment caused the consumer to doubt the statement, resulting in broader information processing with the need to evaluate data. In addition, Leung and Snell (2017) evaluated how and why the gaming industry in Macao participated in CSR. The researchers examined the CSR procedures of six Macao-based gaming companies and conducted interviews with a variety of different stakeholders. The findings of the research by Leung and Snell (2017) indicated that the gaming industry used CSR to portray a good image and obtain public acceptability and support. However, CSR initiatives lacked the capacity to address issues of responsible gaming and environmental sustainability.

Figure 1.4 shows the key benefits organisations are likely to receive if they follow CSR initiatives. These initiatives can improve society, environment and society.



**Figure 1.4: Stakeholder benefits**

*Source: (GoldenGate Consulting, 2012)*

ISD (2013) listed the following as some of the positive outcomes that can arise when organisations adopt a policy of social responsibility:

**Table 1.1: Positive Outcomes of Social Responsibility**

Company benefits	<ul style="list-style-type: none"> <li>• Enhanced financial performance</li> <li>• Lesser operating costs</li> <li>• Higher brand image and reputation</li> <li>• Improved sales and customer loyalty</li> <li>• Superior productivity and quality</li> <li>• Increased ability to attract and retain employees</li> <li>• Lower regulatory oversight</li> <li>• Access to capital</li> <li>• Workforce diversity</li> <li>• Product safety and lower liability</li> </ul>
Benefits to the community and the general community	<ul style="list-style-type: none"> <li>• Charitable contributions</li> <li>• Employee volunteer programmes</li> <li>• Corporate involvement in community education, employment and homelessness programmes</li> <li>• Product safety and quality</li> </ul>
Environmental benefits	<ul style="list-style-type: none"> <li>• Superior material recyclability</li> <li>• Improved product durability and functionality</li> <li>• Improved use of renewable resources</li> <li>• Combination of environmental management tools into business plans, including life-cycle assessment and costing, environmental management standards, and eco-labelling</li> </ul>

*Source (IISD, 2013)*

CSR pertains to a deliberate and self-initiated pledge made by an organization to foster and enhance ecological, communal, and financial aspects. CSR entails a persistent dedication on the part of corporations to conduct themselves in an ethical manner and foster economic advancement, all the while enhancing the well-being of their personnel, their families, the surrounding community, and the broader society. Stakeholders, including investors, governments, and clients, frequently rely on CSR initiatives as a basis for decision-making. Organizations that exhibit CSR

accrue benefits such as enhanced profitability, competitive edge, positive corporate reputation, ability to attract top-tier personnel, and bolstered customer allegiance. Incorporating CSR initiatives into the overall business strategy is imperative for establishing a corporate culture that prioritizes responsible practices, rather than treating them as mere compliance obligations. There are various benefits associated with CSR, and it is imperative for enterprises to actively participate in enhancing the welfare of the neighboring community and the broader populace within which it conducts its operations.

#### **1.4.6 Resistance to CSR**

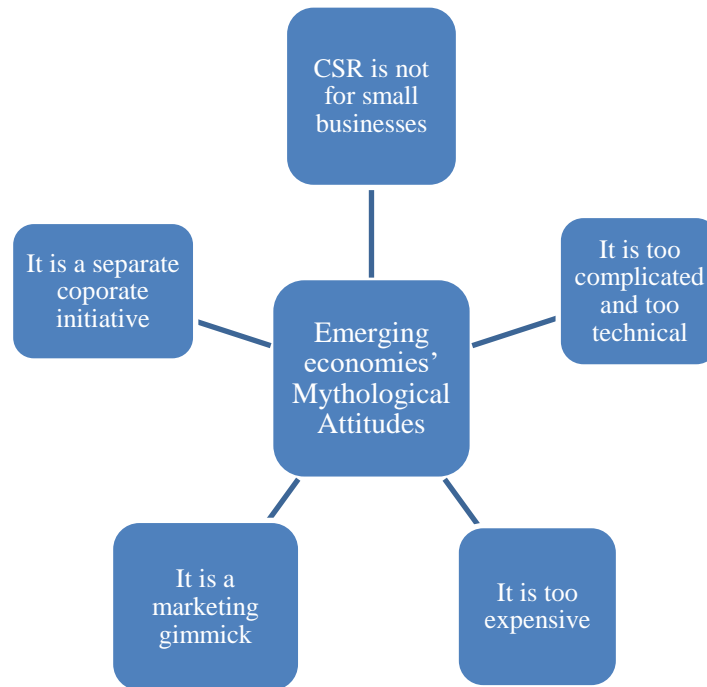
Studies also reveal that embracing CSR can encounter difficulties and resistance in specific situations. Socially responsible business practices may lead to additional costs, according to some researches (Agarwal, 2008; Famiyeh, 2017; Sharma and Talwar, 2005) and companies may also have some negative economic effects from implementation of CSR (Ahamadian and Khosrowpour, 2017; Ullmann, 1985; Turban and Greening, 1997). Kang, Chiang, Huangthanapan and Downing (2015) noted that 90% of Phuket's hotels are locally owned and operated in Thailand. Despite the disastrous effects of the 2004 tsunami, which highlighted the necessity of CSR in the area, businesses continue to be reluctant to integrate CSR into their operations and commercial strategy.

On the one hand, corporate social responsibility (CSR) can lower shareholder wealth because an organisation's commitment to environmental protection may conflict with other, more lucrative initiatives, divert attention away from achieving profitability, or otherwise hurt the organisation financially. However, CSR enables businesses to make more money than they would from the return on their physical assets, which can increase shareholder wealth. For instance, lowering carbon dioxide emissions enables companies to raise performance revenues, lower operating costs, enhance branding, increase stakeholder loyalty, and limit the cost of complying with future environmental regulations (Hsu and Wang, 2013:195).

Therefore, factors that influence CSR do not always result in adjustments to behavior and financial commitments. Only 5% of tourists, according to Dodds and Joppe's 2005 research, would be willing to pay more for sustainable goods. Do Valle, Pintassilgo, Matias, and Andre (2012) found

that only 15% of visitors to Portugal were willing to pay the tourist lodging tax, compared to only 28% of Canadian visitors claimed that they would pay a premium price for ethical and sustainable hotels (Graci and Dodds, 2008). Only 15% of hotel visitors in Delhi were eager to pay more for an environmentally friendly hotel, and only a few were willing to accept and absorb environmental and CSR charges (Manaktola and Jauhari, 2007). Passing the cost onto consumers was discovered to be a limitation by Tzschentke, Kirk, and Lynch (2008). It is also significant to note that, as stated by Story and Neves (2016: 111) "greenwashing, ethical scandals, and inconsistent practices (such as laying off employees while increasing CEO pay) are often common examples of activities that alienate key stakeholders and frequently leave them cynical regarding an organisation's motivations.

The issue faced by CSR management in trying to balance the divergent interests of diverse stakeholders remains a continuing challenge as conceptions of CSR continue to grow. A thorough analysis of the literature in this topic shows that the conceptualisation of corporate approaches to responsible stakeholder management remains underdeveloped and it is not necessarily seen as an important key determinant for sustainability. There are many misconceptions or myths surrounding the concept of CSR (Abbasi, 2020; Khan, Lockhart and Bathurst, 2021). These myths have led to many business owners or entrepreneurs developing apathy toward the concept. Figure 1.5 depicts some of the myths surrounding CSR.



**Figure 1.5: CSR myths**

*Source (GoldenGate Consulting, 2012)*

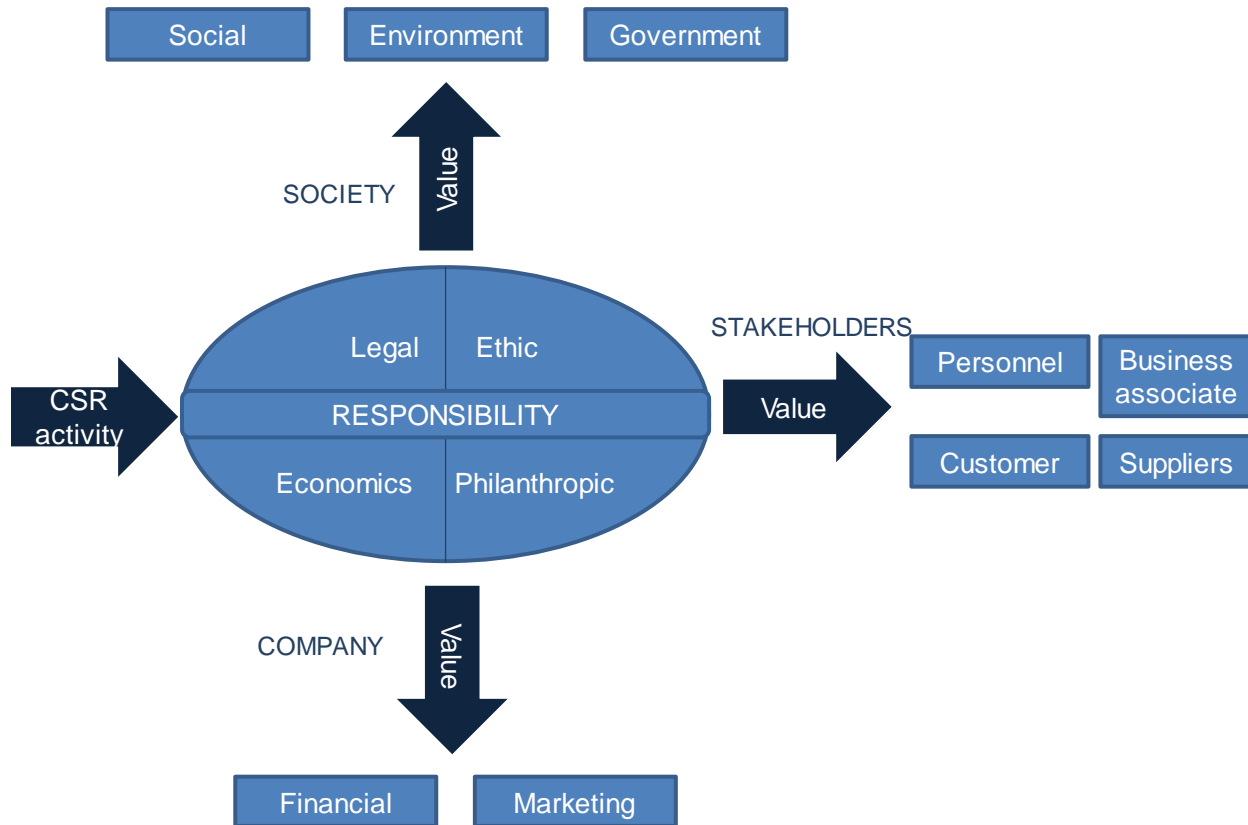
#### **1.4.7 CSR Stakeholders**

According to Rodriguez and Cruz (2007:826), "enhancing the organisation's social performance entails adjusting its behavior to lessen the harm done and to provide positive consequences for society." According to Lannelongue and Gonzalez-Benito (2012), CSR indicates that an organisation has a duty to all stakeholders who are impacted by the organisation and how it does business, in addition to its shareholders. In the current study, CSR considers four stakeholders, namely, employees, customers, society and the environment while CP includes perceived performance.

Figure 1.6 depicts the various CSR stakeholders, business departments and society where CSR initiatives can be implemented. These stakeholders' interests should be taken into account to ensure that organisations remain sustainable in the market. Enhancing a hotel's environmental and social performance can give the business a competitive edge, foster a more ecologically friendly



workplace for staff and guests, and enhance the organisation's reputation and brand (Hsieh, 2012; Mensah, 2006; Tortella and Tirado, 2011).



**Figure 1.6: Theoretical framework of value creation through CSR**

*Source: Rahman (2013:74)*

In essence, every stakeholder has a sense of belonging in what the business is proposing. The CSR project becomes a group project. Since the CSR project is aligned with the company's business strategy, it works out perfectly for everyone. It synchronises with the employee's daily activities. Essentially, this is how CSR initiatives become the business culture for an organisation, and as new employees join the company, the CSR culture is one of the corporate matters that would be included in their induction, so that everyone in the company can be apprised of the CSR initiatives.

#### **1.4.8 CSR in the Hospitality Industry**

According to Goldstein, Primlani, Rushmore and Thadani (2012), the past several decades have seen a growing awareness among hoteliers and investors regarding the environmental and social impacts of hotel development and operations to the extent where sustainability issues have permeated nearly every aspect of the hospitality industry. They further stated that multiple factors including those relating to owners and operators, make them desire a reduction in operational costs, changing investor attitudes towards the environment, increasing regulatory focus on facility operations and development and a general shift toward the paradigm of sustainability.

A study conducted by Holcomb et al. (2007) showed that Marriott Hotels and Accor hotels have the highest reporting of CSR initiatives. Holcomb et al. (2007) further stated that there are many hotels that also report socially responsible activities in the form of charitable donations. Some of the key points for hotels engaging in sound environmental practices are legislative and regulatory controls, cost savings, gaining a competitive benefit, consumer demand, improving environmental quality, employee awareness, risk management and improving investor relations (Bunleung, Butcher and Fredline, 2014; Graci and Dodds, 2008; Kang, et al., 2015; Rahman, Reynolds and Svaren, 2012).

Graci and Kuehnel (2010) stated that several studies have indicated that economic benefits can be gained especially in hotels through implementing environmental and social initiatives, many with little or no capital. In addition to cost benefits, there are also benefits to choosing an environmentally sustainable strategy. Goldengate Consulting Paper (2012) reported some of the benefits for choosing an environmental CSR strategy as follows:

- Winning new businesses and gaining competitive advantage by being a leader
- Customer loyalty
- Increase employee and customer retention
- Awards and recognition
- Increased brand value
- Enhanced relationship with stakeholders
- Attracting, retaining and maintaining a happy workforce; and

- Saving money on energy and operating cost.

Many hotels have implemented social initiatives and CSR into their regular day-to-day practices. CSR in the hotel industry ideally exists in human resources management, employing the local community, and through promoting and implementing environmental initiatives (Bohdanowicz and Zientara, 2008) and this is heavily influenced by internal and external forces. CSR has been widely expanding throughout the hospitality industry, mainly to prove that corporate ethical behaviour is no longer a problem, but it is being adopted but at a slower pace than required. Thus, hotels are embarking on being ethical through social initiatives by protecting and supporting communities, their human resources, and by implementing environmental initiatives (Bohdanowicz and Zientara, 2008). Many international and local hotels are becoming involved in CSR in order to extend their markets to different types of stakeholders, to enhance employee retention and improve competitive advantage (Bohdanowicz and Zientara, 2008), and lastly because it is the right thing to do.

Deloitte (2015), citing the Game Changers report in the UK, stated that hotels must develop environmentally responsible brands and embed a 360-degree view of sustainability within the hospitality business models. Price, quality, brand and convenience continue to drive consumer spending, but sustainability will increasingly be part of the decision-making process. Deloitte (2015) also emphasised that sustainability would become a business imperative, requiring companies to educate their organisations on the changing consumer and regulatory environment and to derive strategies to maximise their market position.

To conclude, there is an increasing recognition among hotel proprietors and financiers concerning the ecological and societal repercussions of hotel establishment and activities, resulting in the implementation of sustainable measures in the hospitality sector. Numerous hotels have incorporated social initiatives and CSR practices into their routine operational procedures. CSR in the hotel sector is primarily manifested in the areas of human resources management, local community employment, and the promotion and implementation of environmental initiatives. The adoption of sustainable practices in the hospitality industry not only yields economic advantages but also engenders other favorable outcomes such as accolades and acknowledgments, and improved rapport with stakeholders. In light of the growing importance of sustainability among

consumers, hotels are required to establish ecologically conscious brands and integrate sustainability into their operational frameworks in order to maintain competitiveness within the industry.

## **1.5 CONCEPTUAL FRAMEWORK**

Numerous CSR studies have ventured to find evidence of a positive correlation between CP and CSR performance (e.g., Albus & Ro, 2017; Cochran and Wood 1985; Font and Lynes, 2018; Guix et al., 2017; Jung et al., 2018; Kallmuenzer et al., 2017; McGuire, Sundgren and Schneeweis, 1988; Waddock and Graves 1997), however these studies have produced any conclusive conclusions. Research and development, organisation size, and industry may have an impact on how CP and CSR are related, according to earlier studies (Fombrun and Shanley, 1990; Ullman, 1985; Waddock and Graves, 1997, Waddock, Graves and Gorski, 1998). As a result, this study used the selected organisations' size as a control variable. An organisation's size is determined by its annual revenue volume and value of its total assets (Cho, Chung and Young, 2019; Cowen and Scott 1987; McWilliams and Siegel, 2000; Stanwick and Stanwick, 1998; Waddock and Graves, 1997).

Sustainability attempts to balance financial, social and environmental factors to facilitate responsible business decision-making over the immediate and long-term. While other aspects of the hospitality sector are relatively straightforward to record and interpret, sustainability has remained difficult to quantify and analyse. Sustainability issues touch on nearly all aspects of hotel ownership and management but Okumus, Köseoglu, Chan, Hon and Avcı (2019) pointed out that the general attitude toward environment and the implementation of sustainable business practices is most important. However, several authors highlighted that agreement with broad statements representing the idea of sustainability is easy (Deng, Ryan and Moutinho, 1992; Dewhurst and Thomas, 2003; Horobin and Long, 1996) but more specific statements and actions taken are more difficult to agree with and a definite gap between attitudinal statements and actual initiatives becomes apparent (Dewhurst and Thomas, 2003). Despite the lack of clear definition by the authors mentioned above, it is universally accepted that there is a visible shift toward sustainability (Avelino, 2017), demonstrated by a growing number of sustainability programmes and initiatives which have arisen both internally in the hospitality industry (via hotel owners and managers)

(Stoffers, Eringa, Niks and Kleefstra, 2021) and externally in the environmental community (Weybrecht, 2017).

As mentioned earlier, the majority existing research has been based on the experiences of developed countries and has investigated inconsistent relationships between CP and CSR. Furthermore, CSR is implemented on a voluntary basis and is costly. The main objective of this study was to investigate the relationship between CSR and CP in emerging economies such as the RSA and the UAE. Accordingly, this research study aimed to develop a suitable CSR framework for the research context and test the relationship between CSR practices and CP in the RSA and the UAE hospitality industry.

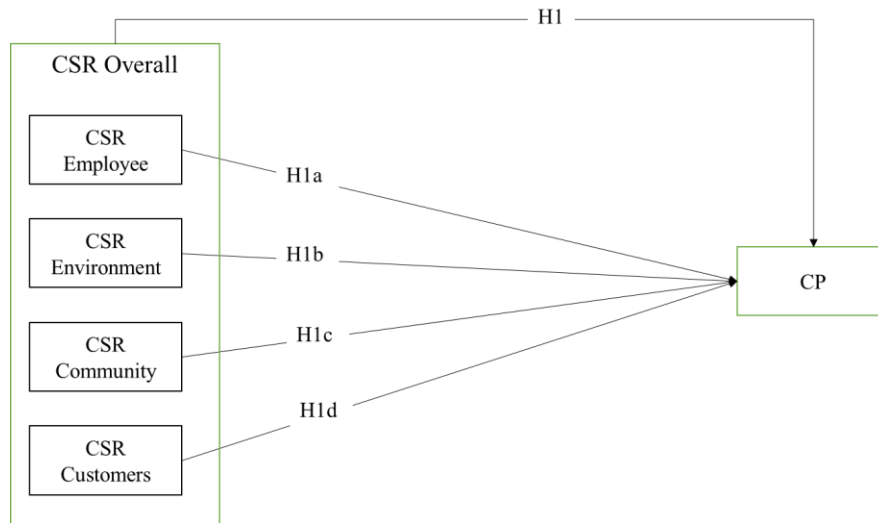
The conceptual framework that was developed allows for understanding of the effects of the different variables on CP and led to the development of hypotheses and analysis for the relationship of corporate social elements such as employee, customer, community and environmental relations.

Additionally, the conceptual framework was designed to focus on the three research questions set out earlier. The theoretical basis for the study was stakeholder theory. From the stakeholder theory point of view, CSR can be assessed in terms of an organisation meeting the needs of multiple stakeholders. Furthermore, the social contract theory and the profit-maximising theory were also considered.

## **1.6 HYPOTHESES**

The financial performance in the current study considers perceived CP as a dependent variable because organisations' profit functions are measured by company financial performance. A number of scholars (Beck, Frost and Jones, 2018; Fijałkowska, Zyznarska-Dworczak and Garszka, 2018; Mahoney and Roberts 2007; Simpson and Kohers, 2002; Waddock and Graves, 1997) have used these variables to measure financial performance.

Based on an extensive literature review, a conceptual framework was proposed as shown in Figure 1.7 below which presents CSR as the independent variable and includes the following four social relations: employees, communities, environmental and customers. The CP is the dependent variable which is a profit function of company's performance.



**Figure 1.7: Conceptual framework for research testing**

*Source: (Researcher's Own, August 2017)*

Four stakeholder components were identified in the current study as CSR initiatives involving each stakeholder. According to the conceptual framework, in order to determine the CSR–CP relationship, each stakeholder construct CSR initiative was matched with each corporate financial performance indicator.

Therefore, the following null hypotheses were proposed:

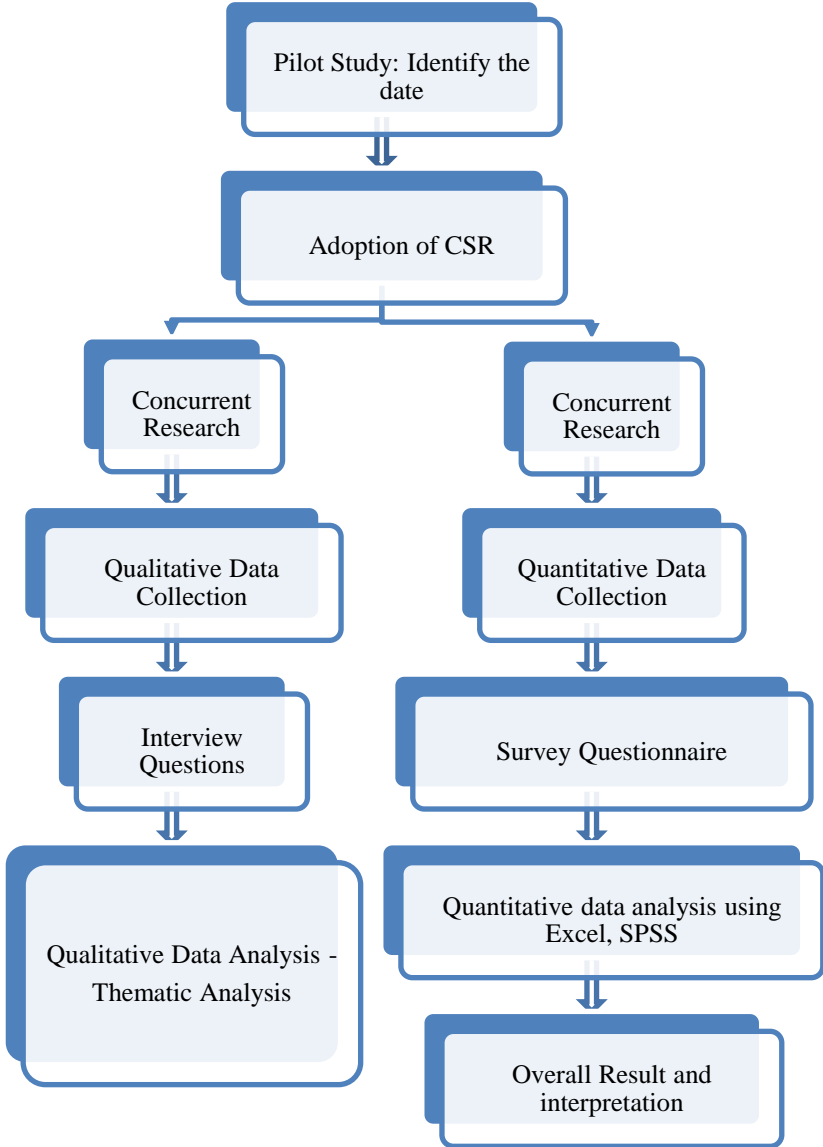
- H0<sub>1</sub>: There is no influence of strong CSR initiatives on the CP of hotels in emerging economies
  - H0a: There is no influence of strong CSR employee initiatives on the CP of hotels in emerging economies
  - H0b: There is no influence of strong CSR environment initiatives on the CP of hotels in emerging economies
  - H0c: There is no influence of strong CSR community initiatives on the CP of hotels in emerging economies
  - H0d: There is no influence of strong CSR customer initiatives on the CP of hotels in emerging economies

This study uses perceived CP as the measure of performance. The study considers CP as a dependent variable because organisation's profitability is influenced by CSR initiatives.

**1.7 METHODOLOGY**

**1.7.1 Mixed Methods**

To achieve the research objectives, the study used both qualitative and quantitative research methods. The below figure 1.8 outlines the research design framework.



## **Figure 1.8: Research design framework**

### **1.7.1.2 Qualitative method**

Kandel (2020) indicated that qualitative research is a naturalistic/interpretative approach concerned with understanding the meaning people give to phenomena within their social setting. They outlined a number of key elements which characterise the qualitative approach. It is an approach which provides a deeper understanding of the social world; it is based on a small-scale sample; it uses interactive data collection methods, e.g., interviews; and it allows new issues and concepts to be explored.

To gather the primary data of this study, the researcher employed qualitative semi-structured interviews. In this study, this method was utilised to identify and discuss trustworthy views from industry experts in the hospitality sector. Qualitative information was transferred from the questionnaire onto a computer programme by assigning codes to units of information. These codes were prearranged and categorised into four stakeholder elements (employee, environment, customer and community).

### **1.7.1.3 Quantitative method**

The study's quantitative approach involved identifying the relationship between perceived CSR and perceived CP, adopting the quantitative method. A survey questionnaire was adapted from validated sources for both perceived CSR and perceived CP.

A survey questionnaire was devised (in English), consisting of structured questions according to the devised codes, and rated by using 5-point Likert scales. 500 participants were asked to indicate their opinions on each CSR question, using a 5-point Likert scale (5 = most important, 4 = somewhat important, 3 = important, 2 = less important, 1 = not at all important) from which a total of 366 responded. For this research study, data on perceived CP was also collected in a similar manner to the perceived CSR initiatives.

The researcher used the already validated scale developed by Turker (2009) for measuring the CSR initiatives across primary stakeholders such as employees, environment, customers, and the



community. In addition, for measuring the perceived CP of the hotels, the validated scale developed by Delaney and Huselid (1996) was used.

### 1.7.2 Population and Sampling

For all intents and purposes, the number of this population is indeterminate, and a sample was therefore used. This study was based on a sample of five hotels in total, 3 hotels in South Africa and two hotels in the UAE with a sample population of 366 respondents for the questionnaire. Data collection from a sample is preferred in comparison to researching a whole population because it is cost-effective; the accuracy of results on samples has been proven to be accurate; speed of data collection is quicker; and confidentiality is almost guaranteed because a few individuals are targeted (Levey and Lemeshow, 2013).

There are two broad sampling methods that can be used, namely non-probability methods and probability methods. Due to the limited time and resources, the researcher used a non-probability judgement sampling approach by applying purposive sampling to select the sample. Roy (2019) stated that the non-probability sampling method means that the selection of sampling elements is left to the discretion of the researcher. Judgement sampling is conducted where sample members are chosen on the basis of the researcher’s judgement as to what constitutes a representative sample for the population of interest. The sample members are screened to determine whether or not they should be included in the sample (Diamantopoulos and Schlegelmilch, 2000).

#### 1.7.2.1 Sample frame

Table 1.2 below lists the hotels that have been selected for the research. Formal permission was sought to carry out the research as the researcher has already had informal meeting discussions with the senior managers of the hotels listed below and has received favourable informal support.

**Table 1.2: Hotel Profile**

Country	Province/Emirate	Hotel Name
Republic of South Africa	Gauteng	Hotel 1
Republic of South Africa	Gauteng	Hotel 2
Republic of South Africa	KwaZulu Natal	Hotel 3

Country	Province/Emirate	Hotel Name
United Arab Emirates	Abu Dhabi	Hotel 4
United Arab Emirates	Dubai	Hotel 5

The sample frame consisted of 366 respondents who will be selected from a list of employees within the samples identified for the research. The target population for this research consisted of a sample of senior, middle and junior managers from the selected hotel chains. The breakdown is depicted in Table 1.3 below. The respondents were selected from an employee list which was provided by each of the hotels selected for the study. The list contained the names of all senior, middle and junior employees working for the organisations in question. All information received was stored in a secure password-accessed PC that only the researcher had access to. The researcher conducted the research remotely from the UAE and travelled back and forth to the RSA when required to gather and coordinate the relevant information and analysis for the study. In addition, Zoom was used when travelling was not possible to conduct the interviews.

**Table 1.3: Sample Characteristics**

Hotel Name	Management Level
Hotel 1	Top Management Middle Management Junior Management
Hotel 2	Top Management Middle Management Junior Management
Hotel 3	Top Management Middle Management Junior Management
Hotel 4	Top Management Middle Management Junior Management
Hotel 5	Top Management Middle Management

Hotel Name	Management Level
	Junior Management

### 1.7.3 Data Analysis

The four major types of mixed method designs described in the literature are the triangulation, embedded, explanatory and exploratory approaches (Creswell and Plano Clark, 2007). The two models of exploratory research design are as follows: instrument development (quantitative emphasis), and taxonomy development (qualitative emphasis). One of the major problems presented in this study is the lack of a guiding CSR framework in the RSA and the UAE. In order to address this issue, an exploratory design was developed and used in the study.

Triangulation is a strategy that can be used to strengthen the confidence in the research findings (Arksey and Knight, 1999). Abdalla, Oliveira, Azevedo and Gonzalez (2018) stated that triangulation can reduce or eliminate personal and methodological biases and increase the probability of generalising the findings of a study as the data is gathered from different angles and by different methods. They further asserted that using multiple methods provided more credible and dependable information.

Denzin (1970) identified multiple triangulation strategies that can be used in the same investigation as follows:

- Methodological triangulation –the use of multiple methods to collect data
- Data triangulation –the use of a variety of data sources in a study in terms of person, time and space
- Investigator triangulation –whereby multiple researchers are employed to investigate the problem; and
- Theoretical triangulation –the approaching of the research from varied perspectives using hypothesis.

In this study, the data was collected from different sources and by using multiple methods, including semi-structured interviews and surveys. The analysis helped the researcher to understand the correlation between CSR initiatives carried out by hotels and sustainability through the analysis of the company’s financial data and CSR reporting practices as well as its stakeholder

relationships. Following this step, the quantitative data and the CP data was used to answer the main research question for this study.

The study first used the qualitative approach as this method is best suited for investigating a phenomenon. Additionally, an exploratory design is most suited to investigating or expanding and analysing a mechanism when one is not already available (Creswell and Clark, 2007), or to identify the significant variables to be studied quantitatively.

As stated earlier, a CSR framework was developed using qualitative interviews. Next, the strategies for successful CSR were developed. Finally, the significant variables for the relationship between perceived CSR and perceived CP were identified. For this purpose, the researcher use the quantitative data.

The four research questions outlined below were answered by using the data from the interviews, surveys, documents and the relevant literature.

- What CSR activities does the hotel industry partake in?
- Why do people participate in socially responsible activities?
- Is there a relationship between CSR and CP?
- How they are linked for sustainability purposes?

#### **1.7.4 Pilot Study**

Pilot studies are recommended by Yin (2009) in order to improve the data gathering process, particularly the data content and processes to be followed. This formative process aids in the clarification of earlier theories and research issues. A pilot study is any small-scale exploratory research strategy or procedure that involves sampling but does not use strict standards, according to Zikmund (1997). Five respondents participated in the pilot test of the questionnaire to make sure it was clear and explicit and that it would yield the desired findings for the research study. The pilot study was conducted in both RSA and the UAE. The pilot study allowed for quality checks and testing for possible errors that could impact the research results. Table 1.4 below shows the sample that was chosen for the pilot study.

**Table 1.4: Pilot Study Participants**

Country	Position	No of Respondents
Gauteng	Middle Management	1
Gauteng	Senior Management	1
Kwa –Zulu Natal	Junior Management	1
Abu Dhabi	Junior Management	1
Dubai	Senior Management	1

### **1.7.5 Reliability and Validity**

According to Leedy and Ormrod (2010), reliability is the consistency with which a measuring instrument yields a certain result when the entity being measured has not changed. Validity is a measure of the extent to which the instrument measures what it is intended to measure. Since validity and reliability are the two major factors that a researcher must take into consideration when using data collection or measurement instruments, this study used the following validity and reliability tests, in accordance with the literature.

#### **1.7.5.1 Validity of the research**

For the current study, validity was determined by asking pretested questions relating to the study of CSR in the RSA and the UAE. The research required knowledge on the topic of CSR, and therefore the research questions were clearly articulated and worded and easy to understand and interpreted. The questionnaire was tested with the pilot study participants and adapted as needed to ensure that the questions would be understood and would give the researcher the answers she sought.

Validity is the extent to which a measurement instrument measures what it is intended to measure (Leedy and Ormrod, 2014). In order to ensure validity in the study, the researcher did the following:

- Conducted a pilot survey; and
- Offered each participant the opportunity to receive feedback on the research which provided a platform for verification of the opinions exchanged during the interviews.

### **1.7.5.2 Reliability of the research**

In qualitative studies, reliability equates to trustworthiness (Golafshani, 2003). The interview questions were designed around current CSR practices and to help in developing a potential CSR framework. The questions were designed based on the fields of interest of the experts. For example, do you know what CSR initiatives your organisation carries out? What are your thoughts about these initiatives? The questionnaire was a predetermined set of questions used to collect the data (Kember and Leung, 2008). There are different formats for questionnaires such as survey, clinical data, social status and occupational group (Last, 2001). It is a data collection 'tool' for collecting and recording information about a particular issue of interest (Wong & Kuek, 2012). The questionnaire had a definite purpose that was related to the objectives of the research study. For the purpose of the data collected, it was clear from the outset how the responses to the questionnaire would be used. A letter with all the information regarding the research information gathered was communicated to the respondents and all ethical information was provided to the respondents. Reliability of the questionnaire was tested using Cronbach's alpha ( $\alpha$ ).

### **1.7.6 Limitations**

A limitation is a potential weakness of the study (Pajares, 2007). Limitations are the shortcomings, conditions or influences that cannot be controlled by the researcher that place restrictions on the methodology and conclusions. There are seven main limitations in the existing literature on CSR for the purposes of this study.

When compared to developed countries, emerging economies have fewer research studies of CSR. Being a multidimensional construct, CSR's variables are difficult to measure. There are only a few studies that have been carried out in the RSA and the UAE in the field of CSR and its sustainability within the hospitality industry; hence, the information provided might suffer from model misspecification and/or limited data.

Most studies have been cross-sectional and have solely looked at CSR within the industries, not to examine the development of CSR practices across the board in the country. Individual company management's implement CSR practices in emerging economies by adopting global CSR practices.

The reporting of CSR is not a mandatory requirement, although some businesses provide information about their CSR plans and projects in their annual reports. Researchers have identified several theoretical frameworks for organisations to implement their own CSR initiatives under categories such as employee relations, human rights, corporate ethics, community relations and the environment (Moir, 2001). Companies must understand CSR and their areas of responsibility, according to Moir (2001), who also noted that CSR is influenced by the company's economic perspective.

Numerous CSR studies have been conducted from the perspectives of developed countries. In developed countries for instance, CSR principles, frameworks and indices have been developed. However, emerging economies cannot always adopt these principles and frameworks (Matten and Moon, 2004) due to a variety of factors such as cultural differences, management attitudes and different business models. As a result, when current CSR concepts and principles are applied directly to emerging economies, the expected results from the concept may be inconsistent like in this research study.

Non-probability sampling and more specifically judgemental sampling were used to select the respondents. This method limits the external validity of the research because selection was done randomly as per the sample selection. Not every employee in the organisation completed the questionnaire. The results cannot therefore be generalised to the whole population.

The research did not include a representative sampling of gender, age, sex and ethnicity. Selection was mixed in accordance with participation of the respondents based on the sample selection.

### **1.7.7 Delimitations**

Delimitations define the parameters of the research. They are choices made by the researcher which should be mentioned. The following describes the boundaries that were set for this study:

- Respondents were chosen from the hospitality industries within different locations in the RSA and the UAE. The representation was from Gauteng and Kwa-Zulu Natal. UAE had representation from Dubai and Abu Dhabi.

- Only employees with CSR knowledge at management and junior level in the hotels were selected as lower-level employees may not have any direct knowledge about the CSR initiatives of these hotels.

### **1.7.8 Ethical Considerations**

Ethical issues must be considered in any research. An official formal University of South Africa (UNISA) ethics correspondence letter granting permission to conduct the research was sent to managers of the hotels requesting their permission to conduct the research. Hotel managers needed to give their written consent to the researcher to conduct the research. All UNISA's ethical requirements were adhered to. Respondents were recruited specifically to participate in the research study and participants were briefed by the researcher about the nature of the study that would be conducted. Furthermore, they were advised of their right to confidentiality and anonymity and that they had the right to withdraw from the study at any time. People should not be pressurised by their seniors or any other powerful individuals to participate and participation should thus be strictly voluntary (Leedy and Ormrod, 2014). Respondents were given contact details of the research team and the information regarding where to direct queries and were advised that there were no incentives of any kind to participate. All respondents also needed to consent to be included in the study.

The researcher also undertook to:

- Comply with the study rules
- Ensure the accuracy of the data
- Avoid misrepresentation of the statistical data; and
- Avoid conclusions that were inconsistent with the research objectives.

### **1.8 IMPORTANCE AND BENEFITS OF THE STUDY**

There is a moral obligation for organisations in the hospitality industry to ensure that CSR initiatives are implemented and adopted. The hospitality industry is expected to face many changes as consumers look for attractive destinations that feature a clean environment and well-preserved natural and cultural attractions. In order for this expectation to be achieved, the hospitality industry



needs to work hand-in-hand with other stakeholders like the government in terms of enforcing stringent adherence to CSR initiatives and using companies that contribute to conservation such as water, energy and natural resource savings.

Legislative regulations, cost savings, obtaining a competitive edge, satisfying customer demand, increasing environmental quality, raising employee awareness, controlling risks, and enhancing investor relations are some of the main reasons hotels engage in sound environmental practices (Graci and Dodds, 2008; Kang, et al., 2015; Rahman, Reynolds and Svaren, 2012). Enhancing a hotel's environmental and social performance can also serve to foster a welcoming atmosphere for staff and guests, give the firm a competitive advantage, and enhance its corporate image (Hsieh, 2012; Mensah, 2006; Tortella and Tirado, 2011).

Pressure on governments to incorporate tourism into their wider development policies may help raise awareness about the need for sustainable tourism and the benefits of long-term planning approaches. However, there is a strong need for training of employees and industry players at the local level. This can help achieve great savings from a cost perspective as, through training, they are briefed about the concerns and goals of CSR. Stricter legislation in low-income and emerging economies is often concerned with issues of corruption, lack of monitoring and lack of governance (Asongu, Uduji and Ololo-Obasi, 2019; Sharma and Mitra, 2019), as there may be no tourism master plans that incorporate sustainable tourism practices or measures or incentives for industry to adopt them on their own initiative. To date, few emerging economies have imposed social or environmental criteria on foreign investors (Mohamadieh, 2019), seeing only short-term economic gains instead of long-term, holistic, sustainable hospitality development (Dodds and Joppe, 2005).

Promoting greater sustainability through CSR efforts will benefit the hotel industry, which will gradually demonstrate an uptake in social and environmental strategies and actions through social and environmental training programs, monitoring of environmental costs and savings, green purchasing policies, recycling programs, and energy and water-saving initiatives (Chung and Parker, 2010). Additionally, Bunleung, Butcher, and Fredline (2014) noted that many hotel corporations participate in CSR initiatives, and CSR continues to be of interest to the tourism industry. The hotel industry has, so far, adopted a number of operational procedures meant to preserve the environment (Sucheran and Bob, 2015). The most frequent contributions made by the

industry to environmental initiatives and programs are those involving energy, water, and waste management. Hotels are not persuaded to adopt good environmental practices only because it is "the right thing to do," according to Graci and Dodds (2008: 252). The perceived financial and other advantages of environmental management, as well as the desire to be considered as responsible, are the main factors driving hotels to take sound environmental measures.

## **1.9 SIGNIFICANCE OF STUDY**

The elements of this study for the hospitality industry include shaping corporate culture, minimising risk, enhancing efficiency and building company brand and reputation. Transparency and both internal and external communication are considered important to build trust and company reputation for stakeholders in order for organisations in the hospitality industry to remain sustainable.

While there is fair amount of literature on the general subject of CSR, not much has been written about the state and the effectiveness and sustainability of CSR within emerging economies' hospitality industries, and how these concerns may impact organisational performance, reputation and image as perceived by the stakeholders. The significance of the study lies in analysing the impacts and benefits of adopting CSR in the hospitality industry and its contribution to society and the environment while remaining sustainable.

Garrick (2015) stated that sustainability issues impact almost all aspects of hotel ownership, including finance (disclosure of CSR projects in annual reporting); operations (using environmentally friendly machinery and recyclable products); and human resources (employee development and training). The numerous drivers towards sustainability indicate a growing correlation between sustainability and financial performance. Companies that practise CSR achieve better reputations, improved brand image, increases in sales, greater visibility for investors, and increases in customer loyalty. It can also lead to enhanced public relations and other benefits such as energy and water consumption savings and increase customer retention because customers want to be affiliated to companies that are CSR-compliant. Thus, companies deemed good corporate citizens are attractive to new customers and workers, assist in raising staff morale, and have lower operating expenses (Garrick, 2015).

Transparency and both internal and external communication are considered important to build trust and company reputation for stakeholders. Some authors find stakeholders who are aware of CSR initiatives, not only have more positive views of the company and their relationship to it, but also contribute to the adoption of best practices (Sen, Bhattacharya and Korschun, 2006).

### **1.10 EXPECTED OUTCOME OF THE STUDY**

The expected outcome of this study is for hotels in emerging economies to act responsibly toward society and the environment in which they operate and for them to consider CSR as an integral part of good business practice. Even the activities referred to as the CSR function are channels to seek business benefits through integrating them closely with the core business and other corporate activities. In order for the hospitality industry to reach the primary goal of delivering a societal benefit, it is important to monitor whether the intended benefits are realised through the specific CSR programmes. If they are not realised, then ways to modify and enhance the programmes need to be devised and incorporated into normal business practices, based on the results of the research. Responsible business practices help improve risk management as well as legal adherence to and compliance with regulatory frameworks. Also, new growth markets are developed by means of CSR initiatives because international investors are more likely to invest in organisations which are CSR-driven. In general, CSR should be considered very important for hotel brands and reputation which contributes to the sustainability of an organisation.

### **1.11 OVERVIEW OF THE STUDY**

The thesis is structured in the following manner. Chapter 2 outlines the theoretical perspectives that are association with the CSR research and grounds the research against a strong theoretical background. CSR practices occurring in developed and emerging economies are also outlined. The chapter also discusses the roles of business organisations as well as outlines the alternative practices of CSR and the theoretical view of CSR in emerging economies. Furthermore, the chapter also outlines CSR as practiced in Africa and the UAE as well as outlines the relationship between CSR and CP before outlining the gaps and implications of the study. In addition, Chapter 3 outlines the methodological approach that that the research has adopted. Furthermore, Chapter 4 presents, first the quantitative analysis followed by the qualitative analysis. Within the quantitative analysis,

the chapter outlines the preliminary analysis, the reliability and validity testing, Confirmatory Factor Analysis (CFA), and Structured Equation Modelling (SEM) results. Following this, the qualitative results are outlined having analysed using a thematic approach. Chapter 5 discusses the results of the study, grounds them against past research and concludes the thesis and discusses the implications of the study to the research and industry.

The next chapter presents the literature review and explores key concepts that will assist the hospitality industry to understand and embrace CSR.

### **1.12 CHAPTER SUMMARY**

The chapter outlined the background to the problem of CSR in the hospitality industry, followed by the problem statement that highlighted the research gap in the existing literature regarding CSR practices in the hospitality industry of emerging economies. Further, the chapter discussed the objectives of the research, which is to explore the drivers and benefits of CSR, stakeholders' resistance to CSR, and the triple bottom line approach in the hospitality industry of emerging economies. A preliminary literature review is also provided in the chapter, covering topics such as CSR drivers, CSR in emerging economies, the triple bottom line in the hospitality industry, CSR benefits, resistance to CSR, CSR stakeholders, and CSR in the hospitality industry.

The chapter also included a conceptual framework that illustrated the relationships between the variables being investigated. The hypotheses were then presented, which guide the study's research design and data analysis. The methodology section explained the mixed-methods approach used for the research and outlines the population and sampling, data analysis, pilot study, reliability and validity, limitations, delimitations, and ethical considerations of the study. The importance and benefits of the study are also discussed, followed by the significance of the study in the hospitality industry of South Africa and UAE.

## CHAPTER 2: LITERATURE REVIEW

### 2.1 INTRODUCTION

According to Dodds and Joppe (2005), the worldwide hospitality industry employs some 760 million people and accounts for roughly a tenth of global employment and capital creation. In most countries, especially emerging economies, tourism is seen as a sustainable option for economic growth, but current unsustainable tourism practices can impact the health and wellbeing of the environment and community. It is therefore essential that the wellbeing of society and the environment in which any organisation operates are preserved and maintained for future generations to enjoy. This responsibility remains in the hands of business organisations and various other stakeholders to implement and maintain. Dodds and Joppe (2005) also stated that while strong post-recession gains achieved after 2001 appear to be declining, Deloitte (2017: 5) projected that the hotel sector would “sustain strong 5–6 percent growth throughout 2018, setting up the industry to reach a record-breaking \$170 billion in gross bookings”. Each year, there is an increase in global travellers with millions of new consumers from both developing and developed markets, many with rising disposable incomes and the ability to travel the world. A “sleeping giant” has truly awakened and the impact of which cannot be underestimated or ignored (Deloitte, 2017). Hence, the need for organisations in the hotel industry to ensure sustainability while still remaining focused on CSR initiatives. Jamali, Karam, Yin and Soundararajan (2017) stated that in many emerging economies, the hospitality industry contributes significantly to the economy and is growing at a considerable pace. The statistics highlighted above show that more travellers from developing and developed countries are willing and able to travel; thus, the hospitality industry has an obligation to remain responsible in adopting CSR initiatives instead of remaining focused only on profitability. Profitability and sustainability should be integrated with CSR initiatives in order for organisations operating in the hospitality markets to remain sustainable. Companies are sensitised differently to different institutional stakeholders and institutional pressures in their external environments depending on their particular industry and nature of business.

Numerous CSR research studies have sought to understand the mechanics of CSR and how it relates to gaining competitive advantages. Researchers have attempted to determine how social responsibility impacts various stakeholders, including employees, clients, and society. Some

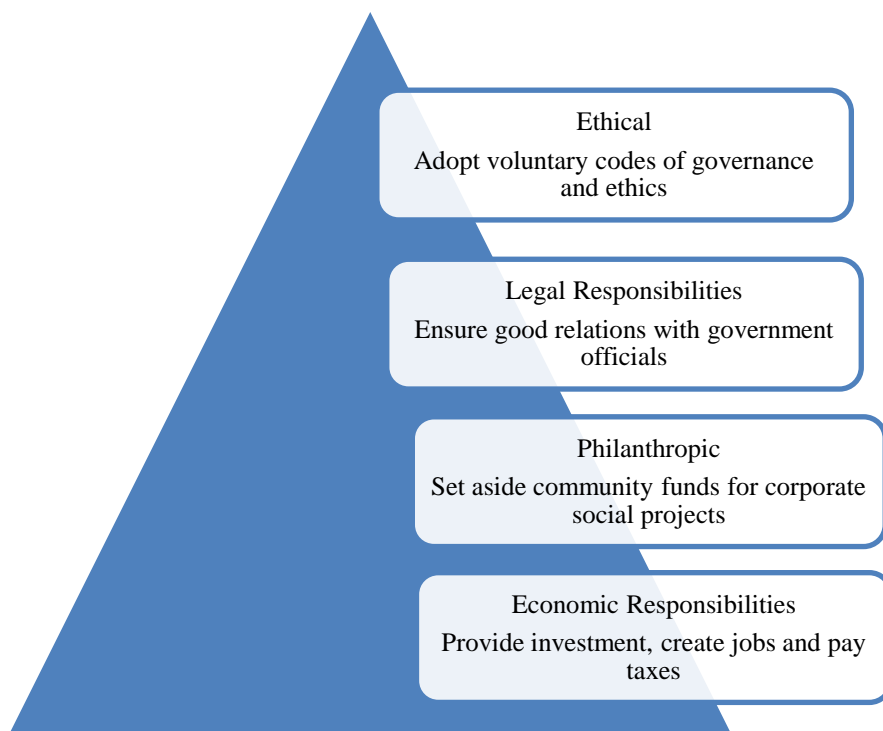
studies have looked into how a company's CSR efforts impact its bottom line (Luo and Bhattacharya, 2006; Waddock and Graves, 1997), while other studies examined and found that CSR increases revenue and decreases costs (Cruz and Wakolbinger, 2008; Maloni and Brown, 2006). Other researchers (García-Sánchez, Gómez-Miranda, David and Rodríguez-Ariza, 2019; Ruf, Muralidhar, Brown, Janney and Paul, 2001; Griffin and Mahon, 1997) have noted that adopting and enhancing CSR ought to result in higher CP, whether this is due to higher revenue or lower costs. However, Garriga and Melé (2004) stated that shareholder value maximisation serves the interests of certain stakeholders of the organisation only. According to Friedman (1970), companies can benefit greatly from supporting social initiatives, and that funding charitable endeavors may be the only way to increase a company's competitive advantage and for companies to remain sustainable. CSR can be measured by how well an organisation satisfies the needs of various stakeholders i.e., suppliers that promote/offer eco-friendly products or services. Ruf et al. (2001) and Salem, Shawtari, Shamsudin and Hussain (2018) suggested that there are various methods for meeting stakeholder needs, ranging from cost minimisation to social maximisation. Organisations obtain a competitive advantage by acquiring additional complementary capabilities that rivals find difficult to copy by strategically investing in stakeholder demands.

This study therefore incorporates past studies and research on issues such as environmental management and sustainable development within the hospitality industry in a global developed and developing setting. The chapter begins with the theoretical view of CSR in emerging economies, the different views on CSR, and the alternative practices of CSR. In addition, CSR and company performance linkages are outlined, which is followed by the comparisons of CSR in different contexts such as developed, emerging, Africa, and UAE. This is followed by a discussion into the roles of business organisations. Finally, the chapter describes the research gaps in the present research, the implications of the study and the summary.

## **2.2 THE THEORETICAL VIEW OF CSR IN EMERGING ECONOMIES**

Carroll's CSR model was designed for the developed countries (Matten and Crane, 2005; Visser, 2006b). Carroll's (1979) CSR pyramid was used by Visser (2006b) in his analysis of the state of CSR in Africa, and he suggested that the order of the pyramid did not apply in Africa. Figure 2.2 depicts Visser's revision of Carroll's (1999) CSR pyramid, which substitutes discretionary

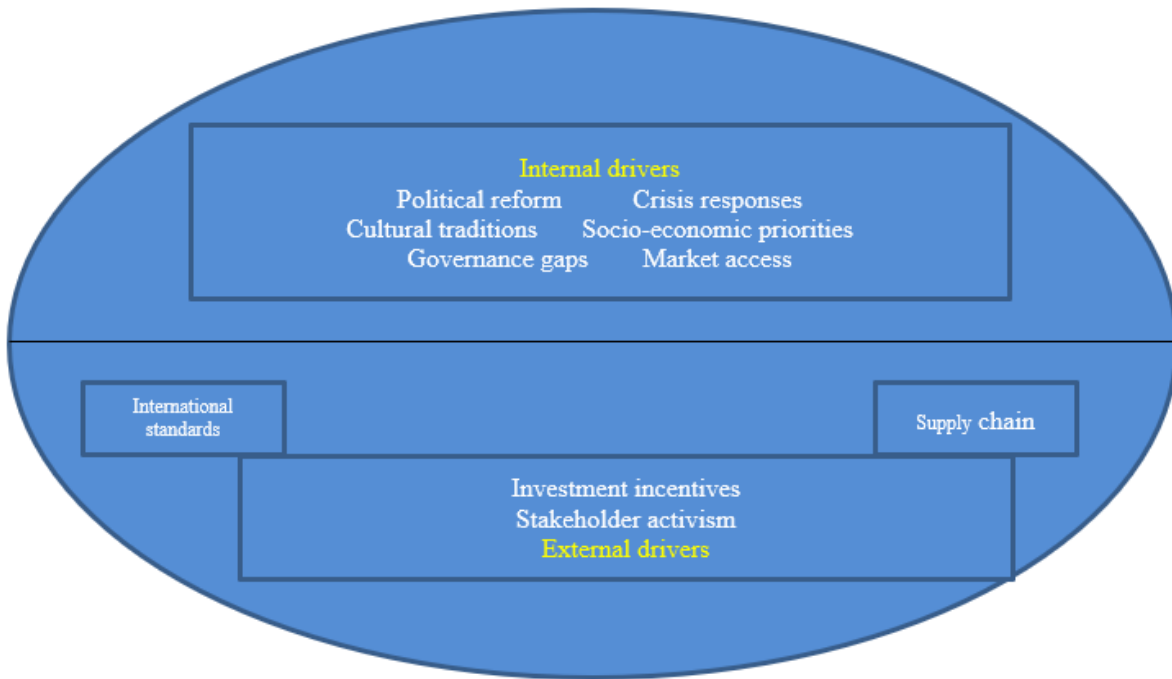
responsibilities with philanthropic responsibilities. The economic grouping served as the base for this new pyramid, providing the foundation for the other three categories. Visser (2005b) placed philanthropic responsibilities as the next category above basic economic responsibility and claimed only then could legal and ethical responsibilities follow. Visser further posited several arguments for why philanthropy should come first, including Africa's problematic socioeconomic conditions, its dependence on foreign aid, and the fact that CSR in Africa was still in its infancy. Legal infrastructure is poorly developed in Africa; hence, it is a less demanding driver of CSR. According to Visser (2006b), the relative importance of the various categories of CSR was significantly influenced by the local cultural environment and could not be generalised to different nations in the order originally suggested by Carroll's pyramid model. There is increasing evidence that CSR practices in emerging economies are increasingly focused on philanthropic responsibilities (Jamali and Mirshak, 2007; Visser, 2008).



**Figure 2.1: CSR pyramid for emerging economies**

*Source: Adapted from Visser (2007)*

Visser (2007) suggested ten major drivers that characterise CSR in these contexts and divided these drivers into two groups: internal and external, as shown in Figure 2.3 below. He considered that internal drivers represent pressures from within a country, such as cultural traditions, political reform, socioeconomic priorities, governance gaps, crisis responses and market access. On the other hand, external drivers represent the international standards, investment incentives, stakeholder engagement and supply chains, which tend to have a global origin. In the context of Africa, socio-cultural factors such as communalism, charitable traditions and ethnic-religious convictions shape corporate social responsibility (Burton, et al; 2000). Therefore, Visser (2007) hypothesised that most of the contemporary approaches to CSR in the African continent are strengthened by the value-based traditional philosophy of African humanism.



**Figure 2.2: Drivers of CSR in emerging economies**

*Source: Adapted from Visser (2007)*

Kemp and Unies (2001) showed that there are significant challenges to implementing CSR, particularly in many emerging economies where the institutions, standards, and legislative requirements that support CSR in industrialised nations are generally lacking. According to



research by Jamali (2007), there are numerous CSR initiatives created in Western countries that can be adjusted to work in emerging economies.

CSR's business case, or more precisely, the connection between CSR and corporate competitiveness, is one of the key advantages of stemming from being socially responsible (Porter and Kramer, 2002). The implementation of CSR practices may increase the possibilities for profitability, reduce risks, and improve financial investing and commercial benefits for all stakeholders. However, available studies have focused on CSR in the developed countries rather than the emerging economies (Belal, 2008; Dobers and Halme, 2009) hence, the emerging economies may not have the advantage in terms of extensive CSR implementation. Nicolaidis (2017) conducted a study to examine the idea of ethically driven CSR in the context of stakeholder theory and sustainable development in the current digital world. The study focused on event businesses, which are often compelled to cultivate strong cultures of ethical CSR merely because it is the 'right' thing to do, rather than just to advance their strategic goals. Ethical CSR should be motivated by real virtue and a desire to reflect society's moral ideals. The findings indicated that as global events grow in popularity and multitudes of specialised events take place, ethically driven CSR will empower event planning companies to expand their reach and brand awareness, thereby increasing their sustainability potential, while also orienting them to social norms.

Most academics and business experts have noticed how, since the early 1990s, CSR has transformed from being an irrelevant and often frowned-upon idea to an increasingly important concept globally, both in political and business agendas, and now forms part of the debate on globalisation, competitiveness and sustainability. CSR involves assessment of organisations' economic, social and environmental impact, taking steps to improve it in line with stakeholder requirements and reporting on relevant measurements. Corporate governance reflects the way organisations address their legal responsibilities and therefore provides the foundations upon which CSR practices can be built to enhance responsible business operations.

In Africa, basic education and skill development continue to remain as a problem. Both these issues are important to economic growth and poverty reduction, but the financial and managerial scope of African states to meet these goals is limited. The presence of HIV/AIDS and its damage to the

labour force only adds pressure to the existing problems already being faced in Africa (Johanson and Adams, 2004).

While poverty in other parts of the world has generally decreased, the situation has been worsening in Africa. In Sub-Saharan Africa, the USD1.25 a day poverty rate showed no sustained decline between 1981 and 2005, remaining at around 50%. The number of disadvantaged people almost doubled, from 200 million in 1981–380 million in 2005 (World Bank, 2009). This remains a huge issue and it is the responsibility of both governmental and organisational initiatives to help eliminate this crisis that Africa faces.

The UNDP (2006) and Visser (2008) describe emerging economies as less developed nations with a relatively low per capita income. Many nations in Africa, Asia, and Latin America fall under this category and are working to improve their political, financial, educational, labour, and cultural systems in an effort to address these issues (Whitley, 1999). Therefore, the Asian, African, Middle Eastern, and Latin American regions have been the main focus of most CSR studies in emerging economies (Belal and Momin, 2009). Since the theory of CSR was introduced in the developed world, it cannot be directly adopted by the developing world. To understand the application of CSR in emerging economies a review of the literature on CSR implementation in both developed and emerging economies has been illustrated and explained in the chapters of this research paper. The literature explained above addresses the problems and why CSR perceptions applied in developed countries cannot be adopted by emerging economies.

CSR may also be considered as a tool that helps developing-nation businesses get access to developed-nation markets. For instance, Nyuur et al. (2019) identified competitive advantage in global markets as one of the key indicators for CSR in Central and Eastern Europe and Asia. Overall, the notion of CSR has gained significant prominence on a global scale and is now a key topic of discussion in the discourse surrounding globalization, competitiveness, and sustainability. CSR practices in developing countries are becoming more concentrated on philanthropic obligations, primarily due to prevailing socioeconomic circumstances and inadequate legal frameworks. CSR in Africa is influenced by traditional values, cultural traditions, and socio-cultural factors. The adoption of CSR initiatives has the potential to enhance profitability, mitigate risks, and enhance financial investment and commercial advantages for all parties involved.

## 2.3 THE DIFFERENT VIEWS ON CSR

As previously mentioned, it is widely acknowledged that the study and practice of CSR is more advanced in developed countries as in the emerging economies. Academically, very little is known on the practice of CSR in emerging economies (Jamali and Mirshak, 2007). However, as identified by CSR scholars, in emerging economies CSR plays a role in philanthropy (Uriarte, 2008). On the contrary, Matten and Moon (2004) stated that CSR differs in emerging economies because of the cultural differences. Uriarte (2008) demonstrated using data from 14 Asia-Pacific nations, including Indonesia, Malaysia, the Philippines, Singapore, and Thailand, the five South-East Asian emerging economies. The following parallels were seen in CSR practices and activities carried out throughout the nations in the Asia-Pacific area, according to the Asia-Pacific Economic Cooperation's (APEC, 2006) report CSR in the APEC region:

- The roots and conceptualization of CSR are significantly affected by ethical ideas and religious practices, and they are entrenched in the historical and cultural traditions of each nation.
- CSR is increasingly shifting away from its historical emphasis on business philanthropy and toward a wider range of actions that engage business with all of its stakeholders and aid in integrating the practice of CSR into the organisation's fundamental strategy. Efforts for reporting are growing rapidly in the belief that formal monitoring and evaluation of outcomes will enhance the credibility of CSR and make it easier to validate.
- CSR is changing in response to outside forces, such as fulfilling legal and regulatory requirements as well as the demands of the general public for higher standards of accountability, such as observing environmental regulations and guaranteeing that proper labour standards are upheld throughout the supply chain.
- In order to undertake CSR initiatives, businesses are increasingly forming relationships with other stakeholders, such as both governments and NGOs.

Although there are some general similarities between developed and developing country methods, there are also clear disparities. According to Maignan and Ralston (2002), the amount of CSR reporting varies between organisations in various nations. The trends listed below frequently appear in CSR initiatives in industrialised nations.

- Strong environmental responsibility

Comparatively speaking, wealthy nations place greater emphasis on environmental responsibility and the advancement of environmental management practices than emerging economies do (Mazurkiewicz, 2004). Additionally, a lot of people believe that it is the obligation of corporations to mitigate the environmental effects of their activities, goods, and facilities. CSR is an obligatory duty for all companies (Mazurkiewicz, 2004). Emerging economies should be concerned with environmental issues because environmental problems are not exclusively problems caused by industrialisation, but are also caused by poverty (Kurvey, 2004).

- Strong and active political society involvement

Public society includes NGOs such as Greenpeace, Amnesty International, Community Aid Abroad and the Councils of Social Service (Johns, 2002). The tools that NGOs use to monitor businesses are very different to those of the market and government, whereby governments tend to depend on legislative or economic tools. On the other hand, NGOs rely on ideas expressed in a strange new language, the language of CSR such as the triple bottom line (Johns, 2002). Large, prominent domestic and international businesses are now implementing CSR practices (Crane, McWilliams, Matten, Moon and Siegel, 2008). These practices have been adopted as needed for each country's difficulties specific to each nation, such as those relating to fair trade, supply chains, HIV/AIDS, and sector-driven demands (agricultural, textiles, mining) (Abboud and AbdulRazek, 2010; Crane et al; 2008). Philanthropic endeavors in the fields of education, health, sports, development, the environment, and other community services are typical CSR practices (Crane et al; 2008; Jamali, 2007; Lantos, 2001). The most significant CSR activity is making economic contributions since it is a powerful tool for corporations to have an impact on society (Berniak-Wozny, 2011; Porter and Kramer, 2002). Lastly, CSR practices adopted in emerging economies are closely related to cultural values and religious beliefs (Welford, 2005).

CSR policies and practices in Asia were compared to those in the USA, Europe, and Australia by Baughn, Bodie, and McIntosh (2007) and Pham, Hoang, and Phan (2020). They demonstrated, based on Welford's (2005) study, that fewer policies and procedures were implemented in the developing world. Their study emphasised the disparities in corporate policies between European

and Asian businesses, especially those pertaining to fair salaries, the right to free association, and equal opportunities for employees. Furthermore, according to Baughn et al. (2007), philanthropic policies are more prevalent in North America, less common in Europe, and least employed in Asia. CSR was claimed to be less popular in emerging economies than it was in developed nations by Ramasamy and Ting (2004). Additionally, they claimed that Malaysia had a lower overall degree of CSR awareness than Singapore. Rathnasiri (2003) observed that while philanthropic and community development were well known and practiced in Sri Lankan organisations, many corporations there did not understand CSR. Further pointing out that community development and philanthropy were not new in Asia, Baughn et al. (2007) noted that these CSR activities were carried out under a number of names, including donations and social charity giving

Various researchers (Baughn et al., 2007; Dobers and Halme, 2009; Lindgreen et al., 2009; Visser, 2008) have debated the CSR practices in Africa and the Middle East, Central and Eastern Europe, South and Latin America, and the Asian countries. Particularly in areas where they are vulnerable, such as with health difficulties like HIV/AIDS and reduced life expectancy at birth, the governments of these nations hope to lessen social and environmental problems (Lindgreen et al., 2009). These are positive initiatives that can be implemented for the sustainability of organisation within a country in which it operates as it addresses social dilemmas.

Freeman's (1984) stakeholder theory suggests that an organisation's obligation is to aim to increase stakeholder satisfaction as well as profit maximization. Carroll (1991) criticised the idea of profit maximization responsibility and claimed that the concept of CSR and organisation stakeholders fit together naturally. Additionally, he made it clear that stakeholders must be pleased with an organisation's goals. Although Carroll (1991) acknowledged that this win-win situation is not always attainable, she argued that if it were, the organisation's interests would be better protected over the long run.

Friedman (1982) commented that CSR maximises shareholder wealth. Carroll (1991) supported Friedman's argument to disclose the responsibilities that organisations have towards adopting CSR. According to Friedman's argument, organisations should focus on five economic responsibilities in addition to profit maximization. Carroll added that the five economic responsibilities (environmental, social, economic, stakeholder and philanthropic) are based on the

legal responsibilities of an organisation because there is a societal agreement between the organisation and society. The social responsibility of the organisation, he went on to say, should raise the satisfaction of the interested parties. This is supported by Freeman's (1984) stakeholder theory on CSR.

Researchers have considered further research for CSR investigation such as the relationship between CSR and CP, and CSR in emerging economies. By acknowledging that profits and principles reinforce one another, these research areas have made it possible to identify win-win scenarios (Graafland, 2002). An organisation's long-term objectives, however, for a company should involve responsible interactions (Wheeler and Elkington, 2001) and have a positive impact on society and the environment (Daviss, 1999). Many organisations' primary goal is to maximise profits; as a result, for an organisation to be sustainable, it must be able to both acquire the right to operate and generate a profit (Yongvanich and Guthrie, 2006). Carroll (1991), on the other hand, asserted that an organisation's duty is to operate in a socially responsible manner, doing so not just in order to be profitable but also in order to abide by the law, be ethical, and be a good corporate citizen. Furthermore, Moscardo and Hughes (2018) conducted a systematic literature review on what strategies are the best suited to create guest engagements for CSR activities in hotels. The research found a total of 10 strategies that produced the best results in enhancing guest engagement in CSR activities: consistency throughout the business; ensuring that the CSR focus is a plausible fit for the corporation; understanding and connecting with guests; attracting and engaging guest awareness and interest; carefully structuring CSR communication; considering guest capabilities and limitations; designing programmes to encourage accessibility; providing prompts at critical points; developing and using feedback mechanisms; offering suitable incentives.

Friedman (1970) stated that an organisation's major responsibility is to maximise its shareholder's wealth. However, this notion is no longer valid with the introduction of CSR and organisational benefits derived from adopting these initiatives. All stakeholders need to be considered and not just shareholders. The benefits that accrue from including all stakeholders in an organisation's operational structures ensures sustainability. There is a moral obligation for organisations to ensure that CSR initiatives that are carried out are in fact adding value to the community and its environment. It becomes a win-win situation where the community and environment benefit from

the CSR initiatives and the organisation benefits from the support of the community consuming its goods and services.

The idea of CSR has drawn increased attention from researches in emerging economies. The question of whether and to what degree (Dutta and Durgamohan, 2008), the prevalent Western ideas of CSR could be implemented in emerging economies (Jamali, 2007) and whether CSR had advantageous effects on businesses (Dober and Halme, 2009) were of special attention. Despite pressure from a variety of stakeholders to apply CSR in emerging economies, it appears that many organisations lack the necessary expertise to do so (Fernando, 2007). In emerging economies, there are no recognised regulations to compel stakeholder demands (Blowfield, 2004; Chambers et al; 2003; Chapple and Moon, 2005; Thorpe and Prakash-Mani 2006; Visser, 2008). Other researchers suggest that senior management's lack of understanding about the benefits of CSR prohibits its implementation (Agarwal, 2008; Fernando, 2007). Blowfield and Murray (2014) agreed that there were no generally accepted rules in emerging economies to enforce stakeholder demands; hence, it is difficult for organisations to adopt CSR initiatives when there is no legal enforcement. There are expectations that business organisations need to find solutions to the main social and environmental challenges, such as water accessibility and affordable health care. Evidence of weak legal enforcement and issues around implementation by authorities at different levels abounds, yet at the same time, it is believed that the law by itself cannot define everything that society currently expects companies to take responsibility for. There is a need for greater collaboration between organisations, government and society in developed economies.

Therefore, stakeholders and organisations have poor and insufficient information about the applicability of many features of CSR in emerging economies. Furthermore, this information comes from global institutions such as UN Global Compact, and GRI, which have supported the development of many CSR plans. Ten principles that are used as a foundation for implementing CSR in an organisation were introduced by the UN Global Compact and are stated in Table 2.3 below. These principles are applied in both developed and emerging economies.

**Table 2.3: Ten Principles of the UN Global Compact**

UN Global Compact Themes	Principles
Human Resource	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; Principle 2: make sure that they are not complicit in human rights abuses.
Labour	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining. Principle 4: the elimination of all forms of forced and compulsory labour. Principle 5: the effective abolition of child labour; and Principle 6: the elimination of discrimination in respect of employment and occupation.
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges. Principle 8: undertake initiatives to promote greater environmental responsibility; and Principle 9: encourage the development and diffusion of environmentally friendly technologies.
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

*Source: UN Global Compact (2018)*

The study of the relationship between CSR and CP is important because, if the association is proven to be favorable, it will encourage organisations thinking about implementing CSR activities. This will appear as an attractive means to persuade more organisations to start adopting CSR practices. Although the literature above has reported contrasting results, this may be the result of research studies suffering from model misspecification and/or limited data (Elsayed and Paton, 2005).

The Global Reporting Initiative (GRI) framework is a group of reporting guidelines that were all developed through international stakeholder consultations with the aim of assisting businesses in developing sustainability reporting and Environmental, Social, and Governance (ESG) disclosures. These guidelines are updated frequently to ensure that they remain relevant to the demands of business and society in the twenty-first century (GRI, 2010). More than two-thirds of respondents in the Boston College Centre for Corporate Citizenship and EY (2016) poll on



sustainability reporting reported that their organisations used the GRI framework in the development and preparation of their reports.

Along with standardizing reports, implementing the GRI framework offers organisations support and direction in resolving important concerns. The GRI emphasizes and draws attention to the fact that organisations should take into account environmental and social factors if they have a significant impact on their business operations and important stakeholders. The development of ongoing public discourse and transparency surrounding the role of organisations in society and the necessity for greater transparency, sustainability, and responsibility in their business operations has been sparked by a number of issues, including noise and air pollution, climate change concerns, human rights concerns, and micro- and macro-economic crises.

Boston College Centre for Corporate Citizenship and EY in 2016, one of the highlights of the field was when Bloomberg began providing access to sustainability data to terminal subscribers as part of their normal membership. The OECD Guidelines for Multinational Organisations, ISO 26000, and the UN Global Compact are a few other well-known sustainability standards with which the GRI Guidelines have been developed to be consistent. Pasquali (2011) stated that more and more organisations are requiring their stakeholders to provide proof of their CSR performance. Apple, for example, has a requirement that suppliers must commit to before they can do business with the company. The company publishes an annual audit of its suppliers' CSR performance, called the Apple Supplier Responsibility Progress Report. This assists in transparency and ethical stakeholder management. Many organisations are trying to establish CSR compliance throughout their supply chain or as a way to manage risk and make sure that dealing with organisations that will not negatively affect their reputation.

Sustainability disclosure was once for a few unusually green or community driven organisations; today, it is a best practice employed by companies worldwide. A focus on sustainability helps organisations manage their social and environmental impacts and improve operating efficiency and natural resource ownership, and it remains a vital component of shareholder, employee, and stakeholder relations. It is clear that sustainability reporting is here to stay.

The benefits of sustainability reporting go beyond relating firms' financial risk and opportunity to performance along ESG dimensions and establishing their licence to operate. Sustainability disclosure can serve as a differentiator in competitive industries and foster investor confidence, trust and employee loyalty. Analysts frequently take into account a company's sustainability disclosures when evaluating the effectiveness and quality of its management, and reporting may give businesses better access to investment income. In a review of more than 7,000 sustainability reports from around the world, researchers discovered that sustainability disclosures are used to help analysts determine an organisation's value and that forecast accuracy and errors could be reduced by about 10% as a result of sustainability disclosure reporting (Boston College Centre for Corporate Citizenship and EY survey, 2016).

Beyond the Global 250, hundreds of businesses worldwide issue sustainability reports, and the number of organisations reporting rises year over year, according to EY (2016). Over 2,200 organisations submitted and filed reports with the GRI in 2011, and hundreds more filed reports with GRI references. These organisations serve as evidence for the idea that leading businesses in our inventive 21st-century environment should be expected to report.

The GRI (2013a, b) report stated that in many cases, some level of CSR engagement is a foundational requisite for key stakeholders. The GRI indicates that the number of CSR reports on the GRI reports list alone increased 22% in 2010 from 2009. Organisations should have a CSR strategy and reporting mechanism in order to engage with stakeholders. The report further stated that Generation Y are entering the workforce now and because they believe that volunteering and doing work that betters humanity and the planet are important parts of their lives, they want to see that ideology reflected in the companies they work for. CSR reporting adds to the credibility of organisations where everyone from potential employees, clients and suppliers, to the general public want to see more transparency in the companies they deal with. After the fall of so many corporate giants in the early 21st century, from the Enron scandal in 2001—the fall from grace of so many financial institutions as a result of the sub-prime mortgage crisis in 2008 that led to a worldwide recession, stakeholders have become more interested in CSR reporting. Stakeholders want to see organisations acting ethically and with responsibility and want to evidence the CSR reporting.

The impact on the organisation's reputation needs to be transparent and committed CSR efforts can enhance an organisation's presence and add value to its reputation turning critics into supporters and supporters into advocates.

Araya's (2006) survey of CSR reporting among the top 250 companies in Latin America gives some indication of CSR practices that were carried out. Overall, 34% of the top companies published sustainability information in a separate report, the annual report, or both. The annual report is the more common format. In a survey of over 1,300 SMEs in Latin America, Vives (2006) found that SMEs in Chile and Argentina had the highest level of CSR activity, while those in Brazil and El Salvador had the lowest.

Sony issued its first environmental report in 1994, then enhanced the information related to CSR and changed the name of report to "CSR report" in 2003. In 2012 and 2013, Sony issued an annual report including its financial and CSR information (Sony, 2018). The 2018 annual report further stated that in order to update disclosure information accompanying changes in Sony's scope of business and circumstances, Sony had been disclosing its CSR activities mainly on its website since 2014. It included reporting on some material activities, such as major organisational changes. It is the core corporate responsibility of Sony to society to pursue its corporate value enhancement through innovation and sound business practices and contribute to a developing sustainable society.

A single standard that enables speedy evaluation, objective evaluation, and straightforward comparison of reports is a crucial advantage for reporting to be valuable for managers, executives, analysts, shareholders, and stakeholders. The current global benchmark for comparability is provided by the GRI. Organisations must gather information on processes and their impacts that they may not have previously measured in order to comply with sustainability reporting requirements. In addition to increasing transparency about an organisation's performance, this new data can give businesses the knowledge they need to use natural resources more sparingly, operate more efficiently, and perform better overall. Additionally, by offering superior commercial, social, environmental, and financial value and generating a moral obligation, sustainability reporting can help organisations identify or mitigate environmental and social risks that could have a major

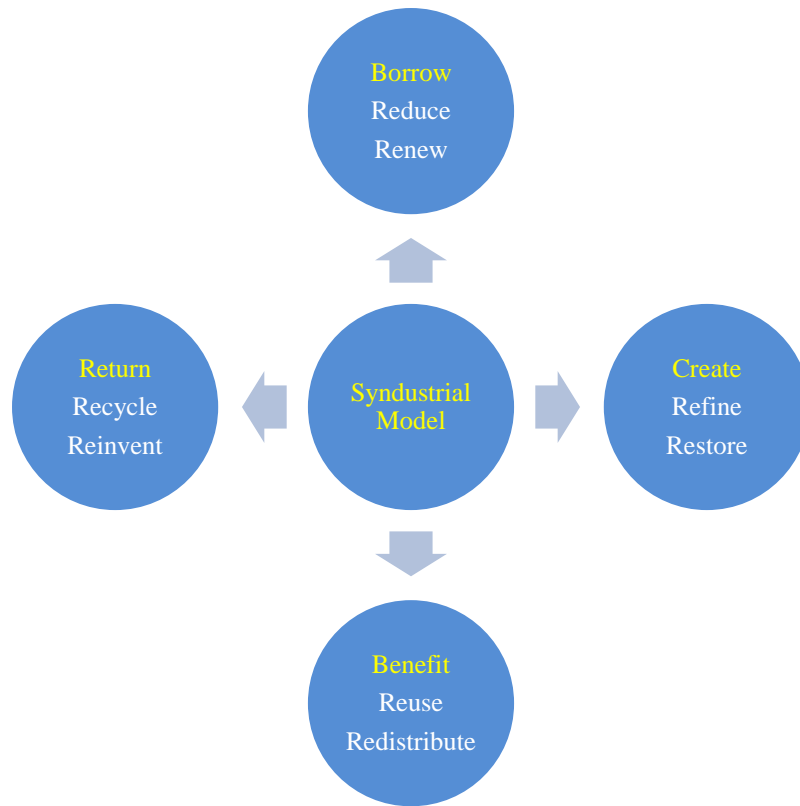
negative financial impact on their operations. Some of the advantages of CSR reporting are shown in Table 2.4 of the Boston College Centre for Corporate Citizenship and EY's 2016 report.

**Table 2.4: Benefits arising from CSR reporting**

Benefits	Examples
Better reputation	According to a 2016 survey conducted by the Boston College Centre for Corporate Citizenship and EY, more than 50% of respondents who released sustainability reports said that doing so had a positive impact on their company's reputation.
Meeting the expectations of employees	Employees are a crucial component of sustainability reporting, according to a poll by the Boston College Centre for Corporate Citizenship, EY (2016), and Green Biz (2012). 18% of reporters cited employees as their report's major audience. More than 30% of reporters observed a rise in this characteristic.
Improved access to capital	According to the Boston College Centre for Corporate Citizenship and EY (2016) survey report, organisations with high sustainability rankings have Kaplan Zingales Index ratings that are 0.6 points lower than those of companies with low sustainability. A lower score indicates fewer restrictions on capital revenue.
Increased efficiency and waste reduction:	In a 2012 global study of sustainability reporters, EY (2016) reported that 88% of their reporting helped organisations improve the effectiveness of their decision-making processes.

*Source: The Boston College Centre for Corporate Citizenship and EY (2016)*

In an article, Visser (2017) stated “cradle to cradle” means that organisations adapt, promote and mainstream a circular economy approach which relies on sustainable production as a key link in an organisation. He described moving from an old industrial model, in which we take, make, use and waste, to a new “syndustrial” model (designed for industrial and ecological synergies), in which we borrow, create, benefit and return. This is illustrated in Figure 2.4 below.



**Figure 2.3: Syndustrial model**

*Source: Visser (2017)*

In the old linear industrial model, business and consumers take, make, use and waste. Organisations take by depleting non-renewable resources, over-using renewable resources and by striving for limitless economic growth by producing any products and services that the market demands and persuading customers to buy and consume more. Organisations use by buying more than needed, leading to over-consumption and by individually owning what could be shared. Finally, organisations waste by turning consumed products into trash and pollution and by creating toxins and impacts that harm people and nature.

By contrast, in the new circular “syndustrial” model, in which we design for industrial synergy, business and consumers borrow, create, benefit and return. We borrow by conserving all natural resources and increasing renewable resource use; and we create by designing and making products with no negative impact and innovating products with positive impact. This new model illustrates the way forward.

## **2.4 THE ALTERNATIVE PRACTICES OF CSR FROM DIFFERENT PERSPECTIVES**

Visser (2006a & b) discussed four motives for adopting CSR in the emerging economies. Firstly, emerging economies have unstable economies that change rapidly. The organisations exploit profit-making growth markets for their operational activities (IMF, 2006). Secondly, emerging economies have substantial social and environmental problems that may include disasters and political instability (UNDP, 2006; WRI, 2005). Thirdly, according to the World Bank (2005), environmental and social concerns like globalisation, economic expansion, foreign investment, and corporate activity will force emerging economies to adopt CSR practices. CSR initiatives and challenges faced in emerging economies are different from those in developed countries. These differences were highlighted by Visser (2007) where he described the many CSR concerns that the developing world faces, such as the development of infrastructure versus the environment, the creation of jobs versus good labour standards, and strategic philanthropy versus political governance. As a result, emerging economies prioritise these issues under the classification of CSR. CSR concerns for the developing world, particularly for Africa and Asia, include the fight against HIV/AIDS, improving working conditions and the provision of essential services, supply chain integrity, and reducing poverty (Visser, 2007). Building on prior research, Welford (2005) and Visser (2007) highlighted the variations in focusing on CSR results from both internal and external variables, including as local challenges and cultural traditions, in emerging economies.

Adding to Visser and Welford, Schwabenland (2006) introduced another three elements to CSR practices for emerging economies, namely, alternatives to the state, alternatives to the community and alternatives to the market. These elements attempt to address the question of why CSR is necessary in emerging economies. This is explained briefly below to provide a better understanding of the different CSR practices employed in emerging economies.

The government's role is to foster CSR, offer incentives to organisations, establish minimum legal requirements, and make sure organisational policy frameworks shift toward more responsibility and accountability. For instance, governments could offer tax incentives in exchange for CSR participation.

In emerging economies, private sector social responsibility participation is crucial (Schwabensland, 2006). Organisations adopt CSR programmes because, in some instances, governments fail or are unable to fulfil their role. Through voluntary CSR initiatives, organisations may help close this gap. Due to the severe challenges with poverty that many governments in emerging economies have, they rely on the private sector to carry out certain social and environmental services that they are unable to do. Thus, rather than competing with the government, the private sector participates in CSR initiatives as a partner. As a result, the government's role is to establish an environment that is suitable for implementing and promoting CSR activities.

Researchers such as Aaronson and Reeves (2002), Fox, Ward and Howard (2002) and Nidasio (2004) have identified different key roles for governments in the promotion of CSR. By presenting the four main roles that governments could adopt, Fox et al. (2002) created one of the most helpful classifications of governmental roles: mandating (legislative); facilitating (guidelines on content, fiscal and funding mechanisms, creating framework conditions); partnering (engagement with multi-stakeholders, stimulating dialogue); and endorsing (tools and publicity).

The second alternative CSR practice is responding to social problems in the community (Schwabensland, 2006). This entails the creation of infrastructure, such as roads, a clean water supply, drainage, garbage disposal, power, and open spaces, to enhance the local environment. For the emerging economies of Africa, Visser (2006a, b) created a CSR pyramid model based on Carroll's (1991) CSR pyramid model. Like Carroll, Visser (2006a, b) emphasised that an organisation's financial obligations are of utmost importance. The second top priority was philanthropic accountability. The third and fourth priorities are legal and ethical obligations.

Consequently, many organisations in emerging economies have started implementing environmental protection activities, whether they have contributed towards environmental pollution or not. For instance, in 2004, Tata Steel Company was one of six Indian examples of outstanding urban planning chosen by the UN (Lee, 2009). When Jamsetji Nusserwanji Tata, the founder of the company, wrote a letter to his son in 1902 proposing the creation of a workers' city around the Tata steel factory, the Tata Steel Company established a welfare program for its employees. The letter stated the following: "*Be sure to lay wide streets planted with shady trees. Be sure that there is plenty of space for lawns and gardens*". When he passed away in 1904, the

city adopted his name and became known as Jamshedpur. With its free housing, hospitals, schools, sports stadiums, and clean streets, Jamshedpur continues to be the envy of India today. The UN selected it, along with Melbourne and San Francisco, as one of six global examples of outstanding urban planning in 2004 (Lee, 2009).

The final alternative CSR practice identified was alternative markets. Social business initiatives are based on market principles but are aimed at enhancing the lives of the underprivileged. Emerging economies are concerned about these types of organisations. For example, some of the CSR initiatives that are conducted within Tsogo Sun are the development of sport, art and education, skills-based entrepreneurial development and the provision of procurement opportunities to small black-owned enterprises through its Tsogo Sun Book-a-Guesthouse and supplier development programmes. Tsogo Sun is involved in pioneering transformation and the organisation continues to be a leader in the empowerment of previously disadvantaged people, businesses and communities in South Africa. The research carried out enables a deeper analysis of its value within the community (talkingTsogo, 2015)

Many organisations have adopted commercial frameworks for philanthropic contributions, according to Arora and Puranik (2004). India stands out in this aspect because it has more than 100 business foundations engaged in CSR initiatives. Some well-known firms, including the Micro Finance and Amul enterprises in India, have created their CSR programmes within social initiatives.

Kallmuenzer et al. (2017) conducted a study with the aim of identifying determinants of sustainability in rural tourist family businesses. The authors found that family-owned rural tourist firms are only driven by environmental and social concerns after meeting their financial needs. In addition, the results showed that family-owned rural tourist businesses benefited more than other financial gains from good ecological and social results, as the authors assumed family-owned socio-emotional wealth as a driver that improved CSR. On the other hand, Guix et al. (2017) found that decision-making parameters and procedures are opaque and imprecise, implying that sustainability reporting is more of a legitimisation effort than one of responsibility. Additionally, the authors reported that the framework of stakeholder classification does not indicate the level of an organisation's accountability, whereas the dialogue mechanisms used to empower stakeholders



shaped materiality disclosure and usability through consumers' participation in decision-making and reporting processes. Additionally, the researchers showed how determining stakeholder involvement, materiality analysis, and reactions to disclosure of sustainability information may help strengthen the function of sustainability reports as a tool for accountability. Guix et al. (2017) also highlighted the need for balancing the degree of openness with regard to inclusivity, materiality and reactivity. Furthermore, Font and Lynes (2018) discussed CSR by examining stakeholders who were directly impacted by tourism and hospitality companies and examined CSR in terms of both reporting the breadth and depth of stakeholder interaction quality. Using a multi-attribute decision-making model, the authors assessed how CSR affected a company's financial performance, as well as whether CSR helped with the management of systematic risk during an internationalisation plan. Additionally, the study examined how managers debate CSR objectives within their organisation's strategy, taking into consideration the value that family businesses get from ecological and social results relative to financial outcomes. The study also showed that workers are essential to delivering CSR activities, and the research found that green organisational culture influences an organisation's image and its consumers' environmental awareness and behavioural intentions.

## **2.5 CORPORATE SOCIAL RESPONSIBILITY AND COMPANY PERFORMANCE**

Due to the strong institutions, standards, and appeal systems of the developed countries, which are weak and misunderstood in the emerging economies, CSR is primarily seen as a Western phenomenon (Chapple and Moon, 2005). Organisations engaged in CSR in developing nations have a significant hurdle as a result of these weak standards. Researchers are quite aware of and interested in the relationship between CSR and CP. However, there are not many empirical research studies (Mishra and Suar, 2010; Rais and Goedegebuure, 2009) that have looked at the relationship between CSR and CP in the context of emerging economies.

According to Mishra and Suar (2010), the primary issue with CSR studies in emerging economies is a lack of adequate measures of CSR. They stated that past studies have employed a variety of substitute measures to evaluate CSR, including one-dimensional surrogate measures like rankings of businesses' performance in terms of pollution control (Chen and Metcalf, 1980; Freedman and Jaggi, 1986), Moskowitz's social responsibility ratings (Cochran and Wood, 1985), and the Fortune

Corporate Reputation Index (McGuire, Sundgren and Schneeweis, 1988). These measurement approaches have all drawn criticism for failing to take stakeholder concerns into account (Aupperle, Carroll and Hatfield, 1985; Ullmann, 1985). To address these shortcomings, Waddock and Graves (1997) conducted a study using CSR data compiled by multiple researchers to assess CSR from the perspective of stakeholders using tools such as the KLD database of Kinder, Lydenberg, Domini and Co, Inc. Studies of nations with organised CSR databases can use this data. However, there is no CSR database for businesses in RSA, and it is not mandatory for businesses to implement CSR programmes.

CSR's impact on Indian companies' financial and non-financial performance was studied by Mishra and Suar (2010). A survey questionnaire was used to gather perceptions about CSR and non-financial performance from 150 upper level Indian managers, including CEOs. They developed their questionnaire with regard to six stakeholder groups, including the community, suppliers, customers, employees, and investors. By combining the six stakeholder aspects, a composite CSR measure may be created.

In their study, Rais and Goedegebuure (2009) looked into CSP and CP in 101 manufacturing enterprises in Indonesia. They looked at stakeholder relations, which Clarkson (1995) identified as a reliable indicator of CSP and its effect on CP. They discovered that a useful indicator of social performance is the stakeholder relationship. Using the Structural Equation Model, they measured CSP as a single attribute of the company, which was derived from primary stakeholder issues as defined by Clarkson (1995), Davenport (2000) and Moore (2001). They came to the conclusion that CSR has a considerable and positive impact on both a company's competitive position and its CP. They also showed that the company's strategic positioning in the market, rather than company strategy, mediates the relationship between CSR and CP.

Theodoulidis, Diaz, Crotto and Rancati (2017) conducted research to improve both the theoretical and empirical understanding of the connection between CSR and CP in tourism-related businesses. Their longitudinal study bolsters the instrumental viewpoint but not the normative one. Theodoulidis et al.'s (2017) findings provide light on the interaction between stakeholder management strategies, represented as CSR activities, and company strategy and CP. Thus, the role of businesses' social and environmental activities should be examined, as well as how actions

related to workers, goods, community, diversity, and the environment contribute to the firm's market value and other kinds of value for society. Furthermore, Quintana-García, Marchante-Lara and Benavides-Chicón (2017) outlined the role of gender diversity in top management teams and their impact on CSR. The results obtained by Quintana-García et al. (2017) outlined that the impact of gender diversity on hotel performance is mediated by CSR. The findings also suggest that the adoption of Total Quality Management (TQM) and CSR management philosophies improves the capacity of hotels to benefit their stakeholders, and that this improvement has a positive effect on hotel performance. Thus, engaging in employee CSR is beneficial for the performance of the hotels.

Research has also indicated that there is a positive effect of CSR practices on customer perceptions and outcomes. For instance, a study by Albus and Ro (2017) investigated the halo-effect of CSR in a fine-dining restaurant. This study investigated how consumers' views of CSR may spill over into their assessments of the business and purchase intention in a customer-service scenario, using a company's green policies as a proxy for CSR. The findings of this research showed that CSR practices that are conducted by a service-based organisation have a substantial impact on customer satisfaction, trust, word-of-mouth referrals, and repeat patronage intentions in a casual-dining restaurant environment.

Wang et al. (2018) examined the variables that influence companies' CP behaviour from a community viewpoint. They found that tourist attraction businesses participate in CP more actively than other tourism companies. Additionally, they found that three community-related characteristics are major drivers of the CP of tourist attraction firms: uneven economic growth, increasingly competitive business rivalry within the area, and scarcity of educational resources. Furthermore, tourism's financial impact partly moderates the correlations between demographic factors as well as the CP of tourist attraction businesses.

Su, Pan and Chen (2017) examined the effect of CSR on customers' attitude and behavioural reactions, two variables that are strongly associated with a firm's social and economic success in the hotel sector. Additionally, the authors examined the generality of such an effect across other customer groups. The findings indicate that CSR has a favourable effect on perceived company reputation and customer satisfaction, which in turn impacts consumer commitment and

behavioural reactions substantially (i.e., loyalty intentions and word-of-mouth). Perhaps more significantly, CSR is not universally embraced by all consumer groups. Consumer income, in particular, seems to influence the connection between CSR and perceived reputation. The authors specifically stated that the favourable impact of CSR on perceived company reputation was particularly pronounced among higher-income individuals.

Furthermore, Palacios-Florencio, García del Junco, Castellanos-Verdugo and Rosa-Díaz (2018) conducted a study with the goal of highlighting the connection between CSR and trust, image, and loyalty, as well as analysing the mediating function of trust. He found that CSR affiliation has an effect on just not customer loyalty and perceptions of the hotel, but also on their trust. Additionally, this research demonstrated that the existence of trust as a mediator between CSR and brand image and loyalty resulted in greater guest loyalty and a more favourable image. Additionally, the study indicated that hotels should engage in socially responsible activities and take steps to build trust in order to enhance their image and loyalty.

Martínez, Crespo and Gómez López (2017) examined the connection between environmental initiatives, a green brand, environment protection, and consumers' attitudinal loyalty in a certified hospitality context. The results indicated that consumer views of environmentally friendly activities had a direct impact on a hotel's green image. Simultaneously, this eco-friendly image had a direct impact on consumer attitudinal loyalty regarding certified hotels. Additionally, the authors found that the more environmentally aware customers are, the more likely they are to remain, promote good word-of-mouth, and pay a premium for ecologically certified hotels. Finally, environmental awareness on the part of consumers acts as a moderator in the causality between green perception and attitudinal loyalty.

In addition, Kim, Kim and Mattila (2017) investigated whether CSR adds value to businesses for shareholders who ultimately finance CSR efforts. The researchers specifically examined the connection between a hospitality firm's CSR efforts and the risks connected with the firm's stock holdings. Kim et al. (2017) used MSCI Environmental, Social, and Governance ratings from 1991–2008 to assess companies' CSR activities and the impact of CSR on two distinct kinds of equity-holder risks (i.e., systematic and unsystematic risks) across four sectors of the hospitality industry (airlines, hotels, casinos, and restaurants). CSR was shown to substantially decrease the systematic

risk of restaurants and casinos but had no discernible effect on the unsystematic risk in any of the sectors.

Another study was carried out by Kim et al. (2017) which aimed to investigate the relationship between CSR and its internal repercussions by examining hotel workers' perceptions of CSR, their work life balance, their affective loyalty, organisational identification, and work performance. The study showed not just an intuitive connection between CSR and management dimensions, but also empirically validated the relationship. Thus, by including interwoven management factors into the study, CSR may be predicted more accurately.

Li et al. (2017) performed three tests to ascertain customer reactions to the cessation of a CSR activity. The researchers examined the impact of start and cessation, self-serving vs public-serving cessation, and passive versus proactive cessation. They found that contemplating CSR termination produces quantifiable findings that may be used to guide choices about whether to continue or discontinue a CSR activity. Additionally, they found that although participating in a public service CSR activity improves views about a hotel, such attitudes may be more than reversed when the engagement is discontinued. According to Li et al. (2017), organisations should consider support and termination when contemplating starting an action. Intentionally enhancing the corporate image via a short-term CSR activity without a strategy for its termination may have the unintended consequence of eroding image.

Visser (2006a & b) delineated four rationales for the adoption of CSR in emerging economies nations, namely, economic instability, social and environmental predicaments, globalization and economic growth, and corporate operations. The government is responsible for promoting CSR, setting forth basic legal mandates, and ensuring that organizational policy frameworks evolve towards greater accountability and responsibility. The involvement of the private sector in social responsibility is of utmost importance in emerging economies, given the inadequacy or incapacity of governments to discharge their responsibilities. The measurement of CSR in emerging economies is insufficient, however, scholars such as Waddock and Graves (1997) have endeavored to enhance this aspect through their research. CSR has been found to have a favorable influence on CP, customer satisfaction, trust, and loyalty, as well as shareholder value across a range of industries. The implementation of CSR principles can enhance the operational efficiency of hotels.

Additionally, eco-friendly initiatives can significantly influence a hotel's environmental reputation and consumer loyalty. This research study analyses the correlation between CSR and CP in the hospitality industry and whether CSR initiatives contribute to the sustainability of the organisation.

## **2.6 CORPORATE SOCIAL RESPONSIBILITY IN DEVELOPED COUNTRIES**

The purpose of this section is to analyse the theory of CSR and its application in developed countries, in particular, the UK, USA and Australia. Carroll (1999) implemented a series of definitions and guidelines as a foundation for CSR which has been cited from 1950s to 1990s representing six decades of CSR developments. He stated that the sequence included CSR definitions, empirical research, and alternative themes described as social performance, stakeholder theory and business ethics theory. Further to these themes, Carroll (1999) identified the gaps that exist when trying to implement CSR in emerging economies.

Most organisations that have been classified and labelled as CSR-compliant have been driven by the apprehensions of investors, companies, campaign groups and consumers based in developed countries. CSR practices are largely practised in developed countries and are then internationalised and shifted to other organisations and social settings through international trade, investment and development assistance.

Stakeholder theory is a philosophy of organisational management and business ethics that suggests that an organisation has a responsibility to balance the interests of all stakeholders in order to create long-term value and sustainability (Freeman and Phillips, 2002). According to this theory, stakeholders are any group or individual who can affect or is affected by the actions of an organisation (Freeman, 1984; Friedman, 2007). Stakeholder theory has been adopted by many developed countries. An organisation's major objective is to balance the expectations of all stakeholder demands through their operating business activities (Ansoff, 1965). Stakeholder theory has come to be an important theoretical framework that is likely to add value to both developed and emerging economies.

Freeman (2010) stated that institutional theory and stakeholder theory are both useful for grounding CSR practices. Institutional theory seems to be a promising avenue to explore how the

boundaries between business and society are constructed in different ways, and to improve the understanding.

Organisations engage with various stakeholders; i.e., shareholders, employees, customers, suppliers, governments, NGOs and international organisations which are usually important components of the CSR concept followed by developed countries (Fontaine, Haarman and Schmid, 2006). In this study, the three stakeholders listed above i.e. employees, customers, and communities were examined. The environmental factor was additionally analysed.

Numerous CSR studies have displayed that the primary obligation of CSR is social responsibility. According to Birch (2017), social responsibility is more important than an organisation's economic or legal responsibility. He further argued that organisations must take an interest in community and social welfare, education and the wellbeing of its employees. First describing an organisation's social activities, McGuire (1963) demonstrated how business organisations should behave as corporate citizens. According to Carroll (1999), McGuire's corporate citizenship concept was first applied to business ethics.

The business ethics theory is based on wider social obligation and the moral duty that business has towards society (Bigg, 2004). This theory justifies CSR on three varied but unified ethical grounds: changing and emerging social responsiveness and social expectations to particular social problems; ethical values and universal principles like social justice, fairness and human rights; and good corporate citizenship which contributes to social wellbeing. The business ethics theory views CSR more as philanthropic and ethical responsibilities rather than legal and economic responsibilities.

The social responsibilities of a businessman were reported in a CSR paper by Bowen in 1953. According to Bowen (1953, cited in Alhammadi, 2000), CSR is the businessman's duty to pursue strategies, choose courses of action, and make decisions that are preferable in light of societal goals and values. Bowen was viewed as being the father of CSR by some scholars such as Carroll (1999) and Windsor (2001). Following Bowen's introduction to CSR, many studies have been carried out with the objective of developing the concept of social responsibility in developed economies. A GoogleScholar search revealed over 4 million articles written since 1953. The development of a CSR model appropriate for use in the USA, Europe, and the rest of the Western world was a

significant contribution. Major developments in CSR took place in the 1990s such as Wood's (1991) Corporate Social Performance (CSP) model. Wood (1991) built on Wartick and Cochran's CSP model (1985) and integrated much of the previous theoretical developments in an acknowledged definition of CSP as the "configuration of the principles of social responsibility, processes of social responsiveness, and policies, programmes, and observable outcomes as they relate to the firm's societal relationships" (p. 758). This definition permits CSP to be seen as an assessment tool and a guiding framework that provides an outline of what needs to be considered; i.e., policies, processes and social outcomes in evaluating CSR. It, however, does not clarify whether or to what extent processes of responsiveness and observable social outcomes are linked to principles of responsibility. Using the model, CSR dimensions (legal, economic, philanthropic and discretionary responsibilities) became principles, policies and processes that were implemented in the developed countries (Carroll, 1999).

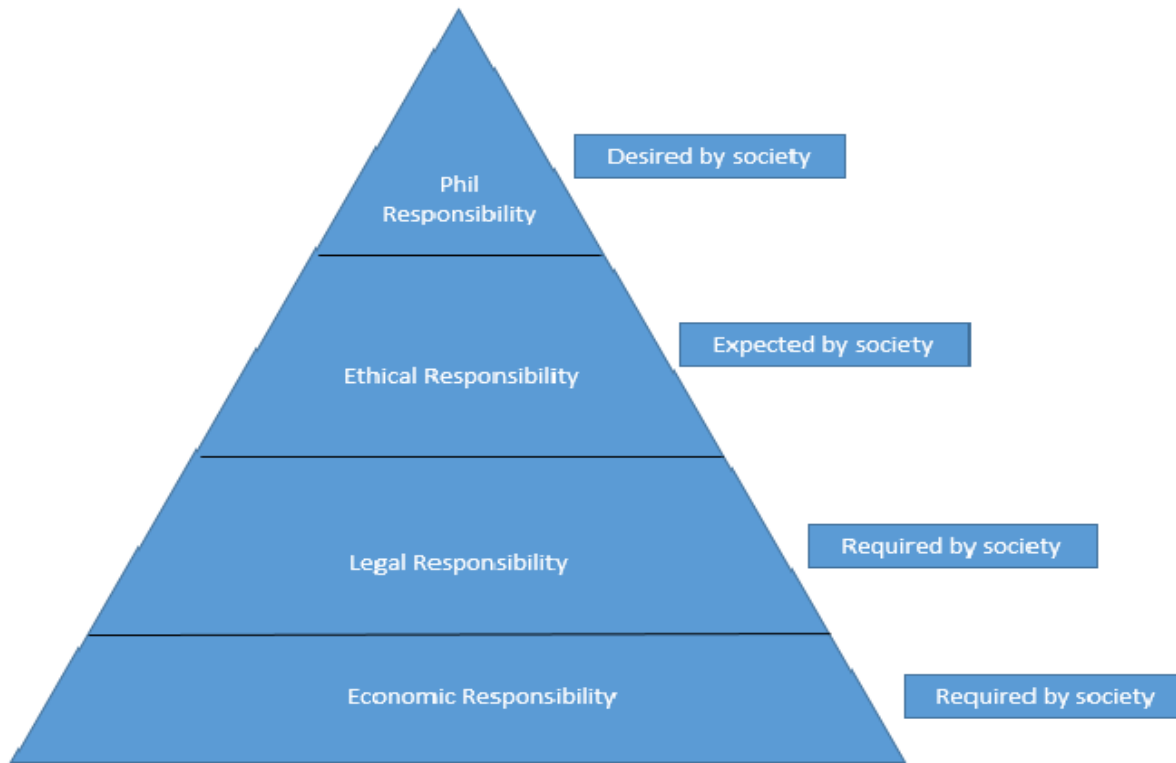
In 1991, Carroll revisited his former four-part CSR definition and suggested that the discretionary component was corporate citizenship. Table 2.1 and Figure 2.1 below depict the four-part CSR model and its definitions.

**Table 2.1: Carroll's 4-Part Definition**

<b>Responsibility</b>	<b>Social Expectation</b>	<b>Elements</b>
Economic	Required	Be profitable, maximise sales, minimise cost
Legal	Required	obey the law and the rules
Ethical	Expected	Do what is just and fair.
Discretionary/ Philanthropic	Desired/Expected	Be a responsible corporate citizen.

*Source: Carroll (1991)*





**Figure 2.4: Carroll’s four-part model of CSR**

*Source: Carroll (1991:42)*

Matten and Moon (2008) outlined why CSR differs in countries using the national business system (NBS) as developed in 1997 by Whitley. While there are differences in the environment and differences in CSR practised in different countries, CSR in western countries is relatively well documented (Jackson and Apostolakou, 2010; Matten and Moon, 2008) but less is known about the state of CSR in developing economies. Research into the changing dynamics of CSR in emerging economies have been relatively scattered across various fields of research. Most of the research on CSR in emerging economies consists of country-specific case studies, while relatively few comparative international analyses exist comparing CSR practices in emerging economies across the world (Welford, 2005). Carroll (2016) illustrated the CSR standards, principles, and codes which have developed and are still being developed in both developed and emerging economies.

Carroll (2016) stated that there has been an explosion of rigorous theory building and research on the topic across many disciplines and this is expected to continue. The Pyramid of CSR and related models and concepts present an upbeat and optimistic future. Scholars seeking to refine these concepts will continue to do so as stated by Carroll. This implies that the study of CSR will continue as economies and organisations change due to regulatory requirements and economic and stakeholder demands.

In the early 2000s, there was little attention from scholars to the topic of CSR in emerging economies (Birch and Moon, 2004; Chapple and Moon, 2005), as the majority of studies on topics of CSR were focused on comparing the USA and Europe (Maignon and Ralston, 2002; Matten and Moon, 2008). Evidence suggests that between Europe and the USA, there are substantive differences in the approach that business takes towards CSR-related issues, and that this can be traced back to institutional arrangements and characteristics of national business systems (Gond, Kang & Moon, 2011; Matten and Moon, 2008). Globalisation has been accredited as one of the main factors in the increasing popularity of CSR around the world (Scherer and Palazzo, 2011), including in Africa and Latin America (Higgins and Debroux, 2009). Internationalisation of production and trade has seen increased CSR activities. Williams and Aguilera (2008) stated that there is considerable evidence on differences between approaches to CSR across countries and regions around the world. Comparative institutional analysis has proved a successful theoretical framework to advance the study of CSR in recent years (Williams and Aguilera, 2008). Comparative institutional analysis of CSR builds on conceptual frameworks developed in political economies (Hall and Soskice, 2001) or NBS (Whitley, 1992a; 1992b). The general argument is that national characteristics of the established environment of firms, such as the organisation of labour markets, systems for education and finance, and political and cultural institutions, influence business structures and strategies for obtaining competitive advantage. Comparative institutional analysis is treated as a singular approach to diagnosing and potentially resolving social cost problems and social difficulties. This argument has been applied to comparative CSR research to suggest that, despite the process of globalisation, international organisations remain diverse and continue to shape the concept of corporate practices related to CSR across countries (Chapple and Moon, 2005; Jamali and Neville 2011; Kimber and Lipton, 2005; Matten and Moon, 2008).

Comparative CSR research has mainly focused on the differences of CSR between Europe and the US (Matten and Moon, 2008) or across European countries (Gjolberg, 2009; Jackson and Apostolakou, 2010). Further, CSR studies can be conceptualised differently by individuals (Griffin, 2000), which makes it a difficult task for organisations to collaborate on the task to ensure everyone in the organisation understands the concept of CSR and the benefits it has to offer for the organisation including the employees. Griffin (2000) further stated that studies relating CSR to financial performance have generally focused on the issue of whether firms that are perceived to be socially responsible have achieved higher, lower, or similar financial performance relative to comparable firms that are not perceived as socially responsible. The results of studies already conducted are inconclusive and quite often contradictory.

CSR is now a widely recognised concept whereas in the past, it was known as a combination of various concepts including corporate philanthropy, corporate citizenship, business ethics, stakeholding, community involvement, socially responsible investing, sustainability, triple bottom line, corporate accountability, and CSP (Silberhorn and Warren, 2007). However, these concepts' meanings vary from one country to another (Hopkins, 2005). The Dow Jones Sustainability Index, Business Ethics 100, Accountability Ratings, Global Reporting Initiative (GRI), and Kinder, Lydenberg and Domini (KLD) indexes (Graves and Waddock, 1994) are just a few examples of the several CSR indices that are available (Hopkins, 2005). Unfortunately, due to the fact that these commonly used CSR measurements are based on developed countries' organisations and follow international CSR regulations, such as International Labor Law, they cannot be directly utilised in studies of emerging economies (Hopkins, 2005).

Carroll (1979) determined four components of CSR: economic, legal, ethical and discretionary. Based on these components, a socially responsible business should aim to be profitable, adhere to the law, be ethical, and be a good corporate citizen (Carroll, 1979). Carroll's (1979) work has been expanded upon and extended further by other scholars (Carroll and Brown, 2021; Lu, Ren, Rong, Ahmed and Streimkis, 2021; Lantos, 2001; Masoud, 2017; Wood, 1991). Moreover, it was expanded to include emerging economies by Visser (2007) and Jamali (2008). Carroll (1979) updated his four-part definition of CSR in 1991 and used a pyramid structure to represent the idea of multiple corporate social responsibilities. In this pyramid, economic responsibility forms the

base, while legal, ethical and philanthropic responsibilities make up the higher levels of the pyramid. This is depicted in Figure 2.1 above.

The practice of CSR has been adopted by developed countries, such as the USA and the UK (Chambers, Chapple, Moon and Sullivan, 2003) but it is not evident or clear whether it translates easily into developing or non-Western countries (Ertuna, Karatas-Ozkan and Yamak, 2019; Jamali, Karam Yin and Soundararajan, 2017; Jamali, Makarem and Willi, 2019); hence, the emerging economies need to enforce stringent controls, policies and guidelines to ensure CSR is up to world standard if they wish to remain sustainable in the industry where they operate.

Manikum (2010) commented that Canada, USA and the European Union (EU) are among the most developed nations in the world. Their trade and developed industries put them on top of the world's list in terms of per capita income. Ironically, it also places them at the top in terms of pollution. However, it is difficult to get them to make concrete commitments to reduce environmental degradation because it will affect their industrial output. It is important for developed countries to take a good look at the harmful effects of environmental degradation in their organisation so that it becomes easier for them to comply. Manikum (2010) further stated that over a hundred million people in North America and the EU are exposed to unsafe air. Incidents of diseases like asthma are rising with coastal ecosystem disruptions due to excessive use of fertilisers in the developed world. These are some of the dangers arising from environmental degradation. Other threats result from biological contamination and trade associations with the third world. This is one of the reasons why it is important for trade and industry in the developed countries to pay greater attention to environmental issues. It will directly and adversely impact their societies and localities. There is, therefore, a need for governments and businesses to interact more closely to see better results environmentally. This implies determining whether all countries, both developed or developing, face similar issues which need to be closely monitored and best practices need to be adopted so that organisations remain sustainable in the industries in which they operate.

The present discourse delves into Carroll's 1999 definition and corresponding guidelines for CSR, alongside the development of CSR theories such as stakeholder theory, business ethics theory, and corporate citizenship. The significance of maintaining equilibrium between the concerns of stakeholders and the fundamental duty of social responsibility is emphasized. The above presents

the four-part CSR model, encompassing economic, legal, ethical, and discretionary responsibilities. The significance of CSR in promoting social welfare, education, and employee wellbeing is underscored. It is suggested that CSR is predominantly implemented in developed nations and subsequently disseminated to other entities and societal contexts via international trade, investment, and developmental aid.

## **2.7 CORPORATE SOCIAL RESPONSIBILITY IN EMERGING ECONOMIES**

According to the UN (2007), CSR agendas in emerging economies have been less visible internationally and have often not been considered CSR-compliant. In the second decade of the 21st century, governments, companies and NGOs in many emerging economies have included Organisation for Economic Cooperation and Development (OECD) driven initiatives into CSR agendas. The OECD is an intergovernmental economic organisation with 36 member countries, founded in 1961 to stimulate economic progress and world trade. It is a forum of countries describing themselves as committed to democracy and the market economy, providing a platform to compare policy experiences, seeking answers to common problems, identifying good practices and coordinating domestic and international policies of its members. Most OECD members are high-income economies with a very high Human Development Index and are regarded as developed countries (OECD, 2018). In many cases, these CSR initiatives have built on long-standing traditions of philanthropy and concerns have emerged about countries such as China, India, South Africa, the Philippines and Brazil. Governments of some emerging economies facing major social challenges have engaged organisations in meeting these challenges, such as with BBBEE in South Africa, or presidential encouragement of business efforts to tackle poverty in the Philippines (UN, 2007).

Governments of some major developing economic powerhouses such as China have undertaken a variety of initiatives to ensure the impact in their countries are tailored to international and social interests. The challenge is to do so in ways that actively support sustainable development. Liu, Wong, Shi, Chu and Brock (2011) stated that the Chinese hotel industry has developed rapidly over the past three decades, largely as a result of it being one of the industries initially opened to foreign investments in the 1980s. CSR efforts are major concerns for hotels and have been addressed by many hotel operators in China.

A study by Wang, HU and Zhang (2020) aimed to investigate CSR practices of international hotel chains operating in China and their effects on local Chinese employees. They proposed a model which depicts the relationships between CSR practices and local employee work metrics. The results of the study confirmed the significant effects of CSR practices of international hotel chains in China on local Chinese employee engagement, commitment, job satisfaction, and organisational citizenship behaviours.

Liu et al. (2011) also stated that organisations should devote CSR initiatives to stakeholder rather than environmental concerns and societal obligations, i.e., support for NGO operations, commitment to sustainable growth or contributions to social wellbeing. This recommendation differs as most organisations focus on green initiatives and environmental protection practices, e.g., pollution levels.

The UN (2007) stated that in developed countries, there is an increasing perception among companies that a ‘one-size-fits-all’ approach to CSR in operations around the world is ineffective in addressing organisational drivers for socially responsible behaviour. An adaptable approach assists in focusing on issues of greater importance in emerging economies including the value of sustainable local initiatives and the role of business in reducing poverty and health services.

According to Tsogo Sun (2015), the company has created long-lasting, mutually beneficial ties with its suppliers of goods and services. The business has and encourages diversity within its operations, particularly through the involvement of previously disadvantaged persons. The group supports black businesses in South Africa through a focused procurement strategy and a further procurement strategy is considered during the supplier selection process to ensure ethical and fair practice. Tsogo Sun (2015) further reported that it works together with the government and other organisations to improve conditions for communities. In line with government initiatives, interschool debate programmes are hosted for school learners in partnership with the local districts of the Department of Education. These programmes are designed not only to encourage young people to form educated opinions but to also extend the students’ command of the English language, to encourage them to express themselves assertively and effectively present themselves on specific topics. These initiatives are to enhance and uplift the previously disadvantaged groups and to assist in the development of public speaking. A portion of the company’s profits is spent

annually on social investment and, through their Tsogo Sun citizenship programme, it is able to deliver effective social initiatives that seek to create shared value with the broader society.

Numerous studies have shown that developed countries like the US, the UK, and many EU nations have robust notions and philosophies of CSR (Crane and Matten, 2007). These countries have developed CSR frameworks, standards, theories and principles internationally and have been implemented by organisations in the developed nations. These standards and principles have been condemned due to their limited global adaptability (Burrit, Christ Rammal and Schatlegger, 2020; Lindgreen, Swaen and Campbell, 2009; Sharma and Choudhury, 2021). It has been argued that the accepted practice of CSR varies considerably between different countries. Chapple and Moon (2005) supported this argument by describing the discrepancies in CSR practices among seven Asian countries. The analysis ruled out that website reporting of CSR in these countries confirmed that there is no single pattern of CSR in Asia. Therefore, it is proposed that CSR is reliant on factors and considerations relevant to a country and differs from country to country based on various factors i.e., culture, education around the topic of CSR and country laws, policies and regulations.

Crane (2016) commented that the integrative approach, related to sustainability and stakeholder theories, deals not only with financial results, but also with employee satisfaction and meeting the needs of employees, clients, society and managers, which allows for a corporate image of social responsibility.

According to Matten and Moon's (2004) study, country variations in CSR practices are due to differences in cultural traditions. In a more recent study, Matten and Moon (2008) demonstrated how Whitley's (1999) NBS paradigm accounts for these variations in CSR between countries. Subsequent work analysed by Whitley argues that institutions vary considerably across countries and create distinct types of NBS which are based on differing judgements of economic activity (Crouch, 2005; Deeg and Jackson, 2007; Matten and Moon, 2008; Whitley, 1999). An NBS has been defined as a set of interlocking structures and institutions in different spheres of economic and social life that combine to create a nationally distinct pattern of organising economic activity. Its distinctive patterns of economic organisation vary in their degree and mode of economic activities, and in the organisation of, and interconnections between owners, managers, experts and

other employees (Whitley, 1999). Whitley's NBS framework has been the basis for much empirical research demonstrating that major organisations can set the tone for corporate behaviour owing to their influence on interactions between the company and its main stakeholders, notably political, financial, and labour groups (Campbell, 2007).

According to Visser (2007), cultural norms have a significant impact on how CSR is implemented in organisations. In emerging economies, CSR and philanthropy are strongly intertwined, in large part because of their cultural traditions. Culture is heavily dependent on the religion practiced. Cultural differences are the major factor, while the level of development of a country may be a key indicator (Burton, Farh and Hegarty, 2000; Chapple and Moon, 2005; Fiorentini, 2020).

A considerable amount of CSR literature has been published on international CSR discrepancies (Andersen and Høvring, 2020); CSR applications (Carroll 1979; Jamali and Carrol, 2017); and the development of CSR frameworks for developed countries (Ali, Frynas and Mahmood, 2017). There is, however, limited evidence available regarding CSR frameworks, standards and indices for emerging economies. On the other hand, researchers have noted that CSR offers a variety of intangible benefits, including a good reputation in the market, employee and customer satisfaction, government backing, growth and sustainability. It can be claimed that companies who embrace CSR initiatives reap business rewards (Porter and Kramer, 2002) such as an improved brand image and reputation (Schwaiger, 2004), increased revenue and customer loyalty; increased productivity and quality; reduced complexity and costs; better control and management of risks; a greater ability to attract and retain employees; and higher employee motivation. Organisations in impoverished nations have experienced these advantages after applying CSR concepts, and in the long term, this could improve CP (Rais and Goedegebuure, 2009; Ruf et al., 2001). However, there is no concrete proof that businesses may profit from implementing CSR policies in emerging economies. This is true as Jamali and Karam (2018) have observed that the diverse manifestations of corporate social responsibility (CSR) in developing countries are inevitably influenced by contextual factors and actors operating at multiple levels, and are shaped by formal and informal governance structures.

In addition to having to demonstrate the value of CSR, businesses in emerging economies struggle to put CSR strategies into action because they lack the means to evaluate their success. There is



slight evidence to show that organisations in these countries have employed CSR plans based on international CSR standards, policies and principles which does not make for ease of comparison. Several studies (Chambers et al.; 2003; Iyer and Jarvis, 2019; Welford, 2005; Baughn, Bodie and McIntosh, 2007) found that cultural differences are the major limitation to adopting international CSR standards in the developing world. In addition, these authors have argued that there are many differences among the emerging economies themselves, and hence framework development remains is a problem. Therefore, care and attention are needed when using the term CSR especially when discussed in the context of emerging economies. Despite this, Visser (2007) introduced a common CSR framework for Asian and African countries based on Carroll’s CSR pyramid concept. Accordingly, the organisation’s first obligation is economic responsibility, the second is philanthropic, the third is legal and the fourth is discretionary responsibility.

Periodically, new components are added to the concept of CSR. For instance, whereas earlier definitions did not, more recent definitions take the environmental dimension into account (Dahlsrud, 2008). Environmental issues are basic problems in the developing world at present because countries have larger populations and more industries that pollute the environment than countries in the developed world. Dahlsrud (2008) stated that 97% of CSR definitions include different CSR dimensions. Organisations should use these dimensions when they define CSR. Chand (2006) elaborated on the different dimensions of CSR that organisations can adopt. The CSR agenda can be broadly divided into its internal and external dimensions as depicted in Table 2.2 below.

**Table 2.2: Internal and External Dimensions**

Internal Dimensions	
Human Resource Management	Human resource management is part of CSR. This will include all workplace-related issues such as levels of salaries, timely disbursement of wages, administration of benefits, issues related to working hours, and quality of work.
Health and Safety at Work	There is increasing pressure to recognise corporate responsibility towards worker’s health and safety. This is of particular importance when workers are exposed to hazardous materials or when they have to work in potentially dangerous working conditions.

Adaptation to Change	We live in an ever-changing world and it is the responsibility of the employer to prepare the employees to meet and deal with the changes. When an organisation is going through a phase of rapid automation or change, the employer may be expected to help train its employees to meet the new challenges faced due to this change of technology.
Management of Environmental Impact and Natural Resources	Companies have to be very careful while utilising natural resources. Even when they have a licence or mandate to use a particular resource, society does expect them to be judicious and restrained while using them. Entrepreneurs have to be particularly careful while using shared resources. For example, many factories may be using water from a river that is also the source of water for a nearby village or town. The factory might even be disposing its industrial waste into the very same river, which is compounding the problem.
<b>External Dimensions</b>	
Local Community	There is a very complex interrelationship between a corporate and the community around which its activities are centred. At the least, the company may be expected to be part of the local economy by providing jobs, consuming local products and services, and contributing to local taxes.
Business Partners, Suppliers, and Consumers	An organisation is expected to be fair and honest in its dealings with suppliers and consumer additionally, it is also expected to promote an honourable code of conduct amongst its business partners and supplier of particular note is the wave of negative sentiment Nike had to face when the exploitative labour practices of its suppliers came to light.
Human Rights	The organisations record on human rights is very important for its positive public image. Very few entrepreneurs can afford to carry an image of direct abuse of human rights. Corporate world would avoid supporting an administration that has a past history of human rights abuses. That is one of the reasons why many large companies are wary of identifying themselves closely with the Chinese government.
Global Environmental Concerns	Many organisations are notorious for their adverse impact on the environment, are going out of their way to prove their environmental credentials. Chevron, British Petroleum, and other fossil- fuel companies constantly advertise their efforts to encourage the use of alternative clean fuels and sustainable technologies.

*Source: Chand (no date)*

The dimensions depicted above should be embedded even in emerging economies. Emerging economies adopting external and internal CSR dimensions invite surprised reactions when it is questioned and yet there are countless examples of how emerging economies are proving themselves highly adept at delivering the so-called triple bottom line of sustainability, namely

balanced and integrated social, economic and environmental benefits. South Africa's Constitution and the Institute of Directors of Southern Africa's King Report on Corporate Governance, both of which have among the world's most progressive clauses on social and environmental sustainability, are just a few among thousands of examples of how emerging economies emerging economies are leading the corporate responsibility agenda in some areas. One inherent strength in many emerging economies is the level of public participation and stakeholder engagement that takes place, particularly at a community level. Yet, ironically, this is seldom recognised and the emerging global models for stakeholder engagement are being driven by the developed world (Visser, 2003).

Crane and Matten (2007) suggested that ethical responsibilities enjoy a much higher priority in Europe than in the USA. In emerging economies, however, ethics seems to have the least influence on the CSR agenda. This is not to say that emerging economies have been untouched by the global trend towards improved governance (Reed, 2002). In fact, the 1992 and 2002 King Reports on Corporate Governance in South Africa both led the world in their inclusion of CSR issues. For example, the 1992 King Report was the first global corporate governance code to talk about 'stakeholders' and to stress the importance of business accountability beyond the interests of shareholders (IoDSA, 1992). Similarly, the 2002 King Report was the first to include a section on 'integrated sustainability reporting', covering social, transformation, ethical, safety, health, and environmental management policies and practices (IoDSA, 2002). This progress is certainly encouraging, but in general, it is still the exception rather than the rule. For instance, in Transparency International's annual Corruption Perception Index (2020) and Global Corruption Barometer (Transparency International, 2019), emerging economies usually make up the bulk of the most poorly ranked countries. Furthermore, survey respondents from these countries generally agree that corruption still affects business to a large extent. The World Bank's (2021) Investment Climate Survey paints a similar picture. Hence, there is an urgent need for further research on CSR in emerging economies at the international, regional, national and sectoral levels, as well as on theoretical constructs.

CSR in emerging economies is a rich and fascinating area of enquiry, which is becoming ever more important in CSR theory and practice. Since it is profoundly under researched, it also

represents a tremendous opportunity for improving our knowledge and understanding about CSR. The focus on CSR in emerging economies can be a catalyst for identifying, designing and testing new CSR frameworks and business models for future developments.

## **2.8 CSR AS PRACTISED IN AFRICA**

CSRWeltweit (2012) indicated that since 1994, political change and the efforts to balance out the unequal distribution of wealth from the period of apartheid have been a major driver of CSR in South Africa. A key piece of legislation is the Broad-Based Black Economic Empowerment Act, 53 of 2003 (Office of the President, 2003), as amended, commonly known as BBBEE, which was promulgated for the advancement of previously disadvantaged groups in the population, as a basis for CSR initiatives. CSRWeltweit (2012) stated that in addition to the specifications of the BBBEE Act, there are no distinct laws in South Africa that regulates CSR. However, there is a range of laws relating to the responsibility of companies, such as the Employment Equity Act 55 of 1998 (Office of the President, 1998a) in terms of which affirmative action must be applied within organisations when considering appointment of staff, and the Skills Development Act 97 of 1998 as amended (Office of the President, 1998b) in terms of which companies are obligated to invest in skills training for both their staff and unemployed people. The social picture of the country after the apartheid era was one of marked inequalities in terms of education, infrastructure, economic power and basic services access. The democratic regimes that have governed the country since 1994 have made important efforts in combatting those social imbalances through different social programmes and various public initiatives.

Although the South African Companies Act 71 of 2008 does not oblige companies to engage in CSR projects, the King II (IODSA, 2002) and King III (IODSA, 2009) reports explicitly address the need and relevance for corporations to acknowledge all stakeholders and to adopt a “triple-bottom-line” approach to doing business. In particular, the King reports constitute accepted guidelines for best practice in corporate governance in South Africa, focusing on social, environmental and economic concerns (Flores-Araoz, 2011).

Klins, Van Niekerk and, Smit (2010) commented that apart from a few sporadic legislative and non-regulatory initiatives, the majority of Sub-Saharan African (SSA) nations lack comprehensive

or concrete CSR policy and regulations. An exception is the previously mentioned BBBEE Act in South Africa. The many state policies and legislation on economic development, the environment, labour, health and safety, transparency, and other relevant concerns frequently include CSR considerations. In addition, regulations which have an impact on CSR are frequently dependant on the ratification, interpretation and analysis of international agreements.

The fact that trading organisations like the Common Market of East and Southern Africa, the Southern African Development Community, the East African Community, and the Economic Community of West African States are now considering CSR is a significant development in African trade, even though this is still secondary to increasing trade with the US and Europe (Klins et al., 2010).

Klins et al. (2010) stated that local UN Global Compact networks have developed in a number of African nations. Occasionally, these network activities have resulted in group CSR efforts, such as the fight against corruption in Malawi and in Zambia addressing HIV/AIDS at the workplace. The exclusion is the RSA, where CSR is well established, and includes initiatives like the Multinational Enterprise Guidelines of the OECD, the King Report on Corporate Governance, UN Global Compact, ISO 14001, GRI and the Social Responsibility Index of the Johannesburg Securities Exchange. There are also sector agreements, like the Kimberly Process Diamond Certification Scheme, the Extractive Industries Transparency Initiative and the Equator Principles for the finance sector. Klins et al. (2010) further stated that while larger businesses typically integrate CSR well, SMEs still struggle with the vague boundaries between CSI and CSR. In other parts of Africa, research indicates that CSR is often seen as an addition, secondary to the core operation (Imani Development, 2009). Imani Development (2009) further stated that most CSR professionals only devote 20–40% of their workdays to CSR-related activities. Many businesses lack dedicated CSR departments and instead combine this role with those of marketing, communications, corporate affairs, training, or human resources. Even when CSR policies are formed, they frequently include reference to charitable endeavors.

Adherence to CSR policies is often neither examined nor appraised. Corporate leadership participation in CSR concerns often concentrates on establishing community programs, supporting CSR regulations, and giving resources for CSR projects rather than incorporating CSR into

business operations. Many of the bigger businesses have reporting systems in place, but their breadth and depth are often constrained. Reporting is established in many of the larger companies, but the scope and depth is limited. Several firms have been delisted from the UN Global Compact for failing to comply with reporting requirements. According to companies surveyed by Imani Development (2009).

In order of significance, the following are essential success considerations for starting CSR projects in Africa:

1. Project management expertise
2. Employee participation and commitment
3. Stakeholder/partnership involvement
4. Participation of partners and stakeholders and,
5. Corporate goals, and commitment from senior management

Engagement with government through regulations, incentives or support for CSR discussions are often considered significant for CSR initiatives to be successful. According to research studies by the Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH, Imani Development, 2009, and Zimmer and Rieth, 2007, the private sector demanded more CSR regulation and stronger government backing. For instance, communication experts in Ghana requested that the government set up a national CSR framework to define parameters for CSR in the country. Governmental restrictions, organisational norms, and a lack of strong leadership to deal with CSR agendas were all mentioned as potential barriers to CSR in some circumstances.

The social role of company activities in South Africa is mainly governed by larger enterprises (Ladzani and Seeletse, 2012). However, besides the corporate entities, the countries apartheid history plays a big role in driving CSR in South Africa (Fig, 2002). Since 1994 South Africa's levels of poverty and inequality still remain very high. Collaboration and efforts by the South African corporate sectors and its government with regard to social development through radical transformation of the country's economy and social involvement of business enterprises (Triologue, 2008). Mr Cyril Ramaphosa (the President of the RSA, 2018) said that despite substantial progress, the transformation of South African society and economic empowerment of

all its people remain problematic and much a hot topic of debate (Triologue, 2021). Historically, the concept of CSR in South Africa was mainly governed by the notion of corporate philanthropic responsibility, predominantly pre-1994 (Ramlall, 2012).

The South African government established BBBEE to assist the historically underrepresented demographic groups (Black, Colored, and Indian populations, as well as certain Chinese who were born in South Africa or who became citizens during the apartheid era). The BBBEE Act 53 of 2003 became a law in January 2004 and has placed BEE firmly on the corporate agendas (Skinner and Mersham, 2008). The government launched the BEE scheme to encourage transformation in the economy and redress the inequalities of apartheid by providing socioeconomic opportunities to historically disadvantaged groups, as the economic opportunities were hardly available to them during the apartheid era (Econobee, 2012). To promote CSR activities in South Africa, the BEE Act of 2003 was set up by the government. CSR programmes were formalised through CSI guidelines provided by BEE (CSRWeltweit, 2011). Companies needed to implement and become BEE compliant if they want to do any business with the government (Econobee, 2012). Visser (2008) stated that CSR debates in Africa had historically been framed in terms of the ethics of apartheid and the occurrence of corruption and fraud on the African continent. However, regarding CSR in South Africa, there is considerable support from the companies (local and foreign) operating in the country including the government. CSR projects are carried out by mostly by larger and multinational organisations and CSR activities are encouraged, in particular, by the following factors (CSRWeltweit, 2011):

- The 1994 New Constitution and legislative reform have elevated social and environmental issues to the forefront of business concerns.
- The BBBEE Act of 2003, which strives to empower historically underrepresented groups in society, outlines specific actions that businesses must take to ensure a more equitable distribution of resources.
- The severe HIV/AIDS epidemic in South Africa stimulates business involvement in the healthcare industry.

It is worth noting that, in South Africa, firms generally prefer the term CSI instead of CSR (Fig, 2005). Furthermore, most CSR initiatives are conducted through CSI (Nxasana, 2010). Triologue,

the regular publisher of the CSI Handbook found that most South African companies adopted the following key elements depicted in Table 2.5 below on strategic CSI programmes to guide their CSI activities.

**Table 2.5: Key elements of strategic CSI programmes adopted by companies**

Key elements of strategic CSI programmes adopted by companies
Formalised approach/documentated strategy
Regular reporting
Senior management/Board involvement
Alignment with core business
Working partnerships
Dedicated CSI staff
Dedicated CSI department
Regular stakeholder consultation
Employee involvement
Regular monitoring and measurement
Imitation of successful projects
Development of best-practice guidelines
Sharing of lessons and insights

*Source: Trialogue (2006)*

With regard to the integration of CSI programmes within an organisations structure and business objectives, Trialogue (2006) provides the following guidelines represented in Table 2.6 below.

**Table 2.6: CSI Guidelines**

CSI Guidelines
Align CSI with the business
Select focus areas
Understand the development context
Consolidate the CSI function
Integrate CSI into the business
Encourage employee volunteerism



Engage stakeholders
Forge working partnerships
Monitor and evaluate projects
Replicate and scale up successful models
Build knowledge-sharing mechanisms
Report on CSI practice

*Source: Trialogue (2006)*

In order to be socially responsible, there is a range of CSR-related regulations in South Africa which have been introduced by South African government to encourage corporate sectors for CSR practices (Ramlall, 2012). Table 2.7 below represents CSR relevant laws in South Africa.

**Table 2.7: CSR-related laws in South Africa**

CSR-related laws in South Africa
BBBEE Act 53 of 2003
Mineral and Petroleum Resources Development Act 28 of 2002
Promotion of Access to Information Act 2 of 2000
Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000
National Water Act 36 of 1998
Employment Equity Act 55 of 1998
Skills Development Act 97 of 1998
National Environmental Management Act 107 of 1998
Labour Relations Act 66 of 1995
Occupational Health and Safety Act 85 of 1993
Mine Health and Safety Act 29 of 1996

*Source: CSRWeltweit (2011)*

Numerous studies on CSR in emerging economies have been done in Asian countries. The websites of businesses with operations in India, South Korea, Thailand, Singapore, Malaysia, the Philippines, and Indonesia were examined by Chambers et al. (2003) as part of their study of CSR in Asia. They identified three main characteristics of CSR in Asia. Here, CSR lags behind Western business practices; CSR is influenced by various international business interactions, therefore there is no uniformity among Asian nations; and globalisation strengthens CSR in Asia. However, two major limitations were identified in their study. First, due to the region's limited information

technology infrastructure and low internet usage, websites were not frequently used for corporate communications in Asia (Chapple and Moon, 2005; Rotchanakitumnuai and Speece, 2003). Secondly, the top 50 businesses in each of these nations were the biggest businesses and used most CSR implementation tactics. However, in emerging economies, bigger businesses execute more CSR initiatives than smaller businesses do (Lepoutre and Heene, 2006; Perrini, Russo and Tencati, 2007).

Kapstein conducted a thorough economic effect assessment study on Unilever in South Africa (2008). According to the research, Unilever directly impacts 3,000 suppliers and their 20,000 employees, and indirectly, it supports about 100,000 jobs. This means that for every job directly created by Unilever, another 22 workers are dependant on the company for some part of their employment. This demonstrates CSR cooperation in terms of job creation that is linked internally and externally to Unilever (Visser and Tolhurst, 2010).

In addition to the above, the Wits Business School in South Africa has established the African Centre on Philanthropy and Social Investment (ACPSI) that conducts CSR activities in the country as well as serves as a proponent for greater investment and research in the area (ACPSI, 2019a). ACPSI operates with the objective of teaching, training practitioners and conducting research in social investment and philanthropy in Africa as well as leading to the management of a local network of policymakers, foundations, enterprises, and local communities for the benefit of African society (ACPSI, 2019a). For instance, the centre held a conference to discuss how disaster management and philanthropy could be applied for dealing with the aftermath of cyclone Idai (ACPSI, 2019b).

## **2.9 CSR AS PRACTISED IN UNITED ARAB EMIRATES**

Although some companies in the Arab world are further ahead than others, CSR is still primarily considered as something unfamiliar to business, rather than an internal process that is engrained into core operations, strategy or long-term planning of an organisation. Studies reveal that philanthropy is the most common indicator of the social agenda for organisations in the MENA (Middle East and North Africa) countries (Ararat, 2006). Furthermore, CSR in the region is generally driven by reasonable choices of business or political choice rather than by the

expectations of societies (World Bank Institute Centre for International Private Enterprise (CIPE), Egyptian Institute of Directors and Arab Labour Organisation, 2007). The normative difference between CSR and Zakat complicates the notion of CSR into the Arab World. The CSR model introduces an ethical framework that complicates the understanding with local sensitivities. This is a potential problem of which organisations and businesses trying to introduce CSR in Arab countries should take note (Diab, 2017). Diab (2015) stated in the Middle East, there are companies that still perceive CSR as philanthropy and have not yet translated it into a “core business strategy”. It is because of the cultural and religious belief that we should give to the poor (Zakat or charity), which is misunderstood as a CSR initiative. CSR should be an obligation that organisations should start thinking about more strategically in their business strategies and implementation.

Noeiaghahi (2009) stated that the UAE is one of the leading countries in Middle East in terms of tourism. Every year a great number of tourists visit the UAE. UAE’s tourism industry has a very important role in UAE economy. To remain a tourist attraction spot, UAE’s tourism industry has to comply with the global standards. Currently, demand for eco-friendly and sustainable hotels is on the rise. Therefore, not enough attention has been given to CSR and the environment in any of the Middle East countries. Fortunately, in the past few years, UAE rules have emphasised the importance of the implementation of CSR and environmental rules and regulations to protect the natural resources of the country, support ethics in business transactions and act in accordance with global standards of sustainability.

Over the past few years, the interest has literally exploded in the regional media and business community with many foreign companies working in the field, companies hiring CSR specialists and setting up CSR departments. The focus is also becoming more strategic and more diversified. Some organisations have started experimenting with other avenues for CSR.

A survey “What Do Middle Eastern Leaders Think about CSR”, conducted by Sustainability Advisory Group (SAG) in 2009, revealed that the majority of leaders in the Middle East (106 respondents (22%) ranging from UAE, Kingdom of Saudi Arabia (KSA), Lebanon, Oman, Palestine, Jordan and Qatar) work towards achieving CSR or sustainability. CSR becomes an essential part of regional business activity and there is a difference between Arab countries in applying and practising CSR.

Diab (2015) further stated that in Oman and Dubai, over the past couple of years, there have been various meaningful initiatives. Companies in these countries are taking CSR and sustainability very seriously and they are showing an increasing commitment to CSR. Other countries like Lebanon, when it comes to CSR and sustainability, have largely focused purely on Public Relations activities masked as CSR.

Al-Jenaibi (2017) highlighted that CSR is maturing in the Middle East. Companies operating in the UAE need to improve CSR to compete with the practices that have become the CSR standard in Western countries. In the last few years, governments and local organisations have strictly enforced business ethics and environmental regulations to support the growth of CSR in the country. CSR is a western concept that is penetrating Middle Eastern countries. The UAE is the most appropriate region to offer insights into CSR because other Middle Eastern countries are not adopting the concept quite as quickly as the UAE.

Diab (2015) further stated that the main challenges of CSR in the Arab countries are that it is hard to spot the difference between CSR and Zakat in practice. Moreover, in Arab countries, CSR is often reduced to donations like money or food or planting trees in public parks. Measures like these do not satisfy the elements of CSR. Organisations that are wishing to adopt CSR initiatives in the Arab countries should do so in a systematic manner.

Diab (2015) mentioned that one of the main challenges is that CSR is associated with profit logic. The Zakat model differs fundamentally in its motivation. Zakat is something that a Islamic person is supposed to religiously perform. CSR, on the other hand, is marketed as a business tool for improving a company's image, and businesses often share successful CSR tales with the media and the general public, while Zakat is not widely publicised.

Ali (2017) stated that the concept of CSR in the UAE has always been present from the earliest Islamic times, with people and organisations practising Islamic values, donating through philanthropy and Shariah compliant ways of conducting business. In recent years, there have been worldwide initiatives to invest responsibly and focus on investing profits into community life and saving the environment. The UAE is among the countries in the region most interested in social welfare through the provision of various public services aimed at maintaining an advanced level

of social and economic stability. This has included the provision and development of infrastructure and municipal services, education and health.

In reviewing CSR developments over the previous decade, Ali (2017) noted that CSR is changing for a good reason and the people are getting more and more aware as well as willing to implement CSR initiatives. This has led to new ideas relating to CSR developments and has developed an expectation of what a socially responsible corporation has to do. The focus on CSR in the UAE presages immense changes in future. Organisations are no longer working solely to derive more revenue; rather, they are concerned about their role and impact on the social setting they are working in. Organisations are enhancing their working models and frameworks by proactively implementing CSR in their strategies and policies. By implementing CSR, the business is not only doing the right thing but is also ensuring that it is responsive to needs of the society and the people working for the organisation are confident about what the organisation is doing for the wellbeing of the society. The UAE's economy is growing in an impressive manner and various organisations are paying attention to the CSR and related initiatives. Ali (2017) stated that it has become an opportunity for all corporations to become responsible towards society and to play a positive role in the social setting they are working in. Like all the major economies of the world, corporations in the UAE have embarked on CSR initiatives with the aim of enhancing community relationships. The UAE government is demonstrating a high level of awareness about social responsibilities. It is also expecting that organisations will behave towards the matter in a responsible manner and will focus on protecting the interests of communities. Any company that is focused on CSR is more aware of its social responsibilities and is likely to be successful in providing a better working environment as well as fair treatment to customers, stakeholders and employees.

Klins et al. (2010) stated that, in many ways, the MENA region is in front of other countries because it is taking an approach to CSR that is regional, organised and driven at the policy level. There are indications of a growing governmental buy-in to the concepts of CSR, sustainable development and environmental responsibility. Governments are beginning to realise that CSR can significantly and positively contribute to enhancing competitiveness, attracting investment and maximising the value of revenue creation. Klins et al. (2010) further stated that the idea of CSR is being institutionalised at the regional level. For instance, in 2006 Dubai saw the establishment of

the regional Institute for Corporate Governance (HAWKAMA), which was part of the MENA-OECD development plan's initial phase (2005-2007). Many MENA governments are working with business on a national level to achieve social and environmental goals through public-private partnerships.

Studies for the MENA and SSA regions have made the following recommendations for moving CSR forward in Northern Africa (Imani Development, 2009; World Bank Institute et al., 2007):

- Switching from strictly charitable endeavors to long-term initiatives to solve development issues
- Increasing awareness and defining CSR explicitly, as business actions are frequently dispersed and unplanned. Making stronger business cases for CSR initiatives
- Expanding beyond social responsibility to corporate citizenship, which captures not only the obligations of business but also its rights and the sustainability
- Looking into ways that local CSR initiatives might be coordinated with those of global corporations and their supplier chains
- Encouraging partnerships with universities and academia to foster a culture of awareness and ethical behaviour in young and future leaders by focusing on practical CSR education initiatives
- Developing the youth. According to The World Bank Institute et al. (2007), the private sector's involvement with youth is one area that resonates strongly with businesses and governments in the MENA region and where a CSR might have a significant impact on the region's progress.
- One of the most important problems to the Arab world's sustainable development is providing young people with opportunity and preferred job opportunities.

Listed above are some of the gaps that were identified and require further research in terms of educating the MENA and SSA regions on the importance of CSR initiatives and the ultimate motive of sustainability for the organisation.

Diab (2017) outlined that there is a significant difference among Middle East nations in applying and practising CSR. In the UAE and Oman, over several years, there have been different planned and meaningful initiatives. Companies in these countries are taking CSR and sustainability very

seriously and they are showing an increasing commitment to CSR. On the other hand, in countries like Lebanon, there has been lot of focus on public relation activities classified as CSR. Diab (2017) further highlighted that companies in the Middle East are now realising the importance of adopting a CSR strategy which can help them in reaping the benefits on their triple bottom line. They are trying to go beyond a simple donation or planting trees. Moreover, they are starting to measure their Key Performance Indicators and to write sustainability reports. However, companies in the Middle East still have a long way to go in achieving sustainability when compared to their Western counterparts.

A Cabinet resolution was issued by His Highness Sheikh Mohammad Bin Rashid Al Maktoum, Vice-President and Prime Minister of the UAE and Ruler of Dubai, on 5 February 2018 in relation to CSR in the UAE. The resolution aims to develop a framework and guidelines for the management of contributions made by the companies as part of their social responsibility activities (KPMG, 2018). The decree defines the practice of social responsibility as voluntary contributions made by companies and establishments across the UAE. These contributions, which can be in cash or in kind, will be used to fund economic, social and environmental development programmes and projects in the UAE. This initiative seeks to further raise awareness in the private sector of its roles and responsibilities towards the community and its social and developmental initiatives of the country. However, as this initiative is a voluntary contribution to CSR and not all companies are obliged to be a part of the initiative, the concept of CSR remains misunderstood. The initiatives focus on three main themes: developing the private sector's sense of community responsibility; enhancing the spirit of volunteering; and instilling national loyalty and commitment as being embraced across the UAE. Leading UAE organisations have started to focus on creating a positive social impact through their business practices and different community development initiatives.

The Dubai Chamber (2018) stated that the UAE, an internationally recognised top philanthropic country according to the World Giving Index, is endeavouring to make a drastic change in the concept of CSR, moving from merely contributing to charity activities to launching well-organised and mediated development initiatives. In other words, the UAE's government aims to establish creative sustainable development projects in line with the country's strategy for overall development on humanitarian, social, economic and environment levels.

The Dubai Chamber (2018) stated that the UAE government, in its efforts to establish total sustainable development and to translate this into action, launched the CSR track as a part of the National Strategy for the Year of Giving 2017 [UAE-NSYG 2017], under the umbrella of the UAE Ministry of Economy. By means of the UAE-NSYG 2017, the state aims to achieve overall sustainable development nationwide by creating effective partnerships between official government authorities and private-sector entities. Such partnerships will enhance the implementation of the long-term vision to deepen the culture of development social work throughout the country.

The Year of Giving and continued UAE Government CSR mandates are driving both public and private entities towards supporting societal development in the UAE (KPMG, 2018). The implementation of the initiatives of CSR being introduced into the UAE are analysed in the current study as part of the CSR's implementation initiatives Ministry of Economy for the UAE.

## **2.10 ROLES OF BUSINESS ORGANISATIONS**

All organisations whether for-profit or non-profit have a role to play within society in the countries where they operate. Businesses are run by people to produce goods and services for society which they then sell to customers in order to make a profit. This profit is used as a return to investors, to invest in new technologies and new products, to meet the wage and career expectations of employees and pay taxes and make other contributions to government, as specified by legislation. In brief, without profit there is no business, and without business there is no wealth creation in society.

Jung et al. (2018) investigated the moderating effect of social responsibility in the systemic risk-based connection in the USA restaurant sector. They highlighted that increasing (decreasing) negative CSR efforts results in a decrease (increase) in the magnitude of risk reduction in internationalisation. In other words, the authors noted that in order to obtain the systematic risk mitigation impact of globalisation in an efficient and productive manner, hotels should seek to mitigate their socially irresponsible actions instead of boosting their CSR activities.

Noeiaghahi (2009) mentioned that focus on CSR, environment and sustainability have been on rise. Modern organisations are supposed to be aware of these issues. Most international and



multinational companies have rules and regulations to comply with and are expected to meet society's expectations with regard to the environment and ethics. CSR is an important issue in developed countries and multinational companies that are choosing to become established in have realised the importance of CSR in global business platform. All the companies wanting to enter the international trading and business networks should act responsibly regarding the environment and society and adopt CSR initiatives.

Business organisations have many responsibilities to their societies which is important to promote community development. These include meeting the increasing societal expectations of business, reducing the power and scope of government, globalisation and heightened media reach. A sequence of corporate scandals has undermined confidence in the integrity of corporations, financial institutions and markets (OECD, 2004; Smith, 2003; Van Driel, 2018). Due to this, management might decide to put CSR ideas into practice even if they don't enhance financial performance. The "Millennium Development" goals, which include a world with less poverty, hunger, and disease, better survival chances for mothers and their infants, better-educated kids, equal opportunities for women, and a healthier environment, are expected to be implemented by international organisations like the UN (UN, 2006). The UN anticipates that these objectives will be accomplished with the help of participating international organisations and the crucial contribution of business in embracing its obligations towards the crucial challenges of human development and environmental sustainability (Visser, 2007). However, just 50% of Asian countries are concerned with reaching these goals, and organisations in many developing regions, such as Latin America, the Middle East, and North Africa, show no concern for these objectives (Sachs and McArthur, 2005). Visser (2006a; b) stated that the drivers, role, and purpose of CSR for organisations operating in Africa are significantly impacted by socioeconomic realities together with generally poor public administration and service delivery. Usually, legislation and regulatory enforcement are poor, civil society analysis is largely lacking and consumer involvement for responsibly produced products is rather weak. Even when international funding organisations such as the World Bank require major development projects in Africa to comply with standards and codes. This has a very restricted trickle-down impact on suppliers and international companies operational in the region. As a result, a large portion of CSR research in Africa focuses on morality, anti-corruption strategies, and addressing the delivery of subpar public services in crucial

industries like healthcare and education. (Hamann, Woolman and Sprague, 2008; Imani Development, 2009; Visser, McIntosh and Middleton, 2006; Zimmer and Rieth, 2007). Legislation and enforcement are poor in emerging economies (Hagen-Zanker, Mosler Vidal and Sturge, 2017).

Africa's cultural environment also plays a significant role in defining CSR on the continent. Harambee embraces and reflects the strong traditional concept of mutual aid, collaborative effort, social responsibility, and community independence. It is motivated by the community welfare rather than individual gain (Winston and Ryan, 2008). Tsekada is about behaving in a 'righteous' manner and satisfying one's societal responsibilities (Ararat, 2006). Ubuntu in Southern Africa reflects an interdependent, communal, harmonious, relationship that resembles awareness and respectful community culture, meaning each person can only be fully functioning through other people (Nussbaum, 2003). Zekat or Zakat can be translated as charity or donations to the poor (Tittesnor, Clarke and Gümüş, 2018). Hence, CSR activities aim to determine challenges faced by communities, which governments cannot fully address. The environment, workplace concerns, product service quality and health and safety receive much lower priority.

Visser and Tolhurst (2010) stated that CSR in Africa is most often connected and affiliated with bigger organisations, and with global stakeholders. CSR can be a way to reduce negative perceptions of business, as well as a way to make a legitimate difference to social and environmental challenges. As a result, CSR rarely has anything to do with an organisation's main business and is more often than not rather be likely to have a positive payback philanthropy with marketing benefits. A comprehensive CSR model in Africa is difficult to define because of the multiple cultural and demand variants.

As per the report published by Svenskt Näringsliv (2004), good profitability, environmental accountability and social responsibility are all intertwined. If profitability is overlooked, it will be difficult in the long term to finance environmental improvements and responsibilities towards the community. If the environment is ignored, companies risk their reputation and stakeholder trust options, all affecting profitability. If companies ignore their social responsibilities regarding human resources issues, for example, they may lose skills, which would also affect profitability. These efforts involve every segment of society. CSR is the way in which organisations work towards sustainable development.

Research by Kim and Ham (2016) investigated the connection between providing nutrition labels and consumer attitude and reactions towards restaurants as a CSR effort. The research revealed that the consumers' perceptions of CSR-related efforts by restaurant in terms of divulging nutritional information affects their loyalty, while such CSR-disclosures influence company image and trust. The research thus revealed that the implementation of CSR tactics and the deployment of methods to mark these efforts lead to increased consumer loyalty to restaurants through improved brand image and brand confidence. In other words, consumers view restaurants that provide nutrition labels as being socially responsible, which impacts their loyalty. Kim and Ham (2016) showed significant links between consumers' views of CSR activities in restaurants and consumers' social, affective and cognitive reactions to food disclosure activities in restaurants.

Businesses have always played a significant role in the social and economic development of the communities in which they operate. As highlighted previously, they produce income and job possibilities and therefore contribute significantly to improve the standard of living for their stakeholders. The issues organisations face in their daily business activities are mainly in house, requiring in-house solutions. This social interaction is not considered as CSR: it is merely part of normal business operations within society.

Utilising corporate and business strategies like cost focus, product differentiation, and cost leadership, businesses aim to grow and develop their business. Additionally, they want to establish CSR programmes as part of their business strategy (Mohr, Webb and Harris, 2001). Numerous businesses in emerging economies such as India, Pakistan, Bangladesh and Sri Lanka have created CSR programs in response to their dissatisfaction with the current CSR initiatives. However, Sood and Arora (2006) argued that the motivation for social responsibility activities depends on an organisation's leadership and the orientation of the organisation's senior management. CSR should be adopted more broadly since it is evolving into a key subject for enhancing the interactions between stakeholders and business organisations in the emerging economies.

According to Tamvada (2020), CSR relates to an organisation's obligation to be accountable to all of its stakeholders in all its operations and activities with the aim of achieving sustainable development not only economically but also in the socially and environmentally. Today, it is generally understood that sustainable development is more than just environmental preservation

of a natural area, but in addition, it must address the set of standards or guiding principles that establish the prerequisites for the organisation's success, and it must do so in relation to the following: (Tuan, 2011):

- Preserve and safeguard renewable resources
- Adopt Use a multi-stakeholder strategy
- Practice environmental stewardship
- Preserve the well-being and participation of the local population
- Practice economic benefit
- Have a long-term vision
- Implement a triple-bottom line approach (environmental, social and economic); and
- The government must take the initiative (i.e., impose a 'greater good' approach).

According to Ali (2017), business leaders and management in general understand CSR as a response to business failures that have accompanied the surprising growth in size, impact and power of modern organisations. While modern management has created great efficiencies, it has also led to a weakening of individual responsibility that is generally only visible when business gets into conflict.

Business leaders deal with CSR issues through professional business organisations such as the GRI, the UN Global Compact and the World Business Council for Sustainable Development. InterContinental Hotels Group's programmes include greater efforts for energy efficiency, water conservation, climate change awareness and procuring coffee (one of the most consumed products at their hotels) from suppliers practising sustainable operations. As a result, in 2009, InterContinental Hotels Group in China won the eco lodging award at the China Hotel Investment Summit. Similarly, Marriott hotels practise the "Green Marriott programme" for environmentally conscious hotel operations (Goldstein, 2008). The leading hotel brand in Asia, Banyan Tree Hotels and Resorts, effectively differentiates itself in the market and enhances brand equity through incorporating significant CSR programmes and featuring them in their marketing strategies (Wirtz, 2011). Liu et al. (2011) further stated that Chinese consumers are beginning to use CSR information to evaluate brands. Enhancing the customers' understanding about service providers' CSR performance and strengthening customers' brand quality perceptions are good ways to

increase customers' brand preference, leading to enhanced sustainability. Customers in developing markets still appear to be focused more on the quality of brands.

Major areas of CSR initiatives that are hosted and that are carried out by South African companies encompass community, social, and educational development, health initiatives, environmental, food security and agriculture, entrepreneurship and small business support, job creation, training and skill development, sport development, arts and culture, housing and living conditions, and safety and security (Trialogue, 2013). However, CSR projects in South Africa have developed through Corporate Social Investments (CSI) initiatives and CSI expenditure by South African corporate sectors has grown remarkably over the years. For example, total CSR expenditure in South Africa amounted to R10.7 billion by 2020. Of this amount, R7.4 billion was spent by large companies and state-owned enterprises on CSI projects (Trialogue, 2021).

In 2015, the Dubai Chamber awarded 13 companies for their sustainable CSR efforts. The following 13 companies, Six Construct, Al Futtaim Carillion, Al Rostamani Pegel, Alpen Capital, Axiom Telecom, CHEP Middle East, Dimara International, Drydocks World, Emirates District Cooling (Emicool), General Electric International Operations, Index Holding, NMC Trading and HSBC Middle East were honoured for their sustainable business CSR practices. The Dubai Chamber (2015) report stated that CSR is open to all organisations, private or public, regardless of their size, sector or operations and can make a major difference to a company's reputation, efficiency and productivity. Its success depends on how the CSR objectives are set and communicated to all of its stakeholders.

Cadez and Czerny (2016) stated that it is a consistent finding in survey research that better performing firms with respect to the object of enquiry are more likely to respond than lower performing firms. CSR reporting in most jurisdictions is not mandatory and poses a potential problem. Furthermore, Tölkes (2018) conducted a comprehensive assessment of CSR research in the tourism industry and discovered that the majority of existing studies have been conducted on green hotel marketing and environmental sustainability. Little is known about the routes of human communication and message elements that contribute to good customer responses. As Tölkes (2018) pointed out, these are significant reasons why sustainability messages have not been as successful as they might be. Additionally, the study indicated a dearth of underlying principles for

successful message design and information processing or empirical studies and constructivist methods to support such study. Thus, the messaging and reporting of CSR activities is crucial to promote positive associations of the business in the minds of the consumers. In addition, Su and Swanson (2017) built and validated an integrative framework in which consumption and tourist-destination identification were examined as explanatory factors between purported destination social responsibility and environmentally sustainable behaviour of Chinese tourists. The study found that feelings (both desirable and undesirable) after consumption and tourist destination identity do indeed act as moderators of the impact of perceived social responsibility and environmentally responsible behaviour. However, only pleasant sentiments were shown to have a substantial effect on tourist destination recognition, according to the research.

Noted above are a few CSR-compliant organisations that have adopted CSR initiatives which are moving the organisations to becoming more CSR-compliant giving them greater potential for remaining sustainable in the industry and geographical locations where they operate.

## **2.11 THE RESEARCH GAPS PRESENT IN THE LITERATURE**

Based on the literature reviewed in this chapter, it is evident that CSR in emerging economies is related to three major areas: the extent and level of CSR implementation, managerial perspectives and stakeholder's perspectives. As was mentioned in the section above, research has shown that CSR is a win-win approach for both business and society. These benefits have been recognised by the developed world, and while the benefits of CSR are being promoted in the developing world, many of the emerging economies still lack a clear understanding of CSR. For example, many African and Arab companies do not understand the concept of CSR. According to researchers, CSR in emerging economies differs from that in developed countries in a number of ways (Visser, 2007). In addition, Chapple and Moon (2005) reported that each developing country, even within the same region, tends to have different CSR patterns.

According to Klins et al. (2010), HIV/AIDS, skill development, and BBBEE is South Africa's top three objectives. Many 'CSR' initiatives and programs actually have more in common with CSI. The term "CSI" refers to an enterprise's contributions to society and the community under the BBBEE Code of Good Practice. Initiatives in the fields of development, health, education, training,

the environment, the arts and culture, and sport are among its regular commercial activities (Njenga and Smit, 2007). According to Klins et al. (2010), a socially responsible index on the stock exchange has contributed to the integration of CSR. There are a number of CSR-related regulations that exist in South Africa. The key drivers of CSR in South Africa are the Johannesburg Stock Exchange, BBSEE, the Congress of South African Trade Unions, civil society organisations, the Base of the Pyramid Institute for Corporate Citizenship, and the Institute of Directors of Southern Africa.

Because of the apartheid history of South Africa and in the light of greater social development and the need for a more prosperous society in the country, philanthropic contributions are essential. Thus, it is imperative that South African business sectors and government emphasise the philanthropic contributions to a great extent. Visser (2008) was of the view that philanthropic responsibility is the most direct way to develop communities in the emerging economies. Furthermore, a well-developed CSR policy is necessary for South African companies for enforcing companies to address CSR issues adequately. The main implication of this study is that, since South Africa is one of the leading economies on the continent and was under apartheid regime for centuries, companies operating in South Africa and other African countries will also benefit from the findings of this research study. Consequently, South Africa can take a lead in CSR activities and practices that can have a significant positive impact on the African continent. With CSR becoming an integral part of business around the world and South Africa playing a significant role in global economic affairs, this study will assist international investors to know how CSR issues have been addressed in South Africa. This study includes a consideration of contributions pertaining to CSR motives, issues and activities in the South African hospitality industry context.

Furthermore, Farrington et al. (2017) carried out a systematic literature review and evaluated the trends, and inconsistencies in the research on CSR practices in the hospitality industry. The research identified that there are inconsistencies in the way the financial effect of CSR is reported. In other words, it was identified that more studies are necessary in order to re-evaluate the CSR idea for hospitality and to assess the efficacy of CSR operations in the context and availability of resources. Furthermore, according to Guzzo, Abbott, and Madera's (2020) observations, the literature on hospitality management has predominantly focused on a meso-level analysis of its

development and implementation by businesses, as well as its impact on financial performance. Although employees play a vital role as stakeholders in service environments, the exploration of the connections between CSR and employee behaviors and attitudes has only recently become a focal point for researchers in the hospitality industry. In addition, Gürlek and Klç (2021) conducted study on the CSR efforts of the world's top-ranked hotels during the COVID-19 epidemic. Using secondary data, they found that hotels engaged in 40 distinct CSR efforts to mitigate the negative impacts of the COVID-19 pandemic. These activities were classified into 11 categories and revolved around three primary CSR themes: community, workers, and customers. According to Gürlek and Klç (2021), 50% of the total of hotels conducted CSR initiatives to benefit the society, 76% for their workers, and 87% for their clients. Whether there is an impact of these CSR activities on the CP of the hotels is yet to be identified.

Moreover, CSR is a value-creation approach that links businesses and society in a manner that ultimately results in a sustainable world (Nicolaidis, 2017). Nicolaidis (2017) reported that governments and society must make it difficult for environmental degradation groups to function. He also noted that businesses that choose to implement robust CSR policies and effective codes of conduct will gain a competitive edge whereas businesses that ignore CSR problems will eventually lose momentum and become unsustainable. The critical requirement is for CSR to be accepted at the highest levels of management. Serra-Cantallops and Peña-Miranda (2018) have observed an increasing interest in the effects of Corporate Social Responsibility (CSR). However, significant research gaps still exist in the areas of consumer responses to CSR, the correlation between CSR and corporate financial performance, and the involvement of crucial stakeholders such as the local community.

## **2.12 IMPLICATIONS OF THE CURRENT STUDY**

The main objective of this study is to identify the relationship between CSR and CP in the hospitality industry within the RSA and the UAE. However, the major difficulty associated with this type of study is the measurement of CSR. Each stakeholder effect can be measured individually when a stakeholder framework is employed, according to the literature on CSR in emerging economies (Mishra and Suar, 2010; Rais and Goedegebuure, 2009). Current research on CSR in the RSA is mostly limited to the social and environmental characteristics, policies and



practices of CSR in some South African companies without linking them to CP. Therefore, the purpose of this research study is to fill the gap. It highlights aspects from past findings on CSR and CP of Western and other emerging economies (Cochran and Wood, 1985; Mishra and Suar, 2010; Rais and Goedegebuure, 2009; Ullmann, 1985; Waddock and Graves, 1997; Wickramasinghe, 2006). This information gathered and analysed from past findings was used in the current study to address the knowledge gap. It is important to be aware that the study conducted was carried out in a country that has been affected by political and economic instability, at different periods and in different industries as well as in the apartheid era. Mishra and Suar (2010) stated that repetition is necessary in order to establish the external validity of results that are analysed and to reconstruct and assure researchers and practitioners with respect to earlier research findings.

Looking ahead, a new CSR methodology known as Systemic CSR, or CSR 2.0, is what is required and what is only now beginning to develop. This is a goal-driven, ethical approach in which business seeks to understand and address the underlying causes of current unreliability and irresponsibility, typically by developing novel business models, reshaping its operations, goods, and services, and advocating for liberal national and international regulations. Ten patterns were found:

- In the future, the majority of major international corporations will have completed the initial four CSR categories or stages (defensive, charitable, promotional and strategic).
- The UN Global Compact, ISO 14001, and SA 8000 will be presented as examples of CSR rules, standards, and recommendations that are required yet insufficient. Instead, businesses will be evaluated on how creatively they use their processes and products to address social and environmental issues.
- Self-selecting ethical consumers will lose some of their power to affect change. Government laws and incentives will heavily encourage businesses to increase choice editing, which involves stopping to provide product lines that are seen to be "less ethical" and enabling people to shop guilt-free.
- All CSR strategies will be based on cross-sector relationships. Business will increasingly use its core talents and skills to define these.

- Organisations engaging in CSR 2.0 would be expected to adhere to international best-practice standards, such as those in the UN Global Compact or the Ruggie Human Rights Framework, while also displaying sensitivity to regional concerns and priorities.
- Companies that are forward thinking must demonstrate complete life-cycle management of their products from cradle to grave. With mandatory take-back programs for the majority of items, the majority of large corporations are committing to the aim of zero-waste, carbon-neutral, and water-neutral production.
- Generally Accepted Sustainability Practices, which include agreed-upon consensus concepts, methodologies, approaches, and regulations for measuring and disclosing CSR, will take the same form as Generally Accepted Accounting Practices. Additionally, a number of reliable CSR rating organisations will have formed.
- Many of the CSR techniques used now will become mandated standards. However, CSR will continue to be an optional practice - an innovation and differentiation frontier - for those businesses that are either willing and able, or pushed and encouraged by non-governmental means, to move ahead of the law to improve quality of life throughout the world.
- Corporate transparency will take the form of publicly accessible sets of social, environmental, and governance data that must be disclosed, down to the level of a product's life-cycle impact, as well as Web 2.0 collaborative CSR feedback platforms, WikiLeaks-style whistleblowing websites, and product-rating applications.
- CSR will have re-diverged into its specialised disciplines and functions, leaving few or no CSR departments in their wake, but with more experts in specific fields (climate, biodiversity, human rights, and community involvement), as well as more staff members who are familiar with how to incorporate CSR issues into their functional areas (HR, marketing, finance).

## **2.13 CHAPTER SUMMARY**

The literature review has outlined and demonstrated that, in emerging economies, CSR implementation is different from that in developed countries, mainly due to cultural differences and government involvement. The government is a major player in the financial sector and departments of any developing country, and therefore the rules and regulations for the benefit of society need to be established with strong and strategic tactical government support. Examples of

CSR initiatives undertaken in many emerging economies include education, health and nature conservation sector initiatives. However, gaps are still evident in other industry sectors like the hospitality sector where further governmental intervention is required. Several studies have indicated that cultural factors are a main driver behind the different CSR practices in different countries. Cultural differences are not taken seriously, and this gap needs to be considered to enhance the CSR initiatives in order for organisations to remain sustainable and address the inequality in distribution of jobs in certain business sectors.

The fields of CSR and social responsibility investing have grown steadily in recent years. Increasingly, firms are adopting CSR initiatives as part of their overall business strategy to obtain the competitive advantages that these initiatives are purported to generate. Although CSR initiatives are often dismissed as public relations or publicity stunts, several leading corporations have invested heavily in such initiatives. The primary reason suggested for this trend relates to pressures from stakeholders who are often influenced by reports that suggest that CSR-practising companies outperform non-CSR-practising companies. This trend has been accompanied by an increased interest in the relationship between firms' CSR initiatives and their financial performance. The next chapter presents a discussion of the research methodology.

## **CHAPTER 3: RESEARCH METHODOLOGY**

### **3.1 INTRODUCTION**

This chapter outlines and justifies the research methodology that was adopted to conduct and address the research questions. This research chapter is organised into four sections such that the first part presents the research problem and the basis for this study as well as develops the hypotheses and the conceptual model. The second part of the chapter outlines the research philosophy that guides the research while the third part highlights the research design and justifies the adoption of mixed methodology and how it was operationalised. The final part of the chapter outlines the data collection and data analysis process that was adopted by the research study to interpret the results.

### **3.2 RESEARCH PROBLEM, HYPOTHESES DEVELOPMENT & CONCEPTUAL MODEL**

#### **3.2.1 Research Problem**

As outlined in Chapter 2 of this research study, CSR is generally considered to be a win-win strategy for corporations across the world. However, while the benefits of CSR are well documented in developed countries, the benefits are not clearly understood in the emerging economies due to the fragmented and limited nature of the studies (Kamal and Deegan, 2013; Mishra and Suar, 2010). Furthermore, organisations in emerging economies do not clearly understand the concept and implementation of CSR as there is no clear mandate for the implementation of CSR in the developing world (Al-Jenaibi, 2017; Klins, Van Niekerk, & Smit., 2010). Due to this, several Arab and African companies lack an appropriate framework for the application of CSR and hence, cannot obtain the many benefits that CSR initiatives generate. Since past studies have identified that CSR initiatives are contextually different in the developed world as opposed to the developing world (Visser, 2007; Ghauri, Park, Oh, Gruber, and Schlegelmilch, 2015; Ghauri, Park, Oh, Wang, Zhao, and Sinkovics, 2016; Jean, Wang, Zhao, and Skinkovics, 2016), this study aims to develop gain a deeper understanding into the implementation of CSR in emerging economies while outlining the benefits CSR can have on CP.

One of the primary contributions of the study will be towards the RSA since there is a greater social need for companies to launch CSR initiatives that leads to community development and enriching the environment. Furthermore, these CSR initiatives are likely to provide financial and non-financial benefits to the companies. The comparison between the RSA and the UAE will also provide an understanding of the extent of the impact that CSR initiatives will have on the two countries given their different histories. In other words, comparisons can be drawn between the impact of CSR initiatives in a country that was governed by apartheid, and a country that has been governed by a strong acceptance of diversity. Such research has not been carried out and will lead to the generation of new knowledge in the discipline of CSR for these two countries. Furthermore, this study will also generate new knowledge and further the understanding of CSR in the developing world.

For the purposes of this study, the focus will be placed on the hospitality industry of both the RSA and the UAE. In addition, the study will, as outlined in Chapter 2, adopt the Systemic CSR or CSR 2.0 (Visser, 2017) for understanding and quantifying various CSR initiatives in the countries under this research study. The next section develops the hypotheses that have been used in this study.

### **3.2.2 Research Objectives**

1. Identify the existing CSR practices and identify the benefits of CSR and CP in order to address and understand what sustainable CSR initiatives are undertaken globally in the hospitality industry and whether these initiatives add value to the hospitality organisations in question and the community.
2. Evaluate how the hospitality industry within the RSA and the UAE through its CSR initiatives adds value to the community, consumers, potential employees and investors while still remaining sustainable and evaluating the benefits of investing money for CSR activities within the hospitality industry in the RSA and the UAE.
3. Investigate the relationship between perceived CSR and perceived CP in the hotels in RSA and the UAE.

### 3.2.3 Hypothesis Development

For the hypotheses, there are two primary variables. The independent variable is considered to be the CSR initiatives that are implemented by companies while the dependent variable is considered to be the CP. It is hypothesised that the independent variable, CSR initiatives, will have a direct and positive influence on the dependent variable, CP. Thus, the following hypothesis is drawn:

**H<sub>0-1</sub>: There is no influence of strong CSR initiatives on the CP of hotels in emerging economies.**

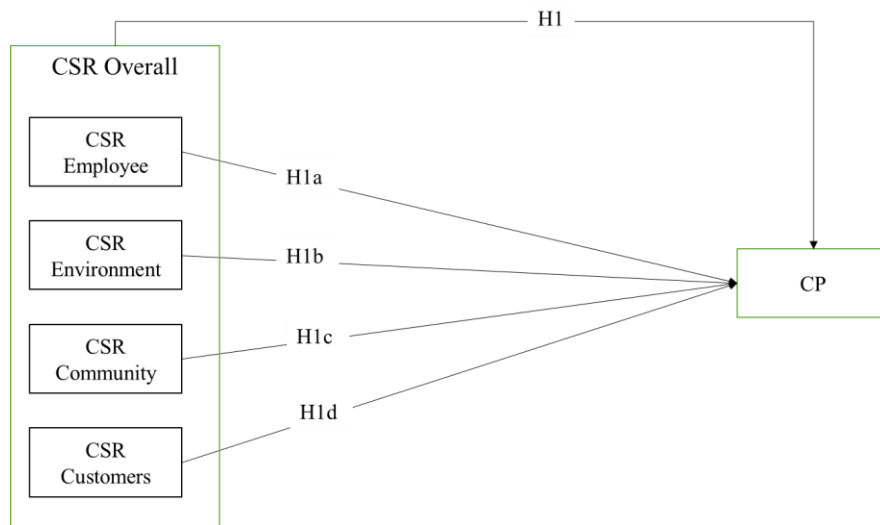
- H<sub>0a</sub>: There is no influence of strong CSR employee initiatives on the CP of hotels in emerging economies
- H<sub>0b</sub>: There is no influence of strong CSR environment initiatives on the CP of hotels in emerging economies
- H<sub>0c</sub>: There is no influence of strong CSR community initiatives on the CP of hotels in emerging economies
- H<sub>0d</sub>: There is no influence of strong CSR customer initiatives on the CP of hotels in emerging economies

**H<sub>1</sub>: There is a direct and positive influence of strong CSR initiatives on the CP of hotels in emerging economies.**

- H<sub>1a</sub>: There is a direct and positive influence of strong CSR employee initiatives on the CP of hotels in emerging economies
- H<sub>1b</sub>: There is a direct and positive influence of strong CSR environment initiatives on the CP of hotels in emerging economies
- H<sub>1c</sub>: There is a direct and positive influence of strong CSR community initiatives on the CP of hotels in emerging economies
- H<sub>1d</sub>: There is a direct and positive influence of strong CSR customer initiatives on the CP of hotels in emerging economies

Four stakeholder components were identified in the current study as CSR initiatives involving each stakeholder. According to the conceptual framework, in order to determine the CSR–CP relationship, each stakeholder construct CSR initiative was matched with each corporate financial performance indicator. Furthermore, as has been understood, the managerial and stakeholder perspectives have been known to play a role in influencing the success of the CSR initiatives. Therefore, the following hypotheses are drawn:

Therefore, the conceptual framework is:



**Figure 3.1: Conceptual framework**

### 3.3 RESEARCH PHILOSOPHY

Research philosophy is a world view that is adopted by the research study that guides the researcher towards meeting the objectives outlined in the research study (Creswell and Creswell, 2018). Saunders, Lewis, and Thornhill (2012) stated that research philosophy is embedded in the nature of knowledge and its development. The research philosophy also allows the researcher to draw several assumptions regarding the nature of reality (Lincoln, Lynham and Guba, 2011). There are three primary assumptions of reality: ontological, epistemological, and axiological (Saunders et al., 2012). In addition, there are four research paradigms that are outlined by Saunders et al. (2012): Positivism, Realism, Interpretivism, and Pragmatism. While this research is embedded in an epistemological stance and a pragmatic research paradigm, it is important to consider the

differences between ontology and epistemology as they are applied to the various research paradigms. Table 3.1 below illustrates the same.

**Table 3.1: Research Paradigm**

	<b>Positivism</b>	<b>Realism</b>	<b>Interpretivism</b>	<b>Pragmatism</b>
<b>Ontology</b> –This asks the question of what the nature of reality is.	Is independent of subjective and social influence and is highly objective. It views the problem with an external perspective	This is a highly objective view combined with a subjective approach. In other words, it assumes independence of human thoughts, knowledge, and beliefs but requires that they are measured via subjective means	Assumes that reality is socially constructed and hence, assumes it possible that multiple views of the same reality exist	This view is external and assumes that there are multiple means of answering the research question
<b>Epistemology</b> –This asks the researcher what, in their opinion, can be considered as acceptable knowledge	Here, the assumption is that only through phenomena that is observable and external can data and facts be generated. In addition, the emphasis is placed on identifying causality between any given variables and generalisations of the results	There are two primary aspects here: direct realism and critical realism. Direct realism means that if there are any inaccuracies in the data that is collected through observations, then there are insufficiencies in the sensation. On the other hand, if critical realism is considered it is assumed that the	An emphasis is placed on social phenomena and it is assumed that based on the details and perspective of the situation, the reality of the phenomena will change.	This view posits that in addition to observable phenomena, subjective reality can also provide knowledge that is acceptable depending on what the central research question is. Here, the emphasis is on the adoption of applied research and allows the integration of



	<b>Positivism</b>	<b>Realism</b>	<b>Interpretivism</b>	<b>Pragmatism</b>
		observed phenomena are generating sensations that can be misinterpreted		various types of data to generate results
<b>Axiology</b> –this asks what role do values play in the research	Here, the values of the researcher are discarded in favour of a more objective view that is independent of the researcher	Research is embedded in value and it is assumed that the researcher is biased by the world views and their personal experiences.	The research is bounded by the value and the researcher is considered to be a part of the phenomenon. It is also assumed that the researcher cannot be separated from the research phenomenon.	Here, values are considered to be important aspects of how the results can be interpreted. The researcher adopts a subjective as well as an objective view.
<b>Data Collection methods to be adopted</b>	Primarily through quantitative surveys that have a large sample size	Methods depend on the quantitative or qualitative phenomenon	The samples are small and the data collection is investigative and in-depth	Mixed methods are needed which combine quantitative and qualitative approaches

*Source: Adapted from Saunders et al. (2012)*

Based on the above table, the researcher has adopted an epistemological stance with a pragmatic paradigm which calls for a mixed-methods design. This approach has been adopted because the research is trying to identify the current CSR practices in RSA’s and the UAE’s hospitality industry and trying to quantify the benefits CSR initiatives can generate. Furthermore, this research is also trying to understand what some global sustainable CSR initiatives in the hospitality industry are and if these CSR initiatives add value to the hospitality organisations and the community at large. As these research objectives require the researcher to maintain objectivity and subjectivity, the study is rooted in a pragmatic paradigm.

A pure positivist or interpretivist paradigm is not suitable for this study for the reasons below:

- There are limited existing theories and tests that have quantified the influence of CSR on the performance of firms in the RSA and the UAE.
- Positivists and interpretivists argue that only one method of data collection can be used to carry out research and hence are only concerned with testing existing theories or only generation of theories respectively (Easterby-Smith, Thorpe, and Jackson, 2015; Lincoln and Guba, 1985). Thus, as the aim of the study is to test a theory and in doing so expanding the same, adopting a pure positivist or a pure interpretivist stance was not possible. A pure positivist stance allows the researcher to test a particular theory while a pure interpretivist stance allows the researcher to generate a new theory exclusively.
- Finally, there are limitations that arise when a study adopts a pure positivist or a pure interpretivist stance which are minimised when a pragmatic paradigm is adopted. For instance, a pure positivist approach is highly objective in nature and follows a rigid structure while a pure interpretivist approach is highly susceptible to researcher bias and cannot be adequately generalised.

Therefore, the pragmatic paradigm has been selected as the basis for this study. Upon identification and justification of the ideal research philosophy and paradigm, the next step is to outline the research approach that has been adopted. The following section outlines the same.

### **3.4 RESEARCH APPROACH**

Inductive and deductive are two research approaches that are commonly employed in research (Creswell, 2013). According to Creswell (2013), a deductive approach is the research approach that allows testing of an existing theory. There are five stages through which the deductive research is carried out (Robson, 2002):

1. From existing theory, a hypothesis is developed which identifies a testable relationship between the study's main variables.
2. The hypothesis is operationalised by outlining the methods of testing the relationship.
3. Testing the operational hypothesis that was developed.

4. Checking the outcomes of the testing and identifying if it confirms the hypothesis or rejects it.
5. Modifying the theory, if necessary.

In addition, the deductive approach has several characteristics. For instance, in using a deductive approach, the research is attempting to explain the causal relationship between any given variables (Saunders et al., 2012). The research also needs to have a highly structured methodology that can then allow the future researcher to replicate the results of the research (Gill and Johnson, 2002). Furthermore, the research problem needs to be reduced in a process called reductionism. The deductive approach is usually embedded in an objective stance and calls for a large sample size.

On the other hand, the inductive approach, as outlined by Saunders et al. (2012), is more subjective in nature and takes into consideration what the context of the study is. The proponents of the inductive approach outlines the purpose of inductive research is to gain insights into the feelings, thoughts, and opinions of others (Tashakkori and Teddlie, 2010). An inductive approach follows from an interpretive stance.

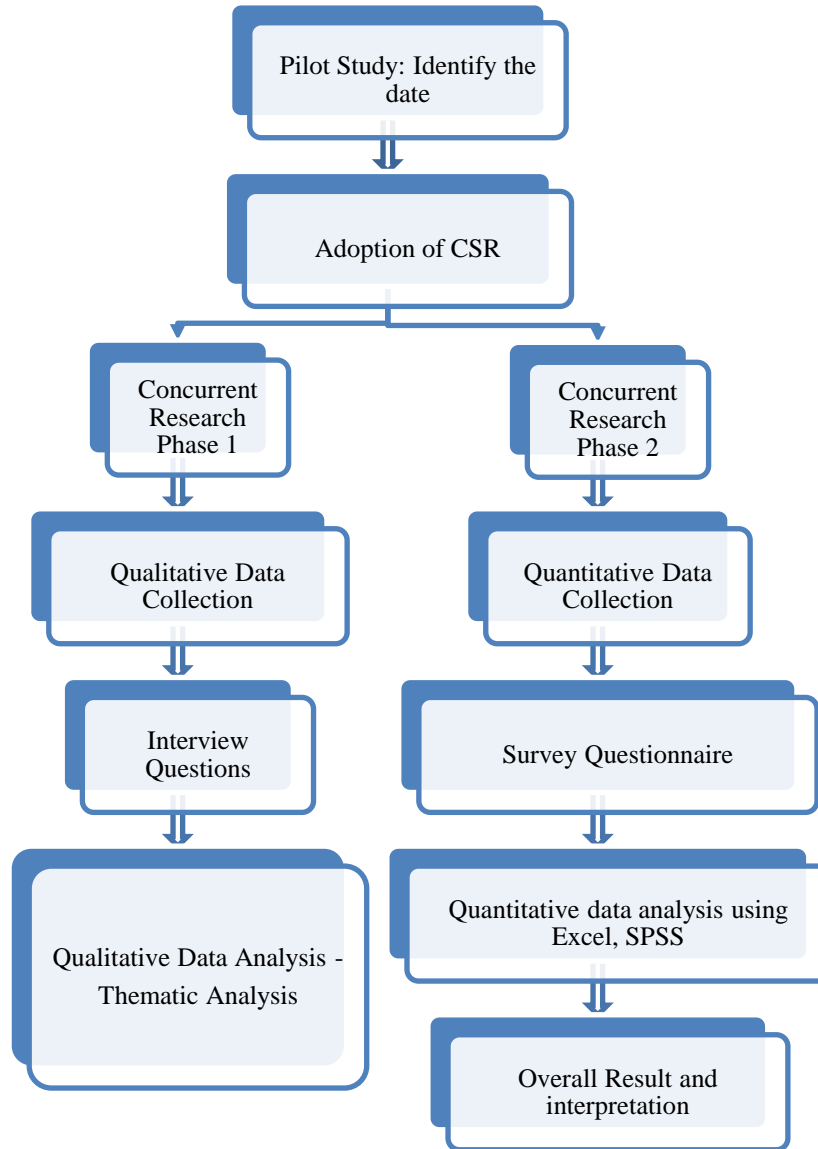
The adoption of a research approach is a crucial stage in the research process for three reasons (Easterby-Smith et al., 2015):

1. The development of the research design will be informed by the research approach that is adopted.
2. The choice of the research approach forces the researcher to consider what strategies work for them given the nature of the research.
3. The researcher can adapt the research design to cater to the limitations that are present in the traditional approaches.

In line with the above, this research is adopting the deductive as part of its pragmatic paradigm. The pragmatic paradigm allows the researcher to use an objective and a subjective view of the research phenomena that is being studied. Due to this, the researcher has adopted the deductive approach for testing the hypotheses that has been developed and discussed in the preceding sections. The following section outlines the research design that of this research.

### **3.5 RESEARCH DESIGN**

Based on the objective and aim of the research, the research can adopt any of the three methods: qualitative, quantitative, and mixed methods (Saunders et al., 2012). Since this research adopts the pragmatic paradigm and has applied a deductive approach, the ideal methodology that can be adopted is the mixed methodology. Where earlier a mixed methodology was nothing more than a mix of several other methodologies, the perspective has shifted to considering mixed methodology as an independent methodology that has its own set of assumptions and perspectives (Greene, 2007; Teddlie and Tashakkori, 2003). The research design framework (Figure 3.2) outlines how this mixed methods research is going to be operationalised for purposes of this research study.



**Figure 3.2: Research design framework**

### 3.5.1 Primary and Secondary Data Sources

According to Silverman (2013), the manner in which data are sourced is dependent on the research design and the research questions that the study is trying to answer. There are two data sources: primary and secondary. Primary data is one that is collected from engaging with the sample population either through interviews or surveys (Silverman, 2013). On the other hand, a secondary source of data is the data that is obtained through published reports, or past studies (Saunders et al., 2012). This study will be using only primary data.

The primary data will be collected in two forms: qualitative and quantitative. Quantitative data will be used to test the hypotheses that have been developed and qualitative data will be used to gain a deeper understanding. In terms of quantitative data, data on perceived CSR will be collected using a survey instrument. A similar approach will be used for measuring the perceived CP. The help of a statistician will be sought to implement the data analysis plan. In implementing the mixed research method used for this study the time horizon was cross sectional (Saunders et al., 2012).

### **3.5.2 Qualitative and Quantitative Data**

Since the research is using a mixed method approach, the study has adopted both qualitative and quantitative data. The qualitative data was collected using semi-structured interviews. Qualitative data is one that is non-numerical in nature and takes on a highly subjective form (Easterby-Smith et al., 2015).

There are three types of interview types: structured, semi-structured, and unstructured (Jennings, 2001). Structured interviews are conducted using carefully ordered questions that are posed to each participant (Easterby-Smith et al., 2015). In structured interviews, the interview is led by the researcher and does not allow the researcher to ask follow-up questions (Saunders et al., 2012). On the other hand, semi-structured interviews are participant led. The researcher asks a set of open-ended questions to the participant and has the scope to ask follow-up questions thereby generating a wide range of insightful information (Jennings, 2001). Jennings (2001) has noted that the unstructured interview does not follow an interview schedule and is similar to a discussion between two peers.

The ideal manner of generating this kind of data is through the use of semi-structured interviews that allows the researcher to ask the participants open-ended questions and allow the participants to provide detailed in-depth answers. In addition, the use of semi-structured interviews ensured that the researcher could ask follow-up questions as and when needed. There are many benefits of semi-structured interviews as highlighted in Table 3.2.

Table 3.2: Advantages of Semi-Structured Interviews

Advantages	Source
They are very useful when the participants cannot be directly observed.	Creswell (1994)
They are useful for allowing a deeper exploration of the research issues and allow the participant to ask for more clarifications.	Jennings (2001)
They generate a relaxed interview atmosphere.	Jennings (2001)
Semi-structured interviews allow the researcher to collect insightful information as well as the values and the opinions of others.	Jennings (2001)
They give the researcher the ability to direct the questioning process.	Creswell (1994)

The above table provides a clear understanding of the benefits of the semi-structured interviews. It is also important to note that in-depth interviews are crucial because they allow the researcher to explore the underlying assumptions and problems that may exist. Furthermore, in-depth interviews allow the researcher to probe the participants to collect information that can answer the research question 2.

The three research questions outlined below will be answered by using the data from the interviews, survey, documents and the relevant literature.

1. What CSR activities does the hotel industry engage in?
2. What is the motivation behind engaging in socially responsible activities and is there a relationship between CSR and CP?
3. What is the motivation for engaging in socially responsible activities and how they are linked for sustainability purposes?

The development of the interview guide or the interview schedule is crucial for a semi-structured interview. Gioia, Corley and Hamilton (2012) have noted that in order to ensure rigour in qualitative enquiries, the interview schedule should contain questions that attempt to solve the central research question. In light of this, the interview guide will be developed which surrounds the central research question as well as has a strong theoretical background. Furthermore, the interview guide will be developed with enough flexibility to allow the researcher to gain insight into a wider range of topics, all of which will be centred and based around the literature review and the research questions.

On the other hand, the study is also employing the use of quantitative data. Quantitative data can be considered to be data that is numerical, and which can be quantified and analysed using statistics (Saunders et al., 2012). Quantitative data is highly objective and can be collected using a survey questionnaire that is distributed to the sample population. This study will use the scale developed and validated by Turker (2009) who developed and validated a scale for measuring CSR.

There are several indices that can measure CSR of an organisation. For instance, The KLD Database, the Canadian Social Investment Database (CSID), and the Fortune Index. KLD uses a total of eight parameters to measure the extent of CSR in an organisation: employee relations, community relations, product, treatment of minorities and women, environment, South Africa, military contracts, and nuclear power. However, the KLD is limited to measuring only publicly traded companies on the USA's stock index. Furthermore, the Fortune Index measures the CSR of companies from a managerial perspective. Despite the popularity and widespread use of these two measures, Maignan and Ferrell (2004) have noted that the primary limitation of these measures is that they are not grounded in a sound theoretical background.

In addition, the Canadian Social Investment Database (CSID) is also a well-known database that has shown significant results as it measures the stakeholder's perceptions across seven dimensions: employee relations, diversity, environment, community relations, corporate governance, international operations, and business practices (Mahoney and Thorne, 2005). However, the primary limitation of CSID is that it only measures companies that are listed on the Canadian stock exchange index.

There are other measures that are employed such as the pollution control parameter developed by Council of Economic Priorities (Bragdon and Marlin, 1979), and the measure of lack of corporate crime as an indicator of CSR (Baucas and Baucas, 1997). However, these measures are uni-dimensional and are measuring only one of the many aspects of CSR.

Another method of analysis of the CSR activities is through the analysis of company reports. However, this method is also limited because while the company report may provide information on what CSR initiative the company has engaged in, it does not generate information regarding what the company actually did (McGuire, Sundgren, & Schneeweis, 1988). In other words, the



companies may provide a more favourable image in order to reap the benefits that a positive reputation provides (Turker, 2009).

In addition, the use of scales and questionnaires is also a method in which the CSR initiatives of companies can be measured. One of the most commonly used scales for measuring CSR was developed by Aupperle (1984) which measured the CSR values of managers derived from Carroll's four-dimensional model. According to Ruf, Muralidhar and Paul (1998), this scale is the first scale that was developed and designed for measuring the multi-dimensional nature of CSR. However, the limitation is that it only measured the perceptions of the managers and not the implementation of the CSR initiatives and this is the reason why this scale was not used. A similar scale was also developed by Quazi and O'Brien (2000) which measured the attitudes that managers had towards CSR initiatives.

In addition to the above, another widely used scale is the Perceived Role of Ethics and Social Responsibility which captures the perceptions of managers regarding the role that ethics and social responsibility play in generating a higher rate of organisational effectiveness (Singhapakdi, Vitell, Rallapalli, & Kraft, 1996). This scale also is limited by the fact that it only measures the perceptions of the managers.

Finally, a relatively recent scale that measures the CSR from three perspectives of employees, customers, and the community, was developed by Maignan and Ferrell (2004). However, since the present study also considers the environment as one of the primary stakeholders, the scale developed by Maignan and Ferrell (2004) was not considered. Turker (2009) expanded the scale of Maignan and Ferrell (2004) and developed a scale considering the four primary stakeholders that were also the focus of the research study: environment, employee, customers, and community. The following questions were validated by Turker (2009) using EFA and other reliability measures. This is measured on a 5-point Likert scale from 1 being strongly disagree to 5 being strongly agree. These questions have been adapted by the current research study:

- 1) Employees, who want to achieve additional education receive support from the company
- 2) Employees are routinely encouraged by company policies to enhance their skills and careers.

- 3) Our company facilitates a better work-life balance by providing a flexible work option for all its employees
- 4) Employees' needs and wants to receive prime attention from the management of our company
- 5) Our company takes fair managerial decisions regarding the employees
- 6) Our customers are completely aware of the product information and details
- 7) The company goes beyond the legal requirement to protect and respect the rights of the consumers
- 8) The company focuses on the customer satisfaction
- 9) Our company places a special focus on the importance of social responsibility to the community at large
- 10) The company contributes to the well-being of the community/society by contributing to charity projects and campaigns
- 11) Our company focuses on generating employment opportunities
- 12) The taxes and other related payments are made in a timely manner by our company
- 13) The legal regulations are met completely and in a timely manner
- 14) Our company engages with its competitors for ensuring the social responsibility projects are carried out
- 15) Our company prevents engaging in unfair competition
- 16) Our company undertakes special programmes in order to reduce the negative impact it can have on the natural environment
- 17) Protection and improvement of the quality of the environment is a central objective of our company
- 18) Our company focuses on sustainable growth to develop a better future for the upcoming generation
- 19) Our company invests strategically to ensure that future generations can have a better life
- 20) Our company creates an initiative for employees to participate in voluntary activities.
- 21) Our company makes sure that it supports non-profits that are working in problem areas.

In terms of measuring the perceived CP, there are several scales that exist. However, this study is adopting the scale developed and validated by Delaney and Huselid (1996) as it has been used by

numerous studies measures various aspects of the company's performance including quality of services or products, rate of customer satisfaction, marketing initiatives, profitability, sales, and market share, among others. This is measured on a 5-point Likert scale from 1 being much worse than competitors to 5 being much better than competitors. The following questions were validated by Delaney and Huselid (1996). These questions have been adapted for the current research study:

- 1) How would you compare the organisation's performance over the past 3 years to that of other organisations that do the same kind of work? What about:
  - a) Quality of products, services, or programmes?
  - b) Development of new products, services, or programmes?
  - c) Ability to attract essential employees?
  - d) Ability to retain essential employees?
  - e) Satisfaction of customers or clients?
  - f) Relations between management and other employees?
  - g) Relations among employees in general?
  - h) Marketing?
  - i) Growth in sales?
  - j) Profitability?
  - k) Market share?

Having identified the qualitative and quantitative data that will be used in the current study, it is also useful to examine the differences that exist between the two as is depicted in Table 3.3.

**Table 3.3 Differences between Qualitative and Quantitative Data**

<b>Qualitative</b>	<b>Quantitative</b>
It is based on meanings that are derived verbal expressions	It is based on meanings that are derived from numerical data
The collected data needs to be categorised into codes or themes as it is non-standardised	The data is obtained in a standardised format
The analysis is carried out using the conceptualisation of the information	The analysis is carried out using statistical tools and diagrams

*Source: Dey (1993)*

### **3.6 THE POPULATION AND SAMPLE**

For all intents and purposes, the number of this population is indeterminate, and therefore a sample will be used. This study is based on a sample of five hotels in total, 3 hotels in the RSA and 2 hotels in the UAE with a sample population of 366 respondents for the questionnaire. Data collection from a sample is preferred in comparison to researching a whole population because it is cost-effective, the accuracy of results on samples has been proven to be accurate, speed of data collection is quicker, and confidentiality is almost guaranteed because a few individuals are targeted (Levy and Lemeshow, 2013).

There are two broad sampling methods that can be used, namely non-probability methods and probability methods. Due to the nature of the research, the researcher intends to use a non-probability judgement sampling approach by applying purposive sampling to select the sample. Diamantopoulos and Schlegelmilch (2000) state that the non-probability sampling method means that the selection of sampling elements is left to the discretion of the researcher. Judgement sampling is conducted where sample members are chosen on the basis of the researcher's judgement as to what constitutes a representative sample for the population of interest. The sample members are screened to determine whether or not they should be included in the sample (Diamantopoulos and Schlegelmilch, 2000).

In this research, non-probability sampling is applied. The hotels are selected based on the criteria of CSR initiatives. These are hotels in the hospitality industry who have engaged in CSR initiatives in the past. Furthermore, these hotels have higher market share in their respective market industries

in which they operate. Within the hotels, it was decided to sample three levels of management as they are the ones who are most involved in the CSR activities and are in a better position to accurately perceive CP. Therefore, the mentioned criteria were used to select the sample in a non-probability, purposive sampling method which has been applied in this study.

### 3.6.1 Quantitative Sample Frame

Table 3.4 below lists the hotels that have been selected for the research study. Formal permission will be sought to carry out the research as the researcher has already had informal meeting discussions with the senior managers at the hotels listed below and has received favourable informal support.

**Table 3.4: Hotel Profile**

Country	Province/Emirate	Hotel Name
Republic of South Africa	Gauteng	Hotel 1
Republic of South Africa	Gauteng	Hotel 2
Republic of South Africa	KwaZulu Natal	Hotel 3
United Arab Emirate	Abu Dhabi	Hotel 4
United Arab Emirate	Dubai	Hotel 5

The sample frame will consist of 366 respondents who will be selected from a list of employees within the samples identified for the research. The target population for this research will consist of a sample of senior, middle and junior managers from the selected hotel chains. The breakdown is depicted in Table 3.5 below. The respondents will be selected from an employee list which will be provided by each of the hotels HR manager and a sample was selected for this research study. The list will contain senior, middle and junior employees working for the organisations in question. All information received from the sampling will be provided by the hotels under this research study listed above. All personal information will be stored in a secure password accessed PC that only the researcher will have access to.

**Table 3.5: Data Sample**

<b>Hotel Name</b>	<b>Management Level</b>
Hotel 1	Top Management Middle Management Junior Management
Hotel 2	Top Management Middle Management Junior Management
Hotel 3	Top Management Middle Management Junior Management
Hotel 4	Top Management Middle Management Junior Management
Hotel 5	Top Management Middle Management Junior Management

### **3.7 DATA COLLECTION**

Some of the primary data collection methods that are found in organisational research are survey questionnaire, experiments, focus groups, and interviews (Miller and Tsang, 2011). However, the method of data collection is accurately identified based on the research design that the study has adopted. In the context of this study, mixed methods which use both quantitative and qualitative methods have been adopted. In line with this, the data collection methods that will be used will be an interview as well as a survey questionnaire.

Silverman (2013) has outlined most of the qualitative research is carried out with open-ended questions. In addition, interviews are perceived to be the manner in which a unique insight can be gained into participants opinions (Kvale, 2008). Kvale (2008) has noted that the power dynamics between the researcher and the participant is such that the interviewee is simply considered as an informant while the research can be considered to be a miner of information. Furthermore, the author has suggested that there is no defined process that needs to be followed to ensure that the

interview reveals the desired information, but rather than conducting an interview is a craft that is honed with practice. This is one of the reasons why the researcher will carry out a pilot study.

Gioia, Corley, and Hamilton (2012) have outlined three key characteristics of the data collection process:

1. The interview participants are considered to be the most knowledgeable on the subject matter being researched.
2. The interview guide needs to allow the researcher a certain degree of flexibility.
3. Researchers need to have access to the participants in case they need to go back to them in light of new information.

Thus, one of the methods that was used by the researcher was in-depth qualitative interviews to gain insight into the CSR strategies that will be adopted by the hotels being sampled and to understand what drives sustainability. Finally, another aspect of data collection using qualitative interviews is the sample size that will be employed (Silverman, 2013). Kvale (2008) has outlined that the ideal sample size for an in-depth semi-structured interview is  $15 \pm 10$ . Using this sample size, Kvale (2008) has recommended that there is no data saturation and that the information generated is useful and insightful. Therefore, the sample size applied in this research is eight to ten participants from the top management across the sampled hotels. The interviews were administered in person wherein each participant was requested to participate and a consent form was sent to them prior to the interview. The interview was recorded and transcribed verbatim to maintain the credibility and integrity of the data.

For the quantitative questionnaire, the researcher is using the already validated scale developed by Turker (2009) for measuring the perceived CSR initiatives across primary stakeholders such as employees, environment, customers, and the community which consisted of 21 items. In addition, for measuring the perceived CP of the hotels, the validated scale developed by Delaney & Huselid (1996) was used, which consisted of 11 items. The data collection process will be done with the help of an online tool such as Survey Monkey where the questionnaire will be uploaded, and a link will be shared with the sampled respondents. Once the respondents have completed the questionnaire, the data will be extracted and analysed statistically. The survey was administered

using an online survey link that was shared to the respondents making it a self-administered survey. The questionnaire and interview guide are added in Appendix A.

### **3.8 DATA ANALYSIS**

The data analysis process that is applied will be different for the quantitative data and the qualitative data. For the quantitative data, Excel and IBM SPSS (Version 25) will be used. First, the data was screened to check the suitability of the data. For this, missing value analysis was carried out. Second, the scales were assessed for internal consistency using simple reliability analysis and Cronbach's alpha. The data was also checked for unengaged responses. Following this, the data were checked to see if the sampling distribution can be assumed to follow a normal distribution. Normality was analysed using measures such as Skewness and Kurtosis. Following this, the linearity, homoscedasticity, and multicollinearity. Once the preliminary analysis was completed, Confirmatory Factor Analysis was carried out following which hypotheses were tested using Structured Equation Modelling (SEM). This allowed the researcher to test the relationships that have been hypothesised in the researcher's conceptual framework.

For the qualitative analysis, Silverman (2013) has outlined several key aspects that need to be considered:

1. The researcher needs to analyse the data from the 'what' perspective and not the 'why'. In other words, the researcher needs to focus on what inferences can be drawn from the data and not why they are there.
2. The data should represent the phenomena under study in a chronological manner and not in a fragmented manner.
3. The context in which the organisation is based needs to be considered.
4. The data should allow the researcher to conduct comparisons, at least internally, to ensure the data is robust. Here, in the present study, conducting the research in the RSA and the UAE will provide some level of comparison even though the study is not a comparative study.
5. Furthermore, the researcher needs to identify the implications that the data will have for the context of the study and the larger research area.



6. The researcher needs to use lateral thinking to uncover patterns and themes that may be embedded deep within the data.

In addition, Gioia, Corley, and Hamilton (2012) have provided a step-by-step process for analysing the data in a scientific manner. The first step of the process is to develop first-order codes while maintaining the integrity of the data. Following this, the second step of the process is to develop second-order codes which need to be developed in a theory-focused manner. Finally, the third-order themes need to be developed which can then be used for the data analysis using a thematic approach.

Therefore, for the analysis of the qualitative data, a thematic analysis is carried out as stipulated above. This will not only ensure that there is a robust analysis but also lend validity and reliability to the data analysis process. For conducting the thematic analysis, the researcher will first record the interviews and transcribe them in verbatim to maintain the integrity of the information that is generated and to reduce researcher bias. In addition, these transcripts will be used for the thematic coding and subsequent analysis.

### **3.9 VALIDITY**

The concept of validity in research deserves an important consideration. Validity can be defined as the overall effectiveness of the measures of the study (Yin, 2014). In other words, validity refers to the credibility of the research methods (Creswell and Miller, 2000) and the robustness of the data that is presented (Kvale, 2008). There are two types of validity in research: internal and external (Saunders *et al.*, 2012).

Internal validity refers to the assurance that the researcher provides with regards to the results that the generated results are done so after the careful examination and elimination of all possible bias and alternative explanations (Easterby-Smith *et al.*, 2015). In other words, internal validity ensures that the output that is generated is not skewed by the influence of an external variable that is not accounted for in the research. On the other hand, the external validity of the research measures the extent to which the generalisations are possible outside the study's sample (Bryman and Bell, 2011). In this study, since the study is using a large sample and is gathering the information across

two different contexts, the RSA and the UAE, as well as using a mixed methods research design, the study results have a strong factor of generalisability to the emerging economies.

In terms of internal validity, there are five different types: construct, face, concurrent, predictive, and convergent validity (Bryman and Bell, 2011). There are different methods to ensure that the research is valid. Creswell and Miller (2000) have outlined the following methods that can be adopted to ensure validity:

- **Triangulation:** Triangulation is carried out using various sources of information to arrive at the result. There are four types of triangulation that can be done such as across data, across theories, across methods, and among various investigators. In this research, since it is a mixed methods research that is using two types of primary data, the researcher is conducting across data triangulation. The quantitative survey will be used to test the hypotheses while the qualitative interviews will be used to gain a deeper understanding. Furthermore, qualitative interviews will also include questions regarding the perceived impact of CSR on CP of the respective hotels thereby lending accuracy to the results of the quantitative survey.
- **Disconfirming evidence:** Here, the researcher looks for an alternative explanation for the results and where none is found, the results are considered valid. In this study, common method bias will be used to ensure that there are no other influences which may be causing the variance.
- **Researcher reflexivity:** In this, the researcher is mandated to disclose their personal beliefs and biases that may influence the results that are generated. This research will also include a reflexive statement from the researcher.
- **Member Checking:** Finally, member checking is the process of asking the participants to review the transcripts that were generated after the transcription process to ensure that the transcripts have captured the accurate essence of the interview. In this process, the narrative accuracy is also established. This study also carried out member checking to ensure that the data is accurate.

In addition, the pilot study that is carried out will ensure the validity of the quantitative research instrument.

### **3.10 RELIABILITY**

The reliability of the research is the extent of internal consistency that is generated by the research process (Silverman, 2013). In other words, the reliability of the research is the extent of the replicability of the results of the research was carried out by another researcher or at another time. For ensuring the reliability in qualitative research, Silverman (2013) has suggested to use low-inference descriptors. In addition, it is important for qualitative research to fully disclose the transcripts that were developed so that other researchers can reach the same conclusion as the present researcher.

Easterby-Smith et al. (2015) have noted three important questions that researchers need to ask in order to ensure that their research is reliable:

1. Will this study's results generate the same results if they were to be collected on a different occasion?
2. If the research was carried out by other researchers, will the researchers reach the same outcome as the present one?
3. Is the data presented in a clear and transparent manner so that others can use it for sensemaking?

Using the concepts that have been derived above, the reliability was ensured in this research by fully disclosing the transcripts and the data that was collected using both the qualitative and quantitative research. The transcripts were developed in verbatim to reduce the researcher bias and has been presented in the Appendix B. The results of the quantitative analysis are also presented in a systematic manner and is subjected to a number of reliability analyses using SPSS to ensure that the data is usable, and the right kind of tests were carried out to ensure that the results were valid.

### **3.11 ETHICAL CONSIDERATIONS**

This research is carried with the utmost ethical considerations to ensure that the research is safe and ethical for its participants. For this purpose, several steps were undertaken as outlined below:

1. The research participants and respondents were briefed regarding the research process and more importantly, the objectives of the research.
2. All of the respondents and participants were assured that the information they provide will only be used for educational purposes only.
3. The researcher assured the respondents and the participants that their data will not be shared with any third parties and that their data will be treated with complete confidentiality and anonymity.
4. Personal identifiers and personal contact information will not be collected to add another layer of confidentiality.
5. It was assured that the participants and respondents were participating in the research process voluntarily and that they could choose to refuse participation or withdraw their data without any negative consequences.
6. In addition, participants and respondents were asked to sign an informed consent form before participation in the research process.

For the entirety of the research process, the data was stored safely and securely using a password-protected hard drive. The participants were provided with the contact details of the researcher to contact if they wanted to withdraw their data from consideration in the research. Finally, a copy of the research results will be made available to the participants upon request.

### **3.12 CHAPTER SUMMARY**

The researcher has taken an epistemological position grounded in a pragmatic paradigm that necessitates a mixed-methods approach. This method has been used since the study is attempting to ascertain existing CSR practices in the hospitality industries of the RSA and the UAE, as well as estimate the advantages that CSR efforts may produce. Additionally, this study aims to ascertain the nature of certain worldwide sustainable CSR efforts in the hotel sector and determine if these CSR initiatives provide value to hospitality organisations and the broader community. This study employs deductive reasoning as a component of its pragmatic paradigm. Due to the mixed methods nature of the research, the study included both qualitative and quantitative data. The next chapter presents the results and analysis of the findings.

## **CHAPTER 4: RESULTS AND ANALYSIS**

### **4.1 INTRODUCTION**

The research began with the following research objectives: identify the existing CSR practices and identify the benefits of CSR and CP to address and understand what sustainable CSR initiatives are undertaken globally in the hospitality industry; determine whether these initiatives add value to the hospitality organisations in question and the community; evaluate how the hospitality industry within emerging economies adds value to the community, consumers, potential employees and investors through its CSR initiatives while still remaining sustainable; to carry out a detailed and critical literature review of CSR literature; investigate the relationship between perceived CSR and perceived CP in the hotels in emerging economies. A mixed-methods approach was utilised to meet these objectives, with the following chapter outlining the results of the analysis. The chapter begins with the analysis of the response rate and completeness of the quantitative data. Following this, the chapter presents the sample profile and discusses the sample distribution by the country, star rating of the hotels, management level, gender, and the age of the participants. In addition, the descriptive statistics of the data are also indicated and discussed. Furthermore, the chapter presents the results of the confirmatory factor analysis, whereby the construct reliability is first analysed, followed by the analysis of the baseline model and the final model. Following this, the chapter presented the group differences are carried out and hypothesis testing with the use of SEM that was conducted. After completing the presentation of the quantitative results, the qualitative results are outlined using a thematic analysis approach.

### **4.2 RESPONSE RATE AND COMPLETENESS**

In order to obtain the minimum sample size specified in the study (see section 3.6), the survey was distributed to 500 employees across the hospitality industry in the UAE, KSA, India, and South Africa. Out of these 500 potential respondents, a total of 366 responded, thereby bringing the total response rate to 73.2%. This is a relatively high response rate as online surveys have an average response rate of 20% (Swoboda, Elsner and Olejnik 2015). India and KSA were not part of the sample study however, a small percentage of surveys were completed by the hotel brands represented in these geographics and is representative of being emerging economies.

The analysis of missing values is necessary to ensure that accuracy and completeness of the data. Missing value analysis was performed using IBM SPSS, which revealed that there were no missing values in the data. In addition, the data was also evaluated for the presence of outliers.

This preliminary analysis also included the analysis for unengaged responses, i.e., respondents that provide answers without reading the questions. For this, the standard deviation was evaluated, and it was identified, as depicted in Table 4.1, that there were 106 unengaged responses. Unengaged responses can reduce the validity and reliability of the results and need to be considered for exclusion. However, model fit analysis during confirmatory factor analysis with these unengaged responses were removed and did not reveal an improved model fit. Therefore, these responses were retained for further analysis. These model fit statistics are provided in Appendix C.

### **4.3 SAMPLE PROFILE**

As depicted for the surveys that were analysed in the Table 4.1 below, 42.3% of the respondents worked in 4-star hotels, 35.5% worked in 5-star hotels, while 19.9% worked in 3-star hotels. A small number of respondents, 1.1%, worked in 2-star hotels. The remaining 1.1% did not specify the ratings of the hotels they worked in.

In addition, in terms of the management level, 33.6% of the respondents worked in middle management, 21% worked at the junior management level, and 20.2% worked at the senior management level. The remaining 25.1% of the respondents did not specify their jobs. In addition, 53.3% of the respondents were males, while 45.9% of the respondents were females. 0.8% of the respondents did not specify their gender.

Moreover, 38% of the respondents were aged between 30 and 39 years, 27.3% were between 40 and 49 years of age, 22.1% were between 20 and 29 years of age, while 10.7% of the respondents were 50 years or older. The remaining 1.9% did not specify their age. Furthermore, 27.3% of the participants had 6–10 years of experience working in the hospitality industry, 25.4% of the respondents had 11–15 years of experience, 16.4% of the respondents have worked in the hospitality industry for more than 21 years, 15% of the respondents have worked 0-5 years and 15.8% of the respondents had 16–20 years of work experience in the hospitality industry.

Finally, 58.7% of the respondents worked in their current position for 0–5 years, 20.8% of the respondents had 6–10 years of work experience in their current position, 11.7% of the respondents had 11–15 years of work experience, 7.4% of the respondents had 16–20 years of work experience, and the remaining 1.4% of the respondents had more than 21 years of work experience in their current position. With the above characteristics, it can be concluded that the respondents are representative of the total population.

**Table 4.1: Characteristics of the Sample Population**

<b>Star rating of the hotel</b>		
	Frequency	Percent
2	4	1.1
3	73	19.9
4	155	42.3
5	130	35.5
Total	362	98.9
Not Specified	4	1.1
	366	100.0
<b>Management level</b>		
	Frequency	Percent
Senior management	74	20.2
Middle management	123	33.6
Junior management	77	21.0
Other	92	25.1
Total	366	100.0
<b>Your gender</b>		
	Frequency	Per cent
Male	195	53.3
Female	168	45.9
Other	3	0.8
Total	366	100.0
<b>Age in years</b>		
	Frequency	Percent
20-29 yrs	81	22.1
30-39 yrs	139	38.0

40-49 yrs	100	27.3
50+ yrs	39	10.7
Total	359	98.1
Not specified	7	1.9
	366	100.0
<b>Total number of years in the hospitality industry</b>		
	Frequency	Percent
0-5 yrs	55	15.0
6-10 yrs	100	27.3
11-15 yrs	93	25.4
16-20 yrs	58	15.8
21+ yrs	60	16.4
Total	366	100.0
<b>Number of years in your current position</b>		
	Frequency	Percent
0-5 yrs	215	58.7
6-10 yrs	76	20.8
11-15 yrs	43	11.7
16-20 yrs	27	7.4
21+ yrs	5	1.4
Total	366	100.0

#### 4.3.1 Sample Distribution by Country

As can be seen from Table 4.2, 97.4% of respondents in South African hotels had 2-3-star ratings, 81.9% had 4-star ratings, and 41.5% had 5-star ratings. In the case of respondents in the UAE, 53.1% of the hotels had a 5-star rating, 18.1% had a 4-star rating and 1.3% had 2–3-star ratings. Only 5.4% of respondents from 5-star hotels were from India. And respondents from KSA, 1.3% of the hotels had 2–3-star rating.

Furthermore, Table 4.2 also outlines that the respondents from South Africa, 96.7% of the employees did not specify their jobs, 74.3% were working at the senior management level, 57.7% were working at the middle management level, while 57.1% were working at the junior



management level. In the case of the respondent from the UAE, 41.6% of the employees were working at the junior management level, 38.2% were employed at the middle management level, and 23% were employed at the senior management level, while 3.3% did not specify their job roles. In the case respondents from India, 3.3% were employed at the middle management level, 2.7% at the senior management level and 1.3% at the junior management level. Respondents from KSA, 0.8% were employed at the middle management level

**Table 4.2: Sample Distribution by Country (Star Rating and Management Level)**

		Star rating				Management level					
		2/3-stars	4-stars	5-stars	Total	Senior	Middle	Junior	Other	Total	
Country	India	n			7	7	2	4	1		7
		%			5.4%	1.9%	2.7%	3.3%	1.3%		1.9%
	Kingdom Saudi Arabia	n	1			1		1			1
		%	1.3%			0.3%		0.8%			0.3%
	South Africa	n	75	127	54	256	55	71	44	89	259
		%	97.4%	81.9%	41.5%	70.7%	74.3%	57.7%	57.1%	96.7%	70.8%
	United Arab Emirates	n	1	28	69	98	17	47	32	3	99
		%	1.3%	18.1%	53.1%	27.1%	23.0%	38.2%	41.6%	3.3%	27.0%
	<b>Total</b>	<b>n</b>	<b>77</b>	<b>155</b>	<b>130</b>	<b>362</b>	<b>74</b>	<b>123</b>	<b>77</b>	<b>92</b>	<b>366</b>
		<b>%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Similarly, Table 4.3 indicates that in terms of gender, 86.3% of respondents from South African respondents were female, and 56.9% were males. In the case of respondents from the UAE, 39.5% of the respondents were males, and 13.1% were females. On the other hand, 3.1% of the Indian respondents were males, while 0.6% were females. Finally, in terms of respondents from Kingdom of KSA, only 0.5% of the respondents were males with no females. Furthermore, in terms of age, 87.2% of South African respondents were 50 years and older, 84% were aged between 40 and 49 years, 63.3% were between 30 and 39 years, and 58% were between 20 and 29 years. In terms of the respondents from the UAE, 42% were between 20 and 29 years, 34.5% were between 30 and 39 years, 13% were between 40 and 49 years, and 7.7% were 50 years and above. On the other hand, 5.1% of the Indian respondents were 50 years and above, 2.2% were aged between 30 and

39 years, and 2% were between 40 and 49 years. Finally, in terms of the respondents from Kingdom KSA, 1% were between 40-49 years.

**Table 4.3: Sample Distribution by Country (Gender and Age)**

			Gender				Age			
			Male	Female	Total	20-29	30-39	40-49	50+	Total
Country	India	n	6	1	<b>7</b>		3	2	2	<b>7</b>
		%	3.1%	0.6%	<b>1.9%</b>		2.2%	2.0%	5.1%	<b>1.9%</b>
	Kingdom Saudi Arabia	n	1		<b>1</b>			1		<b>1</b>
		%	0.5%		<b>0.3%</b>			1.0%		<b>0.3%</b>
	South Africa	n	111	145	<b>259</b>	47	88	84	34	<b>253</b>
		%	56.9%	86.3%	<b>70.8%</b>	58.0%	63.3%	84.0%	87.2%	<b>70.5%</b>
	United Arab Emirates	n	77	22	<b>99</b>	34	48	13	3	<b>98</b>
		%	39.5%	13.1%	<b>27.3%</b>	42.0%	34.5%	13.0%	7.7%	<b>27.3%</b>
	<b>Total</b>	<b>n</b>	<b>195</b>	<b>168</b>	<b>366</b>	<b>81</b>	<b>139</b>	<b>100</b>	<b>39</b>	<b>359</b>
		<b>%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Furthermore, as seen in Table 4.4, from the South African respondents, 87.9% of the employees had 16–20 years of experience in the hospitality industry, 80% of the employees had more than 21 years of experience, 69.1% had 0–5 years of experience, 65% had between 6 and 10 years of experience, and 61.3% 11–15 years of experience in the hospitality industry. From the respondents of the UAE 36.6% of the employees had 11–15 years of experience in the hospitality industry, 34% of the employees had 6-10 years of experience, 30.9% had 0–5 years of experience, 12.1% had 16 to 20 years of experience and 11.6% had over 21 years of experience in the hospitality industry. Furthermore, Table 4.4 indicates that 100% of South African respondents were employees working in their current position for 16–20 years or more. In addition, 90.7% held between 11 and 15 years of work experience in their current experience, 82.9% between 6 and 10 years and 58.1% between 0 and 5 years. 40.9% of the respondents with 0–5 years’ experience working from the UAE, 11.8% had 6–10 years’ experience, and 4.7% had 11–15 years of experience. In terms of India, 4.7% of the respondents had 11–15 years of experience, 3.9% had

6–10 years of experience, and 0.9% had 0–5 years of experience. 1.3% of the employees who had 6–10 years of experience in the current position work from the respondents from the KSA.

**Table 4.4: Sample Distribution by Country (Years of Experience in the Hospitality Industry and Current Position)**

			Years in the hospitality industry					Years in your current position					
			0-5	6-10	11-15	16-20	21+	Total	0-5	6-10	11-15	16+	Total
Country	India	n		1	2		4	<b>7</b>	2	3	2		<b>7</b>
		%		1.0%	2.2%		6.7%	<b>1.9%</b>	0.9%	3.9%	4.7%		<b>1.9%</b>
	Kingdom Saudi Arabia	n					1	<b>1</b>		1			<b>1</b>
		%					1.7%	<b>0.3%</b>		1.3%			<b>0.3%</b>
	South Africa	n	38	65	57	51	48	<b>259</b>	125	63	39	32	<b>259</b>
		%	69.1%	65.0%	61.3%	87.9%	80.0%	<b>70.8%</b>	58.1%	82.9%	90.7%	100.0%	<b>70.8%</b>
	United Arab Emirates	n	17	34	34	7	7	<b>99</b>	88	9	2		<b>99</b>
		%	30.9%	34.0%	36.66%	12.1%	11.7%	<b>27.0%</b>	40.9%	11.8%	4.7%		<b>2%</b>
	Total	n	<b>55</b>	<b>100</b>	<b>93</b>	<b>58</b>	<b>60</b>	<b>366</b>	<b>215</b>	<b>76</b>	<b>43</b>	<b>32</b>	<b>366</b>
		%	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### 4.3.2 Sample Distribution by Star Rating

In terms of 4-star hotels, 46.8% of the respondents were working at the junior level, 44.6% did not specify their job role, 41.4% were at the senior management level, and 39.8% were at the middle management level. In terms of 5-star hotels, on the other hand, 44.2% were employed at the junior level, 41.5% were employed at the middle level, and 30.4% did not specify their jobs, and 24.3% were employed at the senior management level. In addition, in terms of 3-star hotels, 32.9% of the respondents were at the senior management level, 23.9% did not specify their job roles, 17.1% of the respondents were at the middle level, and 9.1% at the junior level. Finally, in terms of the 2-star hotels, 1.6% of the respondents were employed at the middle management level, 1.4% at the senior management level, and 1.1% did not specify their job roles.

**Table 4.5: Sample distribution by Star Rating (Management Level)**

			Management level				
			Senior	Middle	Junior	Other	Total
Star rating of the hotel	2	n	1	2		1	<b>4</b>
		%	1.4%	1.6%		1.1%	<b>1.1%</b>
	3	n	23	21	7	22	<b>73</b>
		%	32.9%	17.1%	9.1%	23.9%	<b>20.2%</b>
	4	n	29	49	36	41	<b>155</b>
		%	41.4%	39.8%	46.8%	44.6%	<b>42.8%</b>
	5	n	17	51	34	28	<b>130</b>
		%	24.3%	41.5%	44.2%	30.4%	<b>35.9%</b>
	<b>Total</b>	<b>n</b>	<b>70</b>	<b>123</b>	<b>77</b>	<b>92</b>	<b>362</b>
		<b>%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

As is evident in Table 4.6 overview, 44.8% of the female respondents and 42.8% of the male respondents were employed in 4-star hotels. On the other hand, 36.2% of males and 30.3% of females were employed at 5-star hotels; 23% of the females were employed at 3-star hotels while 20.3% of males were employed at 3-star hotels. Finally, 1.8% of females and 1.1% of males were employed in 2-star hotels. In terms of age, 40.7% of 20–29-year-olds were employed in 5-star hotels, 38.7% of 30–39-year-olds, 36.7% of employees were 40-49-year-olds and 20.5% of the respondents were older than 50 years that were employed in 5-star hotels.

45.7% of 20–29-year-olds were employed in 4-star hotels, 43.1% of 30–39-year-olds, 41% of employees older than 50 years, and 38.8% of 40–49-year-olds were employed in 4-star hotels. 38.5% of 50-year-olds, 22.4% of 40–49-year-olds, 18.2% of 30–39-year-olds and 11.1% of 20–29-year-olds were employed in 3-star hotels. Finally, 2.5% of 22- to 29-year-olds and 2% of 40–49-year-olds were employed in 2-star hotels.

**Table 4.6: Sample Distribution by Star Rating (Gender and Age)**

			Gender			Age				
			Male	Female	Total	20-29	30-39	40-49	50+	Total
Star rating of the hotel	2	n	4	3	7	2		2		<b>4</b>
		%	1.1%	1.8%	2.9%	2.5%		2.0%		<b>1.1%</b>
	3	n	73	38	111	9	25	22	15	<b>71</b>
		%	20.3%	23.0%	43.3%	11.1%	18.2%	22.4%	38.5%	<b>20.0%</b>
	4	n	155	74	229	37	59	38	16	<b>150</b>
		%	42.8%	44.8%	87.6%	45.7%	43.1%	38.8%	41.0%	<b>42.3%</b>
	5	n	130	50	180	33	53	36	8	<b>130</b>
		%	36.2%	30.3%	66.5%	40.7%	38.7%	36.7%	20.5%	<b>36.6%</b>
	<b>Total</b>	<b>n</b>	<b>362</b>	<b>165</b>	<b>527</b>	<b>81</b>	<b>137</b>	<b>98</b>	<b>39</b>	<b>355</b>
		<b>%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Similar to the above, the sample distribution of the respondents employed in various hotels relative to the number of years of cumulative experience and their experience in the current position is provided in Table 4.7. As is evident, of the 4-star hotel respondents, 47% of the respondents have been working in the hospitality industry for 6-10 years, 45.8% for 21 years or more, 45.5% for 0-5 years, 41.3% for 11-15 years, and 32.1% for 16-20 years. In terms of the 5-star hotels. 42.9% of the respondents had 16-20 years of work experience in the hospitality industry, 40.2% of the respondents had 11-15 years, 37% had 6-10 years, 34.5% had 0-5 years, and the remaining 22% had 21 years or more of work experience in the hospitality sector. Furthermore, for 3-star hotels, 32.2% of the respondents had more than 21 years of experience in the hospitality sector, 23.2% had 16-20 years of experience, 17.4% had 11-15 years of experience, 16.4% had 0-5 years, and the remaining 16% had 6-10 years of experience in the hospitality sector. Finally, in terms of the

2-star hotels, 3.6% of the respondents had 0-5 years of work experience, 1.8% had 16-20 years of work experience, and 1.1% had 11-15 years of work experience.

Moreover, in the 4-star hotels, 46.5% of the respondents were working in the same position for 0-5 years, 41.9% for 11-15 years, 37.5% for 6-10 years, 33% for 16-20 years, and the remaining 20% for 21 years or more. On the other hand, for the 5-star hotels, 40% had 0-5 years of work experience in the current position, 37% for 16-20 years, 30.2% for 11-15 years, 29.2% for 6-10 years, and none had more than 21 years of experience. In terms of 3-star hotels, 80% of the respondents had more than 21 years of experience in the same hotel, 31.9% for 6-10 years, 29.6% for 16-20 years, 25.6% for 11-15 years, and 12.6% for 0-5 years. Finally, in terms of the 2-star hotel, 2.3% had 11-15 years of work experience in the same position, 1.4% had 6-10 years, and 0.9% had 0-5 years.

**Table 4.7: Sample Distribution by Star Rating (Years of Experience in Hospitality Industry and Current Position)**

			Years in hospitality industry					Years in your current position						
			0-5	6-10	11-15	16-20	21+	Total	0-5	6-10	11-15	16-20	21+	Total
Star rating of the hotel	2	n	2		1	1		<b>4</b>	2	1	1			<b>4</b>
		%	3.6%		1.1%	1.8%		<b>1.1%</b>	0.9%	1.4%	2.3%			<b>1.1%</b>
	3	n	9	16	16	13	19	<b>73</b>	27	23	11	8	4	<b>73</b>
		%	16.4%	16.0%	17.4%	23.2%	32.2%	<b>20.2%</b>	12.6%	31.9%	25.6%	29.6%	80.0%	<b>20.2%</b>
	4	n	25	47	38	18	27	<b>155</b>	100	27	18	9	1	<b>155</b>
		%	45.5%	47.0%	41.3%	32.1%	45.8%	<b>42.8%</b>	46.5%	37.5%	41.9%	33.3%	20.0%	<b>42.8%</b>
	5	n	19	37	37	24	13	<b>130</b>	86	21	13	10		<b>130</b>
		%	34.5%	37.0%	40.2%	42.9%	22.0%	<b>35.9%</b>	40.0%	29.2%	30.2%	37.0%		<b>35.9%</b>
	<b>Total</b>	<b>n</b>	<b>55</b>	<b>100</b>	<b>92</b>	<b>56</b>	<b>59</b>	<b>362</b>	<b>215</b>	<b>72</b>	<b>43</b>	<b>27</b>	<b>5</b>	<b>362</b>
		<b>%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



### 4.3.3 Sample Distribution by Management Level

As is evident from Table 4.8, 39.2%, 31.6%, and 29.9% of employees employed at 5-star, 4-star, 2-3-star respectively were employed at the middle management level. Similarly, 31.2%, 18.7% and 13.1% of the respondents employed at 2-3-star, 4-star, 5-star respectively were employed at the senior management level. Furthermore, 26.2%, 23.2% and 9.1% of the employees employed at 5-star, 4-star, and 2-3-star respectively, were employed at the junior management level. Finally, 29.9%, 26.5%, and 21.5% of the respondents were employed at 2-3-star, 4-star, 5-star, respectively, did not specify their job roles.

**Table 4.8: Sample Distribution by Management Level (Star Rating)**

			Star rating			
			2/3-stars	4-stars	5-stars	Total
Management level	Senior management	n	24	29	17	70
		%	31.2%	18.7%	13.1%	19.3%
	Middle management	n	23	49	51	123
		%	29.9%	31.6%	39.2%	34.0%
	Junior management	n	7	36	34	77
		%	9.1%	23.2%	26.2%	21.3%
	Other	n	23	41	28	92
		%	29.9%	26.5%	21.5%	25.4%
	Total	n	77	155	130	362
		%	100.0%	100.0%	100.0%	100.0%

Furthermore, Table 4.9 outlines that at the middle management level, 39.5% were males and 26.8% were females. At the senior management level, 21% were males, and 19% were females. At the junior management level, 22% were females, and 20.5% were males. Finally, of the respondents who did not specify their jobs (other), 32.1% were females and 19% were males.

At the senior management level, 64.1% were older than 50 years, 32% were between the ages of 40 and 49 years, 11.5% were between 30–39 years, and 1.2% were between 20–29 years. At the middle management level, 12.8% were older than 50 years, 30% were between ages of 40 and 49

years, 51.8% were between 30–39 years and 17.3% were between 20–29 years. At the junior management level, 53.1% were between 20–29 years, 17.3% were between 30–39 years, 5.1% were older than 50 years, and 5% were between ages of 40 and 49 years. For the respondents who did not specify their jobs, 33% were between ages of 40 and 49 years, 28.4% were between 20–29 years, 19.4% were between 30–39 years, and 17.9% were older than 50 years.

**Table 4.9: Sample Distribution by Management Level (Gender and Age)**

			Gender			Age				
			Male	Female	Total	20-29	30-39	40-49	50+	Total
Management level	Senior management	n	41	32	74	1	16	32	25	74
		%	21.0%	19.0%	20.2%	1.2%	11.5%	32.0%	64.1%	20.6%
	Middle management	n	77	45	123	14	72	30	5	121
		%	39.5%	26.8%	33.6%	17.3%	51.8%	30.0%	12.8%	33.7%
	Junior management	n	40	37	77	43	24	5	2	74
		%	20.5%	22.0%	21.0%	53.1%	17.3%	5.0%	5.1%	20.6%
	Other	n	37	54	92	23	27	33	7	90
		%	19.0%	32.1%	25.1%	28.4%	19.4%	33.0%	17.9%	25.1%
	Total	n	195	168	366	81	139	100	39	359
		%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

As depicted in Table 4.10, at the middle management level, 47.3% of the respondents had 11–15 years of work experience in the hospitality industry, 40.0% of the respondents had 6–10 years of work experience in the hospitality industry, 36.2% of the respondents had 16–20 years of experience in the hospitality industry, 21.7% of the respondents had more than 21 years of work experience, and 9.1% of the respondents had 0–5 years of cumulative work experience in the hospitality industry. For those who did not specify their job roles, 36.2% had a total work experience in the hospitality of 16-20 years, 30.9% had a job experience of 0-5 years, 26.7% had more 21 years, 25% had between 6-10 years, and the remaining 14% had between 11-15 years. Furthermore, in terms of the junior management, 60% had between 0-5 years, 31% between 6-10 years, 9.7% had 11-15 years, 3.4% had 16-20 and 3.3% had 21 years or more job experience. In addition, at the senior management level, 48.3% of the respondents had more than 21 years of work experience, 29% of the respondents had 11–15 years, 24.1% of the respondents had 16–20

years, and 4.0% of the respondents had 6–10 years of cumulative work experience in the hospitality industry.

Furthermore, of those who worked at the middle management level, 42.1% had 6-10 years of experience in the current position, 40% had 21 years or more, 33.5% had 0-5 years, 27.9% had 11-15 years, and the remaining 18.5% had 16-20 years. In addition, of those who did not specify their job roles, 74.1% had 16-20 years of work experience, 30.2% had 11-15 years of work experience, 21.4% had 0-5 years, and 17.1% had 6-10 years of experience in the same position. Moreover, of those who were employed at the senior management level, 60% had 21 years or more of work experience in the same position, 35.5% had 6-10 years of work experience, 34.9% had 11-15 years of work experience, 12.6% had 0-5 years of work experience, and the remaining 7.4% had 16-20 years of work experience. Finally, in terms of the junior level, 32.6% had work experience of 0-5 years, 7% had 11-15 years, and the remaining 5.3% had 6-10 years of work experience at the same position.

**Table 4.10: Sample Distribution by Management Level (Years of Experience in the Hospitality Industry and Current Position)**

			Years in the hospitality industry						Years in your current position					
			0-5	6-10	11-15	16-20	21+	Total	0-5	6-10	11-15	16-20	21+	Total
Management level	Senior management	n		4	27	14	29	74	27	27	15	2	3	74
		%		4.0%	29.0%	24.1%	48.3%	20.2%	12.6%	35.5%	34.9%	7.4%	60.0%	20.2%
	Middle management	n	5	40	44	21	13	123	72	32	12	5	2	123
		%	9.1%	40.0%	47.3%	36.2%	21.7%	33.6%	33.5%	42.1%	27.9%	18.5%	40.0%	33.6%
	Junior management	n	33	31	9	2	2	77	70	4	3			77
		%	60.0%	31.0%	9.7%	3.4%	3.3%	21.0%	32.6%	5.3%	7.0%			21.0%
	Other	n	17	25	13	21	16	92	46	13	13	20		92
		%	30.9%	25.0%	14.0%	36.2%	26.7%	25.1%	21.4%	17.1%	30.2%	74.1%		25.1%
	Total	n	55	100	93	58	60	366	215	76	43	27	5	366
		%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

#### 4.3.4 Sample Distribution by Gender

As depicted in Table 4.11 below, in terms of females, 53.2% worked in 2–3-star hotels, 47.7% worked in 4-star hotels, and 38.5% worked in 5-star hotels. In terms of males, 46.8% worked in 2–3-star hotels, 50.3% worked in 4-star hotels, and 61.5% worked in 5-star hotels. Finally, respondents who did not specify their gender 1.9% worked in 4-star hotels. Furthermore, in terms of females, 43.2% were employed at the senior management, 36.6% were employed at the middle management level, 48.1% at the junior management level, and 58.7% of the employees did not specify their job roles. In terms of males, 55.4% were employed at the senior management, 62.6% were employed at the middle management level, 51.9% at the junior management level, and 40.2% of the employees did not specify their job roles. Finally, for respondents who did not specify their gender, 1.4% were employed at the senior management level, 0.8% at the middle management level, and 1.1% did not specify their job roles.

**Table 4.11: Sample Distribution by Gender (Star Rating and Management Level)**

			Star rating				Management level				
			2/3-stars	4-stars	5-stars	Total	Senior	Middle	Junior	Other	Total
Your gender	Male	n	36	78	80	194	41	77	40	37	195
		%	46.8%	50.3%	61.5%	53.6%	55.4%	62.6%	51.9%	40.2%	53.3%
	Female	n	41	74	50	165	32	45	37	54	168
		%	53.2%	47.7%	38.5%	45.6%	43.2%	36.6%	48.1%	58.7%	45.9%
	Other	n		3		3	1	1		1	3
		%		1.9%		0.8%	1.4%	0.8%		1.1%	0.8%
	Total	n	77	155	130	362	74	123	77	92	366
		%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

In addition to the above, as seen from Table 4.12, in terms of females, 53.1% were 20–29 years of age, 44.6% were 30–39 years of age, 50% were 40–49 years of age, and 25.6% were 50 years and above. In terms of males, 46.9% were 20–29 years of age, 54% were 30–39 years of age, 49% were 40–49 years of age, and 74.4% were 50 years and above. Finally, of the respondents who did not specify their age, 1.4% were 30–39 years of age, and 1% were 40–49 years of age.

**Table 4.12: Sample Distribution by Gender (Age)**

			Age				
			20-29 yrs	30-39 yrs	40-49 yrs	50+ yrs	Total
Your gender	Male	n	38	75	49	29	191
		%	46.9%	54.0%	49.0%	74.4%	53.2%
	Female	n	43	62	50	10	165
		%	53.1%	44.6%	50.0%	25.6%	46.0%
	Other	n		2	1		3
		%		1.4%	1.0%		0.8%
	Total	n	81	139	100	39	359
		%	100.0%	100.0%	100.0%	100.0%	100.0%

Moreover, Table 4.13 outlines that of the male respondents, 41.8% of the employees had 0–5 years of experience in the hospitality industry, 48% of the employees had 6–10 years of experience, 57% had 11–15 years of experience, 51.7% had 16–20 years of experience, and 68.3% more than 21 years of experience in the hospitality industry. In addition, in terms of the females, 58.2% of the employees had 0–5 years of experience in the hospitality industry, 51% of the employees had 6–10 years of experience, 40.9% had 11–15 years of experience, 48.3% had 16–20 years of experience, and 31.7% more than 21 years of experience in the hospitality industry. Finally, of the respondents who did not specify their gender, 1% had 6–10 years of work experience, and 2.2% had 11–15 years of work experience. A similar distribution of the respondents by their years of experience in the current position is provided in Table 4.13. In other words, in terms of the males, 65.1% had 11-15 years of work experience in the current position, 60% had 21 years or more, 52.6% had 0-5 years, 51.9% had 16-20 years, and the remaining 48.7% had 6-10 years of work experience in the same position. Furthermore, in terms of the females, 48.7% had work experience in the same position for 6-10 years, 48.1 for 16-20 years, 47% for 0-5 years, 40% more than 21 years, and the remaining 34.9% for 11-15 years. Finally, of those who did not specify their gender, 2.6% had 6-10 years and 0.5% had 0-5 years of experience in the current position.

**Table 4.13: Sample Distribution by Gender (Years of Experience in the Hospitality Industry and Current Position)**

			Years in the hospitality industry					Years in your current position						
			0-5	6-10	11-15	16-20	21+	Total	0-5	6-10	11-15	16-20	21+	Total
Your gender	Male	n	23	48	53	30	41	195	113	37	28	14	3	195
		%	41.8%	48.0%	57.0%	51.7%	68.3%	53.3%	52.6%	48.7%	65.1%	51.9%	60.0%	53.3%
	Female	n	32	51	38	28	19	168	101	37	15	13	2	168
		%	58.2%	51.0%	40.9%	48.3%	31.7%	45.9%	47.0%	48.7%	34.9%	48.1%	40.0%	45.9%
	Other	n		1	2			3	1	2				3
		%		1.0%	2.2%			0.8%	0.5%	2.6%				0.8%
	Total	n	55	100	93	58	60	366	215	76	43	27	5	366
		%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

#### 4.3.5 Sample Distribution by Age

In terms of the age, of the respondents who were 20–29 years of age, 14.7% of the respondents worked in 2-3-star rating, 24.7% worked in 4-star hotels, and 25.4% worked in 5-star hotels. Furthermore, of respondents who were 30–39 years of age, 33.3% of the respondents worked in 2-3-star rating, 39.3% worked in 4-star hotels, and 40.8% worked in 5-star hotels. Similarly, of the respondents who were 40–49 years of age, 32% of the respondents worked in 2-3-star rating, 25.3% worked in 4-star hotels, and 27.7% worked in 5-star hotels. Finally, of the respondents who were older than 50 years, 20% of the respondents worked in 2-3-star rating, 10.7% worked in 4-star hotels, and 6.2% worked in 5-star hotels.

Furthermore, Table 4.14 also indicates that, of the respondents who were 20–29 years of age, 1.4% were working at the senior management level, 11.6% were working at the middle management level, 58.1% were working at junior management, and 25.6% did not specify their job roles. In addition, of the respondents who were 30–39 years of age, 21.6% were working at the senior management level, 59.5% were working at the middle management level, 32.4% were working at junior management, and 30% did not specify their job roles. Moreover, of the respondents who were 40–49 years of age, 43.2% were working at the senior management level, 24.8% were working at the middle management level, 6.8% were working at junior management, and 36.7% did not specify their job roles. Finally, of the respondents who were older than 50 years and older, 33.8% were working at the senior management level, 7.8% did not specify their job roles, 4.1% were working at the middle management level, and 2.7% were working at junior management.

**Table 4.14: Sample Distribution by Age (Star Rating and Management Level)**

			Star rating				Management level				
			2/3-stars	4-stars	5-stars	Total	Senior	Middle	Junior	Other	Total
Age in years	20-	n	11	37	33	81	1	14	43	23	81
	29	%	14.7%	24.7%	25.4%	22.8%	1.4%	11.6%	58.1%	25.6%	22.6%
	30-	n	25	59	53	137	16	72	24	27	139
	39	%	33.3%	39.3%	40.8%	38.6%	21.6%	59.5%	32.4%	30.0%	38.7%
	40-	n	24	38	36	98	32	30	5	33	100
	49	%	32.0%	25.3%	27.7%	27.6%	43.2%	24.8%	6.8%	36.7%	27.9%



		Star rating				Management level				
		2/3-stars	4-stars	5-stars	Total	Senior	Middle	Junior	Other	Total
50+	n	15	16	8	39	25	5	2	7	39
	%	20.0%	10.7%	6.2%	11.0%	33.8%	4.1%	2.7%	7.8%	10.9%
Total	n	75	150	130	355	74	121	74	90	359
	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The gender distribution of the age group is provided in Table 4.15. 26.1% of females and 19.9% of males were between 20-29 years old; 39.3% of males, and 37.6% of females were 30-39 years old; 30.3% of females, and 25.7% of males were 40-49 years old; 15.2% of males and 6.1% of females were 50 years and above.

**Table 4.15: Sample Distribution by Age (Gender)**

			Gender		
			Male	Female	Total
Age in years	20-29 yrs	n	38	43	81
		%	19.9%	26.1%	22.6%
	30-39 yrs	n	75	62	139
		%	39.3%	37.6%	38.7%
	40-49 yrs	n	49	50	100
		%	25.7%	30.3%	27.9%
	50+ yrs	n	29	10	39
		%	15.2%	6.1%	10.9%
	Total	n	191	165	359
		%	100.0%	100.0%	100.0%

Finally, Table 4.16 outlines the sample distribution by age relative to years of experience in the hospitality industry and current position. In terms of 30–39-year-olds, 68.5% had 11-15 years, 63.6% had 6-10 years, 12.5% had 16-20 years, 7.7% had 0-5 years, and 3.3% had 21 years or more work experience in the hospitality sector. Furthermore, of those who were 40–49-year-olds, 83.9% had 16-20 years of experience, 38.3% had more than 20 years, 28.3% had 11-15 years, and 4% had 6-10 years of work experience in the hospitality sector. Of those who were 20-29 years, 92.3%

had 0-5 years, 30.3% had 6-10 years, and the remaining 3.3% had 11-15 years of work experience in the hospitality sector. Of those who were 50 years or older, 58.3% had more than 21 years of work experience, 3.6% had 16-20 years, and 2% had 6-10 years of work experience in the hospitality sector. In terms of 30–39-year-olds, 47.4% had 0-5 years, 47.3% had 6-10 years, 7.1% had 11-15 years, and 3.7% had 16-20 years of work experience in the same position. Similarly, in terms of 40–49-year-olds, 69% had 11-15 years of work experience in the current position, 59.3% had 16-20 years, 40.5% had 6-10 years, 20% had 21 years or more, and 11.4% had 0-5 years. In terms of 20–29-year-olds, 37.9% of the respondents had 0-5 years and 1.4% had 6-10 years of work experience in the same position. Finally, in terms of 50+ years, 80% had 21 years or more, 37% had 16-20 years of work experience, 23.8% had 11-15 years, 10.8% had 6-10 years, and the remaining 3.3% had 0-5 years of work experience in the current position.

**Table 4.16: Sample Distribution by Age (Years of Experience in the Hospitality Industry and Current Position)**

			Years in the hospitality industry					Years in current position						
			0-5	6-10	11-15	16-20	21+	Total	0-5	6-10	11-15	16-20	21+	Total
6. Age in years (e.g., 29)	20-29	n	48	30	3			81	80	1				81
	yrs	%	92.3%	30.3%	3.3%			22.6%	37.9%	1.4%				22.6%
	30-39	n	4	63	63	7	2	139	100	35	3	1		139
	yrs	%	7.7%	63.6%	68.5%	12.5%	3.3%	38.7%	47.4%	47.3%	7.1%	3.7%		38.7%
	40-49	n		4	26	47	23	100	24	30	29	16	1	100
	yrs	%		4.0%	28.3%	83.9%	38.3%	27.9%	11.4%	40.5%	69.0%	59.3%	20.0%	27.9%
	50+	n		2		2	35	39	7	8	10	10	4	39
	yrs	%		2.0%		3.6%	58.3%	10.9%	3.3%	10.8%	23.8%	37.0%	80.0%	10.9%
	Total	n	52	99	92	56	60	359	211	74	42	27	5	359
		%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

#### 4.4 DESCRIPTIVE STATISTICS

Table 4.17 outlines the descriptive statistics of the CSR construct. As is evident from the table below, the highest mean was 4.49 (SD=0.614) for one item (8) which indicates that the company focuses on customer satisfaction strongly. Furthermore, all of the means presented in the table below indicate that the hotels in the present sample were invested in CSR activities as all of the mean scores are greater than or close to 4, which indicates a high application of CSR activities by the surveyed hotels.

**Table 4.17: Descriptive Statistics of CSR21**

	n	Minimum	Maximum	Mean	Std. Deviation
1 Employees who want to achieve additional education receive support from the company	366	1	5	4.05	1.023
2 Employees are routinely encouraged by company policies to enhance their skills and careers	366	1	5	4.17	0.914
3 Our company facilitates a better work-life balance by providing a flexible work option for all its employees	366	1	5	3.93	1.108
4 Employees' needs and wants to receive prime attention from the management of our company	366	1	5	4.33	0.806
5 Our company takes fair managerial decisions regarding the employees	366	1	5	4.19	0.893
6 Our customers are completely aware of the product information and details	366	1	5	4.38	0.663
7 The company goes beyond the legal requirement to protect and respect the rights of the consumers	366	1	5	4.39	0.704
8 The company focuses on customer satisfaction	366	1	5	4.49	0.614
9 Our company places a special focus on the importance of social responsibility to the community at large	366	1	5	4.07	1.058
10 The company contributes to the well-being of the community/society by contributing to charity projects and campaigns	366	1	5	4.03	1.068
11 Our company focuses on generating employment opportunities	366	1	5	4.02	1.032

	<b>n</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
12 The taxes and other related payments are made in a timely manner by our company	366	1	5	4.31	0.730
13 The legal regulations are met completely and in a timely manner	366	1	5	4.34	0.714
14 Our company engages with its competitors for ensuring the social responsibility projects are carried out	366	1	5	4.07	0.952
15 Our company prevents engaging in unfair competition	366	1	5	4.27	0.749
16 Our company undertakes special programmes in order to reduce the negative impact it can have on the natural environment	366	1	5	4.19	0.888
17 Protection and improvement of the quality of the environment is a central objective of our company	366	1	5	4.12	0.894
18 Our company focuses on sustainable growth to develop a better future for the upcoming generation	366	1	5	4.02	0.971
19 Our company invests strategically to ensure that future generations can have a better life	366	1	5	3.97	0.996
20 Our company creates an initiative for employees to participate in voluntary activities	366	1	5	3.87	1.124
21 Our company makes sure that it supports non-profits that are working in problem areas	366	1	5	3.84	1.145

Similar to the above, Table 4.18 outlines that the mean scores of the items of the CP construct are close to the maximum value. This indicates that, on average, the hotels in the present study had relatively higher CP.

**Table 4.18: Descriptive Statistics of CP**

	<b>n</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
1 Quality of products, services, or programmes?	366	2	5	3.91	0.795
2 Development of new products, services, or programmes?	366	2	5	3.93	0.794
3 Ability to attract essential employees?	366	1	5	3.69	1.004

	<b>n</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
4 Ability to retain essential employees?	366	1	5	3.65	1.046
5 Satisfaction of customers or clients?	366	2	5	4.00	0.814
6 Relations between management and other employees?	366	1	5	3.86	0.908
7 Relations among employees in general?	366	1	5	3.81	0.884
8 Marketing?	366	1	5	3.78	0.944
9 Growth in sales?	366	2	5	3.85	0.824
10 Profitability?	366	1	5	3.83	0.851
11 Market share?	366	2	5	3.85	0.845

#### **4.5 NORMALITY ANALYSIS**

Multivariate analysis needs to be made in line with the assumptions of normality. Tabachnick Fidell and Ullman (2007) have noted that if the data does not follow a normal distribution, the results obtained cannot be accurately validated. There are a number of tests that can measure the extent to which the data follows the normal distribution or not, for example, Skewness and Kurtosis measures, Kolmogorov-Smirnov Test, and Shapiro-Wilk Test. However, due to the limitations of relying on the Kolmogorov-Smirnov Test and Shapiro-Wilk Test for analysis of normality (Hair et al., 2017), this study has adopted skewness and kurtosis measures for normality analysis.

As the measure of skewness represents the level of symmetry of the data while kurtosis is representative of the relative peak in the data (Hair et al., 2017), the widely accepted measure of skewness and kurtosis is close to the zero value at which data that is normally distributed. However, actual collected data cannot be truly normal, and hence, skewness and kurtosis values that range between +1 and -1 are accepted for indicating a normal distribution. However, values between +10 and -10 are also accepted for larger sample sizes (greater than 200) (Hair et al., 2017). Table 4.19 indicates that normality can be assumed for the constructs as the values of both skewness and kurtosis are within the prescribed threshold.

**Table 4.19: Skewness and Kurtosis**

	<b>Kurtosis</b>	<b>Skewness</b>
CSR Employees	-0.987	0.702
CSR Environment	-1.038	0.815
CSR Community	-1.018	1.022
CSR Customers	-1.373	4.725
Company Performance	0.062	-1.101

## **4.6 CONFIRMATORY FACTOR ANALYSIS**

### **4.6.1 Construct Reliability**

In order to evaluate the construct reliability of the latent constructs, the widely used Cronbach’s Alpha measure was used. Cronbach’s Alpha measures the internal consistency of the items, which effectively evaluates the inter-item correlation between the items of the latent construct (Hair et al., 2006; Bonett & Wright, 2015). The minimum threshold for Cronbach’s Alpha is 0.7, whereby if the Cronbach’s Alpha score is greater than 0.7, the scale is considered to have a good internal consistency. However, a score of 0.6 is also considered to be valid and indicative of good internal consistency (Hair et al., 2010). The Cronbach’s Alpha scores for CSR are provided in Table 4.20.

**Table 4.20: Cronbach’s Alpha Scores of CSR**

<b>Construct</b>	<b>Items</b>	<b>IIC</b>	<b>Alpha</b>
Employee [CSR_Empl]	CSR.1 –CSR.5	0.65	0.90
	*CSR.4 relatively low Squared Multiple Correlation (<0.35) –assess loading in CFA	0.76	0.93
Customer [CSR_Cus]	CSR.6 –CSR.8	0.77	0.91
Community [CSR_Com]	CSR.9 –CSR.15	0.74	0.95
Environment [CSR_Env]	CSR.16 - CSR.21	0.80	0.96
Total [CSR]	CSR_Em CSR_Cu CSR_Co CSR_En	0.79	0.93

Note: 1= Strongly disagree; 2= Disagree; 3= Undecided; 4= Agree; 5= Strongly agree

As can be seen in the above table, the Cronbach’s Alpha score for the overall scale of CSR as well as the subscales (employees, customer, community, and environment) is greater than 0.7. In

addition, the squared multiple correlations for all of the items were greater than 0.35 except for item CSR.4. Removing this item from the analysis did not depict any significant improvements for the Cronbach's Alpha score. It was therefore decided to assess the factor loading of the item during the CFA. A similar analysis was carried out for CP and is subsequently presented in the Table 4.21.

**Table 4.21: Cronbach's Alpha Score of CP**

Construct	Items	IIC	Alpha
Total [CP]	CP.1 –CP.11	0.73	0.97

[1=Much worse; 2=Somewhat worse; 3=The same; 4=Somewhat better; 5=Much better]

As is evident from the above table, CP depicted good internal consistency. Overall, it can be concluded that the Cronbach alpha statistics show that for all constructs, the coefficients are above the minimum recommended threshold of 0.7 (Nunnally in Pallant, 2011:6), thus supporting internal consistency reliability. Only one item (CSR.4) was identified with a relatively low Squared Multiple Correlation (<0.35), and the loading should be examined again during CFA for possible exclusion.

#### **4.6.2 Confirmatory Factor Analysis –Baseline model**

CFA is a model fit testing procedure that can be performed to identify the final estimates for a parameter model as well as to examine the nature of relationships between the latent variables ((Milfront & Fischer, 2010; Jackson, Gillaspay, & Purc-Stephenson, 2009). In addition, CFA can also be performed to evaluate the construct validity of the survey instrument (Hair et al., 2010).

One of the most important parameters of a covariance-based CFA is the goodness of fit. The goodness of fit determines whether the theoretical model is aligned with the measurement model. In other words, CFA tests how much consistency is present between the empirical data and the theoretical model (Milfront & Fischer, 2010). Model fit is assessed by evaluating CMIN/df, Goodness of Fit Index (GFI), Adjusted Goodness of Fit (AGFI), Root Mean Square Error of Approximation (RMSEA), Root Mean Square Residual (RMSR), Standardised Root Mean Square Residual (SRMR), Normed Fit Index (NFI), Relative Fit Index (RFI), Tucker Lewis Index (TLI), and Comparative Fit Index (CFI). Table 4.22 outlines the model fit indices.



**Table 4.22: Model Fit Indices**

<b>Model Fit Measure</b>	<b>Description</b>	<b>Prescribed Threshold</b>	<b>Reference</b>
Chi-square/df (CMIN/DF)	CMIN/df is the ratio of the least discrepancy and the degrees of freedom. The closer the value is to zero, the better the model fit is (Gatignon, 2014).	<3 is good, but <5 is also considered acceptable	Gatignon (2014)
The Goodness of Fit Index (GFI)	GFI measures the fit between the observed matrices of the covariance and the hypothesised covariance matrices (Tanaka, 1993; Kline, 2005). Values between 1 and 0.90 indicate a good model fit, whereas values that are close to zero represent poor model fit.	>0.90 is acceptable	Tanaka (1993)
Adjusted Goodness of Fit (AGFI)	AGFI is the GFI but is adjusted for the number of latent constructs that appear in the model. Values greater than 0.90 are considered representations of good model fit (Baumgartner & Homburg, 1996).	>0.90 is acceptable	Baumgartner & Homburg (1996)
Root Mean Square Error of Approximation (RMSEA)	The RMSEA is a robust measure that evaluates the divergence between the theoretical model, the covariance matrices of the population, as well as the parameter estimates (Hooper, Coughlan and Mullen, 2008). Values closer to 1 are considered acceptable. However, values less than 0.6 are preferred for model fit.	≤ 0.08 is good, <0.1 is acceptable	Hooper, Coughlan and Mullen (2008)
Root Mean Square Residual (RMSR)	The RMSR is the square root of the covariance residual. Lower values represent a better fit.	≤0.02	Hair et al. (2010)
Standardised Root Mean Square Residual (SRMR)	The SRMR is a standardised RMSR that measures the deviation between the sample and model covariance matrix.	≤0.08	Hair et al. (2010)
Normed Fit Index (NFI)	The NFI evaluates the deviation between the chi-square value of the hypothesised model and the null model. Values greater than 0.9 are considered acceptable, and values greater than 0.95 are considered good.	>0.90 is acceptable	Hair et al. (2010)
Relative Fit Index (RFI)	The RFI is derived from NFI, with values greater than 0.9 being considered acceptable.	>0.90 is acceptable	Hair et al. (2010)

<b>Model Fit Measure</b>	<b>Description</b>	<b>Prescribed Threshold</b>	<b>Reference</b>
Tucker Lewis Index (TLI)	The TLI is independent of sample size and provides the relative position of the model along a continuum (Hu and Bentler, 1999; Widaman and Thompson, 2003). Values greater than 0.9 are considered acceptable.	>0.90 is acceptable	Hu and Bentler (1999)
Comparative Fit Index (CFI)	The CFI evaluates deviation between the theoretical model and the data while making adjustments for the sample size (Gatignon, 2014). Values greater than 0.9 are considered acceptable.	>0.90 is acceptable	Gatignon (2014)

The first phase of the CFA includes evaluation of the above model fit parameters for the baseline model. The second phase of the CFA includes the re-specification of the model based on phase one results. The first phase also includes evaluation of the convergent and discriminant validity. Hair et al. (2010) has noted that composite reliability (C.R.) and the average variance extracted (AVE) are robust measures of convergent and discriminant validity. It is estimated that composite reliability has to be greater than 0.6, while the AVE needs to be greater than 0.5. Furthermore, it is also estimated that the maximum shared squared variance (MSV) has to be less than the AVE (Hair et al., 2010) for each of the latent constructs.

Table 4.23 outlines the model fit parameters calculated for the baseline model.

**Table 4.23: Model Fit Parameters for Baseline Model**

<b>Index</b>	<b>Measure</b>	<b>Model Fit</b>
<b>CMIN</b>	3228.05	
<b>df</b>	454	
<b>P-value</b>	0	
<b>CMIN/df</b>	7.11	Poor
<b>GFI</b>	0.605	Poor
<b>AGFI</b>	0.541	Poor
<b>NFI</b>	0.798	Poor
<b>TLI</b>	0.804	Poor
<b>CFI</b>	0.821	Poor
<b>RMSEA</b>	0.129	Poor
<b>PCLOSE</b>	0	Poor
<b>SRMR</b>	0.0715	Acceptable

<b>AIC</b>	3376.05	Acceptable
<b>BIC</b>	3664.845	Acceptable

As can be seen from Table 4.23, the baseline model does not have a good model fit. In addition, Table 4.24 outlines the convergent and discriminant validity of the baseline model.

**Table 4.24: Convergent and Discriminant Validity of the Baseline Model**

	<b>Composite Reliability</b>	<b>Average Variance Extracted</b>	<b>MSV</b>	<b>CSR Environment</b>	<b>CSR_ Employee</b>	<b>CSR_ Customer</b>	<b>CSR_ Community</b>	<b>CP</b>
<b>CSR Environment</b>	0.960	0.801	0.941	<b>0.895</b>				
<b>CSR_ Employees</b>	0.907	0.667	0.867	0.892	<b>0.817</b>			
<b>CSR_ Customer</b>	0.909	0.770	0.618	0.667	0.786	<b>0.878</b>		
<b>CSR_ Community</b>	0.951	0.735	0.941	0.970	0.931	0.755	<b>0.858</b>	
<b>CP</b>	0.967	0.725	0.372	0.610	0.534	0.412	0.572	<b>0.851</b>

As can be seen in the Table 4.24, while the model depicts good convergent validity for all latent constructs as all the composite reliability and AVE values are greater than the prescribed threshold, the overall model fit is poor, as depicted in the preceding table. Figure 4.1 depicts the standardised factor loadings for the items associated with the latent constructs. It can be seen that one item, CSR.4, had a low factor loading (<0.6) and was subsequently removed.

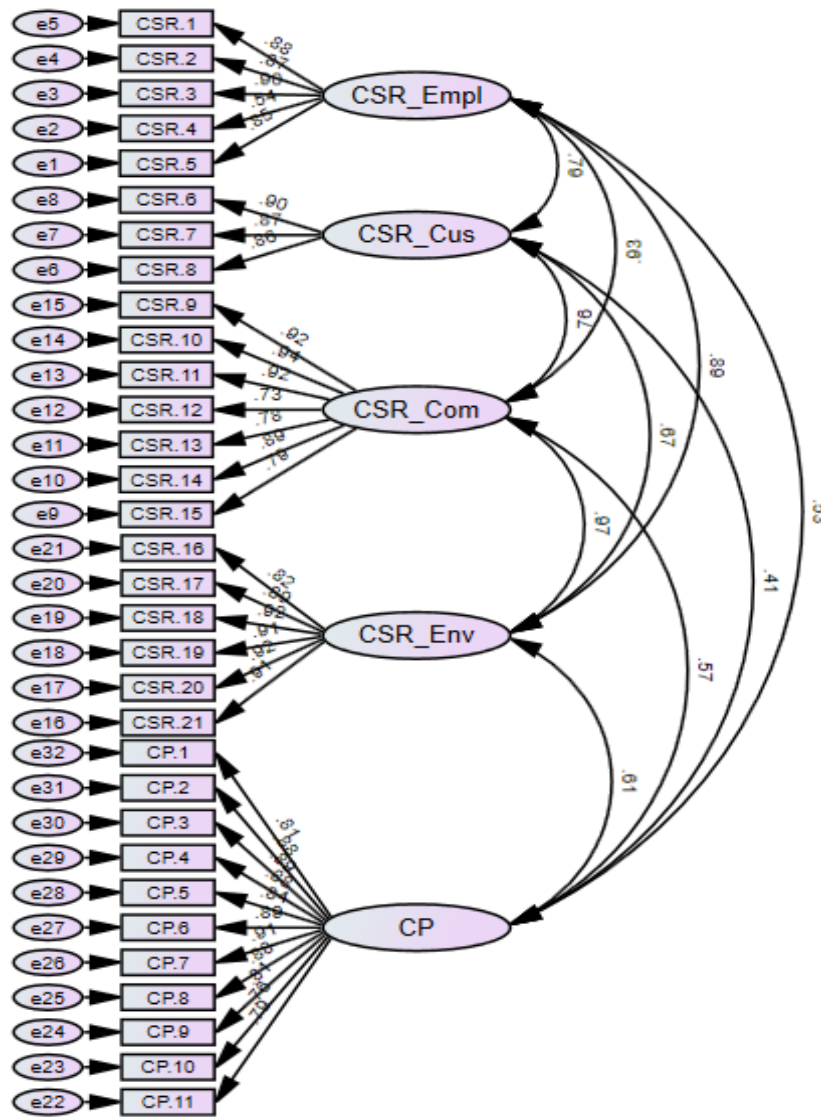


Figure 4.1: Factor structure of the baseline model

The baseline model depicted good convergent reliability for all of the constructs. However, one item (CSR 4) had a factor loading less than 0.6, which requires the removal of the item. Overall,

the model depicted poor model fit with discriminant validity being one of the primary problems. One of the solutions was to present some of the constructs as a second-order model.

#### 4.6.3 Confirmatory Factor Analysis –Final model

From the above baseline model, following steps have been undertaken:

- Items with low factor loadings (weight) have been eliminated (CSR 4).4
- Covary error terms that are part of the same factor (where modification indices > 30)
- Converge constructs that show low discriminant validity (CSR\_Empl, CSR\_Env, CSR\_Com)
- Assess/remove items with significant standardised residual co-variances (where >2.58)

As it can be seen from Table 4.25, the model parameter indicates that there is good fit of the model.

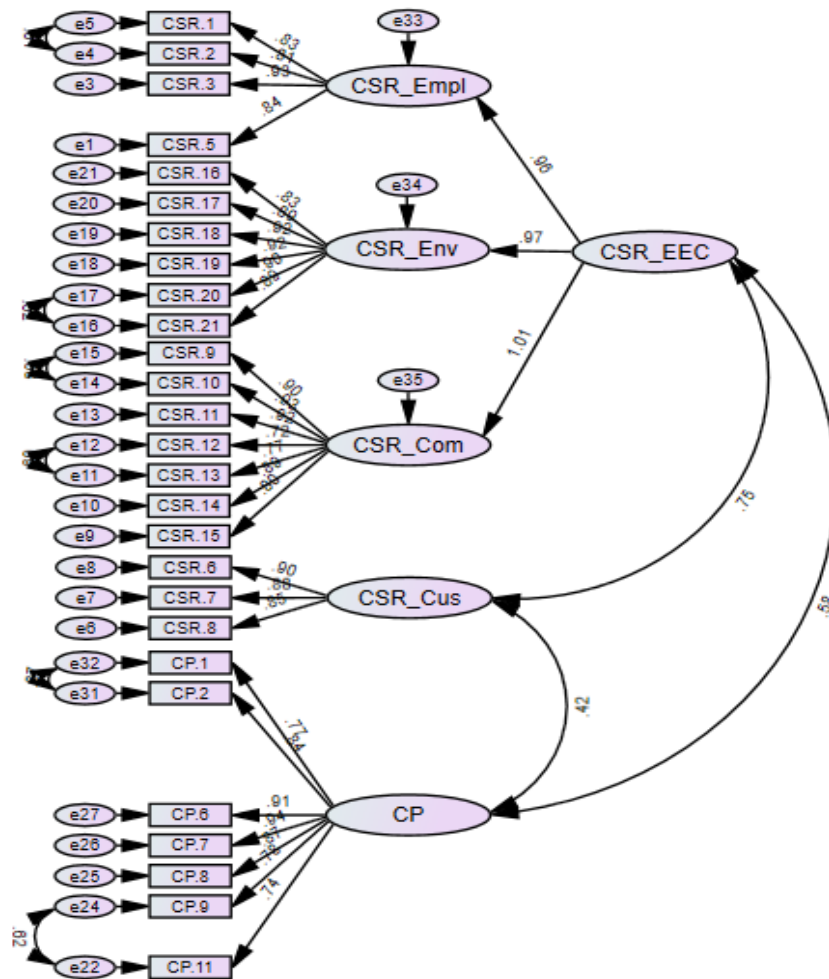
**Table4.25: Model Fit Parameters for Final Model**

Index	Measure	Model Fit
<b>CMIN</b>	1205.14	
<b>df</b>	312	
<b>P-value</b>	0	
<b>CMIN/df</b>	3.863	Acceptable
<b>GFI</b>	0.788	Poor
<b>AGFI</b>	0.743	Poor
<b>NFI</b>	0.907	Acceptable
<b>TLI</b>	0.92	Acceptable
<b>CFI</b>	0.929	Acceptable
<b>RMSEA</b>	0.089	Acceptable
<b>PCLOSE</b>	0	Poor
<b>SRMR</b>	0.051	Acceptable
<b>AIC</b>	1,337.10	Acceptable
<b>BIC</b>	1,594.70	Acceptable

In addition, the convergent and divergent validity are also appropriate as depicted in Table 4.26.

**Table 4.26: Convergent and Discriminant Validity of the Final Model**

	C.R.	AVE	MSV	Maximum Reliability (H)	CSR_Cus	CP	CSR_EEC
CSR_Cus	0.909	0.769	0.564	0.911	<b>0.877</b>		
CP	0.944	0.706	0.338	0.970	0.420	<b>0.840</b>	
CSR_EEC	0.985	0.958	0.564	0.938	0.751	0.581	<b>0.979</b>



**Figure 4.2: Factor structure of the final model**

#### 4.7 STRUCTURED EQUATION MODELLING

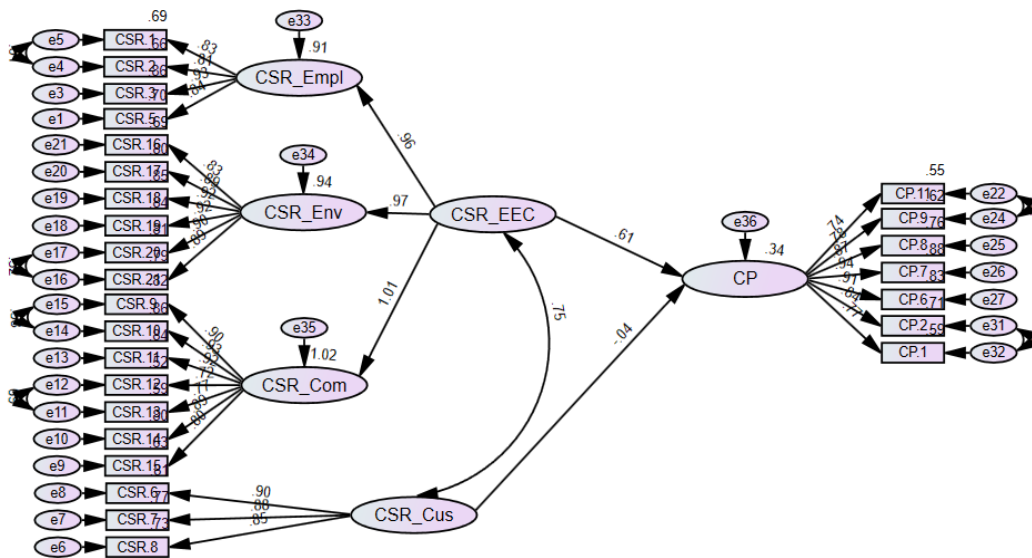
It was hypothesised that there is a direct and positive influence of strong CSR initiatives on the CP of hotels in the emerging economies. To test this hypothesis, a SEM approach was used. Table

4.27 outlines the results and indicates that CP of hotels in the RSA and the UAE is influenced by CSR carried out for the community, the environment, and the employee ( $\beta=0.61$ ,  $p<0.001$ ,  $R^2=0.34$ ). This indicates that H1, H1a, H1b, and H1c are accepted.

**Table 4.27: Hypothesis Testing Results**

			Standardised Estimate	S.E.	R <sup>2</sup>	P
CP	<---	CSR (Employee, Environment, & Community)	0.61	0.072	0.34	<0.001
CP	<---	CSR Customers	-0.04	0.09	0.34	0.617

However, CSR carried out with customers did not have a significant influence on CP of the hotels in the RSA and the UAE ( $\beta=-0.04$ ,  $p=0.617$ ,  $R^2=-0.34$ ). This indicates that H1d can be rejected. The similar is presented in the SEM model (Figure 4.3). Therefore, it can be said that there is partial support for the hypothesis such that customer CSR does not have an influence on the CP of the hotels while employee, environment, and community do.



**Figure 4.3: SEM model**



A regression analysis was also carried out to validate the results obtained from the SEM model. As is evident in the model, the results of the regression analysis confirmed that there is an influence of only employee, environment, and community on the CP of the hotels and not customer.

**Table 4.28: Regression Results**

	Unstandardised Coefficients		Standardised Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.885	0.249		7.583	<0.001		
CSR Employee, Environment, & Community	0.456	0.058	0.506	7.824	<0.001	0.481	2.079
CSR Customer	0.025	0.080	0.020	0.309	0.757	0.481	2.079

Table 4.28 also indicates that the present study did not suffer from multicollinearity issues as the Variance Inflation Factor is less than the threshold of 10 (Pallant, 2001).

#### 4.8 GROUP DIFFERENCES

It was hypothesised that based on the CSR initiatives of the hotels in the RSA, the UAE, Kingdom of Saudi and India, different groups will perceive the initiatives differently. To test for this hypothesis, group difference analysis was carried out using one-way analysis of variance (ANOVA). First, it was analysed whether the perception of various CSR initiatives differed based on the star rating of the hotels. Table 4.29 presents the results of the same and outlines that there is a significant difference between the perceptions of environmental CSR, community CSR, and the cumulative employee, environment, and community CSR. In addition, there was a significant difference between the perceived CP of hotels.

**Table 4.29: Group Difference for Star Rating**

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
CSR Employee	Between Groups	2.836	2	1.418	1.766	0.173

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
	Within Groups	288.260	359	0.803		
	Total	291.095	361			
CSR Environment	Between Groups	24.677	2	12.338	15.755	<0.001<0.001
	Within Groups	281.141	359	0.783		
	Total	305.818	361			
CSR Community	Between Groups	9.852	2	4.926	7.918	<0.001<0.001
	Within Groups	223.354	359	0.622		
	Total	233.207	361			
CSR Employee, Environment, & Community	Between Groups	10.625	2	5.313	7.827	<0.001<0.001
	Within Groups	243.659	359	0.679		
	Total	254.284	361			
CSR Customer	Between Groups	0.242	2	0.121	0.325	0.723
	Within Groups	133.605	359	0.372		
	Total	133.847	361			
CP	Between Groups	24.316	2	12.158	23.970	<0.001<0.001
	Within Groups	182.092	359	0.507		
	Total	206.408	361			

As seen in Table 4.30, With respect to environment CSR, the primary difference was between 5-star hotel employees and employees from 4-star and 2/3-star hotels. In other words, 5-star hotel employees perceived higher environmental CSR compared to 4-star hotel employees (MD=0.55), and 2/3-star hotel employees (MD=0.53). Similarly, group differences for community CSR indicate that employees from 5-star hotels perceive community CSR more strongly than employees of 4-star hotels (MD=0.36) and employees of 2/3-star hotels (MD=0.30). Similar trend was noted for cumulative CSR (employee, environment, and community) such that 5-star hotels differed by 4-star hotels by a factor of 0.37 and 5-star hotel differed from 2/3-star hotels by a factor of 0.34. Finally, in terms of CP, 2/3 hotels perceived their CP as higher compared to employees from 4-star hotels (MD=0.45). Furthermore, 5-star hotel employees perceived their CP to be higher compared to the perceptions of 4-star hotels (MD=0.56).

**Table 4.30: Post-Hoc Analysis based on Star Rating**

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
CSR_Env	Tukey HSD	2/3-stars	4-stars	0.02	0.123	0.989	-0.273	0.308
			5-stars	-0.53	0.127	<0.001	-0.832	-0.233
		4-stars	2/3-stars	-0.02	0.123	0.989	-0.308	0.273
			5-stars	-0.55	0.105	<0.001	-0.797	-0.302
		5-stars	2/3-stars	0.53	0.127	<0.001	0.233	0.832
			4-stars	0.55	0.105	<0.001	0.302	0.797
	Games-Howell	2/3-stars	4-stars	0.02	0.137	0.991	-0.306	0.340
			5-stars	-0.53	0.113	<0.001	-0.801	-0.264
		4-stars	2/3-stars	-0.02	0.137	0.991	-0.340	0.306
			5-stars	-0.55	0.098	<0.001	-0.782	-0.318
5-stars	2/3-stars	0.53	0.113	<0.001	0.264	0.801		
	4-stars	0.55	0.098	<0.001	0.318	0.782		
CSR_Com	Tukey HSD	2/3-stars	4-stars	0.06	0.110	0.868	-0.203	0.315
			5-stars	-0.30	0.113	0.021	-0.571	-0.037
		4-stars	2/3-stars	-0.06	0.110	0.868	-0.315	0.203
			5-stars	-0.36	0.094	<0.001	-0.580	-0.139
		5-stars	2/3-stars	0.30	0.113	0.021	0.037	0.571
			4-stars	0.36	0.094	<0.001	0.139	0.580
	Games-Howell	2/3-stars	4-stars	0.06	0.116	0.880	-0.217	0.329
			5-stars	-0.30	0.095	0.005	-0.529	-0.079
		4-stars	2/3-stars	-0.06	0.116	0.880	-0.329	0.217
			5-stars	-0.36	0.091	<0.001	-0.573	-0.146
5-stars	2/3-stars	0.30	0.095	0.005	0.079	0.529		
	4-stars	0.36	0.091	<0.001	0.146	0.573		
CSR_EEC	Tukey HSD	2/3-stars	4-stars	0.03	0.115	0.972	-0.244	0.296
			5-stars	-0.34	0.118	0.012	-0.618	-0.060
		4-stars	2/3-stars	-0.03	0.115	0.972	-0.296	0.244

Multiple Comparisons									
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval			
						Lower Bound	Upper Bound		
	5-stars	5-stars	-0.37	0.098	0.001	-0.596	-0.135		
		2/3-stars	2/3-stars	0.34	0.118	0.012	0.060	0.618	
			4-stars	0.37	0.098	0.001	0.135	0.596	
	Games-Howell	2/3-stars	4-stars	0.03	0.122	0.975	-0.262	0.314	
			5-stars	-0.34	0.100	0.003	-0.577	-0.101	
		4-stars	2/3-stars	-0.03	0.122	0.975	-0.314	0.262	
			5-stars	-0.37	0.094	<0.001	-0.587	-0.144	
		5-stars	2/3-stars	0.34	0.100	0.003	0.101	0.577	
			4-stars	0.37	0.094	<0.001	0.144	0.587	
		CP	Tukey HSD	2/3-stars	4-stars	0.45	0.099	<0.001	0.214
	5-stars				-0.11	0.102	0.528	-0.352	0.131
	4-stars			2/3-stars	-0.45	0.099	<0.001	-0.682	-0.214
				5-stars	-0.56	0.085	<0.001	-0.758	-0.359
	5-stars			2/3-stars	0.11	0.102	0.528	-0.131	0.352
4-stars				0.56	0.085	<0.001	0.359	0.758	
Games-Howell	2/3-stars		4-stars	0.45	0.100	<0.001	0.211	0.685	
			5-stars	-0.11	0.098	0.499	-0.342	0.121	
	4-stars		2/3-stars	-0.45	0.100	<0.001	-0.685	-0.211	
			5-stars	-0.56	0.084	<0.001	-0.757	-0.360	
5-stars	2/3-stars	0.11	0.098	0.499	-0.121	0.342			
	4-stars	0.56	0.084	<0.001	0.360	0.757			

Similar analysis was carried out with the management level of the employees and their perception of CSR and CP in the hotels. Table 4.31 outlines the fact that there is a significant group difference for employee CSR perceptions ( $F(3,362)=33.34$ ,  $p<0.001$ ), environment CSR perceptions ( $F(3,362)=27.59$ ,  $p<0.001$ ), community CSR perceptions ( $F(3,362)=28.64$ ,  $p<0.001$ ), and the cumulative employee, environment, and community CSR perceptions ( $F(3,362)=32.68$ ,  $p<0.001$ ), customer CSR ( $F(3,362)=22.15$ ,  $p<0.001$ ) based on the management level of the employees.

**Table 4.31: Group Difference for Management Level**

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
CSR Employee	Between Groups	63.073	3	21.024	33.340	<0.001
	Within Groups	228.281	362	0.631		
	Total	291.354	365			
CSR Environment	Between Groups	57.042	3	19.014	27.590	<0.001
	Within Groups	249.482	362	0.689		
	Total	306.524	365			
CSR Community	Between Groups	44.799	3	14.933	28.648	<0.001
	Within Groups	188.694	362	0.521		
	Total	233.493	365			
CSR Employee, Environment, & Community	Between Groups	54.249	3	18.083	32.687	<0.001
	Within Groups	200.264	362	0.553		
	Total	254.513	365			
CSR Customer	Between Groups	20.880	3	6.960	22.156	<0.001
	Within Groups	113.717	362	0.314		
	Total	134.597	365			
CP	Between Groups	2.971	3	0.990	1.756	0.155
	Within Groups	204.131	362	0.564		
	Total	207.102	365			

Based on the above results, a post-hoc analysis was conducted to identify the precise difference between the CSR perceptions based on the management level of the individual. The post-hoc results are outlined in the Table 4.32. In terms of CSR employee, individuals who did not specify their job role have higher CSR employee perceptions compared to senior ( $MD=1.075$ ), middle,

(MD=0.922) and junior (MD=0.839) management employees. On the other hand, in terms of CSR environment, respondents who did not specify their job role had higher perceptions than middle (MD=0.846) and junior (MD=0.629) management employees. In addition, junior management employees also perceived higher levels of environmental CSR than senior employees (MD=0.447). Furthermore, in terms of community CSR, employees who did not specify their job roles had higher community CSR perceptions than senior (MD=0.882), middle (MD=0.8115), and junior (MD=0.635). Moreover, respondents' perceptions of cumulative environment, employee, and community also depicted a similar trend in that employee who did not specify their job roles had higher perceptions than (MD=1.013), middle (MD=0.860), and junior (MD= 0.7016). In terms of customer CSR, employees who did not specify their jobs had higher perceptions than senior (MD=0.409), middle (MD=0.582), and junior (MD=0.564) management employees.

**Table 4.32: Post-Hoc Analysis based on Management Level**

Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
CSR_Empl	Tukey HSD	Senior	Middle	-0.15302	0.11683	0.557	-0.4545	0.1485
			Junior	-0.23521	0.12927	0.266	-0.5689	0.0984
			Other	-1.07521*	0.12400	<0.001	-1.3953	-0.7552
		Middle	Senior	0.15302	0.11683	0.557	-0.1485	0.4545
			Junior	-0.08220	0.11540	0.892	-0.3800	0.2156
			Other	-.92219*	0.10946	<0.001	-1.2047	-0.6397
		Junior	Senior	0.23521	0.12927	0.266	-0.0984	0.5689
			Middle	0.08220	0.11540	0.892	-0.2156	0.3800
			Other	-.83999*	0.12265	<0.001	-1.1566	-0.5234
		Other	Senior	1.07521*	0.12400	<0.001	0.7552	1.3953
			Middle	.92219*	0.10946	<0.001	0.6397	1.2047
			Junior	.83999*	0.12265	<0.001	0.5234	1.1566
	Games-Howell	Senior	Middle	-0.15302	0.12921	0.638	-0.4889	0.1829
			Junior	-0.23521	0.14380	0.362	-0.6089	0.1385
			Other	-1.07521*	0.12087	<0.001	-1.3903	-0.7602
		Middle	Senior	0.15302	0.12921	0.638	-0.1829	0.4889
			Junior	-0.08220	0.12282	0.909	-0.4011	0.2367
			Other	-.92219*	0.09494	<0.001	-1.1680	-0.6763
		Junior	Senior	0.23521	0.14380	0.362	-0.1385	0.6089
			Middle	0.08220	0.12282	0.909	-0.2367	0.4011
			Other	-.83999*	0.11400	<0.001	-1.1368	-0.5432
		Other	Senior	1.07521*	0.12087	<0.001	0.7602	1.3903
			Middle	.92219*	0.09494	<0.001	0.6763	1.1680
			Junior	.83999*	0.11400	<0.001	0.5432	1.1368
CSR_Env	Tukey HSD	Senior	Middle	-0.23052	0.12213	0.235	-0.5457	0.0847

Multiple Comparisons									
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
							Lower Bound	Upper Bound	
		Junior	Junior	-.44785*	0.13514	0.006	-0.7967	-0.0990	
			Other	-1.07687*	0.12963	<0.001	-1.4114	-0.7423	
			Middle	Senior	0.23052	0.12213	0.235	-0.0847	0.5457
				Junior	-0.21733	0.12064	0.274	-0.5287	0.0940
				Other	-.84635*	0.11443	<0.001	-1.1417	-0.5510
			Junior	Senior	.44785*	0.13514	0.006	0.0990	0.7967
		Middle		0.21733	0.12064	0.274	-0.0940	0.5287	
		Other		-.62902*	0.12822	<0.001	-0.9600	-0.2981	
		Other	Senior	1.07687*	0.12963	<0.001	0.7423	1.4114	
			Middle	.84635*	0.11443	<0.001	0.5510	1.1417	
			Junior	.62902*	0.12822	<0.001	0.2981	0.9600	
		Games-Howell	Senior	Middle	-0.23052	0.13579	0.329	-0.5833	0.1222
	Junior			-.44785*	0.14227	0.011	-0.8176	-0.0781	
	Other			-1.07687*	0.12575	<0.001	-1.4044	-0.7493	
	Middle		Senior	0.23052	0.13579	0.329	-0.1222	0.5833	
			Junior	-0.21733	0.12386	0.299	-0.5386	0.1039	
			Other	-.84635*	0.10447	<0.001	-1.1169	-0.5758	
	Junior		Senior	.44785*	0.14227	0.011	0.0781	0.8176	
			Middle	0.21733	0.12386	0.299	-0.1039	0.5386	
			Other	-.62902*	0.11277	<0.001	-0.9222	-0.3358	
	Other		Senior	1.07687*	0.12575	<0.001	0.7493	1.4044	
			Middle	.84635*	0.10447	<0.001	0.5758	1.1169	
			Junior	.62902*	0.11277	<0.001	0.3358	0.9222	
	CSR_Com	Tukey HSD	Senior	Middle	-0.07666	0.10622	0.888	-0.3508	0.1975
Junior				-0.25232	0.11753	0.140	-0.5557	0.0510	
Other				-.88820*	0.11274	<0.001	-1.1792	-0.5972	
Middle			Senior	0.07666	0.10622	0.888	-0.1975	0.3508	
			Junior	-0.17566	0.10492	0.339	-0.4465	0.0951	



Multiple Comparisons									
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
							Lower Bound	Upper Bound	
	Games-Howell	Junior	Other	-.81154*	0.09952	<0.001	-1.0684	-0.5547	
			Senior	0.25232	0.11753	0.140	-0.0510	0.5557	
			Middle	0.17566	0.10492	0.339	-0.0951	0.4465	
			Other	-.63588*	0.11151	<0.001	-0.9237	-0.3481	
		Other	Senior	.88820*	0.11274	<0.001	0.5972	1.1792	
			Middle	.81154*	0.09952	<0.001	0.5547	1.0684	
			Junior	.63588*	0.11151	<0.001	0.3481	0.9237	
		Senior	Middle	Middle	-0.07666	0.11641	0.912	-0.3789	0.2256
				Junior	-0.25232	0.11890	0.151	-0.5614	0.0567
				Other	-.88820*	0.10787	<0.001	-1.1690	-0.6074
			Middle	Senior	0.07666	0.11641	0.912	-0.2256	0.3789
				Junior	-0.17566	0.10648	0.354	-0.4518	0.1004
	Other			-.81154*	0.09400	<0.001	-1.0550	-0.5681	
	Junior		Senior	0.25232	0.11890	0.151	-0.0567	0.5614	
			Middle	0.17566	0.10648	0.354	-0.1004	0.4518	
			Other	-.63588*	0.09707	<0.001	-0.8881	-0.3836	
	Other	Senior	.88820*	0.10787	<0.001	0.6074	1.1690		
		Middle	.81154*	0.09400	<0.001	0.5681	1.0550		
		Junior	.63588*	0.09707	<0.001	0.3836	0.8881		
	CSR_EEC	Tukey HSD	Senior	Middle	-0.15340	0.10942	0.499	-0.4358	0.1290
				Junior	-0.31179	0.12108	0.051	-0.6243	<0.0017
				Other	-1.01342*	0.11614	<0.001	-1.3132	-0.7137
			Middle	Senior	0.15340	0.10942	0.499	-0.1290	0.4358
				Junior	-0.15840	0.10808	0.460	-0.4374	0.1206
				Other	-.86003*	0.10252	<0.001	-1.1246	-0.5954
			Junior	Senior	0.31179	0.12108	0.051	<0.0017	0.6243
				Middle	0.15840	0.10808	0.460	-0.1206	0.4374
Other				-.70163*	0.11488	<0.001	-0.9981	-0.4051	

Multiple Comparisons									
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
							Lower Bound	Upper Bound	
	Games-Howell	Other	Senior	1.01342*	0.11614	<0.001	0.7137	1.3132	
			Middle	.86003*	0.10252	<0.001	0.5954	1.1246	
			Junior	.70163*	0.11488	<0.001	0.4051	0.9981	
		Senior	Middle	-0.15340	0.12129	0.587	-0.4685	0.1617	
			Junior	-0.31179	0.12786	0.074	-0.6441	0.0205	
			Other	-1.01342*	0.11205	<0.001	-1.3053	-0.7215	
		Middle	Senior	0.15340	0.12129	0.587	-0.1617	0.4685	
			Junior	-0.15840	0.11175	0.490	-0.4483	0.1315	
			Other	-.86003*	0.09324	<0.001	-1.1015	-0.6186	
	Junior	Senior	0.31179	0.12786	0.074	-0.0205	0.6441		
		Middle	0.15840	0.11175	0.490	-0.1315	0.4483		
		Other	-.70163*	0.10165	<0.001	-0.9660	-0.4373		
	Other	Senior	1.01342*	0.11205	<0.001	0.7215	1.3053		
		Middle	.86003*	0.09324	<0.001	0.6186	1.1015		
		Junior	.70163*	0.10165	<0.001	0.4373	0.9660		
	CSR_Cus	Tukey HSD	Senior	Middle	0.17234	0.08246	0.158	-0.0405	0.3852
				Junior	0.15432	0.09124	0.330	-0.0812	0.3898
				Other	-.40981*	0.08752	<0.001	-0.6357	-0.1839
Middle			Senior	-0.17234	0.08246	0.158	-0.3852	0.0405	
			Junior	-0.01802	0.08145	0.996	-0.2282	0.1922	
			Other	-.58216*	0.07726	<0.001	-0.7816	-0.3828	
Junior			Senior	-0.15432	0.09124	0.330	-0.3898	0.0812	
			Middle	0.01802	0.08145	0.996	-0.1922	0.2282	
			Other	-.56414*	0.08657	<0.001	-0.7876	-0.3407	
Other			Senior	.40981*	0.08752	<0.001	0.1839	0.6357	
			Middle	.58216*	0.07726	<0.001	0.3828	0.7816	
			Junior	.56414*	0.08657	<0.001	0.3407	0.7876	
Games-Howell			Senior	Middle	0.17234	0.08042	0.144	-0.0362	0.3809

Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
	Middle	Junior		0.15432	0.08741	0.294	-0.0728	0.3815
		Other		-.40981*	0.07853	<0.001	-0.6137	-0.2059
		Senior		-0.17234	0.08042	0.144	-0.3809	0.0362
		Junior		-0.01802	0.08614	0.997	-0.2415	0.2055
		Other		-.58216*	0.07712	<0.001	-0.7819	-0.3825
		Senior		-0.15432	0.08741	0.294	-0.3815	0.0728
	Junior	Senior		-0.15432	0.08741	0.294	-0.3815	0.0728
		Middle		0.01802	0.08614	0.997	-0.2055	0.2415
		Other		-.56414*	0.08438	<0.001	-0.7833	-0.3450
	Other	Senior		.40981*	0.07853	<0.001	0.2059	0.6137
		Middle		.58216*	0.07712	<0.001	0.3825	0.7819
		Junior		.56414*	0.08438	<0.001	0.3450	0.7833

\*. The mean difference is significant at the 0.05 level.

As is evident in Table 4.33, there is a significant difference between the groups based on the difference for age for employee CSR ( $F(3, 355) = 2.769, p < 0.05$ ), customer CSR ( $F(3, 355) = 4.69, p < 0.01$ ), and CP ( $F(3, 335) = 2.97, p < 0.05$ ) based on age of the participants.

**Table 4.33: Group Difference for Age**

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
CSR_Empl	Between Groups	6.563	3	2.188	2.769	0.042
	Within Groups	280.527	355	0.790		
	Total	287.091	358			
CSR_Env	Between Groups	4.457	3	1.486	1.774	0.152
	Within Groups	297.308	355	0.837		
	Total	301.765	358			
CSR_Com	Between Groups	3.614	3	1.205	1.890	0.131
	Within Groups	226.255	355	0.637		
	Total	229.869	358			
CSR_EEC	Between Groups	4.609	3	1.536	2.219	0.086
	Within Groups	245.723	355	0.692		
	Total	250.331	358			
CSR_Cus	Between Groups	5.062	3	1.687	4.693	0.003
	Within Groups	127.643	355	0.360		
	Total	132.705	358			
CP	Between Groups	4.928	3	1.643	2.973	0.032
	Within Groups	196.146	355	0.553		
	Total	201.074	358			

As is evident from Table 4.34, the perception of employee CSR differed from age participants aged between 20 and 29 years and participants aged between 40–49 years such that younger participants had a higher perception of the employee-based CSR based on older participants ( $MD = 0.338$ ). A similar trend was noted such that participants of the 20–29 years age group perceived higher customer CSR compared to participants of age 40–49 years ( $MD = 0.283$ ) and those of 50

years and above perceived higher customer CSR compared to 20-29 year olds (MD=0.309). Similarly, participants of the 20–29 years age group perceived higher CP relative to participants of age 40–49 years (MD = 0.299).

**Table 4.34: Post-Hoc Analysis based on Age**

Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
CSR_Empl	Tukey HSD	20-29 yrs	30-39 yrs	-0.08253	0.12426	0.910	-0.4033	0.2382
			40-49 yrs	-0.33806	0.13288	0.055	-0.6811	0.0049
			50+ yrs	-0.01068	0.17326	1.000	-0.4579	0.4365
		30-39 yrs	20-29 yrs	0.08253	0.12426	0.910	-0.2382	0.4033
			40-49 yrs	-0.25552	0.11656	0.127	-0.5564	0.0454
			50+ yrs	0.07185	0.16108	0.970	-0.3439	0.4876
		40-49 yrs	20-29 yrs	0.33806	0.13288	0.055	-0.0049	0.6811
			30-39 yrs	0.25552	0.11656	0.127	-0.0454	0.5564
			50+ yrs	0.32737	0.16782	0.209	-0.1058	0.7606
		50+ yrs	20-29 yrs	0.01068	0.17326	1.000	-0.4365	0.4579
			30-39 yrs	-0.07185	0.16108	0.970	-0.4876	0.3439
			40-49 yrs	-0.32737	0.16782	0.209	-0.7606	0.1058
	Games-Howell	20-29 yrs	30-39 yrs	-0.08253	0.12110	0.904	-0.3968	0.2317
			40-49 yrs	-0.33806*	0.13024	0.050	-0.6760	<-0.0012
			50+ yrs	-0.01068	0.19218	1.000	-0.5176	0.4962
		30-39 yrs	20-29 yrs	0.08253	0.12110	0.904	-0.2317	0.3968
			40-49 yrs	-0.25552	0.11433	0.117	-0.5516	0.0406
			50+ yrs	0.07185	0.18177	0.979	-0.4101	0.5538
		40-49 yrs	20-29 yrs	0.33806*	0.13024	0.050	<0.0012	0.6760
			30-39 yrs	0.25552	0.11433	0.117	-0.0406	0.5516
			50+ yrs	0.32737	0.18799	0.312	-0.1693	0.8241
		50+ yrs	20-29 yrs	0.01068	0.19218	1.000	-0.4962	0.5176
			30-39 yrs	-0.07185	0.18177	0.979	-0.5538	0.4101
			40-49 yrs	-0.32737	0.18799	0.312	-0.8241	0.1693
CSR_Cus	Tukey HSD	20-29 yrs	30-39 yrs	-0.09154	0.08382	0.695	-0.3079	0.1248

Multiple Comparisons									
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
							Lower Bound	Upper Bound	
	Games-Howell	40-49 yrs	40-49 yrs	-0.28329*	0.08964	0.009	-0.5147	-0.0519	
			50+ yrs	-0.30928*	0.11687	0.042	-0.6109	-0.0076	
			30-39 yrs	20-29 yrs	0.09154	0.08382	0.695	-0.1248	0.3079
		30-39 yrs	40-49 yrs	-0.19175	0.07863	0.072	-0.3947	0.0112	
			50+ yrs	-0.21773	0.10866	0.188	-0.4982	0.0627	
			40-49 yrs	20-29 yrs	0.28329*	0.08964	0.009	0.0519	0.5147
		40-49 yrs	30-39 yrs	0.19175	0.07863	0.072	-0.0112	0.3947	
			50+ yrs	-0.02598	0.11320	0.996	-0.3182	0.2662	
			50+ yrs	20-29 yrs	0.30928*	0.11687	0.042	0.0076	0.6109
		50+ yrs	30-39 yrs	0.21773	0.10866	0.188	-0.0627	0.4982	
			40-49 yrs	0.02598	0.11320	0.996	-0.2662	0.3182	
			20-29 yrs	30-39 yrs	-0.09154	0.08575	0.710	-0.3142	0.1311
	40-49 yrs	-0.28329*		0.09410	0.016	-0.5274	-0.0392		
	50+ yrs	-0.30928*		0.10107	0.015	-0.5734	-0.0451		
	Games-Howell	30-39 yrs	20-29 yrs	0.09154	0.08575	0.710	-0.1311	0.3142	
			40-49 yrs	-0.19175	0.08098	0.087	-0.4015	0.0180	
			50+ yrs	-0.21773	0.08899	0.077	-0.4514	0.0159	
		40-49 yrs	20-29 yrs	0.28329*	0.09410	0.016	0.0392	0.5274	
			30-39 yrs	0.19175	0.08098	0.087	-0.0180	0.4015	
			50+ yrs	-0.02598	0.09706	0.993	-0.2798	0.2278	
		50+ yrs	20-29 yrs	0.30928*	0.10107	0.015	0.0451	0.5734	
			30-39 yrs	0.21773	0.08899	0.077	-0.0159	0.4514	
			40-49 yrs	0.02598	0.09706	0.993	-0.2278	0.2798	
	CP	Tukey HSD	20-29 yrs	30-39 yrs	-0.06004	0.10391	0.939	-0.3282	0.2082
				40-49 yrs	-0.29975*	0.11111	0.037	-0.5866	-0.0129
				50+ yrs	-0.09008	0.14487	0.925	-0.4640	0.2839
			30-39 yrs	20-29 yrs	0.06004	0.10391	0.939	-0.2082	0.3282
40-49 yrs				-0.23971	0.09747	0.068	-0.4913	0.0119	
50+ yrs				-0.03004	0.13469	0.996	-0.3777	0.3176	
40-49 yrs			20-29 yrs	0.29975*	0.11111	0.037	0.0129	0.5866	

Multiple Comparisons										
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval			
							Lower Bound	Upper Bound		
Games-Howell			30-39 yrs	0.23971	0.09747	0.068	-0.0119	0.4913		
			50+ yrs	0.20967	0.14033	0.442	-0.1526	0.5719		
	50+ yrs		20-29 yrs	0.09008	0.14487	0.925	-0.2839	0.4640		
			30-39 yrs	0.03004	0.13469	0.996	-0.3176	0.3777		
			40-49 yrs	-0.20967	0.14033	0.442	-0.5719	0.1526		
	20-29 yrs		30-39 yrs	30-39 yrs	-0.06004	0.09675	0.925	-0.3110	0.1909	
				40-49 yrs	-0.29975*	0.10920	0.033	-0.5829	-0.0166	
				50+ yrs	-0.09008	0.14608	0.926	-0.4752	0.2950	
		30-39 yrs		20-29 yrs	20-29 yrs	0.06004	0.09675	0.925	-0.1909	0.3110
					40-49 yrs	-0.23971	0.10116	0.086	-0.5018	0.0223
					50+ yrs	-0.03004	0.14017	0.996	-0.4009	0.3408
		40-49 yrs		20-29 yrs	20-29 yrs	0.29975*	0.10920	0.033	0.0166	0.5829
					30-39 yrs	0.23971	0.10116	0.086	-0.0223	0.5018
					50+ yrs	0.20967	0.14903	0.499	-0.1825	0.6018
	50+ yrs		20-29 yrs	20-29 yrs	0.09008	0.14608	0.926	-0.2950	0.4752	
				30-39 yrs	0.03004	0.14017	0.996	-0.3408	0.4009	
				40-49 yrs	-0.20967	0.14903	0.499	-0.6018	0.1825	

\*. The mean difference is significant at the 0.05 level.

Table 4.35 outlines that there is a significant difference between the groups based on the number of years of experience for employee CSR ( $F(4,361)=4.523, p<0.01$ ), environment CSR ( $F(4, 361)=4.53, p<0.01$ ), community CSR ( $F(4,361)=5.08, p<0.01$ ), cumulative employee, environment, and community CSR perceptions ( $F(4,361)=4.98, p<0.01$ ), customer CSR ( $F(4, 361)= 6.586, p<0.001$ ), and CP ( $F(4,361)= 5.649, p<0.001$ ) based on the number of years in the hospitality industry.

**Table 4.35: Group Difference for Number of Years in the Hospitality Industry**

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
CSR_Empl	Between Groups	13.906	4	3.476	4.523	0.001
	Within Groups	277.448	361	0.769		
	Total	291.354	365			
CSR_Env	Between Groups	14.642	4	3.661	4.527	0.001
	Within Groups	291.882	361	0.809		
	Total	306.524	365			
CSR_Com	Between Groups	12.443	4	3.111	5.080	0.001
	Within Groups	221.051	361	0.612		
	Total	233.493	365			
CSR_EEC	Between Groups	13.318	4	3.329	4.983	0.001
	Within Groups	241.195	361	0.668		
	Total	254.513	365			
CSR_Cus	Between Groups	9.154	4	2.289	6.586	<0.001
	Within Groups	125.442	361	0.347		
	Total	134.597	365			
CP	Between Groups	12.199	4	3.050	5.649	<0.001
	Within Groups	194.902	361	0.540		
	Total	207.102	365			

The post-hoc analysis is for the same is presented in Table 4.36. Based on the below, respondents with 16-20 years of experience in the hospitality sector had higher employee CSR perceptions than 0-5 years (MD=0.6011) and those with 11-15 years (MD=0.553). Similarly, respondents with 16-20 years of experience in the hospitality sector had higher environment CSR perceptions than 0-5 years (MD=0.469) and those with 11-15 years (MD=0.632). Furthermore, respondents with 16-20 years of experience in the hospitality sector had higher community CSR perceptions than 0-5 years (MD=0.455) and those with 11-15 years (MD=0.566). In addition, respondents with 16-20 years of experience in the hospitality sector had higher employee, environment, and community CSR perceptions than 0-5 years (MD=0.508), those with 11-15 years (MD=0.584), and those with 6-10 years (MD=0.375). In terms of customer CSR, respondents with 16-20 years of experience in the



hospitality sector had higher customer CSR perceptions than 0-5 years (MD=0.321) and those with 11-15 years (MD=0.425). In addition, those with 21 years or more experience also had higher customer CSR perceptions than those with 11-15 years (MD=0.376). Finally, in terms of CP, respondents with 16-20 years of experience in the hospitality sector had higher CP perceptions than those with 0-5 years (MD=0.565), those with 6-10 years (MD=0.496), and those with 11-15 years (MD=0.468).

**Table 4.36: Post-Hoc Analysis based on Years of Experience**

Multiple Comparisons									
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
							Lower Bound	Upper Bound	
CSR_Empl	Tukey HSD	0-5 yrs	6-10 yrs	-0.20773	0.14717	0.621	-0.6112	0.1958	
			11-15 yrs	-0.04746	0.14912	0.998	-0.4563	0.3614	
			16-20 yrs	-.60118*	0.16500	0.003	-1.0535	-0.1488	
			21+ yrs	-0.26023	0.16366	0.505	-0.7089	0.1885	
		6-10 yrs	0-5 yrs	0.20773	0.14717	0.621	-0.1958	0.6112	
			11-15 yrs	0.16027	0.12629	0.710	-0.1860	0.5065	
			16-20 yrs	-0.39345	0.14469	0.053	-0.7901	0.0032	
			21+ yrs	-0.05250	0.14316	0.996	-0.4450	0.3400	
		11-15 yrs	0-5 yrs	0.04746	0.14912	0.998	-0.3614	0.4563	
			6-10 yrs	-0.16027	0.12629	0.710	-0.5065	0.1860	
			16-20 yrs	-.55372*	0.14668	0.002	-0.9559	-0.1516	
			21+ yrs	-0.21277	0.14517	0.585	-0.6108	0.1852	
		16-20 yrs	0-5 yrs	.60118*	0.16500	0.003	0.1488	1.0535	
			6-10 yrs	0.39345	0.14469	0.053	-0.0032	0.7901	
			11-15 yrs	.55372*	0.14668	0.002	0.1516	0.9559	
			21+ yrs	0.34095	0.16143	0.217	-0.1016	0.7835	
		21+ yrs	0-5 yrs	0.26023	0.16366	0.505	-0.1885	0.7089	
			6-10 yrs	0.05250	0.14316	0.996	-0.3400	0.4450	
			11-15 yrs	0.21277	0.14517	0.585	-0.1852	0.6108	
			16-20 yrs	-0.34095	0.16143	0.217	-0.7835	0.1016	
		Games-Howell	0-5 yrs	6-10 yrs	-0.20773	0.15269	0.654	-0.6321	0.2167
				11-15 yrs	-0.04746	0.15649	0.998	-0.4820	0.3870

Multiple Comparisons										
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval				
						Lower Bound	Upper Bound			
			16-20 yrs	-.60118*	0.16983	0.005	-1.0724	-0.1300		
			21+ yrs	-0.26023	0.17857	0.592	-0.7553	0.2349		
		6-10 yrs	0-5 yrs	0.20773	0.15269	0.654	-0.2167	0.6321		
			11-15 yrs	0.16027	0.12069	0.674	-0.1722	0.4927		
			16-20 yrs	-.39345*	0.13754	0.039	-0.7746	-0.0123		
			21+ yrs	-0.05250	0.14820	0.997	-0.4636	0.3586		
		11-15 yrs	0-5 yrs	0.04746	0.15649	0.998	-0.3870	0.4820		
			6-10 yrs	-0.16027	0.12069	0.674	-0.4927	0.1722		
			16-20 yrs	-.55372*	0.14176	0.001	-0.9462	-0.1612		
			21+ yrs	-0.21277	0.15212	0.630	-0.6343	0.2088		
		16-20 yrs	0-5 yrs	.60118*	0.16983	0.005	0.1300	1.0724		
			6-10 yrs	.39345*	0.13754	0.039	0.0123	0.7746		
			11-15 yrs	.55372*	0.14176	0.001	0.1612	0.9462		
			21+ yrs	0.34095	0.16581	0.246	-0.1186	0.8005		
		21+ yrs	0-5 yrs	0.26023	0.17857	0.592	-0.2349	0.7553		
			6-10 yrs	0.05250	0.14820	0.997	-0.3586	0.4636		
			11-15 yrs	0.21277	0.15212	0.630	-0.2088	0.6343		
			16-20 yrs	-0.34095	0.16581	0.246	-0.8005	0.1186		
		CSR_Env	Tukey HSD	0-5 yrs	6-10 yrs	-0.08970	0.15095	0.976	-0.5035	0.3242
					11-15 yrs	0.16328	0.15295	0.823	-0.2561	0.5826
16-20 yrs	-.46912*				0.16924	0.046	-0.9331	-0.0051		
21+ yrs	-0.09470				0.16786	0.980	-0.5549	0.3655		
6-10 yrs	0-5 yrs			0.08970	0.15095	0.976	-0.3242	0.5035		

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
		11-15 yrs	11-15 yrs	0.25297	0.12954	0.291	-0.1022	0.6081
			16-20 yrs	-0.37943	0.14841	0.081	-0.7863	0.0275
			21+ yrs	-0.00500	0.14684	1.000	-0.4076	0.3976
		11-15 yrs	0-5 yrs	-0.16328	0.15295	0.823	-0.5826	0.2561
			6-10 yrs	-0.25297	0.12954	0.291	-0.6081	0.1022
			16-20 yrs	-.63240*	0.15045	<0.001	-1.0449	-0.2199
			21+ yrs	-0.25797	0.14889	0.415	-0.6662	0.1502
		16-20 yrs	0-5 yrs	.46912*	0.16924	0.046	0.0051	0.9331
			6-10 yrs	0.37943	0.14841	0.081	-0.0275	0.7863
			11-15 yrs	.63240*	0.15045	<0.001	0.2199	1.0449
			21+ yrs	0.37443	0.16558	0.160	-0.0795	0.8284
		21+ yrs	0-5 yrs	0.09470	0.16786	0.980	-0.3655	0.5549
	6-10 yrs		0.00500	0.14684	1.000	-0.3976	0.4076	
	11-15 yrs		0.25797	0.14889	0.415	-0.1502	0.6662	
	16-20 yrs		-0.37443	0.16558	0.160	-0.8284	0.0795	
	Games-Howell	0-5 yrs	6-10 yrs	-0.08970	0.15236	0.976	-0.5127	0.3333
			11-15 yrs	0.16328	0.15734	0.837	-0.2730	0.5996
			16-20 yrs	-.46912*	0.16848	0.049	-0.9365	-0.0018
			21+ yrs	-0.09470	0.17536	0.983	-0.5809	0.3915
		6-10 yrs	0-5 yrs	0.08970	0.15236	0.976	-0.3333	0.5127
11-15 yrs			0.25297	0.12809	0.282	-0.0998	0.6058	
16-20 yrs			-0.37943	0.14154	0.063	-0.7714	0.0126	
21+ yrs			-0.00500	0.14967	1.000	-0.4198	0.4098	

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
	11-15 yrs	0-5 yrs	-0.16328	0.15734	0.837	-0.5996	0.2730	
		6-10 yrs	-0.25297	0.12809	0.282	-0.6058	0.0998	
		16-20 yrs	-.63240*	0.14689	<0.001	-1.0389	-0.2259	
		21+ yrs	-0.25797	0.15474	0.458	-0.6864	0.1705	
		16-20 yrs	0-5 yrs	.46912*	0.16848	0.049	0.0018	0.9365
			6-10 yrs	0.37943	0.14154	0.063	-0.0126	0.7714
			11-15 yrs	.63240*	0.14689	<0.001	0.2259	1.0389
			21+ yrs	0.37443	0.16605	0.167	-0.0857	0.8346
		21+ yrs	0-5 yrs	0.09470	0.17536	0.983	-0.3915	0.5809
			6-10 yrs	0.00500	0.14967	1.000	-0.4098	0.4198
			11-15 yrs	0.25797	0.15474	0.458	-0.1705	0.6864
			16-20 yrs	-0.37443	0.16605	0.167	-0.8346	0.0857
	CSR_Com	0-5 yrs	6-10 yrs	-0.10143	0.13136	0.938	-0.4616	0.2587
			11-15 yrs	0.11091	0.13311	0.920	-0.2540	0.4758
			16-20 yrs	-.45517*	0.14728	0.018	-0.8590	-0.0514
			21+ yrs	-0.18571	0.14608	0.709	-0.5862	0.2148
6-10 yrs		0-5 yrs	0.10143	0.13136	0.938	-0.2587	0.4616	
		11-15 yrs	0.21233	0.11273	0.328	-0.0967	0.5214	
		16-20 yrs	-0.35374	0.12915	0.050	-0.7078	<0.0013	
		21+ yrs	-0.08429	0.12778	0.965	-0.4346	0.2660	
11-15 yrs		0-5 yrs	-0.11091	0.13311	0.920	-0.4758	0.2540	
		6-10 yrs	-0.21233	0.11273	0.328	-0.5214	0.0967	
		16-20 yrs	-.56608*	0.13093	<0.001	-0.9250	-0.2071	

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
Games-Howell	16-20 yrs	21+ yrs	-0.29662	0.12957	0.151	-0.6519	0.0586	
		0-5 yrs	0-5 yrs	.45517*	0.14728	0.018	0.0514	0.8590
			6-10 yrs	0.35374	0.12915	0.050	-<0.0013	0.7078
			11-15 yrs	.56608*	0.13093	<0.001	0.2071	0.9250
			21+ yrs	0.26946	0.14409	0.335	-0.1256	0.6645
	21+ yrs	0-5 yrs	0.18571	0.14608	0.709	-0.2148	0.5862	
		6-10 yrs	0.08429	0.12778	0.965	-0.2660	0.4346	
		11-15 yrs	0.29662	0.12957	0.151	-0.0586	0.6519	
		16-20 yrs	-0.26946	0.14409	0.335	-0.6645	0.1256	
	0-5 yrs	6-10 yrs	6-10 yrs	-0.10143	0.12884	0.934	-0.4587	0.2558
			11-15 yrs	0.11091	0.13232	0.918	-0.2557	0.4775
			16-20 yrs	-.45517*	0.14249	0.015	-0.8504	-0.0600
			21+ yrs	-0.18571	0.14855	0.722	-0.5975	0.2261
		6-10 yrs	0-5 yrs	0.10143	0.12884	0.934	-0.2558	0.4587
			11-15 yrs	0.21233	0.11298	0.332	-0.0988	0.5235
			16-20 yrs	-.35374*	0.12473	0.042	-0.6991	-0.0084
			21+ yrs	-0.08429	0.13162	0.968	-0.4490	0.2804
		11-15 yrs	0-5 yrs	-0.11091	0.13232	0.918	-0.4775	0.2557
			6-10 yrs	-0.21233	0.11298	0.332	-0.5235	0.0988
			16-20 yrs	-.56608*	0.12832	<0.001	-0.9212	-0.2110
21+ yrs			-0.29662	0.13502	0.188	-0.6705	0.0772	
16-20 yrs	0-5 yrs	.45517*	0.14249	0.015	0.0600	0.8504		
	6-10 yrs	.35374*	0.12473	0.042	0.0084	0.6991		

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
CSR_EEC	Tukey HSD	11-15 yrs	11-15 yrs	.56608*	0.12832	<0.001	0.2110	0.9212
			21+ yrs	0.26946	0.14500	0.346	-0.1324	0.6713
		21+ yrs	0-5 yrs	0.18571	0.14855	0.722	-0.2261	0.5975
			6-10 yrs	0.08429	0.13162	0.968	-0.2804	0.4490
			11-15 yrs	0.29662	0.13502	0.188	-0.0772	0.6705
			16-20 yrs	-0.26946	0.14500	0.346	-0.6713	0.1324
		0-5 yrs	6-10 yrs	-0.13295	0.13722	0.869	-0.5092	0.2433
			11-15 yrs	0.07558	0.13904	0.983	-0.3056	0.4568
			16-20 yrs	-.50849*	0.15384	0.009	-0.9303	-0.0867
			21+ yrs	-0.18021	0.15259	0.762	-0.5986	0.2381
		6-10 yrs	0-5 yrs	0.13295	0.13722	0.869	-0.2433	0.5092
			11-15 yrs	0.20853	0.11775	0.392	-0.1143	0.5314
			16-20 yrs	-.37554*	0.13491	0.045	-0.7454	-0.0057
			21+ yrs	-0.04726	0.13348	0.997	-0.4132	0.3187
11-15 yrs	0-5 yrs	-0.07558	0.13904	0.983	-0.4568	0.3056		
	6-10 yrs	-0.20853	0.11775	0.392	-0.5314	0.1143		
	16-20 yrs	-.58407*	0.13676	<0.001	-0.9590	-0.2091		
	21+ yrs	-0.25579	0.13535	0.325	-0.6269	0.1153		
16-20 yrs	0-5 yrs	.50849*	0.15384	0.009	0.0867	0.9303		
	6-10 yrs	.37554*	0.13491	0.045	0.0057	0.7454		
	11-15 yrs	.58407*	0.13676	<0.001	0.2091	0.9590		
	21+ yrs	0.32828	0.15052	0.189	-0.0844	0.7409		
21+ yrs	0-5 yrs	0.18021	0.15259	0.762	-0.2381	0.5986		

Multiple Comparisons									
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval			
						Lower Bound	Upper Bound		
Games-Howell			6-10 yrs	0.04726	0.13348	0.997	-0.3187	0.4132	
			11-15 yrs	0.25579	0.13535	0.325	-0.1153	0.6269	
			16-20 yrs	-0.32828	0.15052	0.189	-0.7409	0.0844	
	0-5 yrs			6-10 yrs	-0.13295	0.13623	0.865	-0.5110	0.2451
				11-15 yrs	0.07558	0.14038	0.983	-0.3136	0.4648
				16-20 yrs	-.50849*	0.15306	0.010	-0.9330	-0.0840
				21+ yrs	-0.18021	0.15894	0.788	-0.6208	0.2604
	6-10 yrs			0-5 yrs	0.13295	0.13623	0.865	-0.2451	0.5110
				11-15 yrs	0.20853	0.11561	0.375	-0.1099	0.5270
				16-20 yrs	-.37554*	0.13072	0.038	-0.7377	-0.0134
				21+ yrs	-0.04726	0.13755	0.997	-0.4286	0.3341
	11-15 yrs			0-5 yrs	-0.07558	0.14038	0.983	-0.4648	0.3136
				6-10 yrs	-0.20853	0.11561	0.375	-0.5270	0.1099
				16-20 yrs	-.58407*	0.13504	<0.001	-0.9579	-0.2102
				21+ yrs	-0.25579	0.14166	0.375	-0.6482	0.1366
	16-20 yrs			0-5 yrs	.50849*	0.15306	0.010	0.0840	0.9330
				6-10 yrs	.37554*	0.13072	0.038	0.0134	0.7377
				11-15 yrs	.58407*	0.13504	<0.001	0.2102	0.9579
				21+ yrs	0.32828	0.15424	0.215	-0.0992	0.7557
	21+ yrs			0-5 yrs	0.18021	0.15894	0.788	-0.2604	0.6208
				6-10 yrs	0.04726	0.13755	0.997	-0.3341	0.4286
				11-15 yrs	0.25579	0.14166	0.375	-0.1366	0.6482
				16-20 yrs	-0.32828	0.15424	0.215	-0.7557	0.0992



Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
CSR_Cus	Tukey HSD	0-5 yrs	6-10 yrs	-0.05667	0.09896	0.979	-0.3280	0.2146
			11-15 yrs	0.10394	0.10027	0.838	-0.1710	0.3788
			16-20 yrs	-.32184*	0.11095	0.032	-0.6260	-0.0177
			21+ yrs	-0.27222	0.11004	0.099	-0.5739	0.0295
		6-10 yrs	0-5 yrs	0.05667	0.09896	0.979	-0.2146	0.3280
			11-15 yrs	0.16061	0.08492	0.324	-0.0722	0.3934
			16-20 yrs	-0.26517	0.09729	0.052	-0.5319	0.0016
			21+ yrs	-0.21556	0.09626	0.168	-0.4795	0.0484
		11-15 yrs	0-5 yrs	-0.10394	0.10027	0.838	-0.3788	0.1710
			6-10 yrs	-0.16061	0.08492	0.324	-0.3934	0.0722
			16-20 yrs	-.42578*	0.09863	<0.001	-0.6962	-0.1554
			21+ yrs	-.37616*	0.09761	0.001	-0.6438	-0.1086
		16-20 yrs	0-5 yrs	.32184*	0.11095	0.032	0.0177	0.6260
			6-10 yrs	0.26517	0.09729	0.052	-0.0016	0.5319
			11-15 yrs	.42578*	0.09863	<0.001	0.1554	0.6962
			21+ yrs	0.04962	0.10855	0.991	-0.2480	0.3472
		21+ yrs	0-5 yrs	0.27222	0.11004	0.099	-0.0295	0.5739
			6-10 yrs	0.21556	0.09626	0.168	-0.0484	0.4795
			11-15 yrs	.37616*	0.09761	0.001	0.1086	0.6438
			16-20 yrs	-0.04962	0.10855	0.991	-0.3472	0.2480
	Games-Howell	0-5 yrs	6-10 yrs	-0.05667	0.09726	0.977	-0.3266	0.2133
			11-15 yrs	0.10394	0.10480	0.859	-0.1862	0.3941
			16-20 yrs	-0.32184	0.11727	0.054	-0.6470	0.0034

Multiple Comparisons										
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval				
						Lower Bound	Upper Bound			
		6-10 yrs	21+ yrs	-0.27222	0.09858	0.052	-0.5461	0.0016		
			0-5 yrs	11-15 yrs	0.16061	0.08787	0.361	-0.0815	0.4027	
				16-20 yrs	-0.26517	0.10242	0.080	-0.5495	0.0192	
				21+ yrs	-0.21556	0.08035	0.062	-0.4375	0.0064	
				11-15 yrs	0-5 yrs	-0.10394	0.10480	0.859	-0.3941	0.1862
		6-10 yrs	-0.16061		0.08787	0.361	-0.4027	0.0815		
		16-20 yrs	-.42578*		0.10961	0.002	-0.7293	-0.1222		
		21+ yrs	-.37616*		0.08933	<0.001	-0.6228	-0.1295		
		16-20 yrs	0-5 yrs	0.32184	0.11727	0.054	-0.0034	0.6470		
			6-10 yrs	0.26517	0.10242	0.080	-0.0192	0.5495		
			11-15 yrs	.42578*	0.10961	0.002	0.1222	0.7293		
			21+ yrs	0.04962	0.10368	0.989	-0.2384	0.3376		
		21+ yrs	0-5 yrs	0.27222	0.09858	0.052	-0.0016	0.5461		
			6-10 yrs	0.21556	0.08035	0.062	-0.0064	0.4375		
			11-15 yrs	.37616*	0.08933	<0.001	0.1295	0.6228		
			16-20 yrs	-0.04962	0.10368	0.989	-0.3376	0.2384		
		CP	Tukey HSD	0-5 yrs	6-10 yrs	-0.06909	0.12335	0.981	-0.4073	0.2691
					11-15 yrs	-0.09711	0.12499	0.937	-0.4398	0.2456
					16-20 yrs	-.56525*	0.13829	0.001	-0.9444	-0.1861
					21+ yrs	-0.19719	0.13717	0.604	-0.5732	0.1789
6-10 yrs	0-5 yrs			0.06909	0.12335	0.981	-0.2691	0.4073		
	11-15 yrs			-0.02802	0.10585	0.999	-0.3182	0.2622		

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
		16-20 yrs	16-20 yrs	-.49616*	0.12127	0.001	-0.8286	-0.1637
			21+ yrs	-0.12810	0.11999	0.823	-0.4571	0.2009
		11-15 yrs	0-5 yrs	0.09711	0.12499	0.937	-0.2456	0.4398
			6-10 yrs	0.02802	0.10585	0.999	-0.2622	0.3182
			16-20 yrs	-.46814*	0.12294	0.002	-0.8052	-0.1311
			21+ yrs	-0.10008	0.12167	0.924	-0.4336	0.2335
		16-20 yrs	0-5 yrs	.56525*	0.13829	0.001	0.1861	0.9444
			6-10 yrs	.49616*	0.12127	0.001	0.1637	0.8286
			11-15 yrs	.46814*	0.12294	0.002	0.1311	0.8052
			21+ yrs	0.36806	0.13530	0.053	-0.0029	0.7390
	21+ yrs	0-5 yrs	0.19719	0.13717	0.604	-0.1789	0.5732	
		6-10 yrs	0.12810	0.11999	0.823	-0.2009	0.4571	
		11-15 yrs	0.10008	0.12167	0.924	-0.2335	0.4336	
		16-20 yrs	-0.36806	0.13530	0.053	-0.7390	0.0029	
	Games-Howell	0-5 yrs	6-10 yrs	-0.06909	0.11266	0.973	-0.3811	0.2430
			11-15 yrs	-0.09711	0.11595	0.918	-0.4181	0.2239
			16-20 yrs	-.56525*	0.13779	0.001	-0.9475	-0.1830
			21+ yrs	-0.19719	0.13334	0.578	-0.5669	0.1725
		6-10 yrs	0-5 yrs	0.06909	0.11266	0.973	-0.2430	0.3811
			11-15 yrs	-0.02802	0.10382	0.999	-0.3140	0.2579
16-20 yrs			-.49616*	0.12775	0.002	-0.8507	-0.1417	
21+ yrs			-0.12810	0.12294	0.835	-0.4688	0.2126	
11-15 yrs		0-5 yrs	0.09711	0.11595	0.918	-0.2239	0.4181	

Multiple Comparisons							
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
		6-10 yrs	0.02802	0.10382	0.999	-0.2579	0.3140
		16-20 yrs	-.46814*	0.13066	0.005	-0.8304	-0.1059
		21+ yrs	-0.10008	0.12596	0.932	-0.4489	0.2488
	16-20 yrs	0-5 yrs	.56525*	0.13779	0.001	0.1830	0.9475
		6-10 yrs	.49616*	0.12775	0.002	0.1417	0.8507
		11-15 yrs	.46814*	0.13066	0.005	0.1059	0.8304
		21+ yrs	0.36806	0.14631	0.094	-0.0374	0.7736
	21+ yrs	0-5 yrs	0.19719	0.13334	0.578	-0.1725	0.5669
		6-10 yrs	0.12810	0.12294	0.835	-0.2126	0.4688
		11-15 yrs	0.10008	0.12596	0.932	-0.2488	0.4489
		16-20 yrs	-0.36806	0.14631	0.094	-0.7736	0.0374

\*. The mean difference is significant at the 0.05 level.

Table 4.37 outlines that there is a significant difference between the groups based on the number of years of experience for employee CSR ( $F(3,362)=11.97$ ,  $p<0.001$ ), environment CSR ( $F(3,362)=10.36$ ,  $p<0.001$ ), community CSR ( $F(3,362)=11.26$ ,  $p<0.001$ ), cumulative employee, environment, and community CSR perceptions ( $F(3,362)=11.99$ ,  $p<0.001$ ), customer CSR ( $F(3,362)=11.01$ ,  $p<0.001$ ), and CP ( $F(3,362)=7.06$ ,  $p<0.001$ ) based on the number of years in the current position.

**Table 4.37: Group Difference for Years in the Current Position**

ANOVA						
		Sum of Squares	df	Mean Square	F	Sig.
CSR_Empl	Between Groups	26.290	3	8.763	11.97	<0.001
	Within Groups	265.064	362	0.732		
	Total	291.354	365			
CSR_Env	Between Groups	24.249	3	8.083	10.36	<0.001
	Within Groups	282.275	362	0.780		
	Total	306.524	365			
CSR_Com	Between Groups	19.928	3	6.643	11.26	<0.001
	Within Groups	213.566	362	0.590		
	Total	233.493	365			
CSR_EEC	Between Groups	23.003	3	7.668	11.99	<0.001
	Within Groups	231.510	362	0.640		
	Total	254.513	365			
CSR_Cus	Between Groups	11.246	3	3.749	11.01	<0.001
	Within Groups	123.351	362	0.341		
	Total	134.597	365			
CP	Between Groups	11.453	3	3.818	7.06	<0.001
	Within Groups	195.649	362	0.540		
	Total	207.102	365			

The post-hoc analysis is for the same is presented in Table 4.38. In terms of employee CSR, the employee with 11–15 years of experience in the current position have higher perception of employee CSR compared to the employees with 0–5 years of experience ( $MD=0.494$ ) and

employees with 6–10 years of experience (MD=0.706). Similarly, the employees with more than 16 years of experience have higher perception of CSR compared to the employees with 0–5 years of experience (MD=0.668) and 6–10 years of experience (MD=0.88). Similarly, in terms of environment CSR, the employees with 6–10 years of experience have lower perception of environment CSR compared to the employees with 0–5 years of experience (MD=0.377), 11–15 years of experience (MD=0.734), more than 16 years of experience (MD=0.876). In addition, the employees with 0–5 years of experience have lower perception of environment CSR compared to the employees with more than 16 years of experience (MD=0.498). In terms of community CSR, the employees with more than 16 years of experience have a higher perception of community CSR compared to the employees with 0–5 years of experience (MD=0.576) and employee with 6–10 years of experience (MD=0.836). In addition, the employees with 11–15 years of experience have a higher perception of community CSR compared to the employees with 6–10 years of experience (MD=0.587). Furthermore, in the context of cumulative CSR (employee, environment, and community), an interesting result was observed. In brief, in most cases, all the highly experienced had a higher perception of cumulative CSR (employee, environment, and community) in comparison to employee CSR, environment CSR, and community CSR. For instance, it was observed that employees with 0–5 years of experience had a lower perception of cumulative CSR in comparison to the employees with 11–15 years of experience (MD=0.392) and employees more than 16 years of experience (MD=0.581), however, they had a higher perception compared to 6–10 years of experience (MD=0.283). Furthermore, the employees with 6–10 years of experience had a lower perception of CSR compared to the 11–15 years of experience (MD=0.675) and more than 16 years of experience (MD=0.864). In addition, the employees with 0–5 years of experience had a lower perception of customer CSR in comparison to the employees with 11–15 years of experience (MD=0.327) and employees more than 16 years of experience (MD=0.506). Similarly, the employees with 6–years of experience had a lower perception of customer CSR in comparison to the employees with 11–15 years of experience (MD=0.384) and employees more than 16 years of experience (MD=0.564). A similar observation was made regarding CP. The employees with more than 11 years of experience have high perception of CP compared to the employees with 0–10 years of experience. For instance, the employees with 0–5 years of experience had a lower perception of CP in comparison to the employees with 11–15 years of experience (MD=0.396) and

employees more than 16 years of experience (MD=0.363). Similarly, the employees with 6–years of experience had a lower perception of CP in comparison to the employees with 11–15 years of experience (MD=0.531) and employees more than 16 years of experience (MD=0.498).

**Table 4.38: Post-Hoc Analysis based on Number of Years in Current Position**

Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
CSR_Empl	Tukey HSD	0-5 yrs	6-10 yrs	0.212	0.11419	0.248	-0.0824	0.5070
			11-15 yrs	-0.494*	0.14295	0.003	-0.8631	-0.1252
			16+ yrs	-0.668*	0.16213	<0.001	-1.0865	-0.2496
		6-10 yrs	0-5 yrs	-0.212	0.11419	0.248	-0.5070	0.0824
			11-15 yrs	-0.706*	0.16329	<0.001	-1.1279	-0.2850
			16+ yrs	-0.880*	0.18032	<0.001	-1.3458	-0.4149
		11-15 yrs	0-5 yrs	0.494*	0.14295	0.003	0.1252	0.8631
			6-10 yrs	0.706*	0.16329	<0.001	0.2850	1.1279
			16+ yrs	-0.173	0.19978	0.820	-0.6895	0.3417
		16+ yrs	0-5 yrs	0.668*	0.16213	<0.001	0.2496	1.0865
			6-10 yrs	0.880*	0.18032	<0.001	0.4149	1.3458
			11-15 yrs	0.173	0.19978	0.820	-0.3417	0.6895
	Games-Howell	0-5 yrs	6-10 yrs	0.212	0.12924	0.359	-0.1246	0.5492
			11-15 yrs	-0.494*	0.11622	<0.001	-0.7998	-0.1886
			16+ yrs	-0.668*	0.13883	<0.001	-1.0384	-0.2978
		6-10 yrs	0-5 yrs	-0.212	0.12924	0.359	-0.5492	0.1246
			11-15 yrs	-0.706*	0.15321	<0.001	-1.1059	-0.3070
			16+ yrs	-0.880*	0.17100	<0.001	-1.3289	-0.4318
		11-15 yrs	0-5 yrs	0.494*	0.11622	<0.001	0.1886	0.7998
			6-10 yrs	0.706*	0.15321	<0.001	0.3070	1.1059
			16+ yrs	-0.173	0.16139	0.704	-0.5996	0.2518
		16+ yrs	0-5 yrs	0.668*	0.13883	<0.001	0.2978	1.0384
			6-10 yrs	0.880*	0.17100	<0.001	0.4318	1.3289

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
			11-15 yrs	0.173	0.16139	0.704	-0.2518	0.5996
CSR_Env	Tukey HSD	0-5 yrs	6-10 yrs	0.377*	0.11784	0.008	0.0736	0.6819
			11-15 yrs	-0.356	0.14752	0.076	-0.7373	0.0241
			16+ yrs	-0.498*	0.16732	0.016	-0.9305	-0.0668
		6-10 yrs	0-5 yrs	-0.377*	0.11784	0.008	-0.6819	-0.0736
			11-15 yrs	-0.734*	0.16851	<0.001	-1.1692	-0.2994
			16+ yrs	-.876*	0.18609	<0.001	-1.3567	-0.3961
		11-15 yrs	0-5 yrs	0.356	0.14752	0.076	-0.0241	0.7373
			6-10 yrs	0.734*	0.16851	<0.001	0.2994	1.1692
			16+ yrs	-0.142	0.20616	0.901	-0.6742	0.3900
		16+ yrs	0-5 yrs	0.498*	0.16732	0.016	0.0668	0.9305
			6-10 yrs	0.876*	0.18609	<0.001	0.3961	1.3567
			11-15 yrs	0.142	0.20616	0.901	-0.3900	0.6742
	Games-Howell	0-5 yrs	6-10 yrs	0.377*	0.13284	0.027	0.0312	0.7242
			11-15 yrs	-0.356	0.13876	0.059	-0.7232	0.0100
			16+ yrs	-0.498*	0.15484	0.013	-0.9131	-0.0843
		6-10 yrs	0-5 yrs	-0.377*	0.13284	0.027	-0.7242	-0.0312
			11-15 yrs	-0.734*	0.17417	<0.001	-1.1890	-0.2795
			16+ yrs	-0.876*	0.18724	<0.001	-1.3685	-0.3843
		11-15 yrs	0-5 yrs	0.356	0.13876	0.059	-0.0100	0.7232
			6-10 yrs	0.734*	0.17417	<0.001	0.2795	1.1890
			16+ yrs	-0.142	0.19148	0.880	-0.6465	0.3623
		16+ yrs	0-5 yrs	0.498*	0.15484	0.013	0.0843	0.9131
			6-10 yrs	0.876*	0.18724	<0.001	0.3843	1.3685
			11-15 yrs	0.142	0.19148	0.880	-0.3623	0.6465
CSR_Com	Tukey HSD	0-5 yrs	6-10 yrs	0.259	0.10250	0.057	-0.0050	0.5241
			11-15 yrs	-0.327	0.12831	0.054	-0.6587	0.0036
			16+ yrs	-.576*	0.14553	0.001	-0.9523	-0.2010
		6-10 yrs	0-5 yrs	-0.259	0.10250	0.057	-0.5241	0.0050



Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
		11-15 yrs	11-15 yrs	-0.587*	0.14657	<0.001	-0.9655	-0.2089
			16+ yrs	-0.836*	0.16186	<0.001	-1.2540	-0.4185
		11-15 yrs	0-5 yrs	0.327	0.12831	0.054	-0.0036	0.6587
			6-10 yrs	0.587*	0.14657	<0.001	0.2089	0.9655
			16+ yrs	-0.249	0.17932	0.507	-0.7119	0.2138
		16+ yrs	0-5 yrs	0.576*	0.14553	0.001	0.2010	0.9523
			6-10 yrs	0.836*	0.16186	<0.001	0.4185	1.2540
			11-15 yrs	0.249	0.17932	0.507	-0.2138	0.7119
		Games-Howell	0-5 yrs	6-10 yrs	0.259	0.11737	0.126	-0.0465
	11-15 yrs			-0.327*	0.11713	0.034	-0.6367	-0.0185
	16+ yrs			-0.576*	0.11688	<0.001	-0.8880	-0.2653
	6-10 yrs		0-5 yrs	-0.259	0.11737	0.126	-0.5657	0.0465
			11-15 yrs	-0.587*	0.14946	0.001	-0.9772	-0.1971
			16+ yrs	-0.836*	0.14927	<0.001	-1.2271	-0.4453
	11-15 yrs		0-5 yrs	0.327*	0.11713	0.034	0.0185	0.6367
			6-10 yrs	0.587*	0.14946	0.001	0.1971	0.9772
			16+ yrs	-0.249	0.14907	0.347	-0.6412	0.1431
	16+ yrs		0-5 yrs	0.576*	0.11688	<0.001	0.2653	0.8880
			6-10 yrs	0.836*	0.14927	<0.001	0.4453	1.2271
			11-15 yrs	0.249	0.14907	0.347	-0.1431	0.6412
	CSR_EEC	Tukey HSD	0-5 yrs	6-10 yrs	0.283*	0.10672	0.041	0.0077
11-15 yrs				-0.392*	0.13359	0.018	-0.7376	-0.0480
16+ yrs				-0.581*	0.15153	0.001	-0.9722	-0.1900
6-10 yrs			0-5 yrs	-0.283*	0.10672	0.041	-0.5586	-0.0077
			11-15 yrs	-0.675*	0.15260	<0.001	-1.0698	-0.2821
			16+ yrs	-0.864*	0.16852	<0.001	-1.2993	-0.4294
11-15 yrs			0-5 yrs	0.392*	0.13359	0.018	0.0480	0.7376
			6-10 yrs	0.675*	0.15260	<0.001	0.2821	1.0698
			16+ yrs	-0.188	0.18670	0.744	-0.6702	0.2935

Multiple Comparisons								
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
						Lower Bound	Upper Bound	
Games-Howell	16+ yrs	0-5 yrs	0.581*	0.15153	0.001	0.1900	0.9722	
		6-10 yrs	0.864*	0.16852	<0.001	0.4294	1.2993	
		11-15 yrs	0.188	0.18670	0.744	-0.2935	0.6702	
	0-5 yrs	6-10 yrs	0.283	0.12211	0.100	-0.0353	0.6017	
		11-15 yrs	-0.392*	0.11880	0.008	-0.7061	-0.0794	
		16+ yrs	-0.581*	0.13325	<0.001	-0.9372	-0.2251	
	6-10 yrs	0-5 yrs	-0.283	0.12211	0.100	-0.6017	0.0353	
		11-15 yrs	-0.675*	0.15333	<0.001	-1.0760	-0.2760	
		16+ yrs	-0.864*	0.16478	<0.001	-1.2967	-0.4319	
	11-15 yrs	0-5 yrs	0.392*	0.11880	0.008	0.0794	0.7061	
		6-10 yrs	0.675*	0.15333	<0.001	0.2760	1.0760	
		16+ yrs	-0.188	0.16235	0.654	-0.6160	0.2394	
	16+ yrs	0-5 yrs	0.581*	0.13325	<0.001	0.2251	0.9372	
		6-10 yrs	0.864*	0.16478	<0.001	0.4319	1.2967	
		11-15 yrs	0.188	0.16235	0.654	-0.2394	0.6160	
	CSR_Cus	0-5 yrs	6-10 yrs	0.057	0.07790	0.880	-0.1432	0.2589
			11-15 yrs	-0.327*	0.09752	0.005	-0.5788	-0.0754
			16+ yrs	-0.506*	0.11060	<0.001	-0.7923	-0.2214
6-10 yrs		0-5 yrs	-0.057	0.07790	0.880	-0.2589	0.1432	
		11-15 yrs	-0.384*	0.11139	0.003	-0.6724	-0.0974	
		16+ yrs	-0.564*	0.12301	<0.001	-0.8822	-0.2472	
11-15 yrs		0-5 yrs	0.327*	0.09752	0.005	0.0754	0.5788	
		6-10 yrs	0.384*	0.11139	0.003	0.0974	0.6724	
		16+ yrs	-0.179	0.13628	0.551	-0.5315	0.1720	
16+ yrs		0-5 yrs	0.506*	0.11060	<0.001	0.2214	0.7923	
		6-10 yrs	0.564*	0.12301	<0.001	0.2472	0.8822	
		11-15 yrs	0.179	0.13628	0.551	-0.1720	0.5315	
Games-Howell	0-5 yrs	6-10 yrs	0.057	0.08750	0.912	-0.1702	0.2858	
		11-15 yrs	-0.327*	0.08161	0.001	-0.5417	-0.1126	

Multiple Comparisons										
Dependent Variable			Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval				
						Lower Bound	Upper Bound			
CP	Tukey HSD	0-5 yrs	16+ yrs	-0.506*	0.06928	<0.001	-0.6892	-0.3246		
			6-10 yrs	0-5 yrs	-0.057	0.08750	0.912	-0.2858	0.1702	
				11-15 yrs	-0.384*	0.10469	0.002	-0.6580	-0.1119	
		11-15 yrs	16+ yrs	-0.564*	0.09540	<0.001	-0.8138	-0.3156		
			6-10 yrs	0-5 yrs	.327*	0.08161	0.001	0.1126	0.5417	
				11-15 yrs	0.384*	0.10469	0.002	0.1119	0.6580	
		16+ yrs	16+ yrs	-0.179	0.09002	0.199	-0.4165	0.0570		
			0-5 yrs	0-5 yrs	0.506*	0.06928	<0.001	0.3246	0.6892	
				6-10 yrs	0.564*	0.09540	<0.001	0.3156	0.8138	
	Games-Howell	0-5 yrs	6-10 yrs	11-15 yrs	0.179	0.09002	0.199	-0.0570	0.4165	
				6-10 yrs	6-10 yrs	0.134	0.09811	0.516	-0.1183	0.3881
					11-15 yrs	-0.396*	0.12281	0.007	-0.7137	-0.0797
		16+ yrs	-0.363*		0.13930	0.046	-0.7232	-0.0041		
		11-15 yrs	6-10 yrs	0-5 yrs	-0.134	0.09811	0.516	-0.3881	0.1183	
				11-15 yrs	-0.531*	0.14029	0.001	-0.8937	-0.1695	
				16+ yrs	-0.498*	0.15492	0.008	-0.8984	-0.0987	
		16+ yrs	11-15 yrs	0-5 yrs	0.396*	0.12281	0.007	0.0797	0.7137	
				6-10 yrs	0.531*	0.14029	0.001	0.1695	0.8937	
16+ yrs	0.033			0.17164	0.997	-0.4100	0.4760			
Games-Howell	0-5 yrs	6-10 yrs	0-5 yrs	0.363*	0.13930	0.046	0.0041	0.7232		
			6-10 yrs	0.498*	0.15492	0.008	0.0987	0.8984		
			11-15 yrs	-0.033	0.17164	0.997	-0.4760	0.4100		
	6-10 yrs	0-5 yrs	6-10 yrs	0.134	0.09841	0.520	-0.1214	0.3912		
			11-15 yrs	-0.396*	0.12949	0.017	-0.7396	-0.0537		
			16+ yrs	-0.363	0.16361	0.136	-0.8038	0.0765		
11-15 yrs	6-10 yrs	0-5 yrs	-0.134	0.09841	0.520	-0.3912	0.1214			
		11-15 yrs	-0.531*	0.14830	0.003	-0.9203	-0.1429			
		16+ yrs	-0.498*	0.17887	0.036	-0.9737	-0.0235			
11-15 yrs	0-5 yrs	0.396*	0.12949	0.017	0.0537	0.7396				

Multiple Comparisons								
Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
			6-10 yrs	0.531*	0.14830	0.003	0.1429	0.9203
			16+ yrs	0.033	0.19768	0.998	-0.4888	0.5548
	16+ yrs	0-5 yrs	0.363	0.16361	0.136	-0.0765	0.8038	
		6-10 yrs	0.498*	0.17887	0.036	0.0235	0.9737	
		11-15 yrs	-0.033	0.19768	0.998	-0.5548	0.4888	

\*. The mean difference is significant at the 0.05 level.

## 4.9 QUALITATIVE ANALYSIS

### 4.9.1 Greater Focus on Community, Employee, and Environment-based CSR

It was identified that, concurrent to the above presented results, the participants indicated that they primarily focused on initiatives that were for the community, the employee, and the environment. Community-based implementation was more important due to the fact that guests can perceive the initiatives to be added value. For instance, Participant 1 noted, “Giving back to the community and its stakeholders is vital for the survival of any company. Happy stakeholders particularly employees add value to the company. So, if a company helps its stakeholders and drive towards CSR efficiency you may be deemed as a leader in the industry. Some guests see this as a value-add as you are giving back to the community and seen as a compassionate organisation”.

Moreover, the participants also noted that the CSR initiatives targeted towards the community are not supposed to be a once off initiative and when done regularly, can generate greater value for the organisation. For instance, Participant 3 noted, “It has to make a real difference and CSR needs to align itself to general policies. I also feel that it must be continuous and not a once off intervention. We always have donated linen, and we can continue to support charities on a regular basis. On our animal welfare, it is more complicated as this requires donations. This requires a lot of coordination and communication”.

In addition, participants also noted that in supporting their employees, environment, and community, the company has reached up to 85% maturity in their initiatives. For instance, Participant 4 stated that, “85% of CSR initiatives are focused on building collaboration with the community and supporting the broader environment. Building a culture of inclusiveness is our main focus”. Furthermore, Participant 5 also noted that their organisation also focuses on building the livelihood of the community, “CSR has started 12 to 14 years back. The aim for any corporate organisation is to support community. Maturity came in over the years and the concept of livelihood developed. 85% the CSR is focused on building livelihood and supporting the community. Building livelihood requires 100% focus”. Therefore, while the hotels have different initiatives and areas of focus, the most common trend is that they are focused on community, employee, and environmental initiatives.

#### **4.9.1.1 Community focused CSR is the most important CSR strategy**

Some of the participants further elaborated that community engagement and community CSR is the single most important CSR strategy such that they are engaged in giving back to the community as much as possible. For instance, Participant 1 stated that, “Giving back to the various stakeholders is our primary concern we could however engage in more programmes to further assist”. Furthermore, Participant 2 noted that with the current global pandemic caused by Covid-19 and the number of stranded people in the country, the hotels need to provide assistance and free accommodation. For instance, Participant 1 said, “At the moment we should be assisting more stranded tourist with free accommodation and paying for tickets to employees stranded abroad due to the limited repatriation flights to UAE. Giving back to the various stakeholders is our primary concern and we engage in programmes to help assist in every way possible”. In addition, Participant 4 also stated that the main motivation of the community CSR is to allow the community to preserve its heritage.

#### **4.9.1.2 Employee-based CSR is crucial**

The results also indicated that while the overall sentiment of hotels were aligned to support their employees, and considered their CSR important, there were very few hotels who actually carried out appropriate initiatives. For instance, Participant 1 noted that “our employees can all join our

in-house training initiative via the in-house academy. Some of success stories are a general cleaner that has been promoted to a waiter”. Thus, Participant 1’s hotel is providing upskilling opportunities to the employees. In addition, Participant 5 stated that their hotel provides several benefits in addition to the providing basic amenities such as “every employee gets 10 nights to explore different cities. This preferential benefit to all employees which gives them the opportunity if they cannot afford to pay for a good hotel themselves. They also get medical insurance onsite and offsite, transport shuttle service provided to bus and train stations, discounts food and beverage across all levels bands, and educational loans are provided and considered”.

Highlighting the need to engage more with employee CSR, it was noted by Participant 7 that, “As a well-established and sustainable business, it is my firm view that the company has definitely got to invest much more, with regards to benefit plans and training for all of those who work in the organisation”. Similar insights were echoed by Participant 8 who also noted that, “The organisation can focus more on helping employees with the relief of family funding. As well as giving back to the community”.

#### **4.9.1.3 Employee-based CSR is limited to basic amenities**

The most common theme that was noted in the data was that the employees are provided with only the most basic amenities. For instance, almost all of the respondents stated that medical insurance, transport, housing allowances to some levels of the staff, and retirement aid is provided. Some of the participants noted some additional benefits such as discounts on food and beverages, provision for studying, and annual flights, but these were limited to a few. Table 4.39 summarises the responses provided by the participants.

**Table 4.39: Employee-Based CSR**

Participants	Responses
Participant 1	Discounts food and beverage provided; Medical insurance is provided to all employees.
Participant 2	Transport is provided to employees to and from their respective accommodation; Discounts food and beverage provided; Medical insurance is provided to all employees.
Participant 3	If you refer to work benefits, we offer, accommodation, annual flight tickets, meals on duty, medical coverage to all, and allowances to certain levels such as housing, car living and schooling.
Participant 4	Transport to work.
Participant 6	Retirement pension funds; Medical insurance only to certain level not all staff.
Participant 7	Retirement medical aid mainly to senior staff. However, there are adequate case studies that indicates that they are five out of ten in rating. Much more has to be done to ensure the plan is meaningful.
Participant 8	Transport is provided to employees to their accommodation and food. Discounts on food and beverage at any of the hotel chains; medical insurance; study benefits; housing allowances to some levels.

**4.9.2 Customers do not often have Knowledge about CSR Initiatives**

Another trend that was noted was that there is limited knowledge that is published out to the customers about the CSR initiatives that are being conducted by the participants’ respective hotels. For instance, Participant 1 noted that, “Online information is published but access is provided only to internal employees”. In addition, similarly Participant 5 noted that, “online information is published but access is provided only to internal Group employees. There are some information that are published from the Group side in various articles when needed and required”. Finally, Participant 8 also noted that, “Online information is published but access is provided only to internal employees”.

**4.9.3 Supporting Local Suppliers is a Core Strategy**

Some of the hotels were increasing the sustainability of their processes and focusing on supporting their local suppliers. For instance, Participant 1 noted, “We only buy local products and focus on ensuring they are eco-friendly, biodegradable, and recyclable”. In addition, Participant 4 and 5

both stated that their hotels prefer to source materials and items locally to create opportunities and build small businesses.

#### 4.9.4 CSR Compliance is a Primary Focus

Several participants outlined that one of the primary reasons why their hotels engage in CSR is for ensuring that they are compliant with the statutory rules and regulations that have been imposed by government. Other participants also, mentioned that engaging in CSR helps them to gain greater brand recognition and generate more revenue streams. These responses are tabulated in Table 4.40. Participant 8 stated that the primary motivation was to obtain awards. Only one participant, however, outlined that they engage in CSR activities due to it being the right thing to do. In other words, Participant 3 noted that, “Besides the right thing to do, it can also be personal by assisting employees and the community to enhance better condition for both. It is not about profits.

**Table 4.40: Motivations for Engaging in CSR**

<b>Participants</b>	<b>Responses</b>
Participant 1	The sustainability of the company and to ensure it is seen as a CSR compliant company.
Participant 2	The sustainability of the company and to ensure it is seen as a CSR compliant company. This is turn will increase brand image and ultimately the revenue streams.
Participant 6	To comply with regulatory requirements and legislation as well as giving back to the community
Participant 7	For me, the main reason for the company to engage in CSR programme is to conform to regulations and to establish certain criteria requirements for operating a business in the country. Having a CSR plan will ensure the business complies with a statutory requirement.
Participant 8	The Group Sustainability awards tool place and was measured on 5 key performance indicators – Waste and Environmental Protection, Water, Energy and Carbon, Responsible Practices, Training and Awareness and Continuous Improvement. The Resort was announced as the winner, for its dedicated Green Team for ensuring the smooth running of all Sustainability and CSR efforts.

#### 4.9.5 CSR Initiatives undertaken

The participants were asked to outline some of the core CSR initiatives that they had undertaken in the past few years. The list of initiatives outlined by the participants was diverse such that ranged



from charity work, to donations, to holding events for the community, and being sustainable. Table 4.41 outlines some of the core initiatives that were discussed by the participants.

**Table 4.41: Common Initiatives Implemented**

Participants	Responses
Participant 1	For the last 6 years we have been involved with 67 Blankets for Mandela Day where all our staff have been knitting blankets that are handed over to the association to hand out to individuals. We also collect toys at end of the year events that are then handed over to Abraham Kriel Children’s Home for Christmas.
Participant 3	Every year, the Team donates time at a book sale in Wada Mall in order to raise funds for Operation Smile. This is always successful. Last year, we started supporting Rescue Abu Dhabi, which looks after stray animals. We raised AED15K in an Iftar to pay for the vet bills. We could not do this yearly event due to Covid-19. We also continue donating to the Red Crescent.
Participant 5	Fishing and items from the hotel from source; Coconut Karnataka –600 km from Mumbai for authentic taste. Items bought from the source. Enhancement of small businesses.
Participant 8	Growing its own fruit and veg to be served to its guests at some of the hotels. Fertiliser and compost are reused.

#### 4.9.6 Feedback from Stakeholders

In terms of whether the stakeholders are engaged, many participants outlined that discussions with stakeholders are carried out regularly. For instance, Participant 1 has noted that discussions are conducted with the suppliers and the community which enables them to obtain “sustainable services that are eco-friendly and recyclable as well as to understand the requirements of the community which helps to donate old linen, towels, shampoos, soap and fittings to the community”.

Furthermore, Participant 2 has noted that online engagement survey with the employees to discuss their requirements takes place and engagements with their suppliers and the community as well. Participant 2 further noted, “Online engagement surveys with employees occur on a regular basis. Discussions with suppliers take place in order to understand their strategies as well as discussions with the suppliers to provide materials and services that are eco-friendly and recyclable. Engaging with the community during Ramadan with food parcels are handed out to the labour camps as a

CSR initiative”. Similarly, Participant 4 also noted that, “engagement with employees happens all the time; Community and supplier engagement occurs on a regular basis, and this enables the hotels supply sourcing department to understand the company’s strategy of CSR”. In addition, Participant 5 noted that they routinely engage with the employees such that they are asked to provide feedback about the organisation’s approach to CSR. For instance, Participant 5 noted, “Continuous Engagement - questions are asked to employees. Previously Gallop was used to get feedback from employees now an internal HR system is used to capture the information; The Groups representatives meet the suppliers twice a year and there is constant engagement. Every month there is an exchange of messages from community and its suppliers”.

However, only one participant, Participant 6, stated that their organisation did not conduct any consultation with the stakeholders whatsoever. In other words, Participant 6 noted, “The hotel has hardly any consultations with its stakeholders”.

#### **4.9.7 Recommended Steps for Successful CSR Strategies**

Several steps were proposed by the participants to ensure that CSR strategies are implemented and successful. One of the primary strategies is for guests to be aware that they are contributing to saving the planet by engaging with them through steps like washing linen only when required and using reusable bottles. In addition, using local suppliers to purchase seafood was also outlined. Moreover, one of the core strategies that were mentioned was to celebrate earth hour and to support the conservation of sea life and ensuring that there is substantial livelihood created in the community. However, one of the most important strategies that was outlined was to obtain support from the higher management of the hotels to ensure that these CSR initiatives can be sustainable. The verbatim responses of the participants are outlined in Table 4.42.

**Table 4.42: Successful CSR initiatives**

P2	To make guests aware of saving the planet. Washing towels only when required. Using reusable glass bottles. Employees are all given aluminium glass bottles to use as well in the hotel to cut on plastic consumption.
P3	We need to build a true relationship and have regular events associated with our hotel.
P4	Being more visible to the stakeholders and using external online platforms to make the world aware of what we do for the community.

P5	Engaging and talking to the community. Measuring the success for building their own livelihood. Seafood is now purchased from 1 and 2 suppliers which is direct from the community. Directly buy from the fish community creates more opportunities in the local markets. Some bulk items are bought from source but mostly items are sourced locally and directly from the supplier to create small business initiatives. Success rate of livelihood is measured, and the Group does research to verify whether the entrepreneur expanded the line of business. In most instance around 6 or 7 out of 10 expand their business line.
P6	Senior management need to set the tone from the top and ensure CSR is implemented. It becomes almost impossible to implement CSR initiatives if there is no support from higher management. You require management to be the driving force behind the strategy of CSR for successfully initiatives. When initiatives are brought to the table, they are usually discarded due to various reasoning. The little that we do we try to implement well.
P7	In the absence of a committee with a plan, and no willingness from the Chairman of the company, a lower Senior Management person will find it very difficult to implement a CSR plan. Permission will have to be sort for every initiative suggested. This will always be de-motivating and a failure of the plan.
P8	Engaging with the stakeholders. Garden tours are arranged to make guests aware of the initiatives carried out by the hotel. This also, highlights the health benefits of growing and eating fresh food. Earth hour celebrations are celebrated annually. All glass bottles onsite are crushed, and many bottles do not land up in land refills but instead used as new glass. It also supports eco –friendly beaches and has a blue flag certification, this is labelled in 46 countries. An artificial reef was created to conserve sea life.

**4.9.8 Characteristics of a Successful CSR Strategy**

In terms of what makes a successful CSR strategy, one of the primary indications was that the initiatives need to be focused around giving back to the community and its stakeholders is vital for the survival of any company. This was due to the fact that happy stakeholders, particularly employees, add value to the company. In addition, one participant noted that there needs to be a plan of implementation for the strategy such that there is an adequate time frame associated with it. Another significant characteristic was that there needs to be added value to the stakeholder groups and should not be a mere exercise for maintaining compliance with the regulatory authorities.

**Table 4.43: Characteristics of a Successful CSR Initiative**

P1	Giving back to the community and its stakeholders is vital for the survival of any company. Happy stakeholders particularly employees add value to the company. So, if a company helps its stakeholders and drive towards CSR efficiency you may be deemed as a leader in the industry. Some guests see this as a value-add as you are giving back to the community and seen as a compassionate organisation.
P3	Longevity, regular intervention, community support & feedback, achieving your goal in terms of funds received would be signed of success. Once off, not celebrated, writing a cheque only, seeking PR would be seen as unsuccessful.
P6	One step ahead as they are expanding and establishing themselves to other lines of business. Measured and guidance is provided in personal meetings. The measurement also caters to check if more people are employed to the business. Engagement is key point.
P7	Successful implementation of an agreed plan, measured and verified for adequate conclusion within a time frame.
P8	Successful CSR initiative is giving back to the community and its stakeholders. If an individual can make a difference to these initiatives, we are able to add value. If, we cannot add value and merely doing it for the sake of it then it becomes a void exercise and non-beneficial.

#### **4.10 DISCUSSION**

The research began with the following research objectives: identify the existing CSR practices and identify the benefits of CSR and CP in order to address and understand what sustainable CSR initiatives are undertaken globally in the hospitality industry and whether these initiatives add value to the hospitality organisations in question and the community; evaluate how the hospitality industry within the RSA and the through its CSR initiatives adds value to the community, consumers, potential employees and investors while still remaining sustainable and evaluating the benefits of investing money for CSR activities within the hospitality industry in the RSA and the UAE; and to look into how perceived CSR and perceived CP are related in hotels in the RSA and the UAE. A mixed-methods approach was utilised to meet these objectives, with the following chapter outlining the results of the analysis. The results were presented and analysed in the preceding chapter, with the following chapter discussing them against prior research.

#### **4.10.1 Influence of CSR on CP of Hotels in Emerging economies**

Based on the results obtained and discussed in the preceding chapter, it can be concluded that there is partial support for the hypothesis that there is an influence of CSR on CP of hotels in the UAE and the RSA. In other words, the CP of hotels is influenced only by the community, environment, and employee CSR ( $\beta=0.61$ ,  $p<0.001$ ,  $R^2=0.34$ ) and not the customer-related CSR that is carried out by the hotels. This result is extending research related to CSR in the context of emerging economies. In other words, CSR is mostly regarded as a Western phenomenon due to developed nations' strong institutions, norms, and appeal processes, which are inadequate and overlooked in emerging economies (Chapple and Moon, 2005). It was perceived in the past that these standards that are inadequate hinder the emerging economies from engaging in CSR activities. In light of this, the results of the present study are making a unique contribution in the domain of CSR in emerging economies as only a handful of studies have tested the effects of CSR on CP of hotels in emerging economies (e.g., Rais and Goedegebuure, 2009; Mishra and Suar, 2010). Furthermore, one of the primary challenges that Mishra and Suar (2010) have noted is that there is no measure of CSR that was developed at the time that the research by Mishra and Suar (2010) was conducted, which meant that they had to rely on secondary measures. However, the present research has used a measure that was developed by a validated scale developed by Turker (2009) for measuring the perceived CSR initiatives across primary stakeholders such as employees, environment, customers, and the community. Furthermore, the research by Rais and Goedegebuure (2009) was also conducted using secondary data. In other words, the researchers investigated CSR and CP in 101 Indonesian manufacturing firms. They investigated stakeholder relations as a reliable indicator of CSR and its effect on CP (Clarkson, 1995). They discovered that the stakeholder relationship is a valuable predictor of social success. They calculated CSR as a single attribute of the organisation using the Structural Equation Model, which was extracted from primary stakeholder challenges as defined by (Clarkson 1995; Davenport, 2000 and Moore, 2001). They concluded that CSR has a clear and important impact on a company's competitive position as well as its CP. They also showed that the relationship between CSR and CP is guided by the companies' competitive role in the marketplace rather than business strategy. While the results of the past research conducted in the context of emerging economies are similar to the present research, the method differs

markedly as past researchers have employed secondary measures while the current research has employed primary measures.

While methodologically, the present research has made a novel contribution to the field of CSR and has created substantial knowledge in the field of CSR implementation and its effects in the context of emerging economies. The results, as noted above, are also adding to the broad literature that exists on the influence of CSR on CP. Many studies have looked at how a company's CSR practices impact its earnings (Luo and Bhattacharya, 2006; Waddock and Graves, 1997), while others have discovered that CSR increases revenue and decreases costs (Maloni and Brown, 2006; Cruz and Wakolbinger, 2008). Other researchers (Ruf, Muralidhar, Brown, Janney, and Paul, 2001; Griffin and Mahon, 1997) have stated that implementing and improving CSR should result in higher CP, whether due to lower costs or increased revenue. According to Garriga and Melé (2004), shareholder value maximisation is consistent with meeting those organisational members interests. According to Friedman (1970), corporations benefit greatly from engaging in social programmes, and that investing in philanthropic activities could be the only way to boost a company's competitive advantage and ensure its long-term viability.

Furthermore, in terms of the cultural context, the present research is making a novel contribution due to the fact that CSR practices are said to differ from country to country due to differences in the institutional profiles of the countries (Matten & Moon, 2004). The variations in the countries, according to Whitley (1999), were shown by Matten and Moon (2008). Whitley analyses subsequent work that institutions vary widely among countries and establish different NBS styles based on different economic activity evaluations (Whitley, 1999; Crouch, 2005; Deeg and Jackson, 2007; Matten and Moon, 2008). The NBS is characterised as a group of interconnected economic and social structures and institutions that establish a nationally distinctive pattern of economic activity in different spheres. The characteristics of the economic organisation, which differ in the degree and mode of authoritative economic cooperation and the organisation and interconnections between owners, managers, experts and other staff (Whitley, 1999). Whitley's NBS is based on numerous quantitative studies which show that a few main organisations, due to the effect on ties between the firm and its principal stakeholders, politics, finance and the labour organisations, are critical for business behaviour (Campbell, 2007).

The CSR application in organisations is heavily impacted by cultural practices, Visser (2007). In emerging economies and in view of their cultural values, CSR and philanthropy are strongly linked. Culture depends heavily on the practised religions in the country. Other authors noted that cultural differences are the main factor behind these changes, while a country's level of development can be a key indicator (Burton, Farh and Hegarty, 2000; Chapple and Moon, 2005).

In addition to demonstrating the advantages of CSR, emerging economies are faced with a major problem in implementing the CSR plans because they lack a fair environment to evaluate its performance. There is no evidence that CSR proposals based on international CSR guidelines, policies and values were employed by organisations in these countries. However, for several reasons, academics hesitate to follow explicitly in the developed world's CSR values, norms and policies. A few trials have shown that cultural variations are the main restriction of the adoption of international CSR standards in developed countries (Chambers et al., 2003; Welford, 2005; Baughn, Bodie, and McIntosh, 2007). These writers further argue that the implementation of the system framework is a major problem and that many gaps exist between the developed countries. Nevertheless, for Asian and African countries, Visser (2007) has implemented a popular CSR system based on the Carroll definition of the CSR pyramid. Consequently, the first duty of organisations shall be economical, the second philanthropic, the third legal, and the fourth discretionary.

#### **4.10.2 CSR Strategies adopted by the Hotels**

The results indicated that hotels in the emerging economies are focused on generating greater levels of community, employee, and environment-based CSR rather than customer-based CSR. For instance, several participants stated that they believe that community CSR is crucial for the survival of the organisation and that stakeholder happiness is vital. Furthermore, participants also stated that they view the organisation as being a compassionate organisation when it engages in CSR initiatives. These community-based initiatives, as noted by the participants, need to be continuous and on-going for them to generate value to organisation. Some of the hotels were also placing greater emphasis on initiatives that promoted inclusivity in the organisations. In addition, the participants outlined that hotels need to be aware of recent trends that are taking place in the world so that they can launch community-based CSR initiatives on current events. For instance,

one of the participants noted that hotels need to support stranded tourists who are struggling financially with free stay and money for repatriation flights. In addition, the results also indicated that the participants also focused on heritage preservation-related CSR initiatives.

Corporate practices play a major role in South Africa's social systems (Ladzani and Seeletse, 2012). Nonetheless, apart from the institutions, the past of the country, the apartheid has played a significant role in CSR's development in South Africa (Fig, 2002). While poverty and inequality remain large in South Africa, a number of government and corporate initiatives have taken place with regard to radical economies and social participation since 1994 (The CSI Handbook, 2008). Corporate social responsibility was seen as central to the idea of CSR in South Africa (Ramlall, 2012).

In the early 1970s, CSR policies in South Africa were primarily driven by the banking, mining, and oil industries (Fourie, 2005). Meyer Feldberg (a professor of Business Administration at the University of Cape Town) delivered a lecture on Business Income and Social Responsibility at the University of Cape Town in 1972, which is the first known CSR example in South Africa (Fourie, 2005). Professor Meyer Feldberg concluded that for organisations to remain sustainable, business leaders should be proactive with the community where they work, sell goods, or employ people (Trialogue, 2004). In the 1970s, businesses became concerned that the living conditions and standards of the majority of the population, particularly those living in poverty, hindered economic growth in poor countries. In this sense, the "Urban Base" was established in 1976 (and renamed the National Business Initiative in 1995) to create a long-term growth target for the black population ([www.csr-weltweit.de](http://www.csr-weltweit.de), 2011). Until 1995, the foundation donated R1.8 billion to housing projects, built various educational facilities and provided training to over 20 000 teachers (Fourie, 2005).

In South Africa, the Sullivan Principles were implemented for US companies involved in RSA during 1977. (Fourie, 2005; Van-Den Ende, 2004). The principles were set forth to encourage South African organisations to treat their employees fairly (Van-Den Ende, 2004). Furthermore, under the Sullivan Principles, American companies that invested in South African organisations were required to devote a portion of their revenue to community growth. Consequently, many of South Africa's major companies have begun to create "trust funds" to contribute to social causes.



Such trust funds have been founded by Anglo-American and De Beers' Chairman's Fund, the Gencor Development Fund, the Gold Fields Foundation, the Liberty Foundation, and many other companies (Fourie, 2005).

The South African government adopted BEE to assist traditionally marginalised population groups. The government founded the BEE to promote economic change and to redress apartheid-era inequality by providing socioeconomic opportunities to historically marginalised groups, as economic opportunities were limited during the apartheid period ([www.economy.co.za](http://www.economy.co.za), 2012). The 2003 BEE Act was developed by the government to promote CSR activities in South Africa. BEE's CSI principles were used to formalise CSR systems ([www.csr-weltweit.de](http://www.csr-weltweit.de), 2011). Act 53 of 2003 was passed into law in January of the same year, and BEE has been firmly integrated into the corporate agenda (Skinner and Mersham, 2008). Companies who wish to do business with the government must become BEE compliant ([www.economy.co.za](http://www.economy.co.za), 2012). It is significant to note that CSR debates on the African continent have traditionally taken place within the framework of moral debates about African dictatorships and financial irregularities, according to Visser (2008).

In terms of the UAE, research published by Rettab, Brink, Mellahi, and Kahan (2009) claims that there is an elevated awareness of CSR in the UAE. Two-thirds of UAE organisations said they were mindful of CSR. Around half of the organisations agree that a business should behave in its local community's best interests as well as to have a positive effect on the UAE. As per the report, mentioned above, non-governmental organisations in the UAE believe in group projects rather than only doing them on their own. One-third of organisations see community engagement as an expenditure, and over one third see it as a benefit. Businesses in the UAE have accepted CSR and this has become traditional. Around 80% of organisations in the UAE will strive to stay environmentally conscious and pay their workers equally while showing respect for their customers as well. This shows that organisations in the UAE have recognised that CSR and CSR activities are important more than ever. As organisations in the UAE are given more incentive to focus on their overall social and community effect and priorities while also increasing their capacity to enforce these policies, responsibilities and strategies, they are given a opportunity to become more compliant (Rettab, Brink and Mellahi, 2009).

In terms of employee CSR initiatives, the primary trend that emerged from the data analysis was that hotels only focused on employee-level initiatives in the form of providing them with basic amenities such as food provisions, accommodation, medical insurance. In selected hotels, to selected employees, provisions such as retirement plans, retirement medical aid, car, and schooling level benefits were provided. Not much research has been conducted on the context of employee CSR in the emerging economies apart from the community-based CSR, which includes creating opportunities for underprivileged groups in the countries.

Furthermore, in terms of environmental CSR, several participants claimed that one of the primary reasons their hotels participate in CSR is to ensure compliance with the legislative rules and regulations implemented by the government. Others have said that participating in CSR helps them achieve greater market awareness and create more revenue streams. One participant claimed that winning awards was the primary motivation. However, only one participant said that they participate in CSR activities because it is the right thing to do. In other words, aside from doing the right thing, it can also be personal and trying to improve employee morale. It is not about making money. This is consistent with the findings of prior research, which found that encouraging greater sustainability through CSR initiatives can aid the hotel industry in gradually adopting social and environmental strategies and actions, such as social and environmental training programs, monitoring environmental costs and savings, green buying practices, recycling programs, and energy and water-saving initiatives (Chung and Parker, 2010). Additionally, CSR continues to spark the interest of tourism industries, and some hotel corporations are engaged in CSR operations, include Bunleung, Butcher, and Fredline (2014). The hotel sector has so far taken part in a variety of operational actions geared toward environmental preservation (Sucheran and Bob, 2015). The most common contribution of industry to environmental activities and programmes is in the areas of energy, water, and waste management. According to Graci and Dodds (2008: 252), hotels are not persuaded to participate in good environmental practices simply because it is "the best thing to do." In general, hotels participate in sound environmental activities because of the perceived economic and other advantages of environmental management and being viewed as responsible organisations.

Legislative controls, cost savings, gaining a competitive edge, meeting customer demand, enhancing environmental efficiency, building employee awareness, managing risks, and improving investor relations are some of the primary reasons for hotels to engage in sound environmental practices (Graci and Dodds, 2008; Kang et al., 2015; Rahman, Reynolds and Svaren, 2012). Enhancing a hotel's social and environmental performance can also help to create a welcoming environment for staff and visitors, acquire a competitive edge, and enhance the company's corporate profile and brand image (Hsieh, 2012; Mensah, 2006; Tortella and Tirado, 2011).

#### **4.10.3 Strategies for Successful CSR in the Hotel Industry**

According to Noeiaghæi (2009), in the last decade, there has been a greater emphasis on CSR, the environment, and sustainability. Organisations in the modern era are expected to be mindful of these problems. Some international and multinational organisations have various rules and regulations in place to ensure compliance with traditional environmental and ethical standards. Since CSR is a more important topic in developed countries, multinational corporations in emerging economies have recognised the role of CSR in the global business platform. All businesses who wish to enter foreign trade and business networks must be environmentally and socially responsible and implement CSR initiatives.

Organisations carry out various social obligations. These include increased public expectations of industry, reduced government power and scope, globalisation, and increased media reach. A series of corporate scandals has eroded public confidence in businesses, financial institutions, and markets (Smith, 2003; OECD, 2004). As a consequence, even if CSR principles do not improve financial results, management can prefer to enforce them. The UN expects to achieve the Millennium Development Goals of a world with less poverty, hunger, and disease, better survival prospects for mothers and their babies, better-educated children, equal opportunities for women, and a healthier climate (UN, 2006). The UN anticipates achieving these objectives with the assistance of participating international organisations and the crucial contribution made by business in taking charge of important issues like human development and environmental sustainability (Visser, 2007).

According to Visser and Tolhurst (2010), In Africa, CSR is most frequently connected to medium-sized to large businesses, particularly with big foreign investors. CSR can be a means to fight unfavourable views given the extreme prosperity of these organisations in contrast to the unrest in the nations and communities where they operate. CSR consequently looks to be an optimistic payback philanthropy with positive effects on public relations rather than being frequently associated with the organisation's primary business. As a result, CSR initiatives and projects in Africa are generally focused on fostering a favorable corporate image as well as improving the delivery of public services in the fields of healthcare, particularly HIV/AIDS, education or the development of labour skills, and the exclusion of child labour (Sorour, Boadu and Soobaroven, 2020). Despite the recent rise in popularity of telecommunications businesses, Southern African mining, oil, and gas companies have significant social and environmental impacts that make CSR a crucial topic (Hamann and Kapelus, 2004).

Product differentiation, cost focus, and cost leadership are examples of the market and corporate strategies used by companies to grow their businesses. Furthermore, they are interested in implementing CSR services as a market strategy (Mohr, Webb and Harris, 2001). As a result of their dissatisfaction with existing CSR operations, many companies in emerging economies such as India, Bangladesh, Pakistan, and Sri Lanka are moving towards developing CSR programmes. Sood and Arora (2006), on the other hand, the motivation for social responsibility initiatives is based on an organisation's leadership and the orientation of its senior management. As a result, CSR is becoming an important trend for improving partnerships between stakeholders and business organisations in the developing world and should be widely adopted.

One of the first aspects that were identified in the data was that consumers need to be made aware of the CSR strategies that are being conducted in the organisation.

Given the above, the participants in the present study noted a few crucial initiatives that have been focused on in the present research. For instance, participants that were surveyed noted that they had been involved with 67 Blankets for Mandela Day, where all our staff have been knitting blankets that are handed over to the association to hand out to individuals. They also collect toys at the end of the year events that are then handed over to Abraham Kriel Children's Home for Christmas. Moreover, another participant noted that every year, the team donates time at a book

sale in Wada Mall in order to raise funds for Operation Smile. This is always successful. Last year, they started supporting Rescue Abu Dhabi, which looks after stray animals. They raised AED15K in an Iftar to pay for the vet bills. They also continue donating to the Red Crescent. Another participant stated that they engage in local CSR where they support local vendors. Local vendors supply fish and other items from a local source, which leads to the enhancement of small businesses. In addition, another participant stated that they target sustainability by growing their own fruit and vegetables to be served to guests whereby the fertilisers and compost are reused.

Moreover, the general sentiment of some of the participants was that they perceived that a successful CSR initiative is giving back to the community and its stakeholders whereby an individual can make a difference to these initiatives; only then can they add value. If we cannot add value and merely doing it for the sake of it, then it becomes an exercise that is non-beneficial. A similar insight was provided by another participant, such that giving back to the community and its stakeholders is vital for the survival of any company. Happy stakeholders, particularly employees, add value to the company. So, if a company helps its stakeholders and drive towards CSR efficiency, you may be deemed as a leader in the industry. Some guests see this as a value-add as you are giving back to the community and the environment and seen as a compassionate organisation.

In addition, the data also indicated that from the perception of the employees, the senior management needs to set the tone from the top and ensure CSR is implemented. It becomes almost impossible to implement CSR initiatives if there is no support from higher management. It is required that the management needs to be the driving force behind the strategy of CSR for successful initiatives. When initiatives are brought to the table, they are usually discarded due to various reasoning.

Thus, in emerging economies, CSR is about giving back to the community and its stakeholders. Senior management needs to set the tone from the top to ensure CSR is implemented. Happy stakeholders, particularly employees, add value to the company. If a company helps its stakeholders and drive towards CSR efficiency, it may be deemed a market leader in the industry. It is required that the management needs to be the driving force behind the strategy of CSR for

successful initiatives. It becomes almost impossible to implement CSR initiatives if there is no support from higher management.

#### **4.11 CONCLUSION**

It can be concluded that there is partial support for the hypothesis that there is an influence of CSR on CP of hotels in the RSA and the UAE. In other words, the CP of hotels is influenced only by the community, environment, and employee CSR and not the customer-related CSR that is carried out by the hotels. This result is extending research related to CSR in the context of emerging economies. In other words, CSR is mostly regarded as a Western phenomenon due to developed nations' strong institutions, norms, and appeal processes, which are inadequate and overlooked in emerging economies. In light of this, the results of the present study are making a unique contribution in the domain of CSR in emerging economies as only a handful of studies have tested and have researched the effects of CSR on CP of hotels in emerging economies. While methodologically, the present research has made a novel contribution to the field of CSR and has created substantial knowledge in the field of CSR implementation and its effects in the context of emerging economies. The results, as noted above, are also adding to the broad literature that exists on the influence of CSR on CP. Many studies have looked at how a company's CSR practices impact its earnings, while others have discovered that CSR increases revenue and decreases costs. Corporations benefit greatly from engaging in social programmes, and that investing in philanthropic activities could be the only way to boost a company's competitive advantage and ensure its long-term viability. Furthermore, in terms of the cultural context, the present research is making a novel contribution due to the fact that CSR practices are said to differ from country to country due to differences in the institutional profiles of the countries.

Community CSR is crucial for the survival of the organisation, and that stakeholder happiness is vital. Apart from institutions, the history of the country, and the apartheid has played a significant role in CSR's development in South Africa.

Hotels only focus on employee-level initiatives in the form of providing basic amenities such as food, accommodation, medical insurance. Not much research has been conducted on the context of employee CSR in emerging economies. The hospitality sector has taken part in a number of operational initiatives aimed at preserving the environment. Enhancing a hotel's environmental

and social performance can help to create a welcoming workplace for employees and guests, acquire a competitive edge, and this enhances the company's corporate reputation. In general, hotels participate in sound environmental activities because of the perceived economic and other advantages of environmental management are being viewed as responsible organisations.

## **CHAPTER 5: GENERAL CONCLUSIONS AND RECOMMENDATIONS**

### **5.1 INTRODUCTION**

This chapter provides the general conclusion and recommendations of the study that has been presented above. First and foremost, the chapter summarises the motivation of the study and outlines the concept of CSR in emerging economies. This is followed by a conclusion of the key trends in past research with an emphasis on emerging economies. Moreover, the chapter also provides an overview of the methodology adopted. The chapter then provides the recommendations for successful CSR in the hotel industry, as well as outlines the implications for the industry and research. Finally, the chapter outlines the limitations and recommendations for future research.

### **5.2 MOTIVATION FOR THE STUDY**

#### **5.2.1 OVERVIEW**

The study set out to achieve the following objectives: to identify the existing CSR practices and the benefits of CSR and CP in order to address and understand what sustainable CSR initiatives are undertaken globally in the hospitality industry and whether these initiatives add value to the hospitality organisations in question and the community; to evaluate how the hospitality industry within the RSA and the UAE adds value to the community, consumers, potential employees and investors through its CSR initiatives while still remaining sustainable and evaluating the benefits of investing money for CSR activities within the hospitality industry in the RSA and the UAE; additionally to look into how perceived CP and CSR are related in hotels in the UAE and the RSA.

The hospitality industry was chosen due to its rapid global growth. The tourism industry has also been recognised for its ability to alleviate poverty and foster economic development in emerging economies. Adopting the business opportunity for sustainable goods and services while effectively reducing the output and price risk of failure could have a significant effect on the industry. Second, it is possible to gain a competitive advantage by developing complementary skills to meet the needs of stakeholders.



### **5.1.2 CONCEPT OF CSR IN EMERGING ECONOMIES**

CSR encompasses all of a company's social and ethical responsibilities. A triple-bottom-line approach employs companies to balance the needs of stakeholders, allowing them to give back to society while still prospering. Organisations follow CSR activities for a number of purposes, including enhancing the organisational image, growing team morale, and strengthening relationships with consumers and stakeholders. Organisations must illustrate CSR principles during periods of financial success in order to be seen as a socially responsible enterprise. Businesses will promote creativity by introducing CSR. Nonetheless, CSR is most widely used in developed countries, such as the USA, Canada, and the UK. As a consequence, given the lack of progress in CSR implementation in the developing world, this study is extremely important. This is significant because, for the first time, scholars in emerging economies are exploring deeply into the concept of CSR. Thus, the current study has clearly set the stage for the hospitality sector to participate in CSR activities by identifying the return and advantages of making investments for CSR activities within the hospitality sector in emerging economies. In other words, investigating the relationship between CSR and CP in hotels in emerging economies would allow the researcher to comprehend the societal benefits and the sustainability of hotels.

Fighting apartheid's legacy of poverty and underdevelopment is an important problem in the RSA as a post-apartheid country. Despite the fact that poverty levels in the RSA have declined, the majority of South Africans are still homeless. As a result, participating in CSR for the hospitality sector is crucial in terms of social, economic, and political factors. This was a key component on the ANC's Reconstruction and Development Plan election campaign in 1994. Longer-term socioeconomic policies have aimed to make South Africa more democratic and less exploitative for all of its inhabitants. The following strategies are outlined in the White Paper on Reconstruction and Development Programme's: build a diverse and robust economy for all South Africans, enable fair job opportunities for all races and genders, and democratise the country for personal well-being. It sought to address and redress apartheid's social and economic differences. However, several representatives of the South African business community tend to be unaware of the advantages that CSR can provide for their companies, and it is important that this research study

will fill that void. This socioeconomic policy sought to create a more prosperous society through reconstruction and growth, as well as to deepen democracy for all South Africans.

The government of the UAE, on the other hand, offers many advantages to its native people. The UAE's welfare services keep people from being dependent on the system, while middle-class families' needs are met by the use of financial strategies. The UAE government also provides assistance to low-income citizens (including widows, the disabled, and the elderly). Despite this, expatriates who work and live in the UAE do not benefit from the welfare system because they are not considered citizens and therefore are not entitled to government benefits. This could improve if the hospitality sector practices CSR, as the tourism industry in the UAE is one of the most important contributors to the country's economy. The UAE is a popular tourist destination in the Middle East, attracting tourists from all over the world who come to experience the UAE's culture and diversity. As a result, the UAE's tourism sector is critical to the economy. According to previous studies, tourism destinations must meet global expectations, which is why green and eco-friendly hotels are in high demand right now. The UAE should adhere to sustainable CSR practices, and the implementation of CSR policies in the UAE, will assist the country in protecting its natural resources and adhering to environmental regulations while advancing business practices that are consistent with the global community. Businesses may use CSR to help with jobs and environment education, among other things. However, according to a study, nearly 66% of organisations in the UAE are not dedicated to CSR (Rettab and Brink, 2010). The main obstacles that prohibit companies from engaging in community and CSR initiatives are a lack of knowledge about community events and a lack of financial resources, which is estimated to be about 56%. Initiatives like working with Injaz and other organisations in the UAE pave the way for many organisations to contribute to and participate in the improvement of the country.

### **5.3 KEY TRENDS IN PAST RESEARCH**

#### **5.2.1 IN DEVELOPED COUNTRIES**

Several studies in developed countries have looked into the role of CSR. Human rights, environmental degradation, and labour concerns are all issues that emerging economies face. Organisations are constantly striving to improve their financial results, and by engaging in socially

beneficial practices, they can overcome these issues. Despite this experience, it has been acknowledged that CSR is most commonly applied and researched in developed countries such as the USA, Canada, Australia, and the UK.

This is problematic because CSR can be seen as an agent of change for companies seeking to enter developing-world markets. Legal obligations are commonly regarded as less important in emerging economies than in developed countries. Government compliance capability remains a significant constraint, reducing the efficacy of legislation as a driver of CSR. While policies are not yet mature, there are guidelines that help organisations implement CSR initiatives. This creates a win-win situation for both the community and the environment because CSR programmes help both the community and the organisation. Despite this, research has shown that in some situations, there is a reluctance to accept CSR. For example, reducing carbon dioxide emissions helps businesses to lower the cost of compliance with potential environmental legislation, drive down operating costs, boost their firm reputation, increase key stakeholder loyalty, and improve their efficiency. It is critical to note that there has been an increase in scepticism and mistrust about CSR practices: greenwashing, ethical scandals and contradictory practices (such as layoffs but increased CEO pay) are all examples of negative practices that alienate key stakeholders and sometimes leave them sceptical of an organisation's intentions.

Nonetheless, CSR implies that an organisation owes a duty not only to its shareholders but to all stakeholders impacted by the company. CSR will help build a more environmentally friendly work atmosphere for employees and consumers, assist the business in gaining a competitive edge, and improve the business's corporate profile. Each stakeholder feels a sense of connection to the business's proposal. Thus, stakeholder theory has emerged as a critical theoretical paradigm that has the potential to benefit both developed and emerging economies. Additionally, institutional theory offered a fruitful avenue for examining the various ways in which the boundaries between business and society are built, as well as for improving our understanding of CSR practices.

Additionally, business ethics philosophy is founded on a broader sense of social responsibility and the moral obligation that every business has to society. According to business ethics theory, CSR obligations are philanthropic and ethical in nature, rather than legal and economic in nature. CSR has been described as business leaders' responsibility to implement strategies, make decisions, and

take actions that are beneficial in terms of society's goals and values. Significant CSR improvements occurred in the 1990s as a result of concepts for adopting CSR, such as Wood's corporate social success model. CSR dimensions became principles, strategies, and processes as a result of model production in emerging economies. Additionally, Carroll (2016) discussed how CSR criteria, concepts, and codes have evolved and continue to evolve. Carroll asserted that an explosion of rigorous theory development and analysis on the subject has occurred across numerous disciplines. This means that CSR research will continue to evolve as the economy and organisations evolve.

### **5.2.2 IN EMERGING ECONOMIES**

In terms of emerging economies, scholars paid relatively little attention to CSR in the early 2000s. This is despite the fact that globalisation has been credited with growing the popularity of CSR globally. Additionally, comparative CSR research has primarily concentrated on the disparities in CSR between Europe and the USA, as well as between European countries. International bodies, as a result of globalisation, remain diverse and continue to form the idea of CSR across countries. The findings of previous research are inconclusive and often conflicting. Individuals can conceptualise CSR studies differently, making collaboration between organisations difficult.

CSR has been a widely recognised term for what was previously referred to as corporate philanthropy, corporate citizenship, business ethics, community engagement, corporate responsibility, socially responsible investment, sustainability, triple bottom line, corporate transparency, and CSP. Regrettably, these widely used CSR indicators cannot be used explicitly in studies of developed countries. Although developed countries such as the USA and the UK have implemented CSR, it is not clear whether the practice easily transfers to emerging or non-Western countries.

CSR agendas in emerging economies have historically been less evident on a global scale and often have been deemed non-compliant with CSR standards. Companies are increasingly aware that a one-size-fits-all approach to CSR in operations is unsuccessful at addressing organisational drivers for socially responsible conduct. This advice is unique since the majority of organisations prioritise green measures and environmental conservation practices. The governments of several

major emerging economic powerhouses, including China, have taken a number of measures to ensure that their countries' effect is tailored to foreign and social interests. In the South African context, one of the hospitality organisations have developed long-term, mutually beneficial relationships with its suppliers of products and services. Via a targeted recruitment plan, the company assists black companies in South Africa. Annually, a percentage of the company's pro- spending is allocated to social investment. CSR activities are modelled after those seen in developed countries such as the USA, the UK, and Europe. It has been argued that approved CSR practices vary significantly between countries and varies by region-specifics.

CSR activities are known to vary by country due to cultural differences. In developed countries, culture is strongly influenced by the religion practised. CSR supports the company by increasing revenue and customer satisfaction, improving efficiency and quality, and reducing complexity and costs. There is no indication that businesses profit from adopting CSR plans for emerging economies. There is little evidence that businesses in emerging economies have implemented CSR policies, guidelines, or principles based on international CSR standards, policies, or principles. Recent years have seen the emergence of a similar CSR system for Asian and African countries based on Carroll's CSR pyramid model. CSR continues to be a voluntary programme for organisations, and there are no laws or regulations governing its implementation. From time to time, new measurements are applied to the concept of CSR, and organisations can incorporate these dimensions when defining CSR.

CSR programmes and issues in emerging economies are distinct from those in the developed world. According to the World Bank, emerging economies would be compelled to embrace CSR activities as a result of environmental and social factors such as globalisation, economic development, investment, and business activity. Numerous governments in emerging economies are grappling with severe poverty, and as a result, they depend on the private sector to carry out social and environmental functions that they are unable to provide. Private sector participation in social responsibility is a critical trait for successfully leading CSR.

Additionally, previous studies have identified four key roles for governments in promoting CSR, including mandating (legislative), facilitating (guidelines on content, fiscal and funding mechanisms, and creating framework conditions), partnering (engagement with multiple

stakeholders, stimulating dialogue), and endorsing (tools and publicity). The second alternative CSR practice is to address local social issues. Social business activities are market-based in nature that aim to improve the lives of the poor. For example, one of the most influential CSR organisations is the Tsogo Sun Hotel, which pioneered transformation and continues to be a leader in empowering historically marginalised individuals, businesses, and communities. The research conducted allows a more in-depth examination of its importance within society. In India, for example, the organisation Tata Steel has been recognised for its significant contribution to the UAE's infrastructure growth. Additionally, in India, it is mandatory for businesses to participate in CSR, and over 100 corporate foundations conduct CSR activities.

South Africa is not included in the CSR pyramid. Philanthropy may take priority over a company's other responsibilities in Africa. The relative interests of different types of CSR are strongly affected by the cultural context in which they operate. Through socio-cultural elements such as communalism, ethnic-religious beliefs, and philanthropic behaviours, CSR is defined in an African context. Additionally, it was found that the African humanist tradition's value-based philosophy supports many of the African continent's current approaches to CSR. Skills development and basic education, on the other hand, remain a major concern throughout Africa. African countries have inadequate and limited administrative and financial capacity to achieve these objectives. Between 1981 and 2005, poverty remained stable in Sub-Saharan Africa. The majority of CSR research in emerging economies has focused on Asia, Africa, the Middle East, and Latin America. CSR views prevalent in developed nations are incompatible with those prevalent in developing ones. In other words, CSR develops in relation to external forces, such as fulfilling legal and regulatory obligations and responding to public opinion. In industrialised nations, environmental responsibility and development of environmental management techniques are increasingly critical. Many individuals define corporate environmental responsibility as the organisation's duty to pay for the environmental repercussions of its actions, products, and facilities. CSR is gradually moving away from its historical focus on corporate giving and toward a broader collection of activities that engage businesses with a broader range of stakeholders and assist organisations in integrating CSR practices into their core strategy. CSR's origins and conceptualization are inextricably linked to each country's historical and cultural traditions and are strongly impacted by ethical ideals and religious practices. Additionally, CSR is evolving from its historical focus on

business philanthropy to include a broader range of activities that engage businesses with their whole ecosystem of stakeholders and assist integrate CSR practices into the organisation's fundamental strategy. Additionally, reporting efforts are growing in scope with the hope that systematic monitoring and evaluation of outcomes would bolster CSR's credibility and make it simpler to verify. Additionally, CSR is evolving in reaction to external pressures, including as fulfilling legal and regulatory requirements and responding to broader public opinion, such as meeting environmental criteria and maintaining appropriate labour standards across the supply chain. For example, businesses are increasingly depending on partnerships with other stakeholders, including governments and non-governmental organisations, to conduct CSR activities. Economic donations, on the other hand, have been characterised as the most important CSR activity, since they provide a cost-effective method for businesses to have a social impact. Asia has less CSR policies and activities than the USA, Europe, and Australia. Equal pay, associational freedom, and worker benefits are only a few of the policy differences between European and Asian companies.

In terms of tourism, the UAE is one of the top nations in the Middle East. CSR should be a requirement that businesses consider more strategically in their business plans. UAE laws have emphasised the significance of CSR and environmental regulations in order to safeguard the country's natural resources, promote corporate ethics, and adhere to global sustainability norms. CSR is increasingly being ingrained in regional corporate activities in the UAE. CSR is a western idea that is gaining traction in the Middle East. The UAE is the most suitable location to provide insights into CSR since other Middle Eastern nations are not embracing the concept at the same rate as the UAE (2015). Recently, there have been global efforts to invest ethically and to direct earnings toward improving community life and protecting the environment. The UAE is one of the region's most socially conscious nations, providing a range of public services aimed at ensuring a high degree of social stability. This has included the construction and supply of infrastructure and municipal services, as well as education and health.

The UAE's economy is booming, and many organisations are focusing their efforts on CSR and related activities. By adopting CSR, businesses not only do the right thing, but also demonstrate their responsiveness to societal demands. The UAE government has a strong sense of social responsibility. There are indications of increasing government acceptance of CSR, sustainable

development, and environmental stewardship principles. The Middle East and Northern Africa (MENA) region is ahead of the curve because it takes a regional, organised, and policy-driven approach to CSR.

Numerous MENA governments are collaborating with industry to accomplish environmental and social goals via public–private partnerships. His Highness Sheikh Mohammad Bin Rashid Al Maktoum, Vice-President and Prime Minister of the UAE and Ruler of Dubai, announced a Cabinet decision on 5 February 2018 regarding CSR in the UAE. According to the order, social responsibility is defined as voluntary contributions made by businesses and institutions across the nation. Contributions in kind or cash will be utilised to support economic, social, and environmental development programmes and projects in the UAE. This programme aims to increase business sector understanding of its role and duty toward the community and the nation's growth. Furthermore, according to the World Giving Index, the UAE is a globally recognised leader in philanthropy. The UAE government is committed to establishing innovative sustainable development initiatives that align with the country's overall development plan. The UAE-NSYG 2017 seeks to promote overall sustainable development on a national scale via the establishment of efficient partnerships between official government and private sector organisations. The UAE's Council of Ministers issued a resolution (the CSR Law) concerning CSR in the UAE which came into force on 1<sup>st</sup> February 2018. The CSR law imposes reporting requirements on contributions made to CSR activities and financial contributions, which will apply to many companies in the UAE on a mandatory basis, and to others on a voluntary basis. It also offers various incentives to contribute to CSR initiatives.

The CSR Law in the UAE states that social responsibility is based on voluntary principles. However, while CSR contributions will remain voluntary, filing a CSR return and listing on the platform will be mandatory for all businesses in the UAE which fall within the scope of the CSR Law. Before the annual trade licence renewal, the CSR Law provides that businesses must disclose their contribution, or non-contribution, to social responsibility for the preceding year, via the CSR Smart Platform. If the company discloses a CSR contribution, it must include all data and information relating to the type and volume and the beneficiaries of the contribution.



However, while the benefits of CSR are well known in developed countries, they are not well understood in emerging economies due to fragmented and restricted studies. Furthermore, since there is no specific mandate for CSR implementation in the developing world, companies in emerging economies do not clearly grasp the definition and implementation of CSR. As a result, many Arab and African businesses lack an adequate structure for implementing CSR and, as a result, are unable to reap the many benefits that CSR initiatives produce. Since previous research has found that CSR initiatives in the developed world differ from those in the developing world, the aim of this study is to provide a structure for CSR implementation in emerging economies while highlighting the benefits of CSR on CP.

### **5.3 OVERVIEW OF METHODOLOGY ADOPTED**

The researcher took an epistemological stance with a pragmatic paradigm, which required a mixed-methods approach. This approach was selected since the research aims to identify current CSR activities in the hospitality sectors of the RSA and the UAE, as well as to quantify the advantages that CSR efforts may provide. Furthermore, the purpose of this research study was to establish what are some of the worldwide sustainable CSR efforts in the hospitality sector, as well as if these CSR initiatives provide value to hospitality organisations and society as a whole. This research will also provide a conceptual framework for long-term CSR activity in the hotel sector in the RSA and the UAE. Because these research objectives required the researcher to preserve objectivity and subjectivity, the study was performed using a pragmatic approach.

Since there are no current hypotheses or tests that have quantified the effect of CSR on firm output in emerging economies, a pure positivist or interpretivist model is not appropriate for this analysis. Positivists and interpretivists contend that only one form of data collection can be used to conduct analysis and hence are only concerned with testing current hypotheses or generating new theories. As a result, since the study's aim is to test a hypothesis and create new hypotheses, taking a pure positivist or interpretivist stance was not an option. A pure positivist stance allows the researcher to evaluate a specific hypothesis, while a pure interpretivist stance allows the researcher to exclusively produce new theories. Furthermore, the research would be unable to establish a structure for CSR practice in emerging economies using either a positivist or an interpretivist approach. Finally, when a study adopts a pure positivist or pure interpretivist stance, there are

drawbacks that are minimised when a realistic paradigm is used. A pure positivist approach, for example, is highly objective and follows a rigid framework, whereas a pure interpretivist approach is highly vulnerable to researcher bias and cannot be sufficiently generalised. Therefore, the pragmatic paradigm was selected as the basis for this study.

As part of its pragmatic paradigm, this study employed deductive reasoning. The pragmatic paradigm encouraged the researcher to take both an objective and subjective view of the research phenomenon under consideration. As a result, the researcher has used the deductive method to test the hypotheses formed and addressed in the preceding sections. This will enable the researcher to create and construct a framework for CSR for the hospitality industry in emerging economies.

Since this study uses the pragmatic paradigm and a deductive approach, the best technique to use is the mixed methodology. Primary data was gathered in two formats: qualitative and quantitative. Quantitative data were used to evaluate hypotheses, while qualitative data was used to construct the proposed structure. In terms of quantitative data, a survey instrument was used to collect information on perceived CSR. A similar methodology was used to assess perceived CP. A statistician's assistance was sought. He was required to sign confidentiality agreements.

The time horizon was cross-sectional when applying the mixed research approach used for this report. Since the analysis employs a mixed approach, it includes both qualitative and quantitative data. Semi-structured interviews were used to gather qualitative data. Non-numerical data that takes on a highly subjective form is referred to as qualitative data.

The survey generated around 366 respondents. Preliminary analysis was completed, and no missing values, aberrant values, or issues of normality were found. Based on the results obtained and discussed in the preceding chapter, it can be concluded that there is partial support for the hypothesis that there is an influence of CSR on CP of hotels in emerging economies. In other words, the CP of hotels is influenced only by the community, environment, and employee CSR ( $\beta=0.61$ ,  $p<0.001$ ,  $R^2=0.34$ ) and not the customer-related CSR that is carried out by the hotels. Out of the five hypotheses, a total of four hypotheses are accepted, and one rejected.

CSR implementation and improvement can result in higher CP, whether by reduced costs or increased sales. Since CSR activities are said to vary from country to country due to variations in the institutional profiles of the countries, the current research makes a novel contribution. Emerging economies face a significant challenge in implementing CSR plans because they lack a reasonable environment in which to test their results. Cultural traditions have a major effect on CSR implementation in organisations. In emerging economies, the relationship between CSR and philanthropy is robust. Furthermore, it is argued that the application of the system architecture is a major concern and that there are many differences between emerging economies and the developed world's CSR principles, norms, and policies. Furthermore, many scholars are unable to specifically adopt the principles and standards of the developed world. Thus, the absence of CSR standards in developed countries makes it difficult for these countries to implement CSR policies and standards.

The current study has produced significant information regarding the application of CSR and its effects in emerging economies, as well as a new methodological contribution to the field of CSR. The findings also contribute to a larger body of literature on how CSR affects CP.

Many researchers examined the effect of a company's CSR on its income and found that CSR raises income and lowers costs. Moreover, the current research makes a novel contribution from the perspective of the cultural context since it is stated that CSR activities are different from country to country because of the variations in country institutional profiles.

Following the quantitative analysis, qualitative data was collected from a total of eight participants. Analysis was conducted using thematic analysis. The findings showed that hotels in emerging economies are concentrated on creating increasing amounts of community, employee, and environment-based CSR rather than customer-based CSR. For example, many participants said they think group CSR is critical to the organisation's survival, and the satisfaction of stakeholders is important. In addition, the participants said that when they take part in CSR activities, they regard the organisation as a compassionate organisation. As the participants pointed out, these community-based projects have to be ongoing and ongoing to produce organisational value. Some of the hotels have focused more on programmes that encourage organisational inclusivity. Participants have indicated that hotels must be aware of the latest developments in the world so

that community-based CSR programmes are initiated at current events. One participant, for example, pointed out that hotels would help stranded visitors who have a problem with free-spending and repatriation flights in financial terms. Moreover, the results showed the participants were also focused on CSR initiatives related to heritage preservation.

In addition, the findings also showed that community-based implementation was more critical because guests perceived the programmes to be of added value. Participants also acknowledged that CSR programmes aimed at the group are not meant to be one-time events but that when performed on a regular basis, they will create greater value for the organisation. The most popular pattern is that they are concerned with culture, employee, and environmental issues.

The findings also revealed that, while the hotels' general accountability is to help their staff, there were few hotels who implemented appropriate initiatives for their staff. For example, the participants mentioned that their employees could all participate in their In-house training programme through the in-house academy. They also receive onsite and offsite medical insurance, transportation shuttle service to bus and train stations, food and beverage discounts for all stage bands, and an educational loan. Other hotels were engaging in a limited extent of employee-based CSR. In other words, one of the most popular themes found in the data was that workers are only given the most basic and legally required CSR benefits. For example, almost all respondents indicated that medical care, transportation, and housing allowances for certain levels of workers and retirement assistance are offered. Some participants mentioned additional benefits such as discounts on food and drinks, research funds, and annual fares, but these were few and far between.

A further result found was that the participants' respective hotels did not provide customers with information on the CSR initiatives. Online information is released, but access is limited to, for instance, internal staff.

The primary reason for an organisations involvement in the CSR programme is to be seen as a compliant organisation in the eyes of the law. The organisation will be able to satisfy the regulatory requirement by using a CSR strategy. In exchange, the brand recognition would improve, and revenue streams would also increase.

Many participants claimed, even when employees were engaged for feedback little was communicated, talks with stakeholders are held regularly. Participant 6 was the only participant who reported that they did not meet in their organisation at all. For example, a participant stated that food packages were distributed to labour camps during Ramadan as part of a CSR programme and that the employees were requested to contribute to the organisation's CSR approach. This means a few stakeholder meetings are held at the hotel.

In addition, the participants proposed a number of steps to ensure the successful implementation of CSR strategies. One of the principal techniques was to make tourists aware that by engaging with them by action such as washing linens when appropriate and using reusable bottles, they help to save the world. Furthermore, it has been debated to buy fish from local suppliers. Moreover, the Earth Hour observation, the protection of marine life and the provision of a significant livelihood in the community was one important strategy mentioned. However, one of the main strategies outlined was to receive assistance from the management of the hotel in order to guarantee the continuation of these CSR initiatives.

Both workers and guests are provided with aluminium/glass bottles for use in the hotel to minimise plastic consumption. Seafood is now purchased from one or two suppliers directly from the community. In order to educate guests about the initiatives of hotels, garden tours are arranged. Management must direct the policy of CSR, says the hotelier. In one participant's response it was stated that management needs to be the driving force for successful CSR programmes. The hotel chain hosts regular activities in its hotels that promote its services for guests and the community and establish connections with all parties involved.

The aim of CSR initiatives should be to give back to society and its people. Participants agree that business adds value to satisfied stakeholders, especially staff. A strategy implementation plan must be developed with a fair period of time attached to it. The sustainability of any organisation depends on giving back to society and its stakeholders. In particular, when employees are happy, they add value to the company. When a company supports its clients and seeks CSR efficiency, it can be seen as a leader in the industry. Longevity, regular intervention, support of the group and advice are all indicators of success, along with achieving the financial goal. It is impossible to

underestimate the value of involvement. An effective implementation of an advanced plan builds upon the success of a CSR initiative.

#### **5.4 RECOMMENDATIONS FOR SUCCESSFUL CSR IN THE HOTEL INDUSTRY**

In developed countries, CSR is a more relevant topic than in emerging economies. Legislation and enforcement were inadequate in emerging economies. Regulation and enforcement are also poor in emerging economies, with insufficient supervision by civil society. Poor management and the provision of services have an important effect on African organisations' drivers, roles and functions of CSR. The UN expects the Millennium Development Goals to take responsibility for key problems such as human development or environmental sustainability with the help of participating international organisations and the crucial role of businesses is highlighted. The concept of CSR does not merely boost financial performance as a standalone and can be enforced more easily by management.

CSR is mostly associated with medium to large organisations. The main focus is on creating a strong corporate image in CSR's activities and projects in Africa. CSR systems have been slowly introduced by many companies from emerging economies such as India, Bangladesh, Pakistan and Sri Lanka. This is becoming more important and should be embraced widely as a significant trend for strengthening relationships between stakeholders and business organisations.

Organisations and their members should have a drive for a sound adoption for CSR initiatives. Management must of necessity be the driving force behind CSR's plan for effective initiatives. The organisation can add value to satisfy its stakeholders, particularly employees. If an organisation allows its stakeholders to achieve CSR value, the organisation can be considered to be a market leader in terms of aiding and providing assistance to its wide range of stakeholders. The data also revealed that senior management has to set the tone from above from the point of view of the workers, and it is they who ensure the implementation of CSR. Unless more senior management support exists, it becomes far more difficult to adopt CSR initiatives.

To ensure that CSR is implemented and adopted correctly, the Senior Management must set the tone from the top. The business is enhanced by happy stakeholders, in particular staff. If the upper echelon of management does not accept this notion, it is almost impossible to enforce CSR

measures. If an organisation assists its stakeholders in realistic and valuable ways, it can be considered to be becoming a market leader.

Nearly every part of the hospitality industry has been affected by sustainability issues. Hotels need to participate in CSR initiatives because it is ethical thing to do and all businesses should also be custodians of for example, sound environmental practices, and in any case CSR is considered to be the right thing to do. In particular, in hotels, economic benefits can be achieved by environmental and social programmes, many of which have little to no capital outlay requirement. CSR in hotel management strategy, impacting upon the jobs of the local population and the promotion and implementation of sound environmental policies are found to exist in the hospitality industry. Besides cost advantages, choosing an eco-sustainable approach is also beneficial to the planet. In order to expand markets to various kinds of stakeholders, many foreign and local hotels are participating in CSR drives and strategies. Price, quality, brand and comfort continue to drive consumer expenditure, but sustainability is more and more part of the process of making carefully considered decisions.

## **5.5 IMPLICATIONS FOR THE INDUSTRY**

The main contribution of this study is that it makes a strong case for the integration of CSR activities into the standard organisational function. Enterprises engaged in successful CSR activities reassess the manner in which they work around the globe to solve cultural and social problems in order to benefit both themselves and society. The research has identified empirical evidence suggesting that CSR models do not only raise business and revenues, but they also foster worldwide change and growth, often with the support of citizens. This research thus, has the potential to create a push movement for hospitality leaders in emerging economies to contribute to society at large while benefitting their own business objectives. This research has also discovered evidence that when effectively carried out, CSR must be integrated into a company's processes and operations and should have a beneficial effect on how the company operates. Doing so can not only work towards eliminating some of the common CSR challenges but equally support the growth of the firm in emerging economies. Firms from developed countries can also establish a CSR presence in emerging economies in which they operate, which can help these emerging economies in a myriad of ways, while solidifying the growth of the company. CSR can also take

up a stronger role in the marketing and advertisement sector inherent in an organisation's mission and message to consumers and other stakeholders.

CSR aims to strike a balance between business and society by building a cohesive society and a prosperous world economy, where work, economies and communities can properly operate in an ethically acceptable way which safeguards the world for future generations to succeed. The well-being of the planet is the ultimate goal of all environment and development policies and CSR plays a key role in this endeavour. CSR helps to translate our words into actions that can reach the minds and hearts of people so that companies and society at large are able to undertake the extensive social and environmental changes needed to correct the course of our current clearly unsustainable development trajectory.

Thus, this research can create the right impetus to drive hospitality firms to help society, even if it is first done with the main motive of enhancing business profits. The three central components to sustainable development are environmental protection, economic growth and social equity and these need to be reflected in CSR initiatives.

This research has shown that CSR is the best way to establish customer ties. A CSR policy will affect customers and make customers loyal to your brand's purchasing decisions. It serves to enhance customer satisfaction and loyalty intentions in a range of communal relationships via consumer interpretations of a company's warmth.

Some cases have shown that clients were prepared to pay more than the normal price of a commodity when they were informed of the wider implication of their purchase and the benefits. Where companies endorse a charitable cause, the community is seen favourably, which in turn increases sales and supports sustainability. Thus, the present research has identified that when a company associates itself with a CSR challenge and works towards mitigating that challenge posed, the company gains benefits in terms of better customer perceptions and relations and higher profits and ultimately desired long-term sustainability.

CSR policies should not be short-term. Only long-term policies that are integrated into the business objectives are capable of generating the extent of benefits as identified in this research. In fact, it



is possible that short-term CSR will be viewed negatively by consumers as a marketing and PR ploy and could lead to additional damages rather than benefits accruing to businesses. As CSR policy is included in the business strategy, positive attention is gained, the consumer's confidence and fidelity are secured, customers and communities are established over the long term, profits are improved, and thus financial performance is also boosted. When an organisation promotes CSR policies this can also be beneficial to the organisation and can be seen as a value add, as this will help to develop distinctive brand value by creating strong connections with consumers and the communities in which the business operates.

By identifying the common practices that hotels in emerging economies have adopted, this research will hopefully create an impetus for hotels across the developing world to partake in such strategies and implementations. This can be facilitated with confidence due to the fact that CSR practices have been found to have a definitive influence on the CP of a hotel in the context of emerging economies. Thus, this study removes the primary issue of reluctance for engaging in CSR by hotels. Therefore, this study has the potential to influence hoteliers to adopt CSR strategies. Some of the core strategies that can be adopted by the hospitality industries are:

1. Consumers need to be made aware of the CSR strategies that are being conducted in the organisation.
2. Participate in a group charity event where the employees gather and make useful items to donate to the impoverished.
3. Target sustainability by growing their own fruit and vegetables to be served to guests whereby the fertilisers and compost are reused.
4. Help the stakeholders by driving towards greater CSR efficiency in day to day operations.
5. The senior management needs to set the tone from the top-down and ensure CSR is implemented because it is almost impossible to implement CSR initiatives if there is no support from higher management.
6. Carry out earth hour celebrations and encourage the recycling of glass and plastic materials.
7. Purchase supplies from local suppliers, especially an underprivileged community, to generate support for local suppliers.
8. Hospitality enterprises should provide facilities for disability needs, e.g. ramps for wheels chairs and to assist the blind with brail facilities in the lifts.

9. Furthermore, owners of hospitality enterprises and their agents in leadership roles must commit themselves to serving broader societal needs and therefore, not only focus on the microenvironment, but also demonstrate concern and positive action for the meso and macro environments.
10. Guide the stakeholders and drive them towards greater CSR efficiency in day-to-day operations which support the micro, meso and macro environments.

Overall, for the hospitality industry, the importance of this research study will be to shape company culture, minimise risks, improve productivity and improve the brand image. In order for the organisation to remain competitive in the hospitality industry, transparency and both internal and external communication are crucial in building the trust of stakeholders for an organisation. The world is evolving toward a circular economy. International scientific agreement is that, in order to avoid climate disruption, worldwide net human-caused Carbon Dioxide (CO<sub>2</sub>) emissions must decline by around 45 percent by 2030, eventually reaching net zero around 2050. The traditional linear industrial paradigm, in which businesses and consumers take, manufacture, consume, and discard, must be revisited. Sustainability has long been a secondary focus as it is seen as opposing revenue generation. Equipment is usually not designed with the purpose of reuse and recycling in mind, it is only a by-product where resources are recovered on best effort. Sustainability has thus long been a secondary focus as it is incorrectly viewed as opposing revenue generation. Extending the lifecycle of the equipment and making the most efficient use of the resources available is essential.

As per the Sustainable Development Goal 12 (UN SDG #12): Responsible Consumption and Production - reducing the resources needed for making new products and limiting the amount of waste by reusing and recycling and ensuring that this eventual waste is disposed responsibly through trusted partners. The UN's Sustainable Development Goals aim to end poverty, protect the planet and ensure prosperity for everyone by 2030. CSR has a great role to play in this.

As per the United Nations (2021), the 17 Sustainable Development Goals (SDGs) to transform our world are as follows:

- Goal 1: No Poverty

- Goal 2: Zero Hunger
- Goal 3: Good Health and Well-being
- Goal 4: Quality Education
- Goal 5: Gender Equality
- Goal 6: Clean Water and Sanitation
- Goal 7: Affordable and Clean Energy
- Goal 8: Decent Work and Economic Growth
- Goal 9: Industry, Innovation and Infrastructure
- Goal 10: Reduced Inequality
- Goal 11: Sustainable Cities and Communities
- Goal 12: Responsible Consumption and Production
- Goal 13: Climate Action
- Goal 14: Life Below Water
- Goal 15: Life on Land
- Goal 16: Peace and Justice Strong Institutions
- Goal 17: Partnerships to achieve the Goal

The Sustainable Development Goals are for all countries poor, rich and middle-income to promote prosperity while protecting the planet. These goals assist in ending poverty and must go hand in hand with strategies such as carefully crafted CSR strategies that build economic growth and address a range of social needs including education, health, social protection, and job opportunities, while tackling climate change and environmental protection. Emerging economies like the RSA and the UAE need to adopt these goals which will lead to having competitive edge in the developing markets. More important than ever, the goals provide a critical framework for COVID-19 recovery in the current pandemic environment. The move towards adopting a circular economy framework dissociates economic activity from the consumption of limited resources. It is a resilient system that enhances businesses, people and the environment. The circular economy is a systems solution framework that tackles global challenges like climate change, biodiversity loss, waste, and pollution and CSR plays an important role here.

In a world of rapidly depleting resources, it is quickly becoming apparent that the old way of doing business is simply not sustainable. The model of the circular economy may provide the answer to this problem. The circular economy is, by design, recreating and reusing which CSR supports. Not only does this model provide a clear path to greater sustainability, but it may also well provide a vital edge to organisations if organisations are willing to take the risk of adopting it early. In order to gain advantage businesses, need to be aware of the benefits that flow from a circular economy.

In a global society where more people are aware of environmental impacts, the ability to prove a commitment to a healthier planet has become a core advantage for organisations. Consumers are increasingly more likely to buy products from organisations that they perceive as operating in an ethical and sustainable manner. Hence, it is vital that organisations in the hospitality industries start considering CSR strategies more seriously in their day to day operations as the Sustainable Development Goal 1-17 listed above will become core for all businesses to operate in the near future.

## **5.6 IMPLICATIONS FOR RESEARCH**

Although there is a lot of literature on the CSR issue in general, not much has been written on the state, effectiveness, and the sustainability of CSR in the hospitality industries of emerging economies and the possible impact of those concerns on stakeholder organisational efficiency, credibility and image in a circular global economy. The importance of the study lies in the analysis of the effects and benefits of the adoption of CSR in hospitality and its contribution to society and the environment.

Issues of sustainability affect almost every aspect of hotel ownership, including finance (disclosure of annual reporting CSR projects), operations (use of green-friendly equipment and recyclable products) and human resources (employee development and training). An increasing connection between sustainability and financial results is identified by the many drivers towards sustainability. CSR-practising companies gain better reputations, boost brand images, increase profits, increase investor visibility and increase customer loyalty. It can also contribute to improved public relations and other advantages, such as saving energy and water usage and increase the retention of the customer because consumers would like to be associated with CSR compliant businesses. So businesses that are considered to be good business citizens are more desirable to potential clients and employees.

Literature suggests that the CSR definition has gained traction more explicitly with regard to tourism and the hospitality sector. In addition, the conceptualisation and monitoring of CSR, which has been increasingly growing in recent decades, has affected sustainability and sustainable tourism. Transparency and both internally and externally, are seen as critical for building

stakeholders' confidence and corporate credibility. Some authors find that stakeholders who know about CSR initiatives are not only more optimistic about and related to the business, they help implement best practice.

The triple bottom line encapsulates an organisation's economic, social, and environmental responsibilities including CSR. It is intrinsically linked to the concepts and goals of sustainable development and is a performance indicator for businesses that requires public disclosure of social, economic, and environmental indicators of organisational performance. It is also a concept that is closely related to social responsibility in general. Triple-bottom-line reporting is seen as a holistic approach to sustainability and includes a measure of CSR activity.

Historically, it was believed that CSR guidelines were insufficient and discouraged in emerging economies from participating in CSR initiatives. The findings of this study provide a unique addition to the field of CSR in emerging economies, as only a few studies have examined the impacts of CSR on the CP of hotels in emerging economies; hence, this study contributes to the body of research for emerging economies in this area.

Overall, the main objective of the study was to identify the connection between CSR and CP in emerging economies' hospitality industry. Current CSR research in the RSA is restricted in general to some South African businesses without connecting them to the CP, or to the social and environmental characteristics, policies, and practices of CSR. The purpose of this study was, therefore, to fill the void. The study has referred to aspects from previous CSR and CP studies in Western and other developed countries. It must be recognised that the research was carried out in a country plagued by political and economic turmoil for many years during the apartheid era. It is thus suggested that far more emphasis and focus needs to be placed on CSR from the RSA government to make this a compulsory requirement for every organisation operating in the country. Assistance and subsidies should be granted to organisations that consider CSR to be part of their strategies. Government should support such organisations and encourage organisations to follow a CSR driven approach. It is encouraging that some hospitality organisations have adopted socially responsible elements in their marketing and other strategies as a means to help the community in which they operate via beneficial services and products. In addition, being a socially responsible hospitality industry role player can bolster a company's image and build its brand. CSR

initiatives empower employees to leverage the corporate resources at their disposal to do good in communities. Formal corporate social responsibility programmes also tend to boost employee morale, loyalty, and elevate levels of customer service and invariably also lead to greater productivity in the workforce.

In the future, a new approach to CSR, Systemic CSR or CSR 2.0, is required and it is gradually beginning to emerge. This approach aims at identifying and addressing the root causes of our current unsustainability and irresponsibility, usually by innovating business models, revolutionising systems, goods and services and campaigning for progressive national and international policies. It is a purpose-led, principle-based approach to CSR that the present study is furthering. Finally, this study is making a unique contribution in the domain of CSR in emerging economies as only a handful of studies have tested the effects of CSR on CP of hotels in emerging economies.

## **5.7 LIMITATIONS AND RECOMMENDATIONS FOR FUTURE RESEARCH**

One of the primary limitations of the present research is the disregard for the temporal dimension of the research phenomenon. In other words, the study has been conducted in a cross-sectional manner which can make identification of causality difficult. **Future studies can, hence, conduct longitudinal research over a few years.**

In addition, the present study relied on only primary data for evaluating the effect of CSR on CP. In other words, CSR and CP were measured using a self-reported questionnaire, which only identifies the perceptions of the respondents. **Future studies can therefore validate the results using secondary data obtained from company reports and CSR reports.**

Another limitation is that the present research has not considered the isolated views of the stakeholders and what impacts these views may have on the benefits that CSR can bring a firm within the hospitality industry of a developing country. **Thus, future research needs to achieve this and especially focus on the effect of government policy on not only the CSR practices, but also the other benefits that CSR can bring to society in general in the context of the global circular economy.**

**Finally, future studies can undertake an action research methodology that can allow them to implement CSR practices and policies in the hospitality industry in emerging economies and identify what the impacts are on CP parameters such as customer satisfaction, brand value, revenue and profitability given that the greatest perceived socio-economic impacts of the hospitality sector are increased employment, better living standards, greater tax revenues to the State and local governments, and of course growth in retail sales supporting sustainability.**

## **5.8 FINAL CONCLUSION**

The study argues for the integration of CSR activities into standard organizational functions, citing evidence that such activities not only raise business revenue but also contribute to global change and growth. The study finds that CSR should be integrated into a company's processes and operations and that firms from developed countries can also establish a CSR presence in emerging economies. CSR is shown to establish customer ties, enhance customer satisfaction and loyalty, and contribute to long-term sustainability. The study also notes that the circular economy model can provide a vital edge to organizations in the hospitality industry. Finally, the study recommends that future research should conduct longitudinal research, validate results using secondary data, and undertake an action research methodology to implement CSR practices and policies.

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## APPENDIX A – QUESTIONNAIRE AND INTERVIEW GUIDE

### CORPORATE SOCIAL RESPONSIBILITY QUESTIONNAIRE CORPORATE SOCIAL RESPONSIBILITY INITIATIVES AND SUSTAINABILITY WITHIN THE HOSPITALITY INDUSTRY - A CONCEPTUAL FRAMEWORK

#### Survey Questionnaire

1) Employees, who want to achieve additional education receive support from the company

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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2) Employees are routinely encouraged by company policies to enhance their skills and careers

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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3) Our company facilitates a better work-life balance by providing a flexible work option for all its employees

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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4) Employees' needs and wants to receive prime attention from the management of our company

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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5) Our company takes fair managerial decisions regarding the employees

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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6) Our customers are completely aware of the product information and details

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

7) The company goes beyond the legal requirement to protect and respect the rights of the consumers

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

8) The company focuses on the customer satisfaction

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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9) Our company places a special focus on the importance of social responsibility to the community at large

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

10) The company contributes to the well-being of the community/society by contributing to charity projects and campaigns

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

11) Our company focuses on generating employment opportunities

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

12) The taxes and other related payments are made in a timely manner by our company

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

13) The legal regulations are met completely and in a timely manner

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

14) Our company engages with its competitors for ensuring the social responsibility projects are carried out

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

15) Our company prevents engaging in unfair competition

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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16) Our company undertakes special programmes in order to reduce the negative impact it can have on the natural environment

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

17) Protection and improvement of the quality of the environment is a central objective of our company

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

18) Our company focuses on sustainable growth to develop a better future for the upcoming generation

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
----------------	-------	-----------	----------	-------------------

19) Our company invests strategically to ensure that future generations can have a better life

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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20) Our company creates an initiative for employees to participate in voluntary activities

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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21) Our company makes sure that it supports non-profits that are working in problem areas

Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
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22) How would you compare the organisation's performance over the past 3 years to that of other organisations that do the same kind of work? What about...

a) Quality of products, services, or programmes?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
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b) Development of new products, services, or programmes?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
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c) Ability to attract essential employees?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
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d) Ability to retain essential employees?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

e) Satisfaction of customers or clients?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

f) Relations between management and other employees?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

g) Relations among employees in general?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

h) Marketing?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

i) Growth in sales?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

j) Profitability?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
------------	-------------------	----------	--------------------	-------------

k) Market share?

Much Worse	Somewhat Worse	The Same	Somewhat Better	Much Better
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**Thank you for your participation!**

**CORPORATE SOCIAL RESPONSIBILITY QUESTIONNAIRE**

**CORPORATE SOCIAL RESPONSIBILITY INITIATIVES AND SUSTAINABILITY  
WITHIN THE HOSPITALITY INDUSTRY - A CONCEPTUAL FRAMEWORK**

1. What do you think your company can do better to improve CSR initiatives within the organisation?
2. What are your organisations main motivations to engage in CSR programmes?
3. What mechanisms does your organisation employ to obtain feedback from stakeholders (i.e. employees, supplier, and community) on the success of CSR programmes?
4. Why does your organisation publish/not publish CSR information online for the public to view?
5. How can stakeholders (i.e. employees, customers, and community) learn/know about your company's CSR initiatives?
6. What would you say is the most crucial area for implementing CSR initiatives for your company: customers, employees, community or environment? Why?
7. How would you rate your organisation's CSR initiatives? Why?
8. What steps would you take to ensure that the CSR initiatives you apply in your hotel are successful?
9. How do you, as an individual, differentiate between a successful and an unsuccessful CSR initiative?
10. What type of projects has your organisation assisted the local community within the last five years? Please describe.
11. What benefits plans does your organisation offer to employees? Why?

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**Thank you for your participation!**

## APPENDIX B – SAMPLE INTERVIEW TRANSCRIPT

### CORPORATE SOCIAL RESPONSIBILITY QUESTIONNAIRE

#### CORPORATE SOCIAL RESPONSIBILITY INITIATIVES AND SUSTAINABILITY

Participant 1

1. What do you think your company can do better to improve CSR initiatives within the organisation?

The organisation can focus on helping their employees even more that what they have been doing as well as giving back to the community if and where applicable.

2. What are your organisation's main motivations to engage in CSR programmes?

The sustainability of the company and to ensure it is seen as a CSR compliant company. Giving back to the various stakeholders is our primary concern we could however engage in more programmes to further assist

3. What mechanisms does your organisation employ to obtain feedback from stakeholders (i.e. employees, supplier, and community) on the success of CSR programmes?

Discussions with suppliers to provide supplies and services that are eco-friendly and recyclable. We have been donating old linen, towels, shampoos, soap and fittings to the community

4. Why does your organisation publish/not publish CSR information online for the public to view?

We believe charity starts at home & we internally CSR initiatives are published to all employees Externally nothing is published

5. How can stakeholders (i.e. employees, customers, and community) learn/know about your company's CSR initiatives?

Online social media as well as in the hotel newsletters and magazines.

Internally using the intranet and the personal emails can be sent to employees

6. What would you say is the most crucial area for implementing CSR initiatives for your company: customers, employees, community or environment? Why?

Eco friendly services and products.

Recyclable products

Housekeeping cleaning material being biodegradable and eco friendly

We only buy local

7. How would you rate your organisation's CSR initiatives? Why?



7 out of 10. More focus in the areas of CSR, however our employees can all join our in-house training initiative via Guvon Academy. Some of success stories are a general cleaner that has been promoted to a waiter.

8. What steps would you take to ensure that the CSR initiatives you apply in your hotel are successful?

To make guests aware of saving the planet. We have signs in all rooms & public areas with regards to only washing towels & linen when required. The venue has implemented lesser energy and energy saving bulbs. We could look at using reusable bottles.

9. How do you, as an individual, differentiate between a successful and an unsuccessful CSR initiative?

Giving back to the community and its stakeholders is vital for the survival of any company. Happy stakeholders particularly employees add value to the company. So, if a company helps its stakeholders and drive towards CSR efficiency you may be deemed as a leader in the industry. Some guests see this as a value-add as you are giving back to the community and seen as a compassionate organisation.

10. What type of projects has your organisation assisted the local community within the last five years? Please describe.

For the last 6 years we have been involved with 67 Blankets for Mandela Day where all our staff have been knitting blankets that are handed over to the association to hand out to individuals. We also collect toys at end of the year events that are then handed over to Abraham Kriel Children's Home for Christmas

11. What benefits plans does your organisation offer to employees? Why?

Discounts food and beverage provided

Medical insurance is provided to all employees

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**Thank you for your participation!**

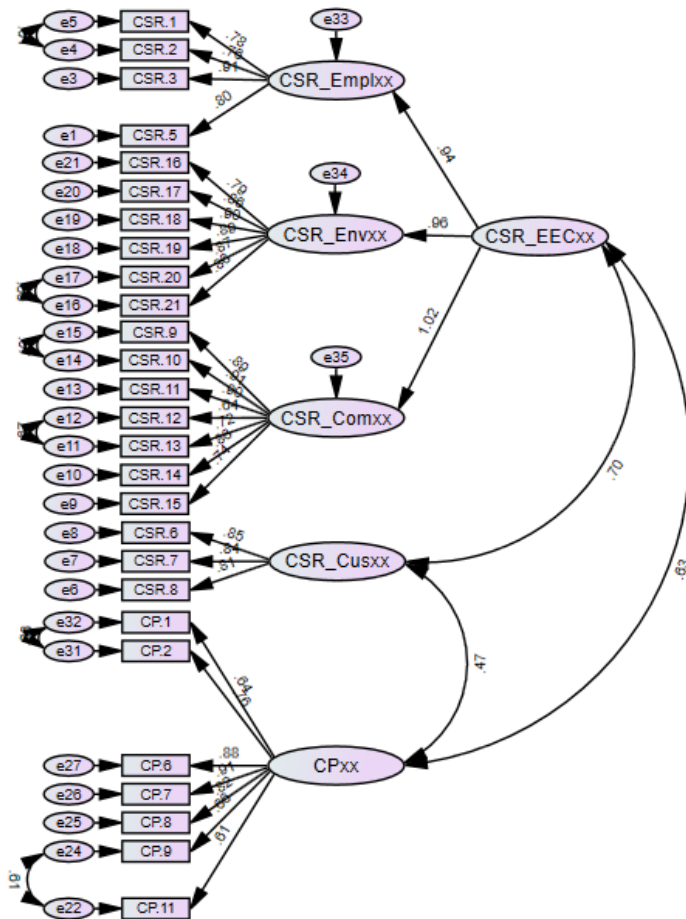
## APPENDIX C – MODEL FIT STATISTICS

N=260

CMIN	df	P-value	CMIN/df	GFI	AGFI	NFI	TLI
809.30	312	0.000	2.594	0.804	0.762	0.893	0.923

	CR	AVE	MSV	MaxR(H)	CSR_Cusxx	CPxx	CSR_EECxx
CSR_Cusxx	0.872	0.695	0.487	0.874	<b>0.834</b>		
CPxx	0.905	0.583	0.394	0.954	0.468	<b>0.763</b>	
CSR_EECxx	0.981	0.944	0.487	0.881	0.698	0.628	<b>0.972</b>

No validity concerns



N=172

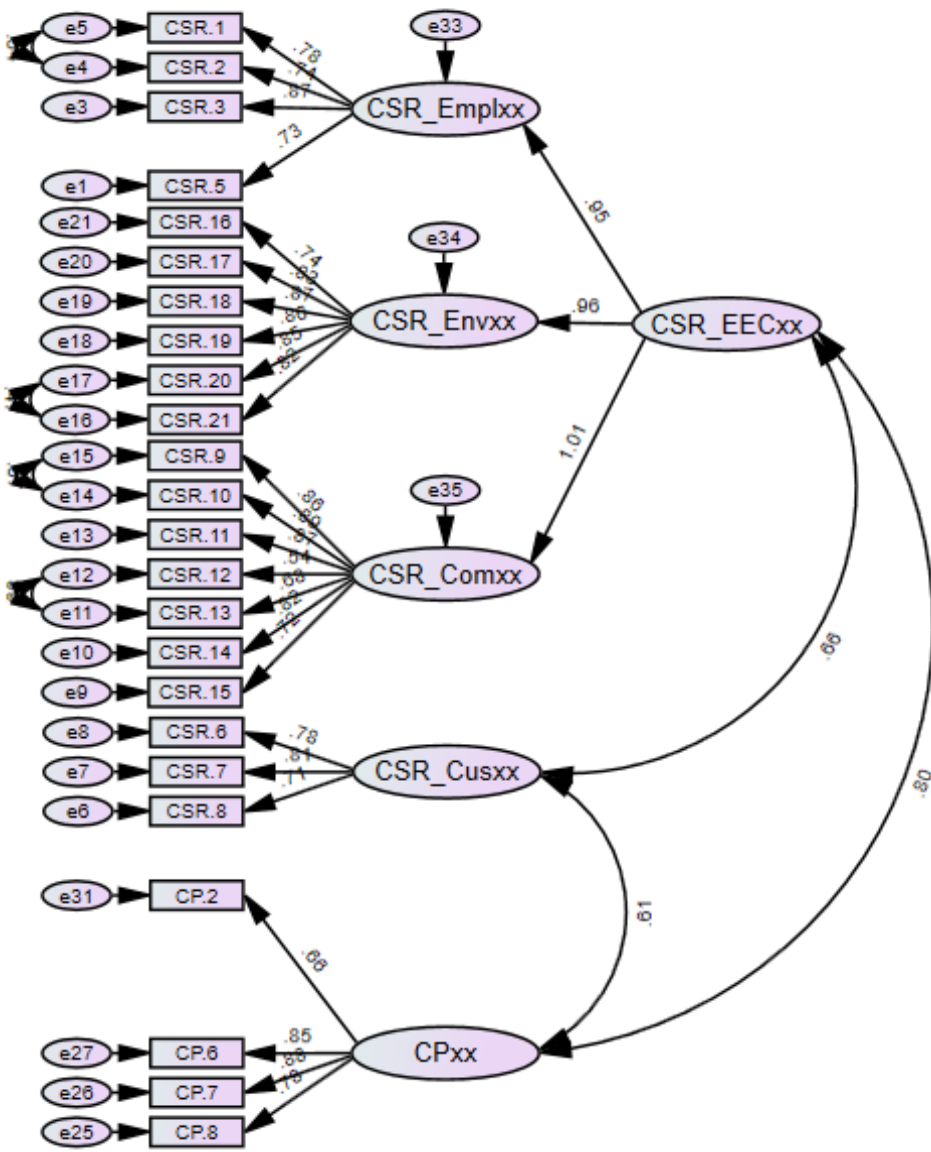
CMIN	df	P-value	CMI N/df	GFI	AGFI	NFI	TLI	CFI	RMSEA	PLOSE	SRMR	AIC	BIC
433.36	242	0.000	1.791	0.819	0.775	0.887	0.939	0.946	0.068	0.003	0.050	549.4	731.9

	CR	AVE	MSV	Max R(H)	CSR_Cusxx	CPxx	CSR_EECxx
CSR_Cusxx	0.812	0.591	0.434	0.818	0.769		
CPxx	0.871	0.631	0.640	0.927	0.613	0.794	
CSR_EECxx	0.982	0.949	0.640	4.183	0.659	0.800	0.974

**VALIDITY CONCERNS**

**Discriminant Validity:** the square root of the AVE for CPxx is less than one the absolute value of the correlations with another factor.

**Discriminant Validity:** the AVE for CPxx is less than the MSV.



## APPENDIX D – CONFIRMATION OF PROFESSIONAL EDITING



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25 July 2021

#### Declaration of professional edit

Corporate Social Responsibility Initiatives and Sustainability within the Hospitality Industry - A

Conceptual Framework

By

Revantha Gajadhur

---

I declare that I have edited and proofread this thesis. My involvement was restricted to language usage and spelling, completeness and consistency and referencing style. I did no structural re-writing of the content.

I am qualified to have done such editing, being in possession of a Bachelor's degree with a major in English, having taught English to matriculation, and having a Certificate in Copy Editing from the University of Cape Town. I have edited more than 200 Masters and Doctoral theses, as well as articles, books and reports.

As the copy editor, I am not responsible for detecting, or removing, passages in the document that closely resemble other texts and could thus be viewed as plagiarism. I am not accountable for any changes made to this document by the author or any other party subsequent to the date of this declaration.

Sincerely,

A handwritten signature in black ink that reads "J Baumgardt".

Dr J Baumgardt

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University of Cape Town: Certificate in Copy Editing

University of Cape Town: Certificate in Corporate Coaching

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EDITORS  
Guild

Jacqui Baumgardt

Full Member

Membership number: BAU001

Membership year: March 2021 to February 2022

[jaybee@telkomsa.net](mailto:jaybee@telkomsa.net)

<https://jaybe9.wixsite.com/bluediamondsediting>

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