Research Paper

Development and validation of standard hotel corporate social responsibility (CSR) scale from the employee perspective

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ABSTRACT

The prevalent trends of sustainability and responsible management have promoted corporate social responsibility (CSR) to attract considerable research and business interest. However, despite its importance, few efforts have been exerted to develop a standardized CSR scale in the hotel industry. This study aims to develop and validate a multidimensional scale of hotel CSR measurement as perceived by hotel staff who understands CSR. Results of running factor analyses generate a five-factor structure. The overall measurement model demonstrates a satisfactory level of goodness-of-fit and supports convergent validity, discriminate validity, nomological validity, and predictive validity. The legal domain received the highest mean score among the five hotel CSR domains, followed by ethical, financial/economic, environmental, and social/philanthropic domains. The value on employee attitude toward the CSR-implementing hotel, employee satisfaction with the CSR-implementing hotel, and organizational commitment toward the CSR-implementing hotel varied between front-of-house and back-of-house employees. This validated measurement scale is recommended for future studies to explore the effect of hotel CSR in various countries or regions.

1. Introduction

Corporate social responsibility (CSR) refers to the manner, of how a company operates its business and assumes responsibility for its effect on the society. CSR covers diverse aspects such as financial sustainability, legal compliance, ethical standard, and environmental and social impacts (Carroll, 1991; Castka et al., 2004). CSR strategies exhibit a significant and positive effect on financial performance (Garay and Font, 2012). This substantial financial effect of CSR implementation can be found in various industries, such as manufacturing (Torugsa et al., 2012), banking (Islam et al., 2012), tourism (Theodoulidis et al., 2017), airline (Kucukusta et al., 2016), and gambling (Song et al., 2015). CSR also serves as a marketing tool because it contributes to solidifying a positive corporate image and reputation (Blombäck and Scandelius, 2013; He and Li, 2011; Martínez et al., 2014). The implementation of CSR produces various positive results, such as customer satisfaction, loyalty, retention (Othman and Hemdi, 2015; Walsh and Bartikowski, 2013), employee satisfaction, commitment, reduction of turnover intention, and improved job performance (Kim et al., 2016, 2018b; Tsai et al., 2012), along with the reduction of operating cost (Levy and Park, 2011).

This paper attempts to integrate CSR into the hotel industry to address the consumption of water, paper, energy, food, consumable bathroom amenities, stationery cleaning materials, and other resources that may result in solid waste, air, noise, and water pollution and further climate change (Chung and Parker, 2010; De Grosbois, 2012; Wong et al., in press). Despite its financial burden due to considerable initial investment, CSR implementation also accrues tangible or intangible benefits to hotels, such as an enhanced hotel image or brand, reduced customer resistance to price increases, increased loyalty to the hotel, reduced turnover rate, improved efficiency, and reduced operating cost. (Chong and Tan, 2010; Kang et al., 2012; Kucukusta et al., 2013; Martínez and Nishiyama, 2019).

Since the recent introduction of CSR in the hotel industry, efforts have been exerted to construct a validated hotel CSR measurement scale. However, most of the hospitality CSR studies that have adopted the CSR scale in business fields were inappropriate in terms of its generalization and application in the hotel industry because it lacks the specialty to identify the area of social responsibility in various business environments and settings (Latif and Sajjad, 2018). Therefore, this paper aims to develop the scale that represents the features of the hotel industry according to rigorous procedures. In particular, this paper seeks to use employee-perceived CSR of their workplace to identify the underlying dimensional structure of hotel CSR and consequently

validate the measurement instrument through various validity and reliability tests. Hotel employees are selected as the sample because they are internal customers who support CSR communication with customers and its implementation (Ernst & Young, 2012). Such academic efforts could help practitioners assess and compare their CSR performance with those of other hotels.

2. Literature review

2.1. Hotel CSR measurement

Hotel CSR begins with the responsibility that a hotel upholds as a member of society in terms of sustainability, environmentalism, responsible management, and ethical management (González-Vázquez et al., 2018). CSR studies in the hotel industry adopt Carroll's (1991) four-dimensional structure that encompasses economic, legal, ethical, and discretionary responsibilities (Lee et al., 2012; Webb et al., 2008; Xiao et al., 2017). However, the exact scope and sub-domains of a hotel CSR measurement scale remains controversial because the hotel industry differs from other industries (Maignan and Ferrell, 2001; Smith, 2003).

Major efforts have been attempted to conceptualize CSR in hotel and tourism studies. Holcomb et al. (2007) conducted a content analysis on hotel websites and identified that almost 80 % of hotel groups reported social activities on their websites, such as environmental protection activities, responsibility for community, respect for customers, consumerism, and market intelligence. De Grosbois (2012) examined the CSR communication strategy of 150 leading global hotel companies and identified four dimensions: environmental goals, employment quality/diversity and accessibility, society/community well-being, and economic prosperity.

Martínez et al. (2013) developed a measurement scale for CSR in the hospitality industry by adopting a sustainable development philosophy. The scale comprises three dimensions, namely, economy, society, and environment. However, the legal and ethical aspects in conceptualizing CSR were ignored. Additionally, customers were unable to answer items, such as "I think that this company provides fair treatment for employees," thereby casting doubts on the scale reliability.

Alvarado-Herrera et al. (2017) and Fatma et al. (2016) developed measurement scales to examine hotel CSR as perceived by consumers. However, these studies each have limitations. For example, although both scales comprise three domains, namely, social, economic, and environmental, the essence of CSR in the hotel industry was not fully captured. Moreover, these scales reflect only consumers' response to hotel CSR. Alvarado-Herrera et al. (2017) employed a convenience sample of 185 university students. However, their confirmatory factor analysis (CFA) failed to attain convergent validity due to low standardized loadings. Thus, their scale's reliability in validating the hotel CSR measurement instrument is doubtful.

2.2. Domains of hotel CSR

Although the exact nature and scope of CSR remains debatable, certain consensus has reached CSR major domains in previous research (Maignan and Ferrell, 2001; Smith, 2003). Carroll (1991) proposed the four basic dimensions of CSR, namely, economic, legal, ethical, and discretionary responsibilities, which have been widely accepted and adopted in CSR studies (Webb et al., 2008). The financial/economic domain is the core condition or basic requirement of the business existence, which refers to the survival and maintenance of hotel business and to the achievement of fair profit and induction of investors or owners to direct part of their budget to several social responsibility initiatives (Dahlsrud, 2008). Legal domain refers to the hotel's responsibility to comply with laws, regulations, and legal obligations (Ararat, 2008). Ethical domain indicates the responsibility that a hotel should exceed the legal aspect such as respecting norms and fulfilling the expectation of societal morals and ethical norms (Carroll, 1991). Social/philanthropic domain manifests the hotel's responsibility to provide assistance for the fine and performing arts and partake in community services and volunteerism (Okoye, 2009).

Carroll's four-CSR dimension model, which was proposed in the 1990s, has been widely introduced in hotel CSR studies. However, the hotel industry differs from other industries in terms of customers, products, policies, stakeholders, and organizational culture because of its unique characteristics that are intangible, inseparable, and perishable (Lovelock and Gummesson, 2004). Moreover, the industry fails to reflect an increasing awareness of environmentalism, sustainability, responsible development, community value, well-being, fair trade, renewable energy, environmental protection, and employees' preference for eco-friendly companies (Ettinger et al., 2018; Supanti et al., 2015; Tamajón and Font, 2013; Zientara and Zamojska, 2018). The measurement instrument should respond to the wants and needs of knowledgeable employees who have attained education on global citizenship, imminent global issues, and sustainability. Consequently, a standardized scale can be used to compare the feasibility among hotels for assessing CSR performance.

3. Research methods

Fig. 1 shows the overall process of developing a validated hotel CSR scale. By following previous scale development studies (Choe and Kim, 2019; Churchill, 1979; DeVellis, 2017; Hinkin, 1998; Hung and Petrick, 2010; Kim et al., 2018a; Lee and Crompton, 1992), a new hotel CSR scale is developed across six steps in this study. The scale comprises (1) specification of dimensions of hotel CSR, (2) generation of sample items within each domain, (3) experts' review of the initial samples, (4) purification of items via pre-test, (5) pilot test, and (6) analysis of main survey results.

3.1. Specification of construct definition and domains

The first step in developing measurements is to specify and define the construct domains (Churchill, 1979). A content analysis of previous CSR measurement studies and hotel corporate sustainability reports was conducted given that hotels have adopted various measures, data, scopes, and policies. Thus, coding, thematic/dimensional classification, and interpretation were used to clarify the theme and gain insights through the systematic reading and observation of the CSR concept (Berg, 2004; Fatma et al., 2016; Gallardo-Vázquez and Sanchez-Hernandez, 2014; Hsieh and Shannon, 2005). Two external reviewers were invited to verify the result of the content analysis and proceed to the dimensionality of the scale construct and measurement items.

Consequently, hotel CSR was defined as the manner of how a hotel manages its business operations and takes responsibility for its effects on the society (Carroll, 1991; Castka et al., 2004). The results of the content analysis of the dimensionality are consistent with Carroll's four-CSR dimension model. Although Carroll (1991) has discussed the environmentalism issue in the ethical domain, the environmental domain should be considered as the individual domain because of its increasing influential power and awareness (Yusof et al., 2017). Furthermore, results also show the inconsistency of separating the environmental domain into environmental principle and environmental practice. Thus, this inconsistency was deliberated on by the research team to reach a consensus.

Finally, the hotel CSR construct generated six dimensions, which included Carroll's four-dimensional CSR structure and two new dimensions, namely, environmental practices and environmental principle. The two new dimensions were principally adopted as the rudimentary rubrics to develop a new hotel CSR measurement scale. Environmental practice domain refers to the environmental practices in major hotel divisions at the department level, whereas environmental principle domain refers to the organization's selected course of action

Step	Method
Step 1: Specify the construct domain	Literature review of studies relevant to CSR measurement
Step 2: Generate sample items	Literature review of studies relevant to CSR measurement
Step 3: Experts' review of initial samples	Interview with 10 experts regarding hotel CSR Analytical method • Check for content validity • Check for conciseness and clarity of each domain and items
Step 4: Purification of items	Pre-test using 40 doctoral students majoring in hospitality and tourism management Analytical method • Check for content validity • Check for conciseness and clarity of each domain and items
Step 5: Pilot test	Pilot test using hotel employees through online survey Samples of 164 hotel employees working at CSR-implementing hotels for over one year in the U.S. • EFA • Check for factor loadings, communalities, and reliability coefficients
Step 6: Main survey	A main survey using a sample of 682 hotel employees working at CSR-implementing hotels for three or more years in the U.S. • EFA • CFA • Check for reliability coefficients, convergent validity, discriminant validity, and criterion validity (predictive validity)

Fig. 1. Procedures to develop a hotel CSR scale.

or plan to address environmental issues at the corporate level. Thus, CSR assumed *a-priori* six dimensions of measurement constructs. The definitions of each domain are as follows. Financial/economic domain refers to the CSR responsibility in the financial or economic aspect, such as financial sustainability, operation efficiency, and profitability (Baucus and Baucus, 1997; Carroll, 1991; Islam et al., 2012). Legal domain refers to the CSR responsibility in a legal aspect, such as compliance with laws, regulations, and legal obligations (Arli and Tjiptono, 2014; Carroll, 1991; Xiao et al., 2017). Beyond the legal aspect, the ethical domain refers to the CSR responsibility in terms of ethics, such as respecting and meeting the expectation of societal morals and ethical norms (Carroll, 1991; Etheredge, 1999). Social/philanthropic domain refers to the CSR responsibility in a social/philanthropic aspect, such as sponsoring for the arts, participating in community services, and volunteerism (Carroll, 1991; Smith, 2003; Sprinkle and Maines, 2010). Environmental practice domain refers to the responsibility in specific environmental measures in the hotel's major divisions (Asfaw et al., 2017; Hsieh, 2012; Wong et al., in press), while environmental principle domain refers to the hotel's fundamental proposition that serves as the foundation for a system of environmental beliefs or behaviors within the industry (Belal et al., 2015; Chung and Parker, 2010; Graci and Dodds, 2008).

3.2. Generation of sample items

The second step is to generate sample items that specifically determine the various domains (Churchill, 1979; Hinkin, 1998). In this study, the qualitative approaches include an in-depth interview, focus group discussion, open-ended questions to facilitate theme generation, obtain insights, and finally guarantee the content validity of the scale (Lawshe, 1975).

A total of 70 items were derived from 27 studies and publications, which include various important stakeholders' perspectives, such as customers (e.g., Berens et al., 2007; Brown and Dacin, 1997; Crespo and Del Bosque, 2005; Kim and Ham, 2016; Maignan, 2001; Martínez et al., 2013; Sen and Bhattacharya, 2001), employee (e.g., Costa and Menichini, 2013; Maignan and Ferrell, 2001; Maignan et al., 1999), and shareholders (e.g., De Grosbois, 2012; Gallardo-Vázquez and Sanchez-Hernandez, 2014; Knowles et al., 1999; Ocean Park, 2014; Shangri-La Hotels and Resorts, 2016a, 2016b).

Six potential domains were proposed, namely, financial/economic

(13 items), environmental practice (14 items), environmental principle (11 items), legal (10 items), ethical (12 items), and social/philanthropic (8 items). Consequently, the hotel CSR scale was hypothesized as multidimensional. Moreover, the three constructs used to measure predictive validity were employee attitude, employee satisfaction, and organizational commitment. Four items to indicate employee attitude were adopted from Verma et al. (2019), whereas four items to measure employee satisfaction were derived from Babin and Boles (1998). Four items regarding organizational commitment were also adopted from Kucukusta et al. (2016).

3.3. Experts' review of initial sample

An in-depth interview was conducted with experts of hotel CSR to extract the most appropriate items for measuring hotel CSR and identify new items that may be missed in the two previous steps (DeVellis, 2017; Kim et al., 2018a, 2018b). A purposive sampling method was used to select 10 experts of hotel CSR, including human resource managers, purchasing managers, chief engineers, and executive housekeepers at CSR-implementing hotels.

First, the interview starts with a question regarding the interviewee's general perceptions of hotel CSR and their relevant experiences at their current hotel employer. Second, a list of initial measurement items was provided to interviewees to ascertain whether the items are appropriate to represent each construct of the measurement instrument, and thereby ensure the content validity. Items were removed when more than half of interviewees agreed on their inappropriateness or redundancy with other items. Third, interviewees were asked to explain their experience and expectation of hotel CSR practices, and recommend additional items or revise any item in the initial list. A total of 31 out of 70 initial items were removed due to redundancy, unclear meanings, and irrelevance to hotel CSR measurement. Meanwhile, six items were added to the scale on the basis of interviewees' comments. Consequently, 45 CSR items were retained after several modifications.

3.4. Pre-test and pilot test

To purify the measurement items, a pre-test was conducted with 40 doctoral students majoring in hospitality and tourism management. The pre-test aimed to verify the content validity of the measurement scale

and refine the measurement items for precision and clarity. All selected respondents confirmed to understand hotel CSR practices through professional experience or class learning. Familiarity with the measurement scale development process enabled the respondents to provide constructive comments to improve the content validity. New items were not added to the scale during this pre-test due to the aim to finalize and purify the final measurement items before conducting a pilot test and main survey. Out of the 45 items, six items were removed because they did not satisfy the following criteria: (1) content validity ratio value below 0.29 (Lawshe, 1975); (2) mean value below 5.50; and (3) median value below 5.50. Accordingly, 39 items were retained.

A pilot test was then conducted to confirm that all measurement items were verified by actual hotel employees and to justify the measurement through reliability or validity tests (Albuam, 1993). The sample comprised 164 US hotel employees with over three years' of working experience in the hotel industry, current work in a CSR-implementing hotel, and knowledge of CSR practices. US hotel employees were chosen because of the country is popular within the hotel industry for developing and increasing CSR awareness in their respective societies (Berger-Walliser and Scott, 2018). As for demographic profile, the pilot test sample comprised males (59.1 %) and females (40.9 %). The majority of the respondents were 30–34 yours old (28.7 %) and followed by ages 25–29 (26.8 %). Most respondents obtained a university degree (57.3 %), and were supervisors (39.6 %) or managers (32.9 %). Nearly 67 % of respondents worked in branded hotel chains, and most worked in front-of-house departments (62.8 %).

An exploratory factor analysis (EFA) using principal component analysis with varimax rotation was conducted to examine the measurement structure of each CSR sub-domain. Afterward, 11 items were removed because they had communalities less than 0.4, factor loadings less than 0.4 and inter-correlation within the constructs less than 0.4 (Guadagnoli and Velicer, 1988; Kim et al., 2012; Osborne et al., 2008). The high level of internal consistency was ensured because the reliability alphas in each domain exceeded 0.79. The hotel CSR scale that comprises 28 items generated a six-factor solution, thus explaining 71.63 % of the variance. The dimensions were labeled environmental practice, environmental principle, social/philanthropic, legal, ethical, and financial/economic. Therefore, a total of 28 items in measuring hotel CSR were used in the data analysis.

3.5. Data collection of main survey

After examining the reliability and validity of the measurement scale, the main survey was conducted in the U.S. where hotel CSR practices are most prevalent. A self-administered online panel survey was conducted through Qualtrics for its easy selection of target samples, cost and time effectiveness, and statewide samples (Granello and Wheaton, 2004).

The main survey was conducted from May to July 2019. A total of 712 questionnaires were collected from U.S. hotel employees who fulfilled the following criteria: First, respondents should have work experience in the hotel industry for three years or more to ensure the level of experience in hotel management. Second, respondents should be current employees of a hotel that implements CSR practices. Third, respondents should be aware of the CSR implemented in their current hotel. Upon completion, 64 questionnaires were removed due to inappropriate answers in any one of these criteria. Additionally, 20 questionnaires were removed due to insincere answers with multiple missing values on the questionnaire. A total of 628 questionnaires were thus used for further data analysis.

4. Findings

4.1. Demographic profile

The demographic characteristics of hotel employees are as follows.

About half of the respondents are females (58.9 %). In terms of age, 41.3 % were in their 30 s, followed by those in their 20 s (33.5 %). More than half of the respondents have university degrees (54.1 %). In terms of position, 69.5 % of them are in a supervisor level or below, while 28.2 % of them were in a managerial level. Nearly 60 % of them were working in a branded hotel chain. The majority of the respondents were working in a front-of-house department (66.9 %). About 44 % of the respondents had worked in hotel industry for 3–5 years, followed by 6–9 years (31.5 %) and 10 years or longer (24.8 %).

4.2. Cross-validation of data

The collected data were randomly divided into two datasets for cross-validation. While an EFA was conducted by using the first half of the dataset ($n = 314$) to identify the underlying dimensions of the hotel CSR scale, CFA was implemented to confirm the dimensionality using the second half of the dataset ($n = 314$). EFA uses the principal axis factoring method with promax rotation to identify the final factor solution. One item was deleted because its factor loading was lower than 0.45, as stated in the criterion (Comrey and Lee, 1992). The results of EFA using 27 CSR items produced a five-factor solution. *A-priori* domains including environmental practice and environmental principle were loaded on one single factor. Consequently, the extracted domains were environmental, ethical, legal, social/philanthropic, and financial/economic. Table 1 shows that the five domains explained 41.06 %, 8.49 %, 4.24 %, 3.55 %, and 2.36 % of the total variance, respectively. The reliability alphas for the five domains were 0.89, 0.90, 0.88, 0.89, and 0.86, respectively, showing an internal consistency of items within each domain. The grand mean values on the domains were 5.48, 5.82, 5.89, 5.08, and 5.72, respectively.

A series of EFAs for the three constructs, namely, attitude, employee satisfaction, and organizational commitment, were conducted to check the dimensional structure of the constructs. The one-factor solution yielded the variance explained as 77.51 %, 75.63 %, and 74.45 %, respectively. Reliability coefficients were 0.93, 0.92, and 0.92, confirming a very high internal consistency of items within each construct. Grand mean values on the three constructs were 5.83, 5.68, and 5.33, respectively. Detailed information is exhibited in Table 2.

Results of CFA using the second half of dataset ($n = 314$) showcased a satisfactory level of goodness-of-fit indices. Therefore, a CFA with the whole dataset ($N = 628$) was conducted to confirm all constructs in one model, which includes the CSR scale, employee attitude, employee satisfaction, and organizational commitment. The standardized factor loadings of each item ranged from 0.647 to 0.913, indicating that all items exceeded the threshold value of 0.5 (Hair et al., 2013). Model fit indices were as follows: normed chi-square value = 2.34 ($\chi 2[df = 646] = 1508.75$, $p = 0.000$); Comparative Fit Index (CFI) = 0.96; Tucker-Lewis Index (TLI) = 0.95; Incremental Fit Index (IFI) = 0.96; Normed Fit Index (NFI) = 0.93; root mean square residual (RMR) = 0.05; and root mean square error of approximation (RMSEA) = 0.05. Consequently, goodness-of-fit indices supported the confirmatory factor model.

With regard to convergent validity, the environmental, social/philanthropic, legal, ethical, and financial/economic domains yielded Average Variance Extracted (AVE) values of 0.58, 0.59, 0.68, 0.64, and 0.56, respectively, and Composite construct reliability (CCR) values of 0.84, 0.85, 0.89, 0.87, and 0.91, respectively. All AVE values were higher than 0.5 and all CCR values exceeded the threshold value of 0.7 (Hair et al., 2013), thereby securing the convergent validity of the measures. Additionally, discriminant validity was warranted because the AVE values for each construct were greater than the squared correlation coefficients for the corresponding inter-constructs (Fornell and Larcker, 1981).

Table 1
EFA of hotel CSR scale ($n = 314$).

Domains and items		Communality	Factor loading	Mean
Domain 1: Environmental domain (Eigenvalue: 11.48; Variance explained: 41.06%; Cronbach's α = 0.89; Grand mean: 5.48)				
ENV_1	Extent of effort to reduce water usage in guest room (e.g., low flow plumbing).	0.574	0.732	5.50
ENV_2	Extent of effort to reduce energy usage in guest room (e.g., occupancy and daylight sensor).	0.533	0.648	5.60
ENV_3	Extent of effort to reduce greenhouse gas/carbon emission in guest room (e.g., better control of heating/cooling system).	0.507	0.608	5.32
ENV_4	Extent of effort to implement the reuse/recycle program in guest rooms (e.g., linen/towel reuse/recycle card reminder).	0.466	0.477	5.72
ENV_5	Extent of effort to conserve natural resources.	0.570	0.734	5.41
ENV_6	Extent of effort to maintain a balanced ecosystem (e.g., sustainable food chain).	0.545	0.668	5.30
ENV_7	Extent of effort to protect natural environment.	0.597	0.804	5.44
ENV_8	Extent of effort to educate employees, customers and partners to support the environmental protection.	0.545	0.645	5.53
Domain 2: Ethical domain (Eigenvalue: 2.65; Variance explained: 8.49%; Cronbach's α = 0.90; Grand mean: 5.82)				
ETH_1	Extent of effort to commit to well-defined ethics and principles.	0.692	0.696	5.77
ETH_2	Extent of effort to confidentially protect employees who report misconducts to the hotel (e.g., stealing, sexual harassment).	0.542	0.578	5.80
ETH_3	Extent of effort to offer equal opportunities (e.g., promotion, hiring).	0.598	0.735	5.84
ETH_5	Extent of effort to follow codes of conduct.	0.633	0.629	5.89
ETH_6	Extent of effort to provide ethical studies with best practices to employees.	0.652	0.487	5.75
ETH_7	Extent of effort to use customer satisfaction to measure the hotel's business performance.	0.535	0.689	5.98
ETH_8	Extent of effort to use employee satisfaction to measure the hotel's business performance.	0.516	0.734	5.68
Domain 3: Legal domain (Eigenvalue: 1.51; Variance explained: 4.24%; Cronbach's α = 0.88; Grand mean: 5.89)				
LEG_1	Extent of effort to ensure that employees can fulfill their duty within the standards defined by law.	0.662	0.707	5.82
LEG_3	Extent of effort to comply with all laws regulating hiring and employee benefits.	0.605	0.696	5.89
LEG_4	Extent of effort to meet legal standards of services/products.	0.689	0.796	5.88
LEG_5	Extent of effort to implement internal policies to prevent discrimination.	0.617	0.776	5.95
Domain 4: Social/Philanthropic domain (Eigenvalue: 1.35; Variance explained: 3.55%; Cronbach's α = 0.89; Grand mean: 5.08)				
SOC_1	Extent of effort to allocate hotel resources for charity activities.	0.680	0.832	5.02
SOC_2	Extent of effort to improve the welfare of the community.	0.707	0.842	5.04
SOC_3	Extent of effort to participate in community services and volunteerism.	0.680	0.894	5.05
SOC_4	Extent of effort to use local materials/products (e.g., food, flowers, furniture).	0.546	0.502	5.22
Domain 5: Financial domain (Eigenvalue: 1.02; Variance explained: 2.36%; Cronbach's α = 0.86; Grand mean: 5.72)				
FIN_1	Extent of effort to return a profit to incentivize stakeholders.	0.445	0.568	5.48
FIN_2	Extent of effort to secure enough resources to continue the business.	0.623	0.763	5.78
FIN_3	Extent of effort to seek financial effectiveness (e.g., attention to revenue, cost effectiveness).	0.643	0.790	5.79
FIN_4	Extent of effort to ensure survival and long-term financial success.	0.655	0.801	5.84

4.3. Model comparison of hotel CSR scale

Four alternative models were examined and compared to confirm which one is best for the hotel CSR scale. As Fig. 2 shows Model 1 is a first-order model with one factor incorporating 27 items, while Model 2 is a first-order model with five factors. Model 3 is a second-order model with five factors, while Model 4 is a third-order model that shows three hierarchical layers of the hotel CSR dimensional structure. Table 3 shows the goodness-of-fit indices of the alternative models.

Model 1 presented the worst results in terms of goodness-of-fit indices to conceptualize hotel CSR. Models 3 and 4 presented an acceptable model fit with regard to several model fit indices. However, Model 2 was verified to be the best model in measuring hotel CSR. Therefore, the first-order model with five factors was chosen as the most supportive in this study.

4.4. Measurement invariance test

Two invariance tests were conducted to ascertain the validity of the measurement items. The sample was randomly split according to hotel type because CSR perceptions may differ across hotel types (Kucukusta et al., 2013; Xiao et al., 2017). Table 4 shows that a chi-square and degree of freedom difference were used to measure the model invariance. The results determined invariance in the measurement models between two hotel types ($\Delta\chi^2 = 26.26$, $p = 0.50$)) and between two randomly split samples ($\Delta\chi^2 = 30.83$, $p = 0.33$). This result indicates that the measurement model was accepted in terms of construct reliability and convergent validity.
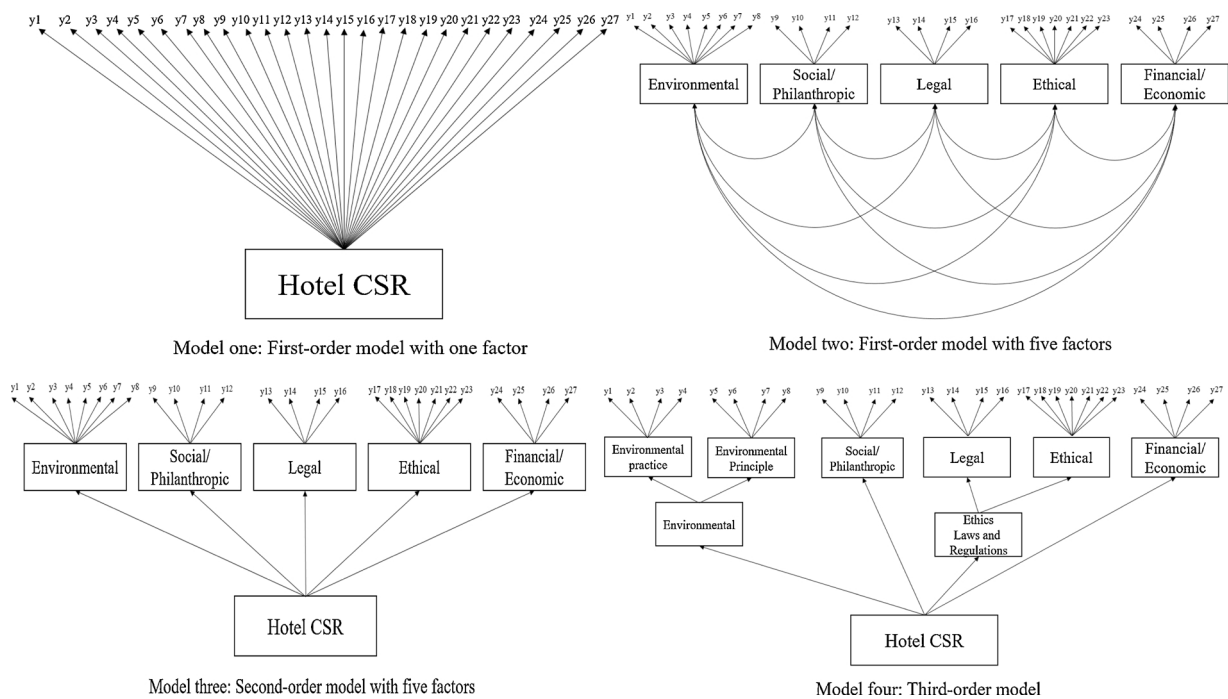
Table 2
EFA of other constructs ($N = 628$).

Constructs and items		Communality	Factor loading	Mean
Domain 1: Attitude toward CSR-implementing hotel (Eigenvalue: 3.33; Variance explained: 77.51; Cronbach's α = 0.93; Grand mean: 5.83)				
ATT_1	It is pleasant for me to work in this hotel that implements CSR.	.698	.873	5.74
ATT_2	It is good for me to work in this hotel that implements CSR.	.706	.875	5.87
ATT_3	It is desirable for me to work in this hotel that implements CSR.	.738	.900	5.80
ATT_4	I feel positive for me to work in this hotel that implements CSR.	.701	.873	5.90
Domain 1: Employee satisfaction with CSR-implementing hotel (Eigenvalue: 3.27; Variance explained: 75.63; Cronbach's α = 0.92; Grand mean: 5.68)				
SAT_1	I am satisfied with my present line of work in this hotel that implements CSR.	.636	.834	5.71
SAT_2	I feel a great sense of personal satisfaction with this hotel that implements CSR.	.706	.885	5.64
SAT_3	I am happy to work for this hotel that implements CSR.	.713	.891	5.79
SAT_4	I am enthusiastic about my job in this hotel that implements CSR.	.686	.868	5.57
Domain 1: Organizational commitment with CSR-implementing hotel (Eigenvalue: 3.23; Variance explained: 74.45; Cronbach's α = 0.92; Grand mean: 5.33)				
OC_1	I feel happy to spend the rest of my career in this hotel that implements CSR.	.575	.792	5.12
OC_2	I feel like part of the family in this hotel that implements CSR.	.678	.863	5.45
OC_3	I feel emotionally attached to this hotel that implements CSR.	.738	.909	5.27
OC_4	I feel a strong sense of belonging in this hotel that implements CSR.	.703	.883	5.47

Fig. 2. Model comparison of hotel CSR scale.

Table 3
Model comparison for dimensionality of hotel CSR scale ($N = 628$).

Goodness-of-fit indices	Measurement model			
	Model 1: First-order model with one factor	Model 2: First-order model with five factors	Model 3: Second-order model with five factors	Model 4: Third-order model
RMSEA	0.130	0.049	0.056	0.054
GFI	0.572	0.918	0.899	0.896
CFI	0.697	0.961	0.948	0.952
NNFI	0.672	0.954	0.939	0.945
χ^2	3771.85	735.90	898.88	855.90
df	324.0	296.0	301.0	306
χ^2/df	11.642	2.486	2.986	2.797

Table 4
Model comparison for measurement invariance test.

Fit indices	Hotel types ($n = 244$ in independent hotel; $n = 378$ in chained-brand hotel)		Randomly split groups ($n = 314$ in first dataset; $n = 314$ in second dataset)	
	Unconstrained	Full metric invariance	Unconstrained	Full metric invariance
χ^2	1510.41	1536.67	1482.683	1513.516
χ^2/df	2.405	2.346	2.213	2.168
df	628	655	670	698
GFI	0.85	0.84	0.85	0.85
RMSEA	0.05	0.05	0.04	0.04
TLI	0.92	0.92	0.93	0.93
CFI	0.92	0.92	0.93	0.93
IFI	0.93	0.93	0.93	0.93
NFI	0.88	0.88	0.89	0.88
	$\Delta\chi^2 = 26.26$ ($p = 0.50$)		$\Delta\chi^2 = 30.83$ ($p = 0.33$)	

4.5. Internal consistency of the scale

To verify the internal consistency among items with each domain, reliability tests were conducted on each of the five dimensions in three datasets, namely, all samples ($N = 628$), front-of-house employees ($n = 420$), and back-of-house employees ($n = 196$). Departmental climate differences influence the interpretation of hotel CSR because work duties vary (Punjaisri and Wilson, 2017). Therefore, a reliability analysis was conducted for three positional groups to validate the internal consistency of the hotel CSR scale. Cronbach's alpha values ranged from 0.808 to 0.916 on all dimensions of all four datasets, with the items in each domain showing a high level of internal consistency.

4.6. Nomological validity

Nomological validity refers to a measure of the degree of theoretical correspondence between the scale and other constructs (Mentzer and Flint, 1997). The correlation level between the theoretically defined sets of constructs determines the degree of nomological validity of the newly developed scale (Hair et al., 2013). CSR is shown to significantly affect employee attitude, employee satisfaction, and organizational commitment (Alvarado-Herrera et al., 2017; Crespo and Del Bosque, 2005; Kim et al., 2017; Martínez and del Bosque, 2013; Qu, 2014; Sen and Bhattacharya, 2001; Verma et al., 2019). Therefore, this study investigated nomological validity by examining the correlation levels between domains of the CSR scale, employee attitude, employee satisfaction, and organizational commitment. Table 5 shows the results, which indicated that all variables were positively and significantly correlated, confirming the nomological validity.

4.7. Predictive validity

Another important external measure is predictive validity, which refers to the degree of prediction power of the measurement scale on other related constructs (Kline, 2016). A series of multiple regression analyses were conducted to examine the extent of the effect on three dependent variables including employee attitude, employee satisfaction, and organizational commitment. VIF (Variance Inflation Factor) scores of less than 3.38 alleviated a concern for multicollinearity because they were lower than the criterion of 4.0 (Dattalo, 2013). Table 6 shows that most hotel CSR domains contributed to explaining the three dependent variables. Furthermore, the results of three regression

Table 5
Nomological validity of hotel CSR scale.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1)	1							
(2)	0.630*	1						
(3)	0.565*	0.355*	1					
(4)	0.650*	0.483*	0.808*	1				
(5)	0.520*	0.408*	0.643*	0.649*	1			
(6)	0.634*	0.447*	0.670*	0.742*	0.582*	1		
(7)	0.650*	0.496*	0.601*	0.712*	0.559*	0.831*	1	
(8)	0.658*	0.581*	0.453*	0.599*	0.449*	0.700*	0.775*	1

Note: * $p < 0.001$.
(1) = Environmental domain, (2) = Social domain, (3) = Legal domain, (4) = Ethical domain, (5) = Financial/economic domain, (6) = Employee attitude toward the CSR-implementing hotel, (7) = Employee satisfaction toward the CSR-implementing hotel, (8) = Organizational commitment toward the CSR-implementing hotel.

models exhibited a difference in explanatory power across two groups. Generally, the newly developed hotel CSR scale revealed a high level of explanatory power (R^2), which indicated its predictive validity.

5. Discussion

The major purpose of this study was to develop and validate a new measurement scale to evaluate hotel CSR as perceived by hotel employees. The results of this study are as follows. First, the five-factor model was reconfirmed by running CFA. The measurement factor model demonstrated high levels of convergent, discriminant, nomological, and predictive validity. Given that the measurement scale was verified across two subsamples of hotel employees working for front-of-house and back-of-house, the scale exhibited a high level of reliability. Thus, external validity was reinforced to generalize the scale to the hotel industry. These validation efforts contributed to developing a reliable and valid measurement scale for hotel CSR.

Second, five hotel CSR domains showed different mean scores.

"Legal domain" received the highest mean score among the five hotel CSR domains (grand mean = 5.89). This result supported those of previous studies, in which legal issues are part of the fundamental responsibility of every business; however, this scenario is unrealistic for companies that profit while neglecting compliance with laws and regulation (Arli and Tjiptono, 2014; Xiao et al., 2017). Hotel management should ensure that their business decisions fulfill the entire legal aspect, such as compliance with laws, regulations, and legal obligations (Carroll, 2016).

Third, a high score on the ethical domain (grand mean = 5.82) highlights the value of social norms and fulfills the expectation of societal morals and ethical norms (Carroll, 1991). This result is consistent with those of previous studies that emphasize management attention on observance of social laws or policies on fairness, social ethics, fair pricing, employee recruitment, environmentalism, and support for community (Joyner and Payne, 2002; Ramasamy and Yeung, 2009).

Fourth, a relatively high score on financial/economic domain (grand mean = 5.72) indicates the domain's importance as one of the CSR pillars even if previous studies showed difficulties in measuring such aspects (Carroll, 1979). This study removed items that are relevant to pursuing economic benefits, such as "maximizing profit" and "always improve economic performance" because the financial/economic domains of CSR do not correspond to maximizing the profit but rather sells goods and services while considering long-run customer relationship (Baucus and Baucus, 1997; Carroll, 2016; Theodoulidis et al., 2017). Therefore, hotel management should not be profit-oriented and rather try to fulfill society's expectations and requirements.

Fifth, hotel employees obtained a relatively high score on "environmental domain" (grand mean = 5.48). This finding is consistent with those of previous studies that environmental issues could substantially enhance the awareness of employees' and consumers' attitude (Islam et al., 2019; Kucukusta et al., 2013; Tsai et al., 2012). However, given the introductory state of environmental domain to hotel CSR, this result provided only a pivotal skeleton to conceptualize hotel CSR. Hotel management should therefore examine the costs and benefits of environmental protection before deciding to perform hotel CSR

Table 6
Effects of hotel CSR scale on three dependent variables.

Independent variables	Dependent variable: Employee attitude toward the CSR-implementing hotel					
	All samples (N = 628)		Front-of-house (n = 420)		Back-of-house (n = 196)	
	β	t-value	β	t-value	β	t-value
Environmental domain	0.255	5.977***	0.299	5.753***	0.161	2.228*
Social domain	0.013	0.453	0.021	0.613	−0.002	−0.036
Legal domain	0.155	3.180**	0.197	3.163**	0.077	1.062
Ethical domain	0.475	8.425***	0.456	6.168***	0.496	6.165***
Financial/Economic domain	0.116	2.944**	0.073	1.522	0.178	2.704**
	F = 192.24 (p < 0.001) R² = 0.61		F = 146.95 (p < 0.001) R² = 0.64		F = 52.08 (p < 0.001) R² = 0.58	
Independent variables	Dependent variable: Employee satisfaction with the CSR-implementing hotel					
	All samples (N = 628)		Front-of-house (n = 420)		Back-of-house (n = 196)	
	β	t-value	β	t-value	β	t-value
Environmental domain	0.298	6.659***	0.318	5.541***	0.217	2.865**
Social domain	0.068	2.291*	0.073	1.934	0.073	1.400
Legal domain	0.018	0.357	0.008	0.117	0.019	0.250
Ethical domain	0.500	8.446***	0.532	6.532***	0.469	5.563***
Financial/Economic domain	0.122	2.958**	0.055	1.042	0.269	3.899***
	F = 171.02 (p < 0.001) R² = 0.58		F = 108.22 (p < 0.001) R² = 0.57		F = 59.88 (p < 0.001) R² = 0.61	
Independent variables	Dependent variable: Organizational commitment to the CSR-implementing hotel					
	All samples (N = 628)		Front-of-house (n = 420)		Back-of-house (n = 196)	
	β	t-value	β	t-value	β	t-value
Environmental domain	0.468	8.204***	0.441	6.420***	0.531	4.948***
Social domain	0.239	6.299***	0.272	5.991***	0.167	2.273*
Legal domain	−0.151	−2.320*	−0.071	−0.867	−0.282	−2.632**
Ethical domain	0.478	6.345***	0.457	4.685***	0.511	4.287***
Financial/Economic domain	0.043	0.811	−0.007	−0.114	0.080	0.823
	F = 136.48 (p < 0.001) R² = 0.52		F = 101.42 (p < 0.001) R² = 0.55		F = 35.44 (p < 0.001) R² = 0.48	

Note: *** $p < 0.001$, ** $p < 0.01$, * $p < 0.05$.

practices.

Finally, the social/philanthropic domain was considered as one of the most important domains that comprise hotel CSR (Joyner and Payne, 2002; Lee et al., 2013; Lii and Lee, 2012). Results reveal that the domain had relatively lower significance than those of other domains, yet received a higher mean score than average (grand mean = 5.08). However, given that a hotel gains economic benefits from the community, they need to give back to the community in several ways, such as through donations, co-production, partnership, contributions to community, fair trade, community's well-being, social justice, caring for the underprivileged, and sponsorship. A hotel would not prosper without assistance from the community. Therefore, hotel management needs to more closely work with the community or residents to determine their needs and expectations.

6. Contributions and limitations

This study contributes to existing hospitality literature. First, this study developed a hotel CSR instrument through meticulous and rigorous six-stage procedures. In the first stage to define dimensions and items within each domain, most studies on CSR were thoroughly reviewed and in-depth interviews with hotel CSR experts were conducted. Noting industrial or social trends, environmental and social/philanthropic domain were included to conceptualize the hotel CSR. The dimensional structure of hotel CSR was confirmed by checking the diversity of reliability or validity. Moreover, the CSR scale was proven to be effective in predicting the employee attitude, employee satisfaction, and organizational commitment. Thus, this scale could be used to explain other outcome variables, such as loyalty to the hotel, pro-social behavior, post-purchase behavior, and brand loyalty. Therefore, the results of this study could help create new knowledge and extend to subsequent research.

From a practical perspective, this study contributed to providing hotels with managerial insights into the understanding of CSR dimensions and assessing a hotel's CSR performance. Therefore, the hotel industry should reflect the requirement of intelligent customers and the community, as well as global trends toward environment protection and ethical management. A hotel can understand their competitive position by regularly measuring and comparing its CSR efforts with those of other hotels. Given that the results show the positive effects of hotel CSR on employees' job satisfaction or organizational commitment, CSR practices would also be helpful in enabling internal marketing by maintaining good rapport with employees.

Several limitations in this study should be acknowledged. First, while this measurement scale was repeatedly refined and tested through scrupulous multiple stages, the samples were collected from a single country. Thus, future research is necessary to examine the generalizability of findings and reconfirm their consistency in other countries or regions. Second, this study only reflects responses from hotel staff, and thus further research is required to identify the views of other stakeholders, including customers. Finally, future studies could assess the effects of hotel CSR on employees' attitude and behavior.

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