Strategic attributions of corporate social responsibility and environmental management: The business case for doing well by doing good!

By Mark Anthony Camilleri[1] [2]

Abstract

Generally, businesses are capable of implementing corporate social responsibility (CSR) and environmentally sustainable behaviors as they pursue their profit-making activities. While there are a number of contributions that investigated the effect of CSR and responsible environmental practices on the companies' bottom lines, few studies were focused on the strategic attributions of responsible corporate behaviors in the tourism industry context, during an unprecedented pandemic situation. Hence this research investigates the stakeholders' perceptions on the hospitality businesses' social responsibility and environmentally friendly practices. The data were collected from a sample of 462 research participants who worked in tourism and hospitality. The findings suggest that their employers' stakeholders were triggering their businesses to engage in ethical behaviors, responsible human resources management and to invest in environmentally friendly initiatives. As a result, they were creating value to their companies, to society and to the natural environment. In sum, this contribution implies that there are strategic attributions of CSR behaviors and of environmentally sustainable practices as responsible businesses can improve their growth prospects and increase their competitiveness in the long run.

Keywords: Stakeholder theory, stakeholder attributions, strategic CSR, ethical responsibility, responsible HRM, environmental responsibility.

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Introduction

The corporate social responsibility (CSR) notion became popularized during the latter part of 20th the century (Carroll, 2021; 1999; Moon, 2007). At the time, businesses were becoming more concerned on how their activities affected legitimate stakeholders and the development of society at large (Phillips, 2003; Freeman & Reed, 1983). Hence, various authors posited that CSR is a fertile ground for theory development and empirical analysis (McWilliams, Siegel & Wright, 2006). Without doubt, the clarification of the meaning of CSR is a significant strand in the research agenda (Owen, 2005). CSR has developed as a rather vague concept of moral good or normative behaviors (Frederick, 1986). This construct was described as a relativistic measure of 'the economic, legal, ethical and discretionary expectations that society had of organizations at a given point of time' (Carroll, 1979). CSR tackled 'social problem(s)' to engender positive 'economic benefit(s)' to ensure 'well paid jobs, and ... wealth' (Drucker, 1984).

CSR has continuously been challenged by those who expected businesses to engage in socially responsible behaviors with stakeholders, to adhere to ethical norms in society, and to protect the natural environment (Camilleri, 2015; Lindgreen & Swaen, 2010; Burke & Logsdon, 1996). Previous research reported that CSR practices can result in improved relationships with different stakeholders (Camilleri, 2017a; Moon, 2007; Sen, Bhattacharya & Korschun, 2006). Various commentators contended that it is in the businesses' interest to engage in responsible behaviors to forge closer ties with internal and external stakeholders (Ewan & Freeman, 1993; Freeman, 1984). Many researchers reported that there is a causal relationship between the firms' stakeholder engagement and their financial performance (Henisz, Dorobantu & Nartey, 2014 Pava & Krausz, 1996). This relationship also holds in the tourism and hospitality industry context (Rhou, Singal & Koh, 2016; Camilleri, 2012; Inoue, & Lee, 2011). Various hotels and restaurants are increasingly communicating about their responsible activities that are having an

effect on their stakeholders, including their employees, patrons, guests, suppliers, local communities, the environment, regulatory authorities and the community at large (Camilleri, 2020a). Like other businesses, tourism and hospitality enterprises are always expected to provide decent employment to locals and migrant workers, health and safety in their workplace environments, adequate compensation and recognition of all employees, ongoing training and development opportunities, work-life balance, and the like.

Various studies suggest that, in normal circumstances, when businesses engage in responsible human resources management (HRM), they will boost their employees' morale, enhance their job satisfaction and reduce the staff turnover (Asimah, 2018). However, an unprecedented COVID-19 and its preventative measures have surely led to a significant reduction in their business activities. The pandemic has had a devastating effect on the companies' social metrics, including on their employees' conditions of employment, financial remuneration and job security, among other issues (Kramer & Kramer, 2020). It has inevitably led to mass redundancies or resulted in the workers' reduced wages and salaries. On the other hand, this situation has led to a decrease in the companies' environmental impacts, such as their greenhouse gas emissions and other unwanted externalities.

Several businesses, including hospitality enterprises are becoming more concerned about their impact on the environment (Kim, Lee & Fairhurst, 2017; Elkington, 1998). In many cases, hotels and restaurants strive to reduce their environmental footprint by offering local, fresh, and sustainable food to their patrons. Very often, they are implementing sustainable models including circular economy systems to use and reuse resources, and to minimize their waste, where possible (Camilleri, 2020b). Alternatively, they are decreasing their electricity and water consumption in their properties, by investing in green technologies and renewable energy sources. These sustainability initiatives could result in operational

efficiencies and cost savings, higher quality, innovation and competitiveness, in the long term. As a matter of fact, many studies confirmed that there is a business case for CSR, as corporations engage in socially responsible and environmentally sound behaviors, to pursue profit-making activities (Porter & Kramer, 2011; 2019; Camilleri, 2012; Carroll & Shabana, 2010; Weber, 2008). Notwithstanding, CSR and sustainable practices can help businesses to improve their reputation, to enhance their image among external stakeholders and could lead to a favorable climate of trust and cooperation with internal stakeholders (Camilleri, 2019a).

In this light, this research builds on previous theoretical underpinnings that are focused on the CSR agenda and on its related stakeholder theory. However, it differentiates itself from other contributions as it clarifies that stakeholder attributions, as well as the corporations' ethical responsibility, responsible human resources management and environmental responsibility will add value to society and to the businesses themselves. This contribution addresses a knowledge gap in academia. For the time being, there is no other study that has utilized the same measures that were used in this research. In sum, this study clarifies that there is scope for businesses to forge strong relationships with different stakeholders. It clearly indicated that their engagement with stakeholders and their responsible behaviors were leading to strategic outcomes for their business and to society at large.

The Stakeholder Theory

The stakeholder theory was developed in the 80s. At the time, a number of multi-national corporations were involved in controversial issues (Crane, McWilliams, Matten, Moon & Siegel, 2008). A few of the most renowned businesses were accused of illegal practices and of fraudulent behaviors. Therefore, the first authors who contributed to this field of research attempted to raise awareness among corporations, to comply with the relevant legislation and to act in an ethical manner (Jones, 1980). Freeman

(1984) suggested that the businesses' obligations go beyond traditional fiduciary duties to shareholders as there are other stakeholders who stand to benefit or to lose by their actions (Ewan & Freeman, 1993). His stakeholder theory appeared to be ethically superior to previous versions of corporate social responsibility discourse. In sum, this normative theory postulates that businesses have a moral duty to safeguard the legitimate interests of various stakeholder groups including customers, employees, suppliers and neighboring communities, among others (Bhattacharya, Sen & Korschun, 2012).

Many academic authors, including Drucker (1984) suggested that, if the firms behave responsibly, they will avoid their stakeholder pressures. However, in reality, it could prove difficult for the business to reach consensus among stakeholders who may have conflicting interests and objectives. Stakeholders may have different needs and expectations, as illustrated in Figure 1. Business leaders need to make tradeoffs among competing stakeholders (Vlachos, Tsamakos, Vrechopoulos & Avramidis, 2009). They are expected to forge relationships with a wide array of stakeholders and should look beyond strategic self-interest and short-term profits, as their behaviors can have an effect on local communities and the natural environment (Dmytriyev, Freeman & Hörisch, 2021; Ellen, Webb & Mohr, 2006). Hence, businesses including tourism and hospitality firms, are required to follow regulatory frameworks and to adhere to relevant normative principles that are expected by societies.

Figure 1. Stakeholder Demands and Expectations

Stakeholder Demands and Expectations

Suppliers

Responsible procurement

Supply chain management

Safeguard human rights

Use of sustainable materials

Human Resources

Recruitment of talent

Career opportunities

Employee involvement

Training and development

Health and safety

Work-life balance

Environmental Management

Energy conservation

Utilization of renewable energy

Minimize water usage

Pollution prevention and carbon footprint

Environmental protection

Circular economy practices

Communities

Engage in dialogue

Sponsor education

Philanthropy

Support local activities

Regulatory Institutions

Comply with legal requirements

Engage in dialogue

Operations Management

Total quality management

Research and development

Use of technological innovation

Reduction in procurement costs

Pay invoices on time

Minimize inventory costs

Reduce, reuse and recycle resources

Produce safe products

Marketing

Truthful advertising

Fair pricing

Consumer information

Customer credit

After-sales services

Publish non-financial reports (CSR and environmental disclosures)

Shareholders

Generate profit

Annual dividends

Customers

Meet and exceed customer needs and wants

Ethical responsibility

The stakeholder theory blends together the central concepts of business with those of ethics (Schwartz & Carroll, 2003; Freeman, 1994). Several authors linked the CSR notion with corporate social performance, corporate social responsiveness and business ethics (Windsor, 2006; Garriga & Melé, 2004). In many cases they implied that CSR had given a human face to capitalism. For instance, Goodpaster (1991) advocated that corporations ought to dedicate appropriate attention to their stakeholders' ethical concerns. He argued that Freeman's (1984) 'stakeholder management' integrated ethical values into management decision-making.

Donaldson and Dunfee (1994) deliberated on moral rationality and social contracts as they gave specific examples, such as gift giving and receiving, questionable negotiation practices, and non-monetary employee compensation. The earlier proponents of business ethics raised awareness on how to improve human conditions in the workplace. Very often, they discussed on business policies and practices regarding potentially controversial subjects insider trading, bribery, discrimination, among other corporate responsibilities (Crane et al., 2008). Carroll (1999, p. 284) specified that ethical responsibility is manifested when businesses follow certain norms and engage in behaviors that are expected by society.

Camilleri (2017b) made reference to various models and issues revolving on ethical obligations of multinational firms, including fairness in advertising; corporate governance; responsibilities for observing human rights in foreign countries; and shed light on the businesses' obligations to the environment. Corporations ought to embrace an ethic of reciprocity that recognizes their stakeholders' rights (Fassin, 2012). They ought to fulfil their obligations to stakeholders by respecting human rights, when carrying out their business activities. At the same time, they should also respect the norms and ethical principles of the respective societies, where they are operating their business.

In the travel, tourism and hospitality context, the United Nations World Tourism Organization (UNWTO) Framework Convention on Tourism Ethics identifies key stakeholders of the tourism businesses and raises awareness on ethical principles. The framework specifies that tourism contributes to the mutual understanding and respect between different societies. It suggests that tourism is a beneficial activity for host communities and is considered as a vehicle for cultural enhancement (World Tourism Organization, 2020). However, the tourism industry, particularly its hospitality sector, has often been criticized for its poor conditions of employment and high turnover rates (Asimah, 2018; Janta, Ladkin, Brown & Lugosi, 2011). Tourism stakeholders, including the government and its policy makers expect the hospitality businesses to abide by relevant legislation and to behave in accordance with ethical principles (Camilleri, 2017b). This argumentation leads to the first hypothesis:

H1: Stakeholder-driven attributions have a positive and significant effect on ethical responsibility.

The stakeholder theory posits that it is in the businesses' interests to develop long-term relationships with employees (Nie, Lämsä & Pučėtaitė, 2018; Shen & Zhang, 2019; Barrena-Martínez, López-Fernández & Romero-Fernández, 2019). The most successful businesses compensate their human resources in a commensurate manner and motivate them to increase their productivity. Shen and Zhu (2011) argued that CSR toward employees goes beyond legal minima. They made reference to corporate citizenship practices and to initiatives that attract job candidates to responsible employers. It is in the businesses' interest to build good relationships with their employees to enhance their morale and job satisfaction in the workplace environment. This would also translate to productivity outcomes. Hence, responsible businesses could involve their trusted employees in corporate decisions (García-Cabrera, Lucia-Casademunt, Cuéllar-Molina & Padilla-Angulo, 2018). They can empower human resources and

delegate responsibilities to them (García-Cabrera et al., 2018; Newman, Miao, Hofman & Zhu, 2016). Employers are expected to provide ongoing training and development opportunities to nurture the skills and competences of their human resources. They can also implement employee-centered policies, including flexi-time / reduced hours, remote working, maternal/paternal leave of absence, work-life balance policies, and may even offer a number of retirement/pension benefits, among others (Camilleri, 2012).

However, in reality, many tourism and hospitality businesses are not always offering such conditions of employment. Although they may offer employment to well trained professionals, a large number of their employees would probably work on a part-time basis, or on a definite contract (Poulston, 2009). Many industry employees may encounter difficulties to find a job elsewhere, such as newcomers to the labor market, including school leavers, individuals with poor qualifications and immigrants, among others (Harkison, Poulston & Kim, 2011). Generally, the hotels and restaurants offer positions that do not pay enough, demand long working hours and require commitment from the part of employees. Low-level entry jobs, including those related to food and beverage services, are usually considered insecure, particularly due to seasonality issues. Moreover, they are susceptible to a continuously changing marketing environment due to unforeseen events (like COVID-19). Nevertheless, many governments and their regulatory institutions, as well as other stakeholders, including trade unions, and the general public, among others, are still pressurizing tourism and hospitality businesses to engage in responsible behaviors with their employees. This leads to the following hypothesis:

H2: Stakeholder-driven attributions have a positive and significant effect on responsible HRM.

Environmental Responsibility

Currently, there are number of global environmental challenges that are perturbing the sustainability of our planet, be they climate change, water depletion, biodiversity loss, among others (Wang & Lin, 2017; Elkington, 1998). Recently, many governments as well as businesses are becoming more proactive rather than reactive on environmental issues (Camilleri, 2019b). There is an increased awareness on principles and modus operandi that promote the protection of the natural environment. The change toward sustainable business is a long-term process, but most of the largest corporations are pledging their commitment to reduce their impact on the natural environment (Battisti, & Perry, 2011). Many businesses are building momentum as they re-articulate their codes of conduct, certifiable standards, corporate environmental programs, green policies and implement sustainability initiatives. Corporations are becoming more concerned on their environmental externalities (Camilleri, 2019b). They are striving to minimize their environmental footprint by reducing their emissions and waste. Alternatively, they are adopting circular economy approaches, by introducing reducing, reusing and recycling practices, using clean energy sources, water conservation technologies, and the like (Camilleri, 2020; Kolk, Hong & Van Dolen, 2010).

Graci and Dodds (2008) referred to some examples where tourism businesses were 'mandated to implement certain environmental initiatives'. They contended that some hotels, out of their own volition, had invested in environmentally friendly practices. Hence, they anticipated regulatory pressures. Relevant research reported that many governments are incentivizing businesses, including tourism and hospitality enterprises, to formalize their environmentally responsible practices (He, He & Xu, 2018). As a result, more hotels and restaurants are obtaining eco labels by regulatory stakeholders, including non-governmental organizations to improve their environmental credentials. Alternatively, hospitality

businesses are complying with internationally recognized standards (like Global Reporting Initiative Standards) as they are expected to follow their audit and reporting procedures.

The Secretariat of the World Tourism Organization regularly prepares reports for the General Assembly of the United Nations on the implementation of UN resolutions that feature relevant recommendations how to promote a more sustainable and resilient tourism industry (World Tourism Organization, 2021). In sum, these resolutions raise awareness on fostering tourism development that conserves natural heritage, sustains essential ecological processes and biodiversity. This leads to the following hypothesis:

H3: Stakeholder-driven attributions have a positive and significant effect on environmental responsibility.

Strategic attributions of CSR

Organizations implement actions and policies that take into account different stakeholders' expectations (Bhattacharya et al., 2012; Aguinis, 2011), to improve their social performance, gain institutional legitimacy, and ultimately increase organizational performance and long-term competitiveness through ethical practices, responsible human resources management and environmentally sustainable actions (Camilleri, 2017a; Husted, Allen & Kock, 2015; Lindgreen, Hingley, Grant & Morgan, 2012; Rupp, Ganapathi, Aguilera, & Williams, 2006). This reasoning leads to the following hypotheses:

H4: Stakeholder-driven attributions have a positive and significant effect on strategic attributions.

H4a: Ethical responsibility mediates this effect.

H4b: Responsible HRM mediates this effect.

H4c: Environmental responsibility mediates this effect.

The earliest contributors on the subject of CSR associated it with philanthropy and discretionary spending (Carroll, 1979). These authors suggested that CSR is manifested when businesses support organizations and/or individuals in diverse fields including humanitarian, medical and social cases, environmental causes, cultural, heritage protection, charitable activities or sport related initiatives among other laudable initiatives. Very often, they argued that businesses engage in external CSR activities beyond the rationale to maximize profits. However, in the past years, commentators are increasingly realizing that there is a business case for CSR (Camilleri, 2018; Husted et al., 2015; Lindgreen et al., 2012; Bhattacharya et al., 2012; Carroll & Shabana, 2010). Evidently, ethically responsible behaviors enhance the organizational reputation and image with customers, motivates employees and improves corporate financial performance (Henisz et al., 2014; Shen & Zhu, 2011). Hence, there are significant advantages to be gained for businesses, including those in the tourism and hospitality industry sectors, if they engage in normative behaviors. This leads to the following hypothesis:

H5: Ethical responsibility has a positive and significant effect on strategic attributions.

The companies' ethical and responsible behaviors can have a significant effect on the commitment of employees in their workplace environment (Camilleri, 2021). Employees will satisfy their psychological needs of belongingness with fair and trustworthy businesses who engage in CSR activities (Skudiene & Auruskeviciene, 2012). Brammer, He, and Mellahi (2015) maintained that employees tend to identify themselves with firms whose principles and practices are in tune with the current trends. Moreover, Jones, Willness, and Madey (2014) indicated that job seekers are attracted by responsible employers whose organizational ethics reflect their own values.

Hence, there is scope for businesses including tourism enterprises, to engage in socially responsible behaviors, by providing training and development opportunities, by involving employees in decision making and even by improving their working environment, among other practices. For instance, hospitality firms are encouraged to regularly appraise their employees' performance to identify and reward hard working employees (Camilleri, 2019a). They can utilize internal web sites or other media to encourage employees to share their opinions and suggestions on any matters which concern them and on issues which can improve their workplace environments. Such communications may also be used to disseminate information on organizational values, norms and CSR policies. Employees may be intrigued to participate in their companies' CSR activities. Previous studies confirmed that responsible HRM initiatives led to increased morale and job satisfaction among employees. They instilled the employees' loyalty toward their employers (Zhu, Yin, Liu & Lai, 2014). This leads to the following hypothesis:

H6: Responsible HRM has a positive and significant effect on strategic attributions.

Businesses can leverage themselves through corporate social responsibility and environmentally sustainable practices. There are opportunities for them to improve their operational efficiencies and economies if they invest in environmentally responsible behaviors (Camilleri, 2012; Kolk et al., 2010; Graci & Dodds, 2008). When a company is successful in reducing its costs, it will probably be in a better position to increase its profits. Hence, there is scope for tourism and hospitality enterprises to engage in innovative environmental practices: Many businesses can generate their energy requirements through renewal sources. In addition, they may invest in water conservation systems to recycle secondary water, that may be used for other purposes, like irrigation of gardens. These technologies can yield cost saving
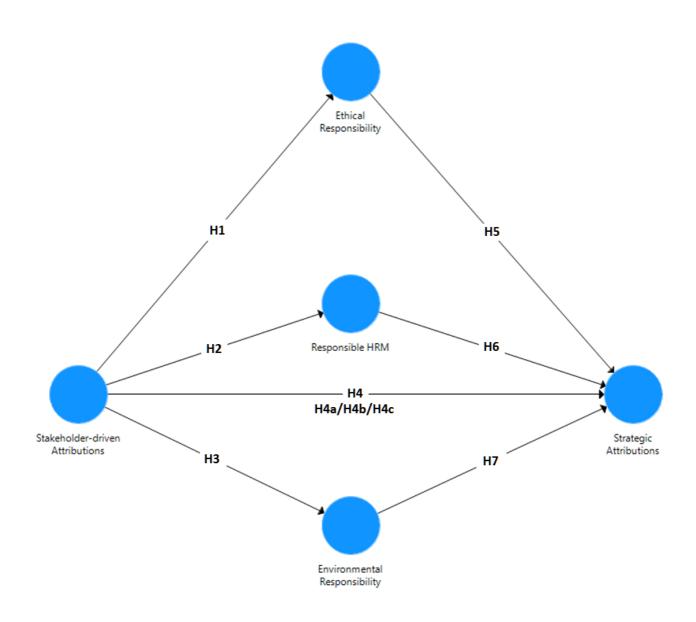
opportunities for them. Moreover, circular economy approaches, and recycling practices can help them minimize their environmental impact by reducing their waste, that would otherwise end in landfills.

The businesses' environmentally responsible behaviors can have a positive effect on their corporate reputation and image among customers and other stakeholders. A few studies reported that there are consumers who are willing to spend more to stay in green hotels or in other environmentally friendly accommodation service providers (Yarimoglu & Gunay, 2020; Chen & Tung, 2014). This leads to the following hypothesis:

H7: Environmental responsibility has a positive and significant effect on strategic attributions.

Figure 2 features the research model of this empirical study. From the outset, this contribution hypothesizes that there are direct relationships between the companies' ethical responsibility, responsible HRM, stakeholder-driven attributions and their strategic attributions. Moreover, it anticipates that there are direct and indirect effects between stakeholder-driven attributions and strategic attributions of corporate responsible behaviors. It presumes that ethical responsibility, responsible HRM and environmental responsibility could (or could not) mediate this relationship.

Figure 2. A research model that sheds light on the factors leading to strategic outcomes of corporate responsible behaviors

Methodology

Survey administration

The data was collected through an online survey questionnaire that was disseminated amongst Linkedin subscribers who were members in tourism and hospitality practitioners' groups, in April 2021.

There were more than 80,000 members in these groups who could have participated in this survey. After two weeks, there were 462 research participants who completed the questionnaire.

The respondents indicated the extent of their agreement with the survey's measuring constructs in a five-point Likert scale. The responses ranged from 1 "strongly disagree" to 5 = "strongly agree", and 3 signaled an indecision. The questionnaire was pilot tested among a small group of post graduate students (who were not included in the survey results) in order to reduce the common method bias, as per MacKenzie and Podsakoff's (2012) recommendations. This research complied with the research ethic policies of the corresponding researcher's higher educational institution and with the EU's general data protection regulations (GDPR) according to EU 2016/679. The targeted research participants were reassured that there was no way that they can identified. The research participants were informed that only aggregate data was being analyzed in this study.

The measures

The survey instrument has used valid measuring items that were drawn from previous studies relating to the business ethics literature. The research explored the individuals' perceptions about their companies' stakeholder attributions (Vlachos et al., 2009; Ellen et al., 2006), ethical responsibility (Singh & Del Bosque, 2008), responsible human resources (Camilleri, 2021; Singh & Del Bosque 2008), environmental responsibility (Kolk et al., 2010; Camilleri, 2012) and strategic attributions relating to CSR end environmentally friendly practices (Vlachos et al., 2009; Ellen et al., 2006). Table 1. features a list of measures and their corresponding items, that were utilized in this study. In the latter part of the questionnaire, the participants were requested to disclose their age by choosing one of five age groups. They were expected to specify their gender, to provide information on their designation, industry experience and to indicate the size of their organization.

Table 1. The list of measures and their corresponding items that were used in the survey instrument.

Construct		Items
Stakeholder-driven attributions	SDA1	My employer feels that customers expect social and environmentally responsible behaviors.
	SDA2	My employer feels that society, in general, expects social and environmentally responsible behaviors.
(Vlachos et al., 2009; Ellen et al., 2006).	SDA3	My employer feels that shareholders expect social and environmentally responsible behaviors.
	SDA4	My employer feels that employees expect social and environmentally responsible behaviors.
Ethical responsibility	ETHR1	My employer is concerned to fulfil its obligations vis-a`-vis its marketplace stakeholders.
	ETHR2	My employer is concerned to respect the human rights when carrying out its activities.
(Singh & Del Bosque 2008).	ETHR3	My employer always respects the norms defined in the law when carrying out its activities.
Responsible HRM	RHRM1	My employer provides training and development opportunities to its employees.
	RHRM2	My employer promotes equal opportunities when hiring and promoting its employees.
(Camilleri, 2021; Singh & Del Bosque 2008).	RHRM3	My employer has made suitable arrangements for the health and safety of its employees.
Environmental responsibility	ENVR1	My employer uses recyclable materials.
	ENVR2	My employer reduces its environmental impact through water and energy conservation.
(Kolk et al., 2010; Camilleri, 2012).	ENVR3	My employer strives to minimize its emissions and the generation of waste.
Strategic attributions	SA1	My employer attracts customers when it engages in social and environmentally responsible behaviors.
	SA2	My employer retains its customers when it engages in social and environmental behaviors.
(Vlachos et al., 2009; Ellen et al., 2006).	SA3	My employer hopes to increase its profits by engaging in social and environmentally responsible behaviors.

The demographic profile of the respondents

The participants remained anonymous, and their responses were kept confidential. Only aggregate information was used during the analysis of the data. More than half of the respondents were females. The sample consisted of 241 females (52.2%) and 221 males (47.8%). Most of them (n=160, 34.6%) were between 30 and 39 years of age. The second largest group (n=131, 28.4%) were between 40 and 49 years old. The majority of the respondents worked in senior executive positions, as shown in Table 2. Many of the research participants indicated that they acquired more than 10 years of experience in the tourism and hospitality industry (n=158, 34.2%).

Table 2. The profile of the research participants

Variable	Range	N	%	Variable	Range	N	%
Gender	Female	241	52.2	Designation	Chief executive/managing director	94	20.3
	Male	221	47.8		Senior manager/executive	124	26.8
	Total:	462	100		Junior manager/supervisory position	81	17.5
					Food and beverage operations	34	7.4
					Food and beverage services	32	6.9
					Front office/customer services	82	17.7
					Housekeeping	15	3.2
					Total:	462	100
Age	18-29	21	4.5	Industry experience	Less than 12 months (a year)	111	24.0
	30-39	160	34.6		Between 1 and 5 years	76	16.5
	40-49	131	28.4		Between 5 years and 10 years	91	19.7
	50-59	91	19.7		Between 10 years and 20 years	158	34.2
	Over 60	59	12.8		More than 20 years	26	5.6
	Total:	462	100		Total:	462	100
				Size of organization	Less than 10 employees	51	11.0
					Between 11-50 employees	121	26.2
					Between 51-250 employees	201	43.5
					More than 251 employees	89	19.3
					Total:	462	100

Results

Descriptive statistics

In the main, the respondents indicated their agreement with the survey items, as the mean scores (M) were above the mid-point of 3, as reported in Table 3. The highest mean scores were reported for stakeholder-driven attributions – SDA1 (M=4.051), SDA2 (M=3.879), and environmental responsibility – ENV1 (M=3.851). Whilst SDA4 reported the lowest mean score (M=3.409). The standard deviations (SD) indicated that there was a narrow spread around the mean. The values of SD ranged from 0.767 for SDA1 to 1.156 for strategic attributions – StratAtt2.

Confirmatory composite analysis

This study relied on a structural equation modelling approach to explore the measurement quality of this research model (Ringle, Wende & Becker, 2014). SEM-PLS 3's confirmatory composite analysis' algorithm revealed the results of this reflective model.

The values of the standardized loadings were higher than 0.6. Cronbach's alpha, rho_A and the composite reliability values were above 0.7. The constructs that were used in this study had reported acceptable convergent validities as their average variance extracted (AVE) values were higher than 0.5 (Hair, Sarstedt, Ringle & Mena, 2012). There was evidence of discriminant validity as the square root value of AVE was higher than the correlation values among the latent variables (Fornell & Larcker, 1981). This study also examined the heterotrait-monotrait (HTMT) as featured in the shaded area of Table 3. The correlations re-confirmed the presence of discriminant validity across most of the constructs where the values were lower than the recommended threshold of 0.9 (Henseler, Ringle & Sarstedt, 2015).

Table 3. Descriptive statistics, correlation analysis, as well as an assessment of the reliability and validity of the constructs

	Construct	Items	Mean	Standard Deviation	Factor Loadings	Cronbach's Alpha	Rho_A	CR	AVE	1	2	3	4	5
1	Environmental Responsibility	ENVR1	3.851	0.933	0.842									
		ENVR2	3.777	0.913	0.884	0.795	0.797	0.880	0.710	**0.843**	0.577	0.866	0.849	0.660
		ENVR3	3.702	0.892	0.800									
2	Ethical Responsibility	ETHR1	3.507	0.857	0.896									
		ETHR2	3.465	0.823	0.863	0.841	0.847	0.904	0.758	0.473	**0.871**	0.771	0.697	0.660
		ETHR3	3.419	0.858	0.853									
3	Responsible HRM	RHRM1	3.256	1.151	0.812									
		RHRM2	3.674	1.094	0.871	0.774	0.787	0.868	0.686	0.671	0.634	**0.828**	0.947	0.835
		RHRM3	3.6	0.968	0.800									
4	Stakeholder-driven Attributions	SDA1	4.051	0.767	0.622									
		SDA2	3.879	0.942	0.624	0.709	0.754	0.818	0.533	0.635	0.568	0.725	**0.730**	0.914
		SDA3	3.493	1.043	0.819									
		SDA4	3.409	0.952	0.828									
5	Strategic Attributions	StratAtt1	3.442	1.21	0.905									
		StratAtt2	3.544	1.156	0.919	0.883	0.890	0.928	0.811	0.556	0.578	0.713	0.776	**0.900**
		StratAtt3	3.437	1.139	0.876									

Note: The discriminant validity was calculated by using the Fornell-Larcker criterion. The values of square root of the AVE are presented in bold font. The AVEs for each construct are greater than the correlations among the constructs. The shaded area features the results from the HTMT procedure (Henseler et al., 2015).

Structural Model Assessment

The results indicated that there were no collinearity issues as the variance inflation factors (VIFs) were below the recommended threshold of 3.3 (Kock, 2015). The PLS algorithm revealed the model's predictive power, in terms of the coefficient of determination (R^2) of the endogenous latent variables. The findings from this model revealed that the constructs that were used in this study predicted 65.8% for strategic attributions of corporate responsibility practices, 52.6% for Responsible HRM, 40.4% for environmental responsibility and 32.2% for ethical responsibility. SEM-PLS' bootstrapping procedure was used to explore the statistical significance and relevance of the path coefficients. The significance of the hypothesized path coefficients in the inner model were evaluated by using a two-tailed *t*-test at the 5% level (Hair et al., 2012). Table 4 presents the results of the hypotheses of this study. It tabulates the findings of the standardized beta coefficients (original sample and sample mean), the confidence intervals, F squared value (from PLS algorithm), t-values and the significance values (*p*).

The mediation analyses suggest that ethical responsibility and strategic HRM are partially mediating stakeholder attributions - strategic attributions link ($p<0.001$). there was no mediation by environmental responsibility as shown in Table 5. This interpretation of the mediating effects is consistent with Zhao, Lynch and Chen's (2010) decision tree that identifies different types of mediation.

Table 4 The testing of hypotheses

Path Coefficient		Original Sample	Sample Mean	Confidence Intervals Bias Corrected [2.5%, 97.5%]	F Square	t-value	p	Outcome
H1	Stakeholder-driven Attributions -> Ethical Responsibility	0.568	0.568	[0.495, 0.630]	0.475	15.849	0.000	Supported
H2	Stakeholder-driven Attributions -> Responsible HRM	0.725	0.725	[0.681, 0.765]	1.108	31.699	0.000	Supported
H3	Stakeholder-driven Attributions -> Environmental Responsibility	0.635	0.636	[0.556, 0.690]	0.677	19.646	0.000	Supported
H4	Stakeholder-driven Attributions -> Strategic Attributions	0.522	0.522	[0.429, 0.616]	0.334	10.993	0.000	Supported
H5	Ethical Responsibility -> Strategic Attributions	0.117	0.115	[0.067, 0.172]	0.023	4.116	0.000	Supported
H6	Responsible HRM -> Strategic Attributions	0.268	0.273	[0.145, 0.373]	0.073	4.395	0.000	Supported
H7	Environmental Responsibility -> Strategic Attributions	-0.011	-0.014	[-0.098, 0.085]	0.000	0.231	0.817	Not Supported

Table 5 The mediated effects

	Path Coefficient	Direct Effect	Indirect 1 Effect	Indirect 2 Effect	Indirect 3 Effect	p	Interpretation	Total Effects	Confidence Intervals Bias Corrected	t-value	p
H4	Stakeholder-driven Attributions -> Strategic Attributions	0.522				0.000					
H4a	Stakeholder-driven Attributions -> Ethical Responsibility -> Strategic Attributions		0.066			0.000	Partial mediation	0.776	[0.727, 0.811]	37.499	0.000
H4b	Stakeholder-driven Attributions -> Responsible HRM -> Strategic Attributions			0.194		0.000	Partial mediation				
H4c	Stakeholder-driven Attributions -> Environmental Responsibility -> Strategic Attributions				-0.007	0.819	No mediation				

Discussion

H1: This study indicated that there was a positive and significant effect between stakeholder-driven attributions and the hotel businesses' ethical responsibility, where β=0.568, t=15.849, and $p<0.001$. H2: The findings suggest that stakeholder-driven attributions was a very significant antecedent of responsible HRM practices. This was the strongest relationship in this research model, where β=0.725, t=31.699, and $p<0.001$. The results from H3 revealed that stakeholder attributions were significantly affecting the hospitality companies' environmental responsibility, where β=0.635, t=19.646, $p<0.001$). H4 reported that stakeholder-driven attributions were positively and significantly predicting their strategic attributions, where β=0.522, t=10.993, and $p<0.001$.

H5: The firms' ethical responsibility was a precursor of their strategic attributions, albeit the findings indicated that it had a smaller effect on the endogenous construct, as β = 0.117. Yet, it was highly significant, where t=4.116 and $p<0.001$. H6: The hotels' responsible HRM had a significant effect on strategic attributions, where β = 0.268, t=4.395, $p<0.001$. H7: On the other hand, the relationship between the businesses' environmental responsibility and their strategic attributions was not significant. In this case, the hypothesis was not supported.

Figure 3 illustrates the explanatory power of this research model. It sheds light on the total effects, outer loadings and the coefficient of determination (i.e. adj. R squared) values of the constructs.

Figure 2: A graphical illustration of the results

Conclusions

Implications to academia

This research model suggests that the businesses' socially and environmentally responsible behaviors are triggered by different stakeholders. The findings evidenced that stakeholder-driven attributions were encouraging tourism and hospitality companies to engage in responsible behaviors, particularly toward their employees. The results confirmed that stakeholders were expecting these businesses to implement environmentally friendly initiatives, like recycling

practices, water and energy conservation, et cetera. The findings revealed that there was a significant relationship between stakeholder attributions and the businesses' strategic attributions to undertake responsible and sustainable initiatives. This contribution proves that there is scope for tourism and hospitality firms to forge relationships with various stakeholders. By doing so, they will add value to their businesses, to society and the environment. The respondents clearly indicated that CSR initiatives were having an effect on marketplace stakeholders, by retaining customers and attracting new ones, thereby increasing their companies' bottom lines.

Previous research has yielded mixed findings on the relationships between corporate social performance and their financial performance (Inoue & Lee, 2011; Kang et al., 2010; Orlitzky, Schmidt, & Rynes, 2003; McWilliams and Siegel 2001). Many contributions reported that companies did well by doing good (Camilleri, 2020; Falck & Heblich, 2007; Porter & Kramer, 2011). The businesses' laudable activities can help them build a positive brand image and reputation (Rhou et al., 2016). Hence, there is scope for the businesses to communicate about their CSR behaviors to their stakeholders. Their financial performance relies on the stakeholders' awareness of their social and environmental responsibility (Camilleri, 2019).

Arguably, the traditional schools of thought relating to CSR, including the stakeholder theory or even the legitimacy theory had primarily focused on the businesses' stewardship principles and on their ethical or social responsibilities toward stakeholders in society (Carroll, 1999; Evan & Freeman, 1993; Freeman, 1986). In this case, this study is congruent with more recent contributions that are promoting the business case for CSR and environmentally-sound behaviors (e.g. Dmytriyev et al., 2021; Carroll, 2021; Camilleri, 2012; Carroll & Shabana 2010; Falck & Heblich, 2007). This latter perspective is synonymous with value-based approaches, including 'The Virtuous Circles' (Pava & Krausz 1996), 'The Triple Bottom Line Approach'

(Elkington 1998), 'The Supply and Demand Theory of the Firm' (McWilliams & Siegel 2001), 'the Win-Win Perspective for CSR practices' (Falck & Heblich, 2007), 'Creating Shared Value' (Porter & Kramer 2011), 'Value in Business' (Lindgreen et al., 2012), 'The Stakeholder Approach to Maximizing Business and Social Value' (Bhattacharya et al., 2012), 'Value Creation through Social Strategy' (Husted et al., 2015) and 'Corporate Responsibility and Sustainability' (Camilleri, 2018), among others.

In sum, the proponents of these value-based theories sustain that there is a connection between the businesses' laudable behaviors and their growth prospects. Currently, there are still a few contributions, albeit a few exceptions, that have focused their attention on the effects of stakeholder attributions on CSR and responsible environmental practices in the tourism and hospitality context. This research confirmed that the CSR initiatives that are directed at internal stakeholders, like human resources, and/or environmentally friendly behaviors that can affect external stakeholders, including local communities are ultimately creating new markets, improving the companies' profitability and strengthening their competitive positioning. Therefore, today's businesses are encouraged to engage with a wide array of stakeholders to identify their demands and expectations. This way, they will be in a position to add value to their business, to society and the environment.

Managerial Implications

The strategic attributions of responsible corporate behaviors focus on exploiting opportunities that reconcile differing stakeholder demands. This study demonstrated that tourism and hospitality employers were connecting with multiple stakeholders. The respondents confirmed that they felt that their employers' CSR and environmentally responsible practices were resulting

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in shared value opportunities for society and for the businesses themselves, as they led to an increased financial performance, in the long run.

In the past, CSR was associated with corporate philanthropy, contributions-in-kind toward social and environmental causes, environmental protection, employees' engagement in community works, volunteerism and pro-bono service among other responsible initiatives. However, in this day and age, many companies are increasingly recognizing that there is a business case for CSR. Although, discretionary spending in CSR is usually driven by different stakeholders, businesses are realizing that there are strategic attributions, in addition to stakeholder attributions, to invest in CSR and environmental management practices (Camilleri, 2017).

This contribution confirmed that stakeholder pressures were having direct and indirect effects on the businesses' strategic outcomes. This research clearly indicated that both internal and external stakeholders were encouraging the tourism business to invest in environmentally friendly initiatives. This finding is consistent with other theoretical underpinnings (He, He & Xu, 2018; Graci & Dodds, 2008). Recently, more hotels and restaurants are stepping in with their commitment for sustainability issues as they comply with non-governmental organizations' regulatory tools such as process and performance-oriented standards relating to environmental protection, corporate governance, and the like (Camilleri, 2015).

Many governments are reinforcing their rules of law and directing businesses to follow their regulations as well as ethical principles of intergovernmental institutions. Yet, certain hospitality enterprises are still not always offering appropriate conditions of employment to their workers (Camilleri, 2021; Asimah, 2018; Janta et al., 2011; Poultson, 2009). The tourism industry is characterized by its seasonality issues and its low entry, insecure jobs. Several hotels and restaurants would usually offer short-term employment prospects to newcomers to the labor

market, including school leavers, individuals with poor qualifications and immigrants, among others (Harkinson et al., 2011). Typically, they recruit employees on a part-time basis and in temporary positions to economize on their wages. Very often, their low-level workers are not affiliated with trade unions. Therefore, they are not covered by collective agreements. As a result, hotel employees may be vulnerable to modern slavery conditions, as they are expected to work for longer than usual, in unsocial hours, during late evenings, night shifts, and in the weekends.

In this case, this research proved that tourism and hospitality employees appreciated their employers' responsible HRM initiatives including the provision of training and development opportunities, the promotion of equal opportunities when hiring and promoting employees and suitable arrangements for their health and safety. Their employers' responsible behaviors was having a significant effect on the strategic attributions to their business.

Hence, there is more to CSR than 'doing well by doing good'. The respondents believed that businesses could increase their profits by engaging in responsible HRM and in ethical behaviors. They indicated that their employer was successful in attracting and retaining customers. This finding suggests that the company they worked for, had high credentials among their employees. The firms' engagement with different stakeholders can result in an improved reputation and image. They will be in a better position to create economic value for their business if they meet and exceed their stakeholders' expectations.

In sum, the objectives of this research were threefold. Firstly, the literature review has given an insight into mainstream responsible HRM initiatives, ethical principles and environmentally friendly investments. Secondly, its empirical research has contributed to knowledge by adding a tourism industry perspective in the existing theoretical underpinnings that are focused on strategic attributions and outcomes of corporate responsibility behaviors. Thirdly,

it has outlined a model which clearly evidences how different stakeholder demands and expectations are having an effect on the businesses' responsible activities. On a lighter note, it suggests that Adam Smith's 'invisible hand' is triggering businesses to create value to society whilst pursuing their own interest. Hence, corporate social and environmental practices can generate a virtuous circle of positive multiplier effects.

Therefore, there is scope for the businesses, including tourism and hospitality enterprises to communicate about their CSR and environmental initiatives through different marketing communications channels via traditional and interactive media. Ultimately, it is in their interest to promote their responsible behaviors through relevant messages that are clearly understood by different stakeholders.

Limitations and future research

This contribution raises awareness about the strategic attributions of CSR in the tourism and hospitality industry sectors. It clarified that CSR behaviors including ethical responsibility, responsible human resources management and environmental responsibility resulted in substantial benefits to a wide array of stakeholders and to the firm itself. Therefore, there is scope for other researchers to replicate this study in different contexts. Future studies can incorporate other measures relating to the stakeholder theory. Alternatively, they can utilize other measures that may be drawn from the resource-based view theory, legitimacy theory or institutional theory, among others. Perhaps, further research may use qualitative research methods to delve into the individuals' opinions and beliefs on strategic attributions of CSR and on environmentally-sound investments, including circular economy systems and renewable technologies.

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