

Corporate social responsibilities of DOT accredited hotels in Camarines Sur

De Villa, Rochelle M.

Lyceum of the Philippines University-Batangas, Philippines

Borbon, Noelah Mae D. ✉

Lyceum of the Philippines University-Batangas, Philippines (nmdborbon@gmail.com)



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Abstract

This study aimed to evaluate Corporate Social Responsibility among selected DOT-accredited hotels in Camarines Sur. More specifically to determine the demographic profile in terms of gender, age, marital status, length of employment, and position classification; determine the firmographic profile in terms of location accessibility, number of years of operations, and estimated annual hotel guests; assess the issues of CSR of the DOT accredited hotel establishment in terms of economic, political, and social aspect; evaluate the level of implementation of CSR activities of DOT accredited hotels in terms of: Local Community, Hotel Guests, Hotel Employees, Owners/ Investors, and Natural Environment; test the significant difference on the responses to CSR issues and the level of implementation of CSR activities of the DOT accredited hotel establishment according to profile variables; test the significant relationship between CSR issues and the level of implementation of CSR activities. Hence, this study generated useful data and revealed patterns that can drive the CSR activities relative to the sustainable development of hotel establishment. The researcher utilized the descriptive research method. Upon the data gathering, a total of three hundred two (302) respondents from the twenty-four (24) hotel establishment were collected. As a result, there is still the need to improve CSR-adherence of hotels where various CSR methods can apply to minimize losses and optimize gains in implementing CSR across hotels. An action plan was proposed for continuous improvement and innovations of the hotel establishment in the province of Camarines Sur.

Keywords: corporate social responsibility, department of tourism, hotels

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1. Introduction

Travelers and tourists across the globe are in search of genuine service that can be rendered by the tourism and hospitality industry. They long for quality and excellence alongside a company's ability to sustain environmental and societal goals. With the advent of technologies and trends, these people are looking for a tourism establishment that provides for their needs and caters to the world's diversified issues. These tourists become more attracted and loyal to businesses participating in sustainability and life-long advocacy. A specific company gains patronage when its clients feel, observe, and learn that they are socially responsible. Hence, the definition of Corporate Social Responsibility (CSR) by the European Union Commission (2011, p.6 as cited by lee et al., 2021) supported this claim. They defined the term as "the responsibility of enterprises for their social impacts." Therefore, consumers will most likely patronize products and services if they become part of the movement and social endeavor.

Whilst, Yoo and Lee (2018) stated that a lack of CSR fit could negatively impact consumers' perceptions of CSR motivation. It also becomes negative if there is a lack of consistency in implementing CSR efforts. Also, the motivation of the company can be immensely affected by CSR activities that are not consistent. That is, customers may view CSR activities as merely a marketing play. Others may also call it a public relations stunt to attract more clients. Because of this, the travelers' or customers' perceptions of the authenticity of the product or service can be altered. The purchase intent and brand loyalty can also be deemed as self-serving. Also, Farmaki and Farmakis (2018) also emphasized that CSR policy making ignores essential stakeholders. The process does not include the local community and special interest groups. That is why CSR can sometimes be ineffective. Meanwhile, corporate social responsibility (CSR) reports have grown in importance. It serves to learn more about the company's values and practices, specifically in the tourism and hospitality industry. Hotels are doing their best to cater to the community's and society's demands. These businesses are undergoing a massive increase of awareness and implementation. Hence, Stobierski (2021) shared that 77% of consumers want to avail products and services of these hotels. Moreover, 73% of investors are motivated to buy from companies committed to improving the world and society.

Diving into a narrower scope, the growth of the Philippines' tourism sector has tremendously spiked. It has seen a significant increase in overnight accommodation, meals, and other services from both local and foreign visitors. The hotel industry is rapidly expanding its borders and reaching more customers. In fact, in 2021, it brought in 1.13 billion dollars in revenue. Although, indirectly, hotels harm biodiversity because of their unsustainable practices, resource depletion, waste, and direct tourism. Hotels are thought to contribute to environmental pollution because they are a service-oriented industry (Dogru et al., 2020). Thus, government and non-government organizations encourage hotels and other tourism corporations to participate in CSR projects.

Consequently, the Philippine law mandates corporate social responsibility (CSR) to encourage all domestic and foreign enterprises to operate responsibly in the country. Consumers are more socially and environmentally conscious. The bill defines CSR as a voluntary commitment to contribute to sustainable economic development in ways helpful for businesses, the sustainable development agenda, and society at large. The bill does not require CSR for firms. Nevertheless, they should be engaged in philanthropic activities. It also drives business accountability, profitability, and environmental sustainability. However, the Corona Virus Disease (COVID-19) has detrimental effects on the tourism and hospitality industry. The economy and society have highlighted the importance of teamwork among all stakeholders. Hotels realized that CSR is much more needed when dealing with a situation like this. Some of the hotels in the world, even in the Philippines, have become the quarantine area for persons with asymptomatic COVID-19. Although they are being paid for doing this, hotels still have the discretion whether to participate or not in this kind of undertaking. They also adhere to the health and safety

protocols imposed by the government while doing these things.

Specifically, some of the hotels in the Bicol Region were deemed to be a quarantine facility when there were Overseas Filipino Workers (OFW) returning to the region. Through this, the establishments have been practicing their CSR initiatives and efforts to lessen the impact of the pandemic. Indeed, they become socially aware of the need to help these people in trying times. Also, hotels in Camarines Sur work hand in hand with other agencies to help provide Personal Protective Equipment (PPE) to the frontliners. Hence, even during the circumstances mentioned above, the industry still managed to survive and give help. Interestingly, Camarines Sur is one of the top choices for jaw-dropping scenery and world-class tourist destinations in Bicol. It is also an emerging province in the ecotourism spotlight due to its many attractions. Most are nature-based, making it an excellent escape for thrill, fun, and adventure with high tourist arrivals. All business sectors value sustainable development and responsible business practices. The gap lies in their inactive participation in implementing their humanitarian and philanthropic causes regarding environmental effort, volunteering, and goodwill. Albeit, tourism businesses like DOT (Department of Tourism) accredited hotels are not involved in CSR initiatives because House Bill 9061 does not require these establishments to have CSR but they are highly encouraged.

Corporate Social Responsibility (CSR) is not widely implemented or practiced by many businesses since many are unfamiliar with the concept and its significance. A major hurdle to CSR implementation is a lack of knowledge, skills, guidelines, and resources. House Bill 9061 encourages all business organizations, domestic and foreign, to practice corporate social responsibility in the conduct of their operations in the country, which is required by law. The Tourism Promotions Board (TPB) of the DOT is responsible for developing CSR initiatives, projects, and activities, notably in the environmental sector.

When corporate social responsibility (CSR) is ignored, the tourism and hospitality industries can damage natural and cultural resources. Thus, it can unfairly distribute benefits and valuables. That is why, the researcher believes that in conducting this research, it will gauge the CSR concerns of Camarines Sur's DOT-accredited hotels. Employees and owners of these hotels can determine the importance of partaking in CSR initiatives. Meanwhile, the study's author maintains the view that one of tourism's redeeming features is its role in the preservation of cultural and natural heritage. Hotels and other tourism-related businesses must use CSR and other forms of sustainable management to ensure their industries' continued success. The current research is also aimed at recommending a better strategy of Corporate Social Responsibility activities that firms may choose to embrace. Hence, local communities, hotel establishments, local government units (LGUs), and other entities may also benefit from this study.

2. Methods

Research Design - The study utilized quantitative research design. Specifically, it has used the descriptive research method to analyze and interpret the Corporate Social Responsibility of the selected DOT-accredited hotels in Camarines Sur. According to Creswell (2007), descriptive research is concerned with conditions, practices, structures, differences, or relationships that exist, opinions held, processes that are going on, or trends that are useful in presenting facts concerning nature and the status of everything.

Research Respondents - The study's respondents are the 302 employees of the Department of Tourism (DOT) accredited hotels in Camarines Sur. The researcher emailed the DOT provincial office to have the updated list of accredited hotels. Through the use of stratified sampling, the researcher came up with the total sample of respondents. Employees and other management staff of these hotels were asked to answer the survey questionnaire. They were chosen based on the number of employees each hotel has. These are usually the employees who engaged in CSR activities of the DOT accredited hotels in Camarines Sur. Furthermore, the total number was then distributed based on the number of employees each hotel had. Below is the random sampling calculation of the respondents ($N = \text{Total Sample Size} \div \text{Total Population} * \text{Layer Size}$).

Research Instrument - The researcher utilized an adopted instrument which has undergone construct validity,

and Cronbach's alpha has been assessed. Part one pertains to the demographic profile of respondents in terms of gender, age, marital status, length of employment, position classification, and the firmographic profile of the hotel establishments in terms of its location accessibility, number of years of operations, and estimated annual hotel guests. Meanwhile, part two of the instrument assessed the issues of CSR of the DOT accredited hotel establishment in Camarines Sur in terms of political, economic, and social aspects. This was a modified questionnaire from Borbon (2020) on her paper entitled "Evaluation on corporate social responsibility issues in the view of hotel business in CALABARZON region, Philippines." Part three evaluated the level of implementation of CSR activities of DOT accredited hotels in Camarines Sur along with the Local Community, Hotel Employees, Hotel Guests, Owners/Investors, and the Natural Environment. This was also a modified questionnaire from Ko, Chan, and Wong, (2019) on their paper entitled: A scale development study of CSR: hotel employees' perceptions. A five-point Likert scale was used in part two and part three of the questionnaire, such as Strongly Agree (5), Agree (4), Moderately Agree (3), Disagree (2), and Strongly Disagree (1).

The researcher also sought the assistance of experts to validate the instrument and conduct a pilot test. The first expert was an Operation Manager, the second one was an owner of a DOT accredited hotel, while the third one was an industry practitioner. Considering the Pearson product moment correlation using SPSS, the significant value presented in the table, it can be concluded that all items were valid denoting the r value of 0.05. The result of reliability statistics showed that the computed Cronbach's alpha value for Corporate Social Responsibility Issues (0.947), and Level of Implementation of CSR Activities (0.986) signifies that the instrument has strong or excellent internal consistency in the rule of thumb. Thus, this set of questionnaires is considered valid and reliable for use.

Data Collection - The research instrument in the form of a questionnaire has been answered digitally and in-print. The researcher prepared both research mediums, the former in the form of a printed questionnaire was sent personally to the respondents, while the latter was made via Google form accessible only by selected remote respondents inaccessible to the author. Moreover, after answering the two types of the research instrument, the researcher collated their responses.

Data Analysis - This study utilized statistical tools: frequency, percentage, weighted mean, and ranking. More substantially, the weighted mean is used to evaluate the assessment of the respondents on the different aspects of Corporate Social Responsibility, such as the political, economic, and social aspects of the selected DOT accredited hotels in Camarines Sur, along with determining the problems that hinder the selected hotels in doing their Corporate Social Responsibilities. The result of Shapiro-Wilk Test showed that p -values of all variables were less than 0.05 which means that the data set was not normally distributed. Therefore, the Mann-Whitney U test for two groups and Kruskal Wallis test for more than two groups were used as part of the non-parametric tests to determine the significant differences. Likewise, Spearman rho was used to test the significant relationship. All analysis was performed using SPSS v. 26.

3. Results and discussions

Table 1

Profile of the Respondents

Profile	Frequency	Percentage
GENDER		
Male	76	25.2
Female	173	57.3
LGBTQIA+	43	14.2
Preferred not to answer	10	3.3
AGE		
22 years old and below (Gen Z)	91	30.1
23 to 39 years old (Gen Y)	192	63.6
40 to 55 years old (Gen X)	18	6.0
55 years old and above (Baby Boomers)	1	0.3

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MARITAL STATUS		
Single	178	58.9
Married	107	35.4
Others	17	5.6
LENGTH OF EMPLOYMENT		
one year and below	74	24.5
2-5 years	146	48.3
6-9 years	71	23.5
10 years and above	11	3.6
FRONT OF THE HOUSE STAFF		
Managerial/Supervisory	27	8.9
Front Desk Agent/Clerk	96	31.8
Reservation Agent	34	11.3
Bellman	22	7.3
Others	123	40.7
BACK OF THE HOUSE STAFF		
Administrative	57	18.9
Finance	14	4.6
Housekeeping	29	9.6
Executive Chef/Head Chef/Sous Chef	16	5.3
Others	186	61.6
LOCATION ACCESSIBILITY		
1st District	9	3.0
2nd District	27	8.9
3rd District	183	60.6
4th District	33	10.9
5th District	50	16.6
NO. OF YEARS OF OPERATIONS		
less than 5 years	59	19.5
6-10 years	170	56.3
11-15 years old	67	22.2
16-20 years	6	2.0
ESTIMATED ANNUAL HOTEL GUEST		
1,000-5,000 below	84	27.8
5,001-10,000	178	58.9
10,001-15,000 and above	40	13.2

Table 1 presents the profile of the respondents in terms of gender, age, marital status, length of employment, location accessibility, no. of years of operations, and estimated annual hotel guests. The profiling of respondents needs to have a proper segmentation regarding their stay in a specific hotel. Meanwhile, when it comes to gender, the highest was female with a frequency of 173 or 57.3 percent. While the lowest preferred not to answer or say their gender preferences with a total of 10 or 3.3 percent. It can be noted from this result that female employees can be more aware of the Corporate Social Responsibilities (CSR) of these DOT-accredited hotels in Camarines Sur. It also implies that female employees as compared to other gender tend to be more engaged and concerned about societal issues that yearn for an answer. Thus, it clearly shows that females are more compassionate as compared to males and the LGBTQIA+ community. Dutton et al., (2010) as cited by Nazir and Islam (2020) stated that based on insights from sense-making and social identification theories, a firm's CSR-specific activities can inspire a sense of pride among its workers. Thus, it can create a significant impact on their pro-social actions in a certain company. It was also supported by the study of Lee et al., (2020) wherein claimed that females as compared to males can have a higher perception of social norms when the source was a non-profit organization.

Moreover, when grouped according to age, results revealed that 23 to 39 years old or Generation Y has the highest frequency which is 192 or 63.6 percent. It was followed by 22 years old and below or Generation Z which has a frequency of 91 or 30.1 percent. Also, under the 40 to 55 years old or Generation X, the results postulated a frequency of 18 or 6.0 percent. And there was only one respondent who was under 55 years old and above or Baby Boomers which acquired a percentage of 0.3.

The results indicated that 23 to 39 years old or Generation Y can still have the energy to participate in social activities of DOT-accredited hotels. They are more likely to get engaged because most of them are aware of the positive impact of CSR on a specific company. It is also one of the motivators why this generation loves to stay in a company. With this regard, CSR can decrease employee turnover. Consistent with Carroll's theory, it was

discovered by Zainee and Puteh (2020) that all CSR factors significantly affect employee retention, particularly in Generation Y as compared to Baby Boomers. It was found in their study that 16% of the study's theoretical framework rests on the relationship between CSR factors and employee turnover.

Furthermore, in terms of the Marital Status of the respondents, it was depicted from the results of the study that there were more single employees than married employees. The former received a frequency of 178 or 58.9 percent while the latter got 107 or 35.4 percent. More so, there was 17 or 5.6 percent who fall under others which explicitly signals a status of being separated, living together, and the like. It can be implied that employees who have a single status have more time in indulging with the CSR activities proposed by the hotels where they are working. They still have enough time to do extra activities as compared to married employees. Since being in a marriage means having their own families to look for. Married individuals are sometimes focused on taking care of their families leaving no time for the CSR of the hotels they are working for. Also, single employees can find a sense of moral belief if they are engaged in CSR. The research of Hegde and Mishra (2019) shows that the marital status of a company's CEO or even employees can play a significant factor in the company's propensity to make ethical business decisions. Therefore, it can be concluded that single or married individuals can be socially responsible as long as there is effective leadership that exists in hotels. Thus, being single can also play a vital role in active involvement in CSR initiatives.

Interestingly, in terms of length of employment, the highest indicator was 2-5 years working in hotels which has a frequency of 146 or 48.3 percent. While the indicator 10 years and above got the lowest frequency of 11 or 3.6 percent. The above data implies that most of the employees in DOT-accredited hotels in Camarines Sur had employees. It can be depicted that there can be a high employee turnover in these hotels, particularly during the insurgence of the pandemic. Also, some of the long-term employees of these hotels have resigned because of COVID-19 because of health-related restrictions. That is why only newly hired employees remained. It is natural for individuals to worry about their futures in the face of the COVID-19 outbreak. The risk of unemployment dampens enthusiasm for work. It also heightens the want to leave a job early. Furthermore, it also lowers happiness on the job (Karatepe et al., 2020; Darvishmotevali & Ali, 2020 as cited by Vo-Thanh et al., 2021) that can be evident on the results of the previous study.

The majority (48.3%) of the respondents have stayed in their work within the years two to five. This can be attributed to the fact that during these years, oftentimes, employees are rediscovering themselves and assessing the patterns and systems in a company. For these years, employees are challenged whether they will be staying or not in the company. Either way, since respondents of the present study are primarily 2 to 5 years in service, it can be said that majority of the respondents are already acquainted with the operating procedures and the “bureaucracy” present in their respective fields or site of work.

Meanwhile, in terms of Position Classification under Front of the House Staff, the indicator “Others” got a frequency of 123 or 40.7 percent. It was followed by the Front Desk Agent/Clerk which garnered a frequency of 96 or 31.8 percent. The Reservation Agent accumulated a frequency of 34 or 11.3 percent. The managerial/supervisory position got a frequency of 27 or 8.9 percent. Also, Bellman has a frequency of 22 or 7.3 percent. It can be implied from the data that most of the respondents in the front of the house belong to food runners, events coordinators, servers, sommeliers, bartenders, and the like. It can be perceived that these respondents work in the front office but do not hold managerial positions. Somehow, it can also denote that employees among these hotels should maintain servicescapes that employ CSR and a positive atmosphere. The study of Kirillova (2018) stated that when servicescapes are disorganized, customers and staff may be put under unnecessary pressure. Hence, it can have a detrimental impact on everyone involved.

Further, under Position Classification, in terms of back of the house staff, the indicator “Others” received a frequency of 186 or 61.6 percent as the highest. It was followed by Administrative with a frequency of 57 (18.9%). Then, the Housekeeping has a frequency of 29 (9.6%). Next is the Executive Chef/Head Chef/Sous Chef with 16 (5.3%). Lastly, the Finance got a frequency of 14 (4.6%). It can be derived from the data that

among all the choices, majority of the respondents do not fall under all those categories. Position classifications may include Sanitation Workers, vendor relations, inventory management, and the like. Meaning, these are most of the employees who participate in CSR. Undeniably, staff members including those at the back-of-the-house in a wide range of industries have reported enhanced levels of teamwork and communication when they engaged in CSR. Leadership and project management can also be a result of their involvement in corporate social responsibility (CSR) initiatives (Peterson, 2004 as cited by Supanti et al., 2015).

Approximately 61% of the respondents came from the third district of the Camarines Sur. Along this third district are the land Iriga City, Nabua, Baao, Bato, Balatan, and Bula. This entails that respondents along these areas are primarily active when it comes to visiting and booking to DOT-accredited hotels. For instance, proximity of respondent to the researcher has also become one of the factors that can be considered as to why respondents from third district are dominating in this study. Nevertheless, despite district 3 having such a high percentage, it does not necessarily mean that other areas of the Camarines Sur were not included in the study.

In terms of years of operation, the year range from six to ten years has become the dominating year range among the respondents. This means, the respondents have come to DOT-accredited hotels observably existed for years ranging from six to ten years. This is quite unsurprising as most establishments usually achieve “existing year period”. Often times, after this “existing period”, hotels or other similar hospitality sites tend to deteriorate in performance. Estimated hotel guests, under this category, the respondents mostly answered 5001 to 10000. This implies that predominantly, hotels are becoming active in terms of receptivity and catering for guests. Also, this implies that at least, to some extent, the responses of the respondents under this category (estimated hotel guests) suggest how big (floor dimensions) and how far the reach of a typical DOT-accredited Camarines Sur hotels. Meanwhile, 10,001-15,000 and above garnered the least percentage as this implies that at least, there have been few hotels in the entirety of Camarines Sur that can cater such number of guests. As such, looking at this percentage, one can say that deductively, the hotel landscapes in Camarines Sur can be classified as *medium hotels*.

Table 2

Summary Table of Corporate Social Responsibility Issues of DOT Accredited Hotels in Camarines Sur

CSR Issues	WM	SD	Rank	Interpretation
ECONOMIC	3.7	0.77	2	Agree
POLITICAL	3.67	1.02	3	Agree
SOCIAL	3.74	0.98	1	Agree
OVERALL MEAN	3.7	0.84		AGREE

Legend: 5.00 – 4.5 (Strongly Agree) 4.49-3.5 (Agree) 3.49-2.5 (Moderately Agree), 2.49-1.5 (Disagree) and 1.49-1.00 - Strongly Disagree

Presented in Table 2 is a summary table of corporate social responsibility issues of DOT accredited hotels in Camarines Sur with an overall mean of 3.70 verbally interpreted as Agree. As seen in the table, the CSR issue in terms of social matters, ranked first with an obtained weighted mean of 3.74, verbally interpreted as “Agree”. This is followed by the CSR Issue in terms of economic matters with a weighted mean of 3.70 verbally interpreted as “Agree”. Meanwhile, CSR issue with the least value of weighted mean is the political with a weighted mean of 3.67 verbally interpreted as “Agree”. Social issues have topped the post. This means that in terms of CSR issues, the respondents have viewed this aspect as arguably the “most challenged” phase of CSR issues. The characterization of CSR as not-well disseminated across the province of Camarines Sur may have been the basis of the respondents agreeing and coming up to rank social issue as the number one among others. Meanwhile, one can also reflect on the fact as to why the social CSR issue has topped the list—issue on education. Educational crisis has been found to be prevalent in the locality of Camarines Sur, and perhaps due to this, the respondents have agreed to indicators associated to social CSR issues, particularly those on the areas that require “transfer of knowledge”.

Meanwhile, the political CSR crisis has garnered the lowest weighted mean. Although it has gained the lowest weighted mean, indicators associated to the political CSR crisis are still verbally interpreted as “Agree”.

Given that these indicators are written in a negative tone suggests there must be changes be made across the political gimmick in the area, particularly in implementing CSR. One can also claim that due to the political dynasties and complacent leadership exhibited in the province, the advancement of CSR has been debilitated. In a statement made by the Ateneo de Naga University professor Renee Gumba the existence of political dynasties in the province has hampered Camarines Sur's socioeconomic development. Moreover, leading politicians in the area have been charged with various malversation of fund and corruption cases (Gutierrez, 2013). Even while the significance of individual efforts varies from country to country, it is abundantly clear that the major roles of the government in promoting CSR include demanding, permitting, collaborating, and encouraging various initiatives (Chapagain, 2019). As such, if the government leaders' visions and goals are toward CSR, then initiatives related to it will be channeled.

Table 3

Summary Table of Level of Implementation of CSR Activities of Dot Accredited Hotels in Camarines Sur

LEVEL OF IMPLEMENTATION	WM	SD	Rank	VI
LOCAL COMMUNITY	3.45	0.89	4	<i>Moderately Agree</i>
HOTEL GUESTS	3.66	0.92	1	<i>Agree</i>
HOTEL EMPLOYEES	3.52	0.98	3	<i>Agree</i>
OWNERS/INVESTORS	2.91	1.08	5	<i>Moderately Agree</i>
NATURAL ENVIRONMENT	3.53	0.98	2	<i>Agree</i>
OVERALL MEAN	3.41	0.74		<i>Moderately Agree</i>

Legend: 5.00 – 4.5 (Strongly Agree= SA) 4.49-3.5 (Agree= A) 3.49-2.5 (Moderately Agree=MA), 2.49-1.5 (Disagree=D) and 1.49-1.00 – (Strongly Disagree=SD)

Table 3 the summary table of level of implementation of CSR activities of DOT accredited hotels in Camarines Sur. It has an overall mean of 3.41 verbally interpreted as Moderately Agree. Based on table 3, level of implementations pertaining to hotel guests, natural environment, and hotel employees garnered the highest weighted means of 3.66, 3.53, and 3.5225, respectively, all verbally interpreted as “Agree”. Level of implementations referring to owners (2.91) and local community (3.45) ranked 5th and 4th, respectively.

Hotel guests, natural environment, and hotel employees are the top three aspects of level of implementation. These results suggest mainly that the respondents have felt CSR happening primarily on these areas of concern. Despite tallying high weighted means, it can be argued that yet again, the verbal interpretations under these aspects were “Agree” only. As such, further improvement must be made in this regard. Nevertheless, the reason why hotel guests topped the rank may be because the outright services of hotels in the province have already following specific guidelines and measures ideally similar to what the CSR underpins. The flow pattern of “excellence and customers first” has become consistent allowing the respondents to hardly distinguish the difference between the typical hotel services without CSR applications and the otherwise. It is however arguable to note that customers may have had higher level of satisfaction to hotels practicing CSR. The findings Ahn et al. (2020) indicate that environmental and social CSR policies strongly impact all three customer loyalty responses of hotel guests with varying levels of purchasing power.

Specifically, environmental CSR correlates strongly with conative loyalty, while social CSR correlates strongly with cognitive and emotional loyalty responses. Moreover, studies have shown that hotels may come across practicing CSR even before its “proliferation” or rapid advancement among hotels and other accommodation companies. Moreover, various studies have claimed that CSR increases satisfaction of clients in hotels (Bolton & Mattila, 2015; He & Lai, 2014; Kaur et al., 2022; Lee et al., 2020; Severt et al., 2020; Swimberghe & Wooldridge, 2014). Local community and owners/investors have been found to be lacking “CSR implementations” as observed from the respondents’ “moderately agree” remarks. That means improvement to this end, especially among hoteliers, must be made. Following CSR may have backlashes, but numerous studies claimed its benefits outweigh the risks, and so hoteliers may try the risk. Bensouna et al. (n.d.) have authored an article outlining the five obstacles to CSR. The list begins with 1) restricted assets 2) independent hotel managers are overburdened; 3) customer disinterest in CSR 4) the readiness of hotel guests to pay and 5) Hotel infrastructure. CSR initiatives should be encouraged as they reduce risks, improve reputation, and provide

positive business outcomes (Rangan et al., 2015).

Table 4

Differences on CSR Issues and Level of Implementation of CSR Activities according to Gender

Variable	t/F-value	p-value	Interpretation
CSR ISSUES			
ECONOMIC	1.36	0.25	Not Significant
POLITICAL	1.31	0.27	Not Significant
SOCIAL	0.69	0.55	Not Significant
OVERALL MEAN	1.29	0.27	Not Significant
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	1.55	0.2	Not Significant
HOTEL GUESTS	0.3	0.82	Not Significant
HOTEL EMPLOYEES	0.47	0.7	Not Significant
OWNERS/INVESTORS	1	0.38	Not Significant
NATURAL ENVIRONMENT	0.71	0.54	Not Significant
OVERALL MEAN	0.92	0.42	Not Significant

Table 4 presents the Differences of Responses on CSR Issues and Level of Implementation of CSR Activities of DOT Accredited Hotels when grouped according to gender. It has an overall mean of 0.92 verbally interpreted as Not Significant.

The data reveals that there is no significant difference of the responses on CSR Issues and level of implementation of CSR Activities when grouped according to gender as denoted by the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. The uniformity of viewpoints among the respondents when grouped according to gender may have been influenced by the readily accessible and available data on the internet pertaining to a specific hotel. This availability and accessibility of data have allowed people to have similar viewpoints regarding one specific subject at an instant. For example, because of fast-paced internet connectivity, the issue of hotel's poor service can easily be broadcasted across various forms of information media, i.e., social, print, and digital media. The result may also suggest that gender discrimination in hotels has becoming less and less prevalent in hotels across Camarines Sur as if otherwise, significant relationships may be observed perhaps when, suppose LGBTQI+ community are still deliberately prejudiced in hotels, i.e., not allowing to enter hotels if *cross-dressed*. The findings demonstrated that there were no significant and noteworthy variations between men's and women's CSR orientations, per Kahreh (2014). This could be one factor why respondents in the study shared similar viewpoints, regardless of gender.

Table 5

Differences on CSR Issues and Level of Implementation of CSR Activities according to Age

CSR ISSUES			
ECONOMIC	0.54	0.652	NS
POLITICAL	1.08	0.357	NS
SOCIAL	1.18	0.317	NS
OVERALL MEAN	1.02	0.383	NS
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	2.53	0.057	NS
HOTEL GUESTS	3.78	0.011	Significant *
HOTEL EMPLOYEES	3.66	0.013	Significant *
OWNERS/INVESTORS	4.33	0.005	Significant *
NATURAL ENVIRONMENT	4.49	0.004	Significant *
OVERALL MEAN	5.47	0.001	Significant *

Table 5 depicts the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to age. It has an overall mean of 5.47 verbally interpreted as Significant. The data reveals that there is no significant difference of the responses on CSR issues as denoted by

the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. The age of the respondents has been found to be not influencing perceptions of economic, political, and social aspects of CSR crisis. This entails that regardless of age, the respondents have similar viewpoints on the economic, political, and social aspects of CSR crisis. One factor of this could be attributed to respondents "conglomerated" place of origin. That is, most of the respondents reside in the 5th district of Camarines Sur, as such social, political, and economic landscape across hotels visited by the respondents may not vary largely. Shortly speaking, the author presumed that the more concentrated the respondents of the study to a specific place, the more likely the result under CSR issues and level of CSR issues when correlated to age would be more insignificant different. Goodwin and Leech (2006) describe and illustrate six factors that influence the magnitude of a Pearson correlation: (a) the amount of data variability, (b) differences in the shapes of the two distributions, (c) lack of linearity, (d) the presence of one or more "outliers," (e) sample characteristics, and (f) measurement error. The sample characteristics, particularly, can influence the correlation result.

Meanwhile, the post hoc tests reveal that 40-55 years old have the highest means and 22 years and below has the lowest assessment for hotel guests (0.011), hotel employees (0.011), owners and investors (0.005), and on natural environment (0.004). One may surmise that the older one gets, the higher the rating of the level of implementation to hotel guests, hotel employees, owners and investors, and on the natural environment. When one seeks to find key factor behind these correlations, one would argue that the longevity and exposure of the respondents to hotel settings may have prompted them to assess, "with conviction", key indicators associated to the level of implementation of CSR in the hotel guest, hotel employees, owners and investors, and on natural environment.

Table 6

Differences on CSR Issues and Level of Implementation of CSR Activities according to Marital Status

CSR ISSUES			
ECONOMIC	1.01	0.36	NS
POLITICAL	0.83	0.43	NS
SOCIAL	0.56	0.56	NS
OVERALL MEAN	0.25	0.77	NS
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	1.03	0.35	NS
HOTEL GUESTS	0.28	0.75	NS
HOTEL EMPLOYEES	0.35	0.7	NS
OWNERS/INVESTORS	2.56	0.07	NS
NATURAL ENVIRONMENT	1	0.36	NS
OVERALL MEAN	0.82	0.44	NS

Table 6 presents the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to gender. It has an overall mean of 0.82 verbally interpreted as no significant. The data reveals that there is no significant difference of the responses on CSR Issues and level of implementation of CSR Activities when grouped according to marital status as denoted by the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. The reason behind such results may be attributed to the fact that shared ideas have already been prevalent across the information space, and that primarily, reviews in a certain hotel could easily break to fire. As such, regardless of gender, shared attitudes and behavior can be observed given the same magnitude of information. While there have been biological differences in terms of male and females biological thinking processes (Roivainen, 2011), Gnambs (2021) research revealed relatively little disparities between boys' and girls' ICT literacy. The small amount of the observed impact does not support frightening inferences about females' growing disadvantages in ICT literacy. Given the same pool of digital information, male and female prove relatively no observed significant difference on ICT literacy. This establishes the idea that

the thinking of male and female, although different to some magnitude, is more likely be of the same thinking process.

Table 7

Differences on CSR Issues and Level of Implementation of CSR Activities according to Length of Employment

CSR Issues			
ECONOMIC	0.21	0.88	Not Significant
POLITICAL	0.25	0.85	Not Significant
SOCIAL	0.43	0.72	Not Significant
OVERALL MEAN	0.3	0.82	Not Significant
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	6.69	0	Significant *
HOTEL GUESTS	5.41	0	Significant *
HOTEL EMPLOYEES	4.49	0	Significant *
OWNERS/INVESTORS	1.46	0.22	Not Significant
NATURAL ENVIRONMENT	3.12	0.02	Significant *
OVERALL MEAN	5.23	0	Significant *

Table 7 presents the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to length of employment. It has an overall mean of 5.23 verbally interpreted as Significant. The data reveals that there is no significant difference of the responses on CSR issues when grouped according to length of employment as denoted by the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints.

The length of employment of the respondents in the study has something to do with the CSR issues and it is significantly related with the most variables under the level of implementation of CSR among hotels in Camarines Sur. Factors that may influence these results can be the sample characteristics in the study, the experiences of the respondents, and the common quality of hotel services across the province. Meanwhile, under the level of implementation indicators, only the owners/investors have been found to have no significant difference to the responses of the respondents when grouped according to the length of employment. Further, one factor as to why the length of employment of the respondents does not have direct influence on owner/investors. Meanwhile, the post hoc tests reveal that those employed 1 year and below have higher scores than those who have worked for 6-9 years for local community (0.000) hotel guest (0.001), hotel employees (0.004), and in the natural environment (0.026). It can be derived that those who have long-term employment in the DOT accredited hotels in Camarines Sur, are most likely to engage in Corporate Social Responsibility (CSR). Meaning, these respondents have greater chance of working along with the local communities, hotel guests, and other hotel employees. They will most likely engage in preserving the natural environment they are in.

The level of experience and exposure to the managerial systems of the hotel can be one of the factors why those employed for a year have tallied higher weighted means compared to those who have worked for 6-9 years. Perhaps, the author assumes, that at a specific age threshold, workers tend to be less satisfied with their work in the hotel especially if the hotel's sole goal is to exploit them rather than bringing up the best of them. This dilemma may have prompted the "older" respondents to record low scores in the level of CSR implementation in areas of *local community*, *hotel guest*, *hotel employees*, and *natural environment*. According to recent research by Davidescu et al., technicians and unskilled workers tend to be less content with their occupations. In contrast, job satisfaction tends to drop with age, with employees aged 46 to 55 being less satisfied with their positions than younger people (2020).

Table 8*Differences on CSR Issues and Level of Implementation of CSR Activities according to location accessibility.*

CSR ISSUES			
ECONOMIC	12.3	0	Significant *
POLITICAL	7.41	0	Significant *
SOCIAL	8.27	0	Significant *
OVERALL MEAN	10.97	0	Significant *
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	4.93	0.001	Significant *
HOTEL GUESTS	7.61	0	Significant *
HOTEL EMPLOYEES	5.75	0	Significant *
OWNERS/INVESTORS	2.22	0.067	Not Significant
NATURAL ENVIRONMENT	3.17	0.014	Significant *
OVERALL MEAN	5.19	0	Significant *

Table 8 presents the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to location accessibility. It has an overall mean of 5.19 verbally interpreted as Significant. The data reveals that there is a significant difference between the responses on CSR Issues and level of CSR implementation. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. Location accessibility may at the very least influence the level of implementation and issues of CSR but in the current study, this proved that there are significant differences as to the level of implementation when grouped according to hotel location as to the responses of the respondents. Inferences can be drawn about how this seemingly little distinction may affect the development of the information era. Since information about a hotel has always been accessible online, its CSR efforts are accessible to anybody. This makes it "equal" to book a room at a given hotel whether you're in Baao, Bula, Iriga, or Nabua. The speed with which information can spread, "word of mouth," means that guests' dissatisfaction with a hotel's service might spread rapidly, say, via a Facebook post.

The post hoc tests reveal that 1st district have highest scores and 5th district have lowest scores on all the responses to CSR Issues and level of implementation when grouped according to length of employment as denoted by the p-value which is less than 0.05 except for owners and investors. It can be implied by the data that most of the hotels engaging in CSR activities can be found in 1st District of Camarines Sur. It includes places such as Cabusao, Del Gallego, Lupi, Ragay, and Sipocot, Thus, it can be concluded from the given data that DOT accredited hotels in these municipalities have higher implementation of CSR as compared to 5th district. It was because there were only a few DOT accredited hotels in the area. It was mostly inns, apartments, apartments, and the like. It was supported by the study of Husted et al. (2016) wherein they built on economic geography and institutional theory that allows them to propose and test a model that links the strength of corporate social responsibility (CSR) engagement with the cost of equity capital. They found strong and robust evidence, using a large sample of U.S. firms from 1998-2009, that businesses in areas with high levels of local CSR density have a higher average score in CSR engagement. Also, compared to businesses in outlying areas, those near major cities and financial hubs are more involved in CSR. Companies in high CSR density areas benefit more from CSR engagement than those in low CSR density areas do in terms of lower equity financing costs.

Table 9*Differences on CSR Issues and Level of Implementation of CSR Activities according to No. of Years of Operation*

CSR ISSUES			
ECONOMIC	0.73	0.53	Not Significant
POLITICAL	1.85	0.138	Not Significant
SOCIAL	0.25	0.856	Not Significant
OVERALL MEAN	0.78	0.501	Not Significant
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	0.93	0.423	Not Significant
HOTEL GUESTS	1.75	0.157	Not Significant
HOTEL EMPLOYEES	0.8	0.494	Not Significant

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OWNERS/INVESTORS	0.67	0.568	Not Significant
NATURAL ENVIRONMENT	0.54	0.652	Not Significant
OVERALL MEAN	1.27	0.284	Not Significant

Table 9 presents the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to number of years of operations. The data reveals that there is no significant difference of the responses on CSR issues and level of implementation of CSR activities when grouped according to number of years of operations as denoted by the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. The number of years of hotel operation proved to be an insignificant variable in influencing the level of implementation and crisis alongside CSR. Respondents may have a shared view on the available hotels across Camarines Sur due to relatively similar sample characteristics.

Table 10

Differences on CSR Issues and Level of Implementation of CSR Activities according to annual hotel guest.

CSR ISSUES			
ECONOMIC	1.9	0.151	Not Significant
POLITICAL	2.82	0.061	Not Significant
SOCIAL	1.75	0.175	Not Significant
OVERALL MEAN	2.63	0.074	Not Significant
LEVEL OF IMPLEMENTATION			
LOCAL COMMUNITY	0.52	0.595	Not Significant
HOTEL GUESTS	2.02	0.134	Not Significant
HOTEL EMPLOYEES	0.95	0.388	Not Significant
OWNERS/INVESTORS	0.59	0.555	Not Significant
NATURAL ENVIRONMENT	0.74	0.475	Not Significant
OVERALL MEAN	0.61	0.541	Not Significant

Table 10 presents the differences of responses on CSR issues and level of implementation of CSR activities of DOT accredited hotels when grouped according to estimated annual hotel guest. It has an overall mean of 0.61 verbally interpreted as not significant. The data reveals that there is no significant difference of the responses on CSR issues and level of implementation of CSR activities when grouped according to estimated annual hotel guest as denoted by the p-value which is greater than 0.05. Furthermore, no significant differences were found when the responses were grouped according to profile variables. This indicates homogeneity of answers. Regardless of demographic profile, the respondents have similar viewpoints. The fact that the size of estimated annual guests has nothing to do with the CSR issues and CSR level of implementation, suggests that it does not matter really whether or not the guest capacity of a hotel is huge or small when it comes to CSR issues and implementation. Perhaps, one key attribution to this observed phenomenon is that CSR is qualitative.

Table 11

Relationship between CSR Issues and Level of Implementation of CSR Activities

Variable(X)	Variable (Y)	-r value	p-value	I	
CSR ISSUES	LEVEL OF IMPLEMENTATION				
	LOCAL COMMUNITY	.467**	0.000	HS	
	HOTEL GUESTS	.349**	0.000	HS	
	ECONOMIC	HOTEL EMPLOYEES	.424**	0.000	HS
		OWNERS/INVESTORS	.241**	0.000	HS
NATURAL ENVIRONMENT		.373**	0.000	HS	
POLITICAL	LEVEL OF IMPLEMENTATION				
	LOCAL COMMUNITY	.362**	0.000	HS	
	HOTEL GUESTS	.297**	0.000	HS	
	HOTEL EMPLOYEES	.357**	0.000	HS	
	OWNERS/INVESTORS	0.061	0.287	NS	
NATURAL ENVIRONMENT	.300**	0.000	HS		

		LEVEL OF IMPLEMENTATION		
SOCIAL	LOCAL COMMUNITY	.498**	0.000	HS
	HOTEL GUESTS	.400**	0.000	HS
	HOTEL EMPLOYEES	.480**	0.000	HS
	OWNERS/INVESTORS	.129*	0.025	HS
	NATURAL ENVIRONMENT	.440**	0.000	HS

** . Correlation is significant at the 0.01 level (2-tailed); HS= Highly Significant

Table 11 presents the relationship between CSR issues and level of implementation of CSR activities among DOT accredited hotel in Camarines Sur. Economic corporate responsibility is found to be highly correlated to level of implementation and all the sub-variables under it (p-values <0.05). Moreover, in terms of ECONOMIC aspect, local community, hotel guests, hotel employees, owners/investors, and natural environment postulated Highly Significant Relationship to the Level of CSR Implementation (p-value <0.05).

It can be perceived that a hotel will most likely implement CSR if they are economically stable. They will allot their budget for it provided that they can also gain more customers and promotions. Thus, saving money for CSR activities is a must. The economic CSR issue has been found to be influencing the CSR level of implementation in the local community, hotel guests, hotel employees, owners/investors, and the natural environment. This is retrospectively realistic and reflective of the current economic milieu. Any abrupt change in the economy would more likely also change the aspect of economic flow in the local community, hotel guests, etc. In terms of CSR, the change in economic CSR aspects might as well change its level of implementation. Taking as example the current happenings in the Ukraine and Russia, the economic CSR issues due to war have painstakingly and persistently stopped the advancement of collectivistic CSR across all accommodating transients in the area. As such, one can deduce that the rapid increase of economic issues would place a halt to the optimum level of CSR implementation in the area. Corporate social responsibility (CSR) is a topic that multinational corporations (MNCs) frequently argue over. It has been a worldwide debate whether it is beneficial to pursue if it is just window dressing at a cost. Others also negotiate that it is an investment with fascinating and promising returns (Isaksson& Mitra, 2019).

Furthermore, POLITICAL aspects such as local community got a p-value of 0.000, hotel guests have a p-value of 0.000, hotel employees have a p-value of 0.000, owners/investors has a p-value of 0.287, and natural environment has a p-value of 0.000 which can all be interpreted as Highly Significant. Political CSR issues influence the level of CSR implementation in areas local community, hotel guests, hotel employees, and natural environment. Ideally, going back to the very definition of politics, truly, this aspect of human activity has a multitude and multidimensional influence on all human decisions and activities. True enough, even in this light, political issues in CSR might as well influence its level of implementations in various sectors of the society, starting from the proletariat to the aristocrats. Either way, taking the battle of Russia-Ukraine, the political issue has hindered the implementation of CSR in hotels across the area. The level of CSR implementation to owners and investors, however, as found in the results of the study does not wholly influence by the CSR issues in political aspect. This, perhaps, might be related to 'politicking' tactics presently practiced by business owners by building ties to politicians. By building ties to politicians and legislators, laws and ordinances for it to be passed may have been told to investors/business owners as such creating a mental resilience to change and being manifested to respondents of the present study. Jiang et al. (2018) argued that between socialist ideology and CSR strategy there is a link that is mediated through the CSR mindset. The role of government, customer response to CSR, industry competition, and CSR-related managerial incentives can serve as moderators. They are the linkage in the interaction between the CSR mentality and the choice of CSR approach.

In terms of SOCIAL aspect, the local community got a p-value of 0.000, hotel guests got a p-value of 0.000, hotel employees have a p-value of 0.000, owners/investors have a p-value of 0.025, and natural environment derived a p-value of 0.000. They all received a Highly Significant Relationship. A claim can be outrightly presumed that social issues in CSR has a direct impact to the CSR level of implementations. It can be in the form of, the critical the issue has undergone, perhaps the graver the level of implementation of CSR would be. As such,

one may presume that the intensity of CSR issue is inversely related to the level of implementation of CSR in local community, hotel guests, hotel employees, owners/investors, and natural environment.

All levels of implementation are influenced by the social CSR issues. Social CSR issues encompass multiple aspects of human activities and interactions. As such, the crafting. In general, results in the current study can be backed up by the analysis conducted by Ko and Chan (2019), which demonstrated that employees' perceptions of CSR are a multidimensional construct. Additionally, the authors demonstrated that the five-dimensional model for the hotel industry consists of employees, guests, the local community, the natural environment, and owners/investors. A well-implemented CSR concept can lead to increased access to capital and markets, higher sales and profits, lower operational costs, higher productivity and quality, a more efficient human resource base, a stronger brand image and reputation, more loyal customers, improved decision-making, and risk management, among other competitive advantages. Successful CSR initiatives should improve corporate (non-financial) performance and raise the firm value. Based on the well-known business case argument for CSR (Schaltegger et al., 2019 as cited by Velte, 2022) CSR should be geared on the social issues around an organization. To reduce information overload and greenwashing and to improve company reputation, a sound corporate governance framework is required (Ortas et al., 2017 as cited by Velte, 2022).

4. Conclusion and Recommendation

Majority of the respondents are female, ages 23-29 years old, single, employed for 2-5 years, under the 3rd district. Most of the hotel is operated for 6-10 years and have an annual guest of 5001-10,000. The level of implementation of CSR is influenced by the level of CSR-related crisis among hotels in Camarines Sur. There is still the need to improve CSR-adherence of hotels in the province of Camarines Sur where various CSR methods can be applied to minimize losses and optimize gains in implementing CSR across hotels in Camarines Sur. There is no significant difference found on CSR issues and level of implementation of CSR activities when grouped according to the profile variables of the respondents. Significant relationships were found between CSR implementation levels and CSR issues.

Hoteliers and managers may focus on integrating CSR in their hotels by reexamining strategic plans, and if necessary, crafting mitigation plans. They can also include it in their work practices and business goals for the succeeding years and integrate it in their action plans or objectives. The government and non-government organizations may act proactively in promulgating and implementing guiding rules and regulations of CSR. Policymakers may use the results in the current study in devising legislation and crafting developmental plans. Scholars can use the results of the present study in advocating for CSR as an effective tool in combating various socio-economic issues. Environmental advocates and progressive organizations may prompt them to take further in advancing their advocacies seeing the results of the present study. Future researchers may adopt the present study in a different locale or varied variable profiles. They can also reexamine the relationships in the current research variables. Mixed methods (observation method or interview and survey) can be employed to deduce information from the actual setting. This can support or validate the findings from the employee survey. For instance, in the item the guest encourages the guest to conserve water resources through various water conservation programs. It would be a nice discussion if they could present some of the water conservation programs of the hotel as they rationalize the response of the guest to that initiative.

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