UNIVERSITÀ DEGLI STUDI DI BRESCIA

DOTTORATO DI RICERCA IN

BUSINESS & LAW ISTITUZIONI E IMPRESA: VALORE, REGOLE E RESPONSABILITÀ SOCIALE

Settore scientifico disciplinare

SECS-P/07 ECONOMIA AZIENDALE

XXXIII CICLO

CORPORATE SOCIAL RESPONSIBILITY, HUMAN RESOURCE MANAGEMENT, AND SUSTAINABLE PERFORMANCE: A MIXED METHOD APPROACH IN HOSPITALITY INDUSTRY

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ACKNOWLEDGMENTS

I feel privileged to say that there are so many beautiful people who have supported me throughout this journey. I would like to express my sincere gratitude to all those without whom I might not sustain the long doctoral study journey at the University of Brescia. It would not have been possible to write this doctoral thesis without the help and support of the kind people around me, to only some of whom it is possible to give a particular mention here.

I am heartily thankful to my supervisor, Prof. Simona Franzoni, whose kind support, patience, trenchant critiques, and probing questions enabled me to develop a thorough understanding of the subject. Thank you, Prof. Simona Franzoni, for all your guidance, expertise, time, and unwavering support.

I would like to thank all the managers who have participated in my research to grant interviews. Their contribution in terms of time, information, and interest in this topic has been valuable and has allowed me to draw significant findings and conclusions in my study.

I am tremendously grateful for all of my family and their encouragement and support. I have always felt surrounded by your love and kindness. Thanks to my father and mother, Muhammad Sarwar and Sajida Sarwar, for constantly reminding me of the importance of karma, discipline, and perseverance.

My friends were more important in this process than they realize. I am especially appreciative of my Pakistani colleague Muhammad Ishtiaq Ishaq's willingness to be there for me and unconditionally offer me his guidance and expertise when needed; words cannot express my thankfulness for his help.

Finally, I would like to acknowledge the financial, academic, and technical support of the University of Brescia, particularly in the award of a Postgraduate Research Studentship that provided the necessary financial support for this research.

DEDICATIONS

This dissertation is dedicated to my parents, Mr. Muhammad Sarwar and Mrs. Sajida Sarwar; without whose support and love throughout my lifetime, I would not have been the person I am now.

ABSTRACT (ENGLISH)

The hospitality industry is one of the fastest-growing industries worldwide and provides job creation and economic and social benefits for a Country. Indeed, the hospitality industry creates numerous employment opportunities, and the availability of trained and skilled employees is a crucial element in business success. Therefore, Human Resource Management (HRM) is one of the most significant tourism sector operations. Nonetheless, the hospitality industry is responsible for its environmental impact, such as waste generation, air pollution, etc.

Researchers argued that Corporate Social Responsibility (CSR) has significant importance in the hospitality industry, and HRM is critical in educating firms on CSR values and leading behaviors to pursue a sustainable performance (SP).

Despite the significant contribution of CSR, HRM, and SP, a limited number of studies have jointly analyzed these aspects in the hospitality industry and the context of culturally distinct countries.

A more comprehensive study is required to understand the nexus of HRM, CSR, and SP in the hospitality industry. Therefore, this research aims to answer the following questions:

- ✓ Does HRM have any influence on CSR?
- ✓ Does HRM have any influence on SP?
- ✓ Does HRM mediate the relationships of CSR and SP?
- ✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?
- ✓ Are the factors/drivers/variables equivalent in all the countries analyzed, or is some element more important than the others?

To address these questions, this study covers three countries: 1. Pakistan; 2. United Kingdom; 3. Italy. The reason for choosing these countries is the economic differences. The economies of Italy and the United Kingdom are considered developed economies, whereas Pakistan is usually ranked as a third-world Country in under-developed Countries.

The study used a mixed-methodology research design in the three Countries. The case study method was used to collect the qualitative data of four respondents from a Pakistani hotel, four respondents from an English hotel, and one respondent from an Italian hotel. For the quantitative

study, the data were collected from three, four, and five-star hotels in Pakistan, the United Kingdom, and Italy. More precisely, 1,312 answers were provided – 354 from Pakistani hotels, 438 from English hotels, and 520 from Italian hotels. The qualitative data were processed using the software NVivo, whereas the quantitative data were processed using the software SPSS.

The findings show that CSR has a significant and positive relationship with HRM ($r = 0.48$, $p = 0.05$), and sustainable performance ($r = 0.65$, $p = 0.05$). The results also display the positive and significant correlation between HRM and sustainable performance ($r = 0.38$, $p = 0.05$). It is also concluded that HRM directly impacts the United Kingdom and Italy, whereas it has an insignificant impact in the Pakistani sample.

Both quantitative and qualitative analyses contribute to the methodological perspective of a better understanding of HRM practices, CSR strategies, and sustainable performance in the hospitality industry.

The thesis is structured in six chapters. Chapter 1 includes the literature on CSR, HRM, and SP analyzed separately and in their relationships. Chapter 2 discusses the relationships of CSR, HRM, and SP in the hospitality industry and sheds light on research gaps in analyzing such relationships. The chapter also lists the research questions to be examined in the following. Chapter 3 explains the overall research methodology and details the qualitative and quantitative research design. Chapter 4 discusses the qualitative data analyses, whereas Chapter 5 discusses the quantitative data analyses. Chapter 6 integrates the qualitative and quantitative research findings. Lastly, managerial and theoretical implications, analysis limitations, and future research directions are thoroughly discussed in the Conclusions.

Keywords: Corporate Social Responsibility; Human Resource Management; Sustainable Performance; Hospitality Industry; United Kingdom; Italy; Pakistan

ABSTRACT (ITALIAN)

L'industria dell'ospitalità rappresenta uno degli ambiti economici in veloce espansione in tutto il mondo e contribuisce alla creazione di posti di lavoro e alla generazione di vantaggi economici e sociali per un Paese. Infatti, l'industria dell'ospitalità crea numerose opportunità di lavoro e disporre di personale formato e qualificato è cruciale per il successo aziendale. Pertanto, la gestione delle risorse umane (HRM) è una delle operation più significative nel settore turistico. L'industria dell'ospitalità è, tuttavia, responsabile dell'impatto sull'ambiente delle attività umane, attraverso la produzione di rifiuti, l'inquinamento atmosferico, ecc.

I ricercatori hanno affermato che la responsabilità sociale delle imprese (CSR) ha una significativa importanza nell'industria dell'ospitalità e che la gestione delle risorse umane è fondamentale per educare le aziende ai valori della CSR e a guidare i comportamenti per il perseguimento di una performance sostenibile (SP).

Nonostante i significativi contributi in tema di responsabilità sociale d'impresa, gestione delle risorse umane e performance sostenibile, gli studi che hanno analizzato congiuntamente tali argomenti nell'industria dell'ospitalità e nel contesto dei Paesi distinti culturalmente sono limitati. Risulta, pertanto, necessario uno studio più completo per indagare e comprendere il nesso tra HRM, CSR e SP.

La ricerca si pone l'obiettivo di rispondere ai seguenti quesiti nell'ambito dell'industria dell'ospitalità:

- ✓ la gestione delle risorse umane influisce sulla responsabilità sociale d'impresa?
- ✓ la gestione delle risorse umane influisce sulla performance sostenibile?
- ✓ la gestione delle risorse umane media la relazione tra responsabilità sociale d'impresa e performance sostenibile?
- ✓ quali sono i driver / le variabili che conducono i dipendenti ad assumere comportamenti socialmente responsabili al fine di raggiungere una performance sostenibile?
- ✓ i driver / le variabili sono equivalenti in tutti i Paesi analizzati?

Lo studio ha riguardato i seguenti tre Paesi: 1. Pakistan; 2. Regno Unito; 3. Italia. Il motivo della scelta di questi Paesi sono le differenze economiche. Le economie dell'Italia e del Regno Unito sono considerate economie sviluppate, mentre il Pakistan è solitamente classificato nelle statistiche dei Paesi sottosviluppati come Paese del terzo mondo.

La ricerca si è caratterizzata da un approccio metodologico misto. Il metodo qualitativo si è basato sull'analisi di tre casi studio mediante la conduzione di 9 interviste (4 interviste presso un hotel pakistano, 4 interviste presso un hotel inglese, 1 intervista presso un hotel italiano). Lo studio quantitativo ha ottenuto 1.312 risposte (354 rispondenti da hotel pakistani, 438 rispondenti da hotel inglesi e 520 rispondenti da hotel italiani). I dati qualitativi sono stati elaborati utilizzando il software NVivo, mentre i dati quantitativi sono stati elaborati mediante il software SPSS.

I risultati mostrano che la responsabilità sociale d'impresa ha una relazione significativa e positiva con la gestione delle risorse umane ($r = 0,48$, $p = 0,05$) e performance sostenibili ($r = 0,65$, $p = 0,05$). I risultati mostrano correlazione positiva tra la gestione delle risorse umane e performance sostenibili ($r = 0,38$, $p = 0,05$). La gestione delle risorse umane è significativa nel Regno Unito e in Italia, mentre non lo è in Pakistan.

Le ricerche condotte, sia quantitative che qualitative, si aggiungono alla prospettiva metodologica con l'obiettivo di contribuire a migliorare la comprensione della relazione tra HRM, CSR e SP nell'industria dell'ospitalità.

La tesi è strutturata in sei capitoli. Il capitolo 1 introduce la letteratura sulle tematiche relative a CSR, HRM, SP e analizza i collegamenti tra questi temi. Il capitolo 2 argomenta la relazione tra CSR, HRM e SP nell'industria dell'ospitalità ed evidenzia i gap dell'analisi nonché esplicita i quesiti di ricerca. Il capitolo 3 spiega la metodologia della ricerca e descrive nel dettaglio le tipologie di indagine adottate, qualitativa e quantitativa. I capitoli 4 e 5 presentano i risultati delle analisi condotte, rispettivamente qualitativa e quantitativa. Il capitolo 6 mostra le risultanze mediante l'approccio misto, cioè integrando i risultati ottenuti dalla ricerca qualitativa con quelli derivanti dalla ricerca quantitativa.

Infine, nelle conclusioni si evidenziano le implicazioni manageriali e teoriche, le limitazioni dell'analisi e alcuni suggerimenti per future direzioni di ricerca.

Keywords: Responsabilità sociale d'impresa; Gestione delle risorse umane; Performance sostenibili; Industria dell'ospitalità; Regno Unito; Italia; Pakistan.

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INTRODUCTION

Since the industrial revolution, scholars have been researching, analyzing, theorizing, and speculating on work and people's organization. (Rifikin, 2011, Antikainen, and Valkokari, 2016). There are endless concepts, ideas, theories, models, and values developed or utilized to explain organizations, work, and people management, and these are explained from a multitude of perspectives and paradigms (Antikainen and Valkokari, 2016). Insights come from economics, political science, sociology, Industrial and organizational psychology, management, history, law, geography, and even biology. The approaches to understanding, analyzing, and evaluating it vary widely, from the theoretical or philosophical position to the analysis level, and many in between (Harrison et al., 2015). Each of these offers unique, insightful, and relevant perspectives, and these perspectives may complement or build on existing research, or they may conflict with or oppose existing perspectives. They may also contradict or overlap each other, or be at opposite ends of the research field so that they have nothing in common except that they have the organization of work and people as their object of research.

In the present study, I theoretically account for the implications of HRM and CSR strategies and activities on the generation of sustainable organizational performance, analyze the impact of HRM and CSR policies oriented sustainability on organizational sustainability outcomes and individual performance. I investigate this in the hospitality sector in three nations: Pakistan, Italy, and the UK. Investigating these integration leads to discuss and explain the connections between maintaining ethical aspects of HRM and CSR and sustainable performance (Berber et al., 2014).

From a theoretical perspective, the present study of the sustainable HRM practices and characteristics and implementation of CSR activities in the organizations to achieve a competitive advantage, reputation, and sustainable performance, has shed light on the enormous body of literature in the last two decades. The CSR-HRM link is an interactive, mutually dependent, and complex relationship. The changes in HRM strategies will affect CSR; similarly, the changes in CSR practices will impact HRM. Therefore, HRM can contribute to CSR, for example, motivate the employees to engage in CSR activities. Because of this, the employees of the organization have become responsive to the need for sustainable development like higher adaptability to change, quality, proactive changes in attitude, environmental control, and employee well-being (Stahl et al.2019, Daily, B. F., & Huang, S. c., 2001) and CSR, in turn, can be a driver of HRM, i.e., helping

to develop a strong employer brand name to attract and maintain the ability, presenting standards of honorable businesses, informing selection procedures on matters of equal opportunity and inclusions. Defining CSR principles in term of strategic business direction that HRM can use to reward and incentivize its employees and offering service-learning programs and company-sponsored volunteerism aimed at promoting sustainable development and social responsibility (Caligiuri, Mencin, & Jiang, 2013; Garavan & McGuire, 2010; Mirvis, 2012) and HRM, in turn, can be a driver of CSR, i.e., employees become more aware of the need for sustainable development (financial, social, environmental dimensions) like quality, environmental control, higher adaptability to change, and proactive changes in attitude and employee well-being (Stahl et al. 2019, Daily & Huang, 2001).

According to Milfelner et al. (2015), HRM plays an essential role in this, as it influences exactly how a firm employs its resources to accomplish environmental, social, and financial performance objectives, how it specifies its social, economic, and political responsibilities outside and inside, and how it incorporates different stakeholder groups, for instance, employees, family members, and communities. Therefore, based on this social systems and also the associated mapping of CSR study (Garriga & Melé, 2004), I want to develop the typology of CSR-HRM research study as well as identify instrumental (connects to the micro-foundation of CSR and also the link in between CSR-HRM and sustainable performance), social integrative (taking into consideration stakeholder integration as a relevant study endeavor) and political techniques(interested in the responsibility implications of changing employment influences, especially concerning the role of the state, global regulations, the essential role of power, precarious working problems, and also problem in working out CSR-HRM elements)(Scherer & Palazzo, 2011).

Increasingly, current literature calls for CSR initiatives to involve employees, be integrated at multiple levels of the organization, be reflected in the organizational values, be part of the strategic decision-making process and (Bonn & Fisher, 2011; Inyang et al., 2011; Lam & Khare, 2010; Michailides & Lipsett, 2013). Despite this, CSR has traditionally been and continues to be a senior management-driven initiative that is disconnected from core organizational values and has excluded employee involvement. Senior management has typically been the key player in undertaking CSR activities from policy development to implementation, limiting or excluding CSR

programs' integration into the organizational values and identity (Ledwidge, 2007; Low & Ong, 2015).

Furthermore, while CSR influences all aspects of the organization and involves multiple levels and divisions, responsibility for CSR initiatives is often left to individual units or departments. This may result in inconsistencies in the design and implementation of CSR efforts across the organization, as well as severely limited learning and reduced transfer of the potential tacit knowledge arising out of CSR activities (Lam & Khare, 2010). It is therefore suggested that for CSR to succeed, there needs to be a systematic, organization-wide process for CSR integration, as well as commitment and support of senior management, and involvement of other organizational members, namely employees (El Akremi et al., 2015; Lam & Khare, 2010; Maon, Lindgreen, & Swaen, 2009). To achieve this aim, it is emphasized in current research that HRM and HR professionals are uniquely positioned to integrate CSR strategy, initiatives, and commitment throughout the entire organization (Inyang et al., 2011; Lam & Khare, 2010; Milfelner et al., 2015; Sánchez-Hernández & Gallardo-Vázquez, 2014; Taylor et al., 2012).

Following research questions were tested qualitative and quantitatively in this research:

✓ Does HRM have any influence on CSR?

✓ Does HRM have any influence on SP?

✓ Does HRM mediate the relationships of CSR and SP?

✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?

✓ Are the factors/drivers/variables equivalent in all the countries analyzed, or is some element more important than the others?

From an empirical point of view, two main reasons can justify further study on the CSR practices, sustainable HRM, and MC-SPM system/process in the hospitality sector in the hospitality field. First, the emphasis of this study is to examine organizational sustainability through the management of operational methods in the hospitality industry of the UK, Italy, and Pakistan. CSR is acquiring considerable recognition amongst services all over the world. Attaining favorable and positive operational performance primarily drives the activities of businesses. As indicated by Kirk (1995), the issue related to the administration of operational performance is primarily related to industries such as the hospitality and tourism industry, which account for the

severe pollution from their business practices and strategies. Nonetheless, throughout the 1990s, the topic of organizational performance and sustainability has led to the development of sustainability of the company in various other industries. Therefore, the government, the market, and also customers are highly concerned regarding these issues. The second empirical perspective for researching the implication of CSR strategies and HRM policies and MC/ SPM system/ process in the hospitality industry is the fact that previous studies illustrate a notable lack of focus on stakeholders' insights and analyses of their work experience in those firms influenced by those initiatives as well as my research study intends to address this limitation. Both quantitative and qualitative types of research add to the methodological perspective that contributes to a better understanding of HRM practices and CSR strategies in sustainable organizational performance in the hospitality industry.

The thesis structure is as follows:

1. Chapter 1 explains the literature on CSR, HRM, and sustainable performance separately and the relationship of these variables.
2. Chapter 2 discuss the relationship of CSR, HRM, and sustainable performance in the hospitality industry and also shed light on gaps analysis and research question to be examined in this research.
3. Chapter 3 explains the overall research methodology and further explains the qualitative and quantitative research design in more detail.
4. Chapter 4 discusses the qualitative data analyses.
5. Chapter 5 discusses the quantitative data analyses.
6. Chapter 6 integrates the qualitative and quantitative research findings.
7. Lastly, the discussion, implications, and conclusion has been discussed thoroughly.

CHAPTER 1
CSR, HRM AND SUSTAINABLE PERFORMANCE

1.1. Corporate Social Responsibility

CSR is a concept that an organizations' responsibility goes beyond purely economic goals to take into account an organizations' social obligations. (Zeng et al., 2017a, Zeng et al., 2017b). CSR initiatives focus on managing social, environmental, and economic impacts of organizational activities, going beyond what would traditionally be regarded as key organizational activities (Chowdhury et al. 2019; García-Sánchez and Araújo-Bernardo, 2020). It is a commitment to manage the business activities ethically to make a positive and impact on the environment and society (Armstrong, 2008; Dey et al. 2018). According to Cruz & Pedrozo, (2009) CSR is defined as the voluntary integration of environmental and social concerns into an organization's practices, strategies, and values.

Several efforts have been made to describe and understand the concept of CSR. One of the most extensively cited frameworks is Carroll's (1991) CSR pyramid. Carroll (1979, 1991) identified a four-part meaning of CSR that encompasses the social obligations of firms, consisting of economic, legal, ethical, and philanthropic activities. Carroll (2016) emphasized that businesses are expected to fulfill all four responsibilities simultaneously and that the CSR pyramid must be viewed as an incorporated whole. In stressing its incorporated nature, Carroll (2016) also asserted that the CSR driven organizations need to make more profit, comply with the regulation, engage in ethical practices, and be a good corporate citizen".

Additionally, Garriga and Melé (2004) stated that the most relevant CSR theories are focused on social facts, specifically ethics, social integration, politics, and economics. Thus, they classify CSR strategies and theories into four groups. i.e., instrumental theories (emphasis on accomplishing economic goals through socially-oriented initiatives), political theories (recognizes the social power of organizations, and the accountable use of this power in the political sector) integrative theories (proposes that businesses depend on society for their growth and existence and integrate social demands into business practices) and ethical theories (the relationship between society and business must embed with ethical values).

Despite widely known theories and conceptualizations of CSR, and the efforts of several authors to conceptualize or define CSR (Aguinis & Glavas, 2012; Voegtlin & Greenwood, 2016),

there is still little research. Voegtlin and Greenwood (2016) have suggested that probably the only agreement that has appeared of many debates in the concept of CSR is that "CSR is amorphous". Furthermore, there is a wide range of concepts and terms connected with CSR, including business ethics, sustainability, triple bottom line, corporate philanthropy, corporate citizenship, corporate social performance, and corporate social responsiveness that has increased the uncertainty of CSR. (Crane et al., 2008; Inyang et al., 2011; Lapina, et al, 2014; Watson, Theofilou, & Grigore, 2015, Tencati et al., 2020). These concepts are often used interchangeably in the CSR literature, adding to the complexity and diversity in the conceptualization of CSR.

In the absence of a key definition of CSR, various researchers have identified common components and core attributes that prevail in the literature. To start with, organizations need to broaden their focus to include environmental and responsibilities (Carroll and Shabana, 2010; Crane et al., 2008; Garriga and Melé, 2004; Lam and Khare, 2010; Strautmanis, 2008). Although, it is claimed that these obligations need to not conflict with the economic responsibilities of the organizations (Crane et al., 2008; Coombs and Holladay, 2014). Inyang et al. (2011) propose that organizations have a responsibility to society that is inseparable from its economic activities. However, it is additionally defined that CSR activities must be voluntarily adopted and therefore should go beyond the legal and economic dimensions to be categorized a CSR (Crane et al., 2008; Maon, Lindgreen, and Swaen, 2010; Coombs and Holladay, 2012; Lapina et al., 2014; Strautmanis, 2008).

CSR must go beyond community projects and philanthropy and also take into consideration how all fundamental business operations impact our society (Amaeshi et al., 2017; Michailides and Lipsett, 2013; Choongo et al., 2017; Sharma, Mishra, and Bhandari, 2015). It describes that CSR should be incorporated into regular organizational practices instead of being a 'philanthropic activity. In line with this concept, it is proposed that for CSR to be effectively and efficiently implemented, it needs to involve employees and be incorporated into an organizations' culture, values, strategy, and objectives. Moreover, according to Lapina et al. (2014) being socially responsible means not only fulfilling the legal requirements, but also investing in environmental issues, human capital, and relationship with all stakeholder groups. Inyang et al. (2011) also argue that CSR initiatives and strategies come to life through decision-making and employee activities.

However, Garavan et al (2010) articulated that developing and implementing CSR strategies depend on the discretionary behavior of employees. They also argued that difficulties to

effective CSR result from perceived organizational support, employees' lack of understanding and knowledge and perspectives towards CSR. In addition, CSR must be integrated into operational and strategic goals, organizational objectives, driven by the vision, and without this integration, the organizational value may be affected (Michailides and Lipsett, 2013; Coombs and Holladay, 2012). Lam and Khare (2010) suggest that legitimate and effective CSR initiatives and strategies need integration into an organization's culture, processes, structure, and strategy. Moreover, strategic CSR is about enhancing organizational efficiency and competitive advantage (Carroll and Shabana, 2010; Lu et al., 2020; Salvioni and Gennari., 2019; Zhao et al., 2019).

Despite these common elements, many researchers stated that the research and literature regarding CSR remain highly fragmented, and there is still uncertainty in both business and academia to explain how CSR needs to be identified and conceptualized (Aguinis and Glavas, 2012; Schwartz and Saiia, 2012; Voegtlin and Greenwood, 2016). It is suggested that the uncertainty in the definitional study is a result of an abundance, instead of a lack of definitions, with numerous affected by particular ideologies and interests. Moreover, this fragmentation is also recommended to be a consequence of CSR study being conducted through the different theoretical and disciplinary lens, with lots of suggestions that this has impeded the innovation and execution of the idea (Schwartz & Saiia, 2012).

CSR initiatives and practices depend on the organizations' shared culture, history, and the significance of top management (Rodrigo & Arenas, 2008). According to Voegtlin and Greenwood (2016) CSR suggests many things to many people, what is understood as CSR has been established with time; different for different sectors and varies with culture, country, and region. Crane et al. (2008) focused that CSR needs to be analyzed in its pertinent social context. Thus, the social context within which organizational CSR strategies are shaped plays a substantial role in how it is defined and implemented.

According to Robinson et al.,(2012), CSR is adopted by the organizational culture, employers' organizational commitment, and social identification of employees specifying that CSR needs to be an element of organizational identification despite an additional value and factor to be accounted for. Therefore, CSR, as an organizational strategy, is dependent on the individual organization and is developed and executed as a result of the specific interests of the company (Dahlsrud, 2008; Schwartz & Saiia, 2012). It is recommended, for that reason, that CSR is a social construct, and also therefore it is not possible to have an unbiased definition of CSR. How a firm

develops and implements its CSR initiatives and strategies depends hinges on its inner stakeholders' engagement, the organizational strategic goals, organizational values and culture, and external environment. How an organization defines, develops, and implements its CSR strategy and initiatives is dependent on its internal stakeholders' participation and role in CSR initiatives, the organizational culture and values, its strategic goals, as well as the external environment, constraints, and stakeholders.

Within this context, several researchers have emphasized that organizations should take a strategic approach to CSR. Strategic CSR suggests that while organizations need to widen their focus, it should not be at the expense of, or conflict with, the organizations' economic responsibilities (Coombs & Holladay, 2012; Jamali et al., 2015; Senasu and Virakul, 2015; Wong and Gao, 2014). It is argued that the economic benefits of organizations and the social and environmental interests of society can be intertwined to achieve a competitive advantage and that CSR initiatives that are both voluntary and strategic generate the most sustainable mutual benefits and improves an organizations' competitive advantage (Jamali et al., 2015; Lam and Khare, 2010; Lapina et al., 2014). Within this approach, CSR initiatives and practices are intended to improve the wellbeing of those in society as well as contributing to an organization's resources and competitive positioning. Ideally, CSR initiatives and practices are aligned with the organization's mission and strategy and integrated into their operating procedures, management systems, and employee relations (Jamali et al., 2015; Senasu and Virakul, 2015). In this sense, the CSR initiatives are then intended to support the goals of the organization, generating both short- and long-term outcomes.

From the last decades, the awareness of the adverse effects of unsustainable activities among organizations has drawn significant interest from the government, researchers, policymakers, and international actors concerning various facets of the organizational activities to promote sustainable development, to overcome the resource paucities, and to mitigate the environmental risks. (Corrigan, 2014; Chams and García-Blandón., 2019). As, CSR represents the basic morals and values that define the organizational commitment to the environment, economy, and society that sustains its objectives, its extensive dimensions can be incorporated into a sustainable development agenda. According to the report of Africa Progress Panels (2010), economic development is based upon how organizational practices and activities influence the environment, economy, and people, not the volume of economic activities. Consequently, CSR

means to do some social activities beyond the money-making practices in the organization when a corporate wants to seem ethnics and fundamental principles as global citizens as well as neighborhood next-door neighbors in a continuously developing world (WBCSD, 2012).

However, CSR is a debatable and subjective concept; it needs comprehensive analysis about theoretical underpinnings and an increasingly changing organizational environment, as well as changing norms, principles, and values of the society to be able to integrate its broader scopes into a sustainable development agenda. The conceptualization of CSR has changed over time, remarkably after World War II in terms of what should be considered the responsibility of organizations towards society (Carroll, 1979; Freeman, 1984). According to Carroll, (1979), there are four components of social responsibility such as ethical, legal, economic, and discretionary expectations that society and the organizations have to decide which component they focus on. Therefore, CSR represents different complexities and became an integral part of sustainable development. Figure 1.1 illustrates the CSR and sustainable development relationship.

Figure 1.1. A Framework of CSR & Sustainable Development (SD)
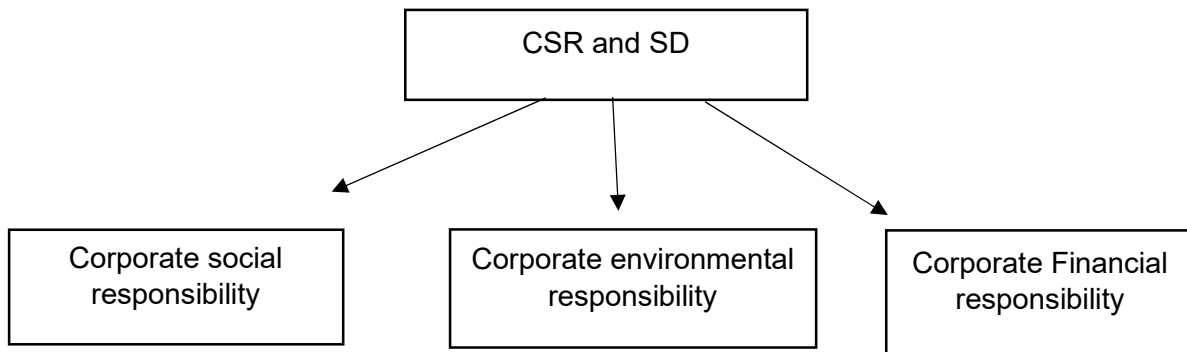
The key factor to integrate the sustainability facet into organizational management must be grounded in the ethical belief of collective activities to maintain a competitive advantage and successful long-term business. As the organizations are embedded in the complex structure of interdependencies outside and inside the company, this keeping personality must be fulfilled because of the organization's commitment to protecting the environment or reducing its environmental impact. Therefore, the concept of CSR is turned to the SD concept which is generally built on a stakeholder approach. CSR focus specifically on the responsibilities of the

corporation as a participant of society as well as fulfilling the expectations of all stakeholders and this concept supports Freeman (1984) who introduced broad and new and perspectives through a "Stakeholder Theory". This theory by Freeman highlights the interdependence of an organization and its internal and external environment by describing the concept of stakeholders. Stakeholders include customers, employees, government, suppliers, environmentalists, stockholders, and other groups of people who can affect the organization".

The stakeholder's concept by Freeman (1984) leads to the foundation of modern CSR (Zingales, 2000; Mohammed and Rashid., 2018). Jamali (2008) stated that stakeholders' theory is one of the most significant structures for understanding and theorizing CSR-related issues because it provides an effective basis for gathering and evaluating CSR information, as well as acts as a framework for empirical research studies. According to Zingales (2000) stakeholder concept explains the emergence of contemporary organizations since it has its structure in how these contemporary companies operate as opposed to on more confined assumptions of how conventional organizations are anticipated to operate.

1.2. CSR and Cross-Cultural Studies

The current literature sees an unexpected turn in focusing on antecedents of CSR initiatives rather than concentrating on decade-old research objectives to examine the consequences of such initiatives (Campbell, 2007; Aguilera et al., 2007). Different research models have been projected to understand the significant catalytic elements which appeared reason for CSR initiatives and organizational involvement (Weaver, Trevino, and Cochran, 1999; Campbell, 2006; Aguilera et al., 2007; Muller and Kolk, 2010). The researchers (Muller and Kolk, 2010; Wood, 1991) agreed that CSR cannot understand and examined by using a single influential factor as its antecedent.

It is evident that the environment in which an organization operates is not influenced by the internal players, but there are external factors that also exist a significant impact on the organizations like public expectations and state regulations. Clarkson (1995) argued that the external environment influences the firms' activities both directly and indirectly. For instance, state regulations have a direct influence on an organization's policies whereas society is an indirect force that has serious implications for the organizations (McCarthy et al. 2012). Some other external forces that shaped the CSR initiatives are state regulations, monitoring bodies, collective industrial self-regulation, and competitive intensity. Brammer et al. (2007) argued that the external support

to CSR activities is about environmental and social practices that foster an organization's reputation and its legitimacy. Corporate philanthropy, volunteerism, wildlife protection, cause-related marketing, and environmental protection are other examples of external CSR (Brammer et al. 2007; Hameed et al., 2016).

To perform effectively and efficiently in this competitive business world, companies need to know about the cultural factors and their impact on these organizations. Multinational companies have varied cultures, languages, socio-economic problems, legal systems, governments, value systems, and codes of conduct, which makes organizational values more complicated. It is also observed that something that is considered normal and legal in one society could be unethical and illegal in the other society. International firms are confronted with the ethical dilemma of adjusting to local practices and customs while following the ethical standards and laws of their own countries. According to Saiia, Carroll, and Buchholtz (2003) "perhaps one of the greatest challenges that face business operating in foreign countries is achieving some kind of reconciliation and balance in honoring both the cultural and moral standards of their home and host countries".

Moreover, they claimed that culture has become a crucial element affecting the success of international organizations, as differences in languages, attitudes, cultures, government, and establishments can create devastating barriers to the achievement of the goals and perform well. Although there is no key definition of culture in the literature of management sciences, it is supposed to have a system of meanings, shared by participants of society and conveyed from one generation to the next. In this context, Hofstede (1981) defines culture as "the collective programming of the human mind that distinguishes the members of one human group from those of another" (p. 24). According to Hofstede, "culture is a system of collectively sustained values and norms".

Additionally, Spencer-Oatey (2004) modified this definition by including what it is. "Culture is a fuzzy set of attitudes, beliefs, behavioral norms, and basic assumptions and values that are shared by a group of people, and that influence each member's behavior and his/her interpretations of the 'meaning' of other people's behavior". This improvement is necessary when analyzing across different cultures, as it consists of the effects that cultural variances have on daily life and on the consequences individuals have to different circumstances (Dahl, 2004). To examine the impact of culture on different societies, a framework for analyzing and classifying cultural dimensions is required. To fulfill this purpose, the most eminent and extensively cited framework

is provided by Hofstede (1980). He developed a cultural model consists of four dimensions of culture after accumulating and assessing a large data sample on occupational values from IBM workers. These four cultural dimensions include uncertainty avoidance, masculinity versus femininity, individualism versus collectivism, and power distance. After some time, another dimension about short-term versus long-term orientation was included.

Power distance determines the extent to which the workers of a company or a society accept the fact that power is distributed unequally. Individuals of a nation with a high power distance index often tend to accept discrimination and are not even allowed to enquire their superiors. Collectivism versus individualism describes the level to which people usually give importance to the family, group, or corporations. In a collectivistic culture, the member of that society has highly collaborated and they are more considered for the group interests whereas, an individualistic culture, emphasis is on individual achievement as well as the pursuit of self-interests. Another dimension is uncertainty avoidance and this dimension describes the extent to which people are tolerant to uncertainty. The masculine culture emphasizes competitiveness and assertiveness in pursuit of material possessions and wealth, while a feminine society places value on modesty, cooperation, care, and quality of life.

Uncertainty avoidance reflects the degree to which people feel difficulty with ambiguity and uncertainty. Societies having high uncertainty avoidance tend to prefer written rules, safety, and organized situations. Short term versus long term orientation (time orientation) includes the difference in thinking between the West and East. Every society must consider its past while dealing with the challenges of the present and the future. Eastern nations highlight perseverance and thrift while western nations tend to adopt a short-term orientation which is defined by respect for acceptance of social obligations and tradition. Hofstede's study concludes that there is no theory or method in the management study that can be applied widely around the world. In addition, Parnell and Hatem (1999) suggested that it might be possible that the management model is legal in one social context may not be valid in another. From the last decades, the effect of local context and culture on organizational ethics and CSR has become a hot topic among scholars and practitioners. Different comparative research revealed a significant distinction associating with the perception of value system, ethical issues, and content of code of ethics (Dhar, 2016; Ferrell, et al., 2019; Langlois and Schlegelmilch, 1990; Schlegelmilch and Robertson, 1995) across nations.

Schlegelmilch & Robertson, (1995) posits that the organizations in the United States tend to observe employee issues as ethical concerns more than European firms find variances in different regions. The regional difference was also observed when the significance of Carroll's model of CSR was analyzed in French and American organizations, where French emphasized the philanthropic and economic elements of CSR, whereas, American are directed towards the ethical and legal elements to a greater level (Ibrahim & Parsa, 2005). Elbanna, S. (2018) revealed that, regardless of country, organizational society is crucial for the decision-makers in deciding the importance of social responsibility and ethics. According to Weaver (2001) if the culture of an organization plays a crucial role in ethical practices, cultural activities, and culture of that society must also be imperative, given that it includes attitudes and beliefs that members bring to business life. (Fichter, R., 2016).

Although various studies have illustrates the purpose of identifying and categorizing the differences in CSR initiatives and activities across nations with different cultures, very few research found the reason for these variances, and to identify what elements impact the socially responsible behavior of the organizations. In his 2004 study, Welford analyzes 20 components of CSR based upon the reported presence of the policies by main organizations worldwide. He suggested that businesses are affected by local culture and have a tendency to prioritize CSR issues that are crucial for stakeholders in their regions. He observed that variations in CSR strategies across nations reflect the demands of stakeholders and culture-specific expectations.

On a contrary, the political system also contributes to establishing the understandings of CSR. Welford's research suggested that the nations with a social-democratic custom (Canada, Norway, and Germany) have more CSR policies and strategies. Hence, expectations concerning the organizational obligation and state's responsibilities also vary depending on the political as well as economic systems of a nation. In France, for instance, public authorities are accountable for social welfare, and in the United States, a free market system is anticipated to make sure the well-being of society, (Maignan & Ferrell, 2000). The extent to which the competitiveness of financial markets and property rights of investors are advanced has been put forward as an essential element making sure the sustainable financial development (Szilagyi & Batten, 2004). In this context, Birch and Moon (2004) illustrated that social responsibility is a complicated concept with various determinants to explain this concept. They revealed that "CSR patterns are firmly grounded

in national traditions of societal and corporate governance concerning distinctive responsibilities of government, business, and the not-for-profit sectors".

1.2.1. CSR in Developed Countries

Recent years have seen that a large body of CSR literature initiates from the Western world (Carroll, 1999), and the mainstream of theories and concepts, such as stakeholder theory and corporate social performance, was developed in the context of developed countries. According to Huang et al., (2017), CSR in the developed world has become crucial for a company. It is progressively immersed as well as weaved into business policies and organization's core strategies and no more limited only to donation, fundraiser, and "do-gooding" for media. It is a reflection of the message and objective of the company, specifically, in today's era where firms struggle not merely on the high quality of products but also high quality of media management and public relations. Survival in the strong competitive world of developed areas is challenging, and organizations try to find sustainable and reliable ways to retain loyalty and attract new customers. Many researchers have admitted that regardless of the Western-centric nature of the various studies, there is still a lack of research in the developed part of the world. This lack of studies has triggered the curiosity to understand the concept of CSR, strategies, and its impact on the organization in diverse contexts with enormous political, social, and economic variances (Jamali & Mirshak, 2007).

Nowadays corporates are more concerned to evaluate and reveal their environmental footprint and produce things friendlier and greener to planet Earth. Corporates with higher degrees of environmental efficiency record remarkable economic performance (Russo & Fouts, 1997). CSR in industrialized nations also has a tendency to center itself on social obligation through elevation of discriminated or marginalized sections of society and known as people-powered projects. Organizations progressively take advantage of appeals to altruistic and psychological aspects of human nature to construct a compassionate brand image in public assumption. Noticeable examples are Burger King's progressive campaign and Google's Fight Ebola Campaign (Linshi, 2014) for celebrating satisfaction and pride Week. In the developed countries, the technique of utilizing direct public interaction is used by several organizations very effectively as part of the CSR practices and strategies. The ever-increasing understanding of CSR activities in the business world implies that society has grown more vigilant. This is found especially in developed countries. The people of

developed economies realized that companies have an ethical and moral responsibility towards society and their customers.

Carroll's Pyramid of CSR is one of the most cited and famous models (Carroll, 1991) that explains the responsibilities of the organizations. It shows that economic responsibility at the base of the pyramid works as a structure and offers priority to financial efficiency. The sight in this instance is that company needs to pay and maximize shareholders' returns. On the top of Carroll's pyramid is philanthropic responsibility, the activities that our society expects from the corporation as a respectable corporate citizen. Certainly, philanthropic responsibility involves contributing to community welfare activities, being a good citizen, and giving back to the community.

Crane and Matten (2007) observed that philanthropic responsibilities tend to be compulsory in the United States and Europe, whereas ethical responsibility has a higher significance in Europe. Developed economies, contrary to developing countries, observe the economic contribution of an organization as taking more of a development-oriented strategy to CSR, with importance on improving a favorable environment for responsible business (Dartey-Baah and Amponsah-Tawiah, 2011).

A comparative study in CSR strategies and activities in the UK and Germany revealed that CSR is the core agenda of the organization due to stakeholder pressures and performance considerations. In developing CSR strategies, organizations put a primary focus on pragmatism. It is established explicitly and the communication department is considered as one of the main driving forces (Silberhom and Warren, 2007). In Spain, CSR is ginning more maturity and the main drivers of CSR implementation are current industry trends, competitive advantage, and reputation-related issues. These motives were strengthened by the extreme pressure from the public and NGOs and also pressure from international organizations (Mele, 2002).

Papasolomou-Doukadis et al. (2005), researched shaping CSR policies and embracing CSR practices in the Cypriot business context and argued that the true meaning of CSR is to reach community welfare. They also concluded that the motives for implementing CSR were awareness of top management to improve their reputation, achieve the competitive advantage and financial performance by engaging in socially responsible business. Panapanaan et al. (2003), in the Finnish context, argued that CSR is getting more important and the main drivers of CSR are sustainable development objectives, constituencies' management practices, laws and regulations, and globalization.

According to Loimi (2002), the main drivers for CSR in the established nations include competitive advantage, pressure from customers and employees, risk management, environmental issues, globalization, pressure from NGOs, and international initiatives. The major collective issue to the developed part is the management and environmental pollution abatement in the world. This notion is contrary to that in establishing economic situations, where CSR is mainly driven by society, the political as well as social financial situation (Amaeshi et al., 2017). Having elucidated the nature of CSR activities in the developed nations, the CSR activities in the developing countries are discussed in the following section.

1.2.2. CSR in Developing Countries

Recently the scholarly attention has shifted to explore CSR strategies in emerging nations (Turyakira 2017). These endeavors were carried out to execute and implement CSR initiatives in those nations where these practices and strategies have not yet been analyzed or executed (Vives, 2005). Maignan and Ralston, (2002) observed that the study on CSR has explicitly focused on industrialized nations, for instance, Europe, North America, and very few in Asia. (Busse et al., 2018; Davidson et al., 2018). Most of the research on CSR practices and strategies in developing nations has been limited to examine the activities of multinational enterprises rather than those of other sectors.

CSR practices in emerging economies are found to be performed with the integration of root practices and traditions of the nations. In most of the developing countries, the key driver of CSR initiatives has been identified to be the incorporation of commitment to personal and cultural values and religious beliefs (Possenti, 2012). Visser, (2010) stated that CSR activities in developing economies are less formal in their adherence to a collection of benchmarks than international companies that exercise formal guidelines of CSR in their objectives towards attaining a global prestige. In developing countries, CSR initiatives take several steps to solve economic, social, and environmental issues. Hence, Organizations that concern about being socially responsible promote sustainable economic situations by offering aid to marginalized and local communities and also taking initiatives to preserve the environment.

The approach of CSR initiatives can be understood through different practices i.e. financial aid, giveaways, and some innovative techniques, for instance, workers' volunteer hours (Maui Currently, 2016; Crane et al., 2019). Firms invest in these projects to promote living standards, by

providing opportunities for empowerment, giving shelter, water, and food, spreading education to disadvantaged areas in the society. In establishing nations, firms additionally sometimes take the easier route of associating themselves with government programs and systems to fulfill their CSR allocations. It leads the organizations into broadening their platform and reaching a bigger ambit.

In developing countries, a remarkable crutch in CSR has been created through the spread of social networks in these commonly populous countries. Making use of the continually expanding social media assists brands to thoroughly come close to the people and get active involvement. It constructs trust as well as makes direct interaction by campaigns for instance "click-to-connect," which assure a certain social activity at the use of social media involvement tools. By informing their target public that their opinions matter, these organizations urge conscious communication with stakeholders and strengthen exposure and enhance the value for the brand. Furthermore, it allows them to promptly gather understandings into the essential function of a campaign by their customers (Vinaya, 2012). These activities enable direct communication and become proof of public obligation towards society and means of transparency.

According to Possenti, (2012) CSR strategies in emerging economies also struggle with numerous obstacles towards accomplishing their full impact, resulted in a lack of proper institutional setups or resource cost, unaffordable time, and developed facilities to support the execution of CSR initiatives. To avoid this backslide, devoted and committed organizations have found ways to participate in effective CSR-related initiatives. The foremost solution is to collaborate with local NGOs, which provides organizations a position to perform in unfamiliar environments and make them able to get more knowledge of the community's requirements. NGOs serve as center networks for the organizations to pursue their community service projects. Joint CSR statements by corporations and NGOs can be extremely effective as a result of more trust and authority borrowed from NGOs ' status (Lee, 2019).

CSR programs, in developing nations, take the support of multinational corporations to bring positive and significant change to the people living in the society. According to the study of Oleh, (2016), F&N's Empowering Lives through Education (ELITE) campaign with the collaboration of Kassim Chin Humanity Foundation (KCHF) provided free tuition classes to children from 600 poor households In one successful instance, the "Let Us Learn" initiative, with the collaboration of UNICEF generate education and learning opportunities for marginalized children. This project was implemented and sustained in five countries, namely, Nepal,

Madagascar, Liberia, Bangladesh, and Afghanistan (Banbury, 2018). The CSR practices and activities thus become a tool to enhance the global standards.

1.3. Human Resource Management

The scholars have constantly asked for new studies on both micro-level and macro-level antecedents of CSR (Kim et al., 2018; Jones et al., 2019). The collective efforts within the organization to create and support CSR activities with ownership and motivation are known as internal support to CSR. Such initiatives cannot succeed or prevail within the organizations if employees are not supporting such policies with motivation. González-Benito and González-Benito (2008) asserted that organizations need to disseminate proper and up-to-date information to all internal stakeholders for the effective creation and implementation of CSR strategies. Lee et al. (2013) identified that the employees are related to the organization's CSR activities and attached themselves with the firm. The researchers (Maignan and Ferrell, 2004; Logsdon and Yuthas, 1997; Aguilera et al., 2007) claimed that organizations' moral development, employee power, network centrality, employees' believe, and top management enthusiasm are theoretically. In an empirical study, DeLuque et al (2008) find that top-management's importance on stakeholder or economic values is not only observed by employees but also creating a sense of whether their organization is more visionary or autocratic. The employees may foster a positive perception about the organization if managers (the role of HRM) mentioned CSR practices in their communications, participate in fundraising or volunteering, and encouraging their teams to do the same (Lichtenstein et al., 2004; Bhattacharya et al. 2008).

The first application of HRM was considered by Federic Taylor in 1903 through Scientific Management. According to Taylor, all employees should devote their time to completing their tasks without involving in any social aspects of human behavior. The Scientific Management concept describes as (1) workforce should be physically and mentally matched with the job requirement, and (2) employees should obey the rules and regulations mentioned in organizational policies.

In the early 1930s, the Hawthore Studies were the preliminary studies that introduced the concept of social obligations. At that time, the behavioral sciences era was started to dominate and organizations were reformed with the concept that employees and organizations are not distinct entities but a single unit. Hotchkiss (1923) referred to this significant shift in the organization as personnel management. The key personnel management practices were compensation,

employment in relevant areas, finding relevant employees, training employees, handling work-related issues, and salary administration. The basic theme under which personnel management was working is to achieve organizational goals using the optimum level of resources.

Sammartino (2002) claimed that the organizations saw a shift from personnel management to HRM in the 1960s with the development in technology, economies, and workforce. The organizations were using HRM and personnel management interchangeably till the late 1970s. Because of social movements, public policies, and labor market development, some behavioral aspects of employees (i.e. motivation, and employee commitment) were included in personnel management (Bratton and Jeffery, 2003). The organizations were started appointments of professionals related to employee involvements, handling sky-high turnover, conflict resolutions among employer and employee(s), maintaining payrolls, and handling records. In the early 1990s, the term HRM got a separate identity from personnel management and get involved in organizational strategies and policies to acquire, train, and motivate the human resources for themselves (Guest, 1997; Armstrong, 2009). The organizations started taking HRM as a key strategy to acquiring organizational objectives through acquiring and developing dedicated employees using cultural and structural requirements of the jobs (Storey, 2007).

In the late 1990s, the HRM become strategic human resource management (SHRM) (Jackson et al. 2014). In SHRM, the administrative and supportive role of human resources becomes the strategic business function for the organizations to acquire competitive advantages over their competitors (Gould-Williams and Davies, 2005; Jackson et al. 2014). The SHRM is associated with employees' attitude towards their job in an organization, and their contribution to organizational efficiency and effectiveness (Gould-Williams and Davies, 2005; Domínguez-Falcón et al., 2016). Using SHRM's point of view, empowering employees is a suitable strategy to achieve desired organizational objectives (Gould-Williams & Davies, 2005) whereas SHRM also enhanced the knowledge, skills, and abilities of employees (Delery and Roumpi, 2017). In contrast, the traditional HRM approach mainly focuses on external recruitment of competencies, and behavioral control (Bratton & Gold, 2017) whereas the SHRM is associated with employees; commitment (Domínguez-Falcón et al. 2016). Furthermore, Delery and Roumpi., (2017) argued that SHRM played a critical role in shaping employees' attitudes and behavior by building a psychological association between an organization and employees.

The academic literature reported various HR models to manage, retaining and motivated the workforce. Among these models, two prominent models are the Hard HR approach and the Soft HR approach (Storey, 1989). The Hard HR approach, also known as Michigan Model, deliberates the employees to become a source to accomplish organizational goals (Fombrun et al. 1984). This model stresses the quantitative, calculative, and strategic approach to handle human resources like financial and physical resources (Armstrong, 2009). The researchers (e.g. Guest, 1999) critically oppose this model because this model was only taken as a profit maximization strategy for the organization and disregard the employees' wellbeing. On the other hand side, the Soft HR approach, also known as Harvard Mode, takes the employee as a strategic asset for the organizations. Since organizational success and performance mainly depend on employees, hence the organization should provide quality life, valuable rewards, training, and development to nourish employee commitment (Drucker et al. 1996). Although the concept of Soft HRM is associated with a humanistic approach towards employees but still severely criticize due to its actual essence (Cook et al. 2016; Truss et al. 1997). Greenwood (2002) claimed that Soft HRM is like "a wolf in sheep's clothes" as it neglected the employees' wellbeing.

Taking the paucity of available HR models and their constraints, High-Performance Work System (HPWS) concept was introduced. Appelbaum et al. (2000) referred to this approach to increase organizational performance using HR practice through employee commitment. These practices included in HPWS are autonomous teams, employee growth, job security, quality circles, training, flat organizational structure, involvement of employees in organizational policies, teamwork, high compensation and reward system (Iddagoda, and Opatha., 2018; Becker & Huselid, 1998; Kim and Bae., 2017). Appelbaum et al. (2000) claimed that this model provides some benefits to the employees but on the other hand side it also sought its benefits which makes it a mutual gain model. Legge (1995) criticized this model and argued that ethical and social issues of employees are missing in HPWS practices. A similar model to HPWS was introduced as High Commitment Work System (HCWS) with more concentration on employee wellbeing (Diogo., 2019; Farndale et al. 2010; Rubel et al., 2018) accompanied by an organizational performance. Some practices included in HCWS are skilled pay scale, functional flexibility, teamwork, and employee engagement (Wood, 1996). Ujma and Ingram, (2019) argued that HCWS has a significant impact on improved organizational performance. Diogo (2019) proposed that

organizations should consider employee wellbeing and life satisfaction as a priority and then focuses on organizational performance.

In all models, the ethical approach to HRM practices was not available. In this regard, the ethical HRM (Braga et al., 2019; Adla and Gallego-Roquelaure., 2019) and socially responsible HRM (Barrena-Martínez et al., 2019; Becker, 2011; Sancho et al., 2019; Shen, 2011) concepts were introduced to incorporate, support and manage ethical aspects of employees in HR functions. Since, there is still a scarcity on the ethical aspect in HR practices (Winstanley & Woodall, 2000), the researchers (e.g. Guest & Woodrow, 2012) proposed that a strong HR model should be proposed to incorporate ethical issues of employees in HRM. In the fast and competitive working environment, irregular job duties, work-life balance, employee burnout, stress at work, and employee health problems are becoming significant challenges that led organizations to think about employee wellbeing and its incorporation in HR practices. Taking this situation into consideration, a new paradigm was introduced while incorporating ethical issues in management practices that simultaneously concentrate on both human beings and financial outcomes. This approach is known as sustainable HRM (Lopez-Cabrales & Valle-Cabrera, 2019).

Chelladurai and Kerwin., (2018) referred to HRM as more frequently terminology that is used to express the organizational activities related to development, management, maintaining, and sourcing of its human resources. It is particularly involved with the options that organizations make from the given plans, techniques, and also frameworks that exist for handling staff members. While there is no clear-cut meaning of HRM, it is normally referred to as the intended exercise of tasks for personnel that is meant to allow an organization to accomplish its objectives (Boxall et al., 2007). Essentially, it includes the monitoring of the job and the monitoring of individuals to do the given tasks (Boxall & Purcell, 2011). Inyang et al. (2011) specify HRM as a collection of "…organization-wide and people-oriented functions or activities deliberately designed to influence the effectiveness of employees." It is concentrated on the practices and policies that are made to handle as well as manage tasks, consisting of job structure, such as trust, job autonomy and chances to take part in organizational procedures. It is additionally concentrated on the techniques to take care of individuals, consisting of the human resources functions, like informing, consulting, negotiating with employees, performance management, reward, training and development, recruitment and selection, and discipline them according to given rules.

Purcell (2013) mentions that HRM is constructed into the 'wiring of organizations' because all organizations that utilize work count on some kinds of human resourcing procedure, and also includes the inevitable job of taking care of their employees and also the job they do. It is concentrated at both collective and individual levels, and consists of initiatives to take care of employees as well as in establishing an effective workplace society (Voegtlin & Greenwood, 2016; Boxall & Purcell, 2011; Armstrong, 2008). It is recommended that HRM is regarding constructing both 'human resources,' which is the variety of KSAs that an individual can utilize to attain a specific goal, and also 'social capital,' which is the association between organizations, groups, and individuals that develops organizational values (Wright et al., 2018). As Boxall and Purcell (2011) argued that "…while there is often much that individuals can achieve through their skills and drive, they are always acting within a larger social context."

The researchers proposed a huge range of methods to measure HRM practices, including organization, industry, business unit, hierarchy, society, and occupation that differ according to the vast array of behaviors, activities, policies, and strategies of an organization (Boxall et al., 2007). While most of these designs are mainly concentrated internally, it has been recommended that the various HRM techniques and also tasks of organizations might be much better recognized if they are checked out in the larger context to shape them effectively. Purcell (2011) factor out that HRM tasks are not created within the organization or managed by monitoring. The researchers (Guest and Bos-Nehles, 2013; Boxall and Purcell, 2011; Purcell et al., 2009; Michael., 2019; Santana et al., 2019) claimed that external and internal contexts including the role of trade unions, economic environment, legislating, competitive strategy, organizational size, structure, and organizational culture decides the creation and effective execution of HR practices.

The academic literature on HRM Practices contains multiple types and numbers of practices (Wright and Boswell, 2002; Becker and Gerhart, 1996). The studies conducted at the individual level usually consider single practice whereas other practices were ignored. For instance, how training and development influence job performance. This gap indicates that the HR practices usually study at the macro-level. In this context, Delery (1998) argued that the researchers should analyze all the practices under the HR system on different individual and organizational related outcomes. But, the researchers strongly disagree with Delery's (1998) statement and claimed that HR practices cannot be combined. Moreover, the literature also has limited support on which

practices should be included in the HRM approaches (Wright and Sherman, 1999; Gerhart, Trevor, and Graham, 1996; Gerhart, 2007).

Gerhart (2007) claimed that the recent literature shows some improvements in HRM approaches and different conceptualizations have emerged. Even though the definitions of HRM systems are still confusing, Boxall and Purcell (2003) proposed a theory "Ability-Motivation-Opportunity (AMO)". This model is relatively used in the literature with multiple variations (Gerhart, 2007). The terms ability and motivation are extensively researched but the role of opportunity is yet to be acknowledged (Campbell et al. 1993).

1.4. Sustainable Performance

The concept of performance or sustainable performance has various contexts. For instance, Nizam et al., (2019) explained sustainable performance (financial, social, and environmental performance) as the utilization and management of a firm's resources in a way that leads to maximum environmental, economic, and social benefits. They further explained that this effective and efficient consumption of a firm's resources should meet the needs of current demand, and also enhance and protect the opportunities for future generations simultaneously. Sustainable performance is not only linked with financial performance, customer retention, and growth by also reducing their negative influence on society and the environment.

Chen (2012) defined sustainable performance as the organizational practices that maximize the performance without harming the environment (Latan et al., 2018). In 2001, UNEP issues a comprehensive report on environmental awareness and claimed that the said awareness has long-lasting benefits for the organization itself and the society. Such benefits include brand awareness, customer loyalty, and goodwill, meeting compliances, certifications, and reducing resource consumptions.

The rapid development of human economic expansion has a devastating impact on the world's natural resources and the whole environment. Therefore, the involvement in social activities to restore this situation is extremely restricted (Bauman, 2000; Korten, 2001). Prior literature has emphasized the impact of the human element on resource preservation and sustainable development (Di Fabio and Peiró, (2018); Pfeffer, 2010; Speth, 2010; Klarin., 2018.). According to Elkington, (1997) with the increasing focus on sustainable performance and social responsibility, companies have set themselves new objectives not merely thinking about the

economic benefits such as a commitment to environmental and social outcomes. Kiron et al., (2012) surveyed 2800 global companies showed that 70% of these companies consist of sustainability as a key issue in their strategic policies and agendas.

In 2015, the UN General Assembly offered "the 2030 agenda for sustainable development consisting of 17 sustainable goals (SDGs) with 169 targets".The 17 goals are integrated into 3 dimensions of sustainable development: environmental, social, and economic and are improved form of the "Millennium Development Goals" (MDGs) as well as purpose to achieve their uncompleted objectives. MDGs from 2000 to 2015, was in force to promote equity, fairness, sustainability, and climate protection. In fact, over the past 15 years, some of these MDGs such as improving health conditions, advancing education, and poverty reduction in some developing economies have been accomplished. Nevertheless, many other related development goals were not achieved (Kenny, 2015).

The "Sustainable Development Goals" (SDGs), in contrast, were advanced in a participatory way with the involvement of "UL Open Working Groups" (OWG) and 70 government representatives, included business representatives, civil society representatives, non-governmental organizations. Therefore, the growth of the goals reveals the global character that demands action on as many levels as feasible (Scheyvens, Banks, and Hughes, 2016). They are developed based on five Ps known as "people, peace, prosperity, planet, and partnership". About prosperity and people, the main objective of the SDGs is to generate specific conditions and provide appropriate settings that improve decent work environments, collective prosperity, efficient resource allocation, and development of sustained economic growth. (N Chams, J García-Blandón., 2019)

From the business viewpoint, the main objective of the SDGs is to develop "people-oriented, innovative and sustainable" economies that enhance employment opportunities. The organizational objective is to ensure that their employees are well educated and healthy and to support the proficiencies, understanding, and also effectiveness required to create a proactive citizen, productive workforce that contributes to society. The achievement of SDGs requires a strategic process between different agents such as including individuals, philanthropic organizations, governments, non-governmental organizations, multinational enterprises, and the public and private industries. Interaction and collaboration between these agents will represent a step further toward building harmonious culture, environmentally friendly production and

achieving sustainable consumption. The SDGs (2030) agenda states itself as "an Agenda of the people, by the people, and for the people and this will ensure its success" (United Nations, General Assembly, 2015). Accordingly, we can identify the dual role of the human element as both the initiator and the beneficiary of the implementation of SDGs. The performance can be 1. environmental, 2. social, 3. financial.

1.4.1 Environmental Performance

"Environmental performance indicators" (EPI) have grown significantly at the organizational level. The reason for this growing concern is due to the demands of stakeholders regarding environmental improvements and also evidence that these have been achieved. As, the environment is the fundamental element of sustainable development and signifies the capability to secure the natural resources and protect crucial components of the environment; so, it incorporates the basic role of natural resources, their usage, and also the diminishing the material used for the degradation of natural processes and nonrenewable sources. To understand the new sustainability perspective, it is needed to define the ecological goals to accomplish according to the SDGs. The major goals are basic, as they enable us to determine the strategies and also develop a standard for the organizational process. Consequently, the "Organization for Economic Co-operation and Development" (OECD) offers a list of indicators. For the definition of EPI, OECD (2004) defines it as "an essential tool for tracking environmental progress, supporting policy evaluation and informing the public".

The "Asian Development Bank" (1999) stated that "the environmental indicators represent an efficient way of measuring the environmental issues in a country: potentially, indicators can signal the health of the environment and can help in formulating actions to serve the long-term needs of the environment and the community". For "EPA's Report on the Environment" (2003), "an environmental indicator is a numerical value derived from actual measurements of a pressure, state or ambient condition, exposure or human health or ecological condition over a specified geographic domain, whose trends over time represent or draw attention to underlying trends in the condition of the environment". According to UNEP (2004) "environmental indicator is a way to improve the delivery of information for decision-making". The Asian Development Bank (1999) illustrates that "the environmental indicators represent an efficient way of measuring the environmental issues in a country: potentially, indicators can signal the health of the environment

and can help in formulating actions to serve the long-term needs of the environment and the community".

In the environmental indicators, the OECD has always been on the top, and the notion has achieved public attention in the 1990s, becoming a crucial challenge among OECD nations, which employed indicators for natural assets, resources, and pollution issues. They signify the indicators to identify climate change by assessing freshwater quality, measuring gas emissions and CO2, waste generation, the ozone layer associated with indices on the consumption of "Ozone Depleting Substances (ODS)", quality of the air by analyzing NOx and SOx emissions. They also identify some other indicators, for instance, freshwater resources for waste and consumption, climate change, to separate waste collection, energy resources, and biodiversity for research about endangered species (OECD, 2008).

In addition, the "Environmental Quality Index", explained by the "United States Environmental Protection Agency", considers seven environmental factors: nature, geological environment, living environment, water, land, air, and forest. A simple index has been introduced by Environmental Protection Agency to measure each component, with "a value between 0 and 1 to segregate between the worst possible and best possible situation. If the sum of this measurement is equal to 100, defines the significance of each environmental factor". Numerous researchers have emphasized the significance of environmental KPIs in executing sustainable business strategies. Based on the literature, the most appropriate environmental KPIs that influence value creation are associated with waste, resource consumption, renewable resources and gas emissions. One of the basic objectives to achieve is to unify energy and climate and provide economically accessible, safe and climate-friendly energy. Fighting against climate change is, in fact, also a stimulus for employment and growth.

1.4.2 Social Performance

Social performance indicator signifies the capacity of providing for individual' welfare without unequal distribution among different classes. Guerci et al. (2013) stated that stakeholders play an important role that in this dimension. Particularly, the compliance-oriented approach has the clear purpose of incorporating social and organizational objectives into individuals' decision-making systems. Additionally, Oshika and Saka (2017) emphasized the significance and positive impact of social performance indicators in the value creation process. Thus, I carefully selected

strategic objectives, as for the social dimension, that characterize this perspective by identifying the following aims, to contribute in social activities, to give assurance for the respect of human rights, to improve the value of the work environment and to encourage workers to accept cultural change. Many academics have analyzed the major role of social indicators that address social performance value. For instance, Azapagic (2004) emphasized the employee promotion rate and satisfaction ratio. Moreover, Johansson et al. (2012) observed work performance indicators. Omann and Spangenberg, (2002) analyzed different social indicators such as cultural diversity, equal opportunities, average time utilized on voluntary actions. In addition, Husgafvel et al. (2015) also presented theoretical and empirical evidence on the positive effect of the work-related safety and health and index, social sustainability index and social innovations rate. All KPIs are essential for the organizations as these have a significant impact firm's value.

1.4.3 Financial Performance

Another key dimension linked to sustainability issues is economic KPIs. The relevant features, for the first time, were covered at the "World Summit on Sustainable Development in Johannesburg" (2002) and illustrated that economic development and growth are noted the synonyms of each other but it is essential to distinguish between development and growth.

The summit emphasized that for economic growth, development should be a priority. Consequently, to describe the economic growth, three main pillars were developed: (1) environmental connection (2) economic connection (3) social connection on the top. "UN World Summit on Sustainable Development (WSSD)". In this case, we describe economic factors as the capability to develop long-lasting development of the major economic indications, to sustain the population, efficiently employing resources, increase profits and also employment and improving regional uniqueness (Simmonds, N.W., 1983). For example, Ferreira et al.(2016) emphasized the need to consider the total investment and expenses related to environmental protection. Hsu et al. (2017) highlighted the growth of the gross margin ratio devised from the sustainability strategy adopted. Moreover, Van der Woerd (2004) clarified the importance of economic indicators linked to sustainability to assess value development.

All KPIs associated with economic performance indicators are shown in Table 1. Furthermore, According to Martínez-Perales et al.(2018), management system standards "ISO 9001, ISO 14001, ISO 50001, UNE 166002, and OHSAS 18001" play an important role in the

application of sustainable development and provide a high reputation to the organization. (Hristov and Chirico, 2019). For example, to allow the quality of economic and financial performance to be guaranteed, the economic dimension is guaranteed by "UNE 166002 and ISO 9001". Furthermore, respect for the environmental dimension is guaranteed by ISO 50001 and ISO 14001 to allow the application of values associated with the problems linked to environmental responsibility and commitment, environmental policy management, environmental impact management, and natural resources to be certified. Finally, social dimensions are guaranteed by OHSAS 18001, UNE 166002 and ISO 9001. A firm's certifications have a positive and significant impact on its management and performance. Hence, there is a strong correlation between sustainability performance and these standards. To this end, the sustainability perspective requires to include all certifications that guarantee the respect of sustainability dimensions as well as quality. On top of that, this enables the business to have an excellent reputation, enhancing relationships with stakeholders.

1.5. CSR – HRM – Sustainable Performance Nexus

Both academic and mainstream sources are profuse with the need for organizations to broaden their strategic objectives and to demonstrate a commitment to what is commonly referred to as CSR. Carroll and Shabana (2010), for instance, assert that the concept of CSR continues to grow in importance and significance in both academic and practitioner communities worldwide. Schoemaker, Nijhof and Jonker (2006) maintain that organizations have to operate in an increasingly more complex social context and organizations can no longer solely focus on making profits, instead, they must be socially responsible and pursue sustainable goals (economic, social and environmental goals). Lindgreen, et al (2012) state that it is necessary for organizations to apply CSR standards to their businesses, now more than ever. While Crane et al., (2019) claim that CSR practices have a major place on the corporate global agenda in a socially conscious competitive market. In the mainstream literature, CSR is emphasized as "creating social value by protecting ecological systems, alleviating poverty, decreasing inequality, and protecting human rights" and that "this new approach can potentially lead to a fundamental shift in corporate social behavior and actions" (Naccache, Leca, & Kazmi, 2017).

According to the European Commission, (2006) CSR is a 'concept whereby organizations integrate environmental and social concerns in their operations and their collaborations with their stakeholders voluntarily'. (European Commission, 2006). It also emphasizes that being socially

responsible describes not only satisfying its legal responsibilities which every organization has to fulfill but going beyond this by investing more in human resources, for the social and environmental concerns and also in its association with stakeholders" (European Commission, 2006). Similarly, Oginni and Omojowo (2016), states that a CSR strategy is a crucial component of an organization's competitiveness, suggesting that CSR has "become one of the standard business practices of our time".

There is also a growing emphasis in the literature on social responsibility as a positive source of competitive advantage. Wong and Gao (2014) state that CSR improves competitive advantage, suggesting that CSR initiatives that are voluntary and strategic produce mutual benefits for the organization and its social beneficiaries. Bhattacharya et al., (2011) suggest that organizations are driven by the multi-faceted returns organizations can potentially gain from their CSR initiatives and that key stakeholders are more likely to reward socially responsible organizations and punish irresponsible ones.

There is a similar emphasis in the mainstream literature, with Hohnen and Potts., (2007) emphasizing the need for organizations to put systematic CSR approaches in place, stating that "the effect of a tarnished reputation often extends far beyond that one firm; entire sectors and, indeed, nations can suffer". In addition, Epstein-Reeves (2012) states that "CSR is a way for companies to benefit themselves while also benefiting society", highlighting that CSR increases innovation, long-term thinking, customer and employee engagement while creating cost savings and brand differentiation. While Boyle (2016) suggests that organizations that invest in CSR are, and will continue to be, industry leaders, CSR "allows businesses to engage with their customers on a deeper level, and is a powerful tool for communicating brand values and creating differentiation".

However, while the interest in, and publicly espoused commitment to CSR has significantly increased in recent decades, the translation of CSR policies into actual practices and the reality of implementing a CSR strategy remains a challenge for organizations (Dobele, Westberg, Steel, & Flowers, 2014; Jamali, et al, 2015). Very little attention has been paid to the actual implementation of CSR practices. It is, however, argued that the implementation of a CSR strategy and initiatives requires organizations to engage employees in CSR practices, align CSR with employees day-to-day activities and functions, and promote meaningful changes in the organization's culture (D'Aprile & Mannarini, 2012; Davies & Crane, 2010; Sarvaiya, 2014). Employees have been emphasized as key stakeholders or even drivers of CSR (Inyang, et al, 2011; Lam & Khare, 2010;

Strandberg, 2009). It is suggested that this involvement can positively impact CSR efforts through the alignment of employee values, and increased motivation, buy-in and commitment (Inyang et al., 2011; Michailides & Lipsett, 2013). In addition, it is argued that successful CSR is reliant on employees' reciprocation, collaboration, and willingness to get involved (Bučiūnienė & Kazlauskaitė, 2012; Melynyte & Ruzevicius, 2008) and that overall, employees' non-involvement in CSR may affect the success of the CSR strategy and initiatives (Inyang et al., 2011).

While this small but growing body of literature advocates the significant role employees play in putting CSR into practice and the benefits that can be achieved through employee involvement, an increasing number of researchers are calling for more in-depth consideration of this "…commonly neglected stakeholder" (Low and Ong, 2015:261), with a particular focus on their perceptions, experiences and reactions (El Akremi, et al 2015; Lee, Song, & Kim, 2015; Senasu & Virakul, 2015). As Glavas and Kelley (2014:166) suggest, "although the previously stated literature supports the idea that CSR influences employees, we still know little about how and why CSR directly influences employees". Despite its importance, it is argued that very few empirical studies have examined how employees perceive and subsequently react to acts of social responsibility or how perceptions of CSR impact employees' day-to-day attitudes and behaviors (El Akremi et al., 2015; Lee et al., 2015; Senasu & Virakul, 2015).

As such, the involvement of employees in CSR and its influence on their attitudes and behavior has led to increased calls for research into the links between CSR and HRM. As the aim of HRM is to manage, support and motivate employees to achieve the performance of the organization, and their influence and responsibility span the entire workforce, HRM and HR professionals are emphasized as being uniquely positioned to integrate CSR strategy, initiatives and commitment throughout the entire organization (Milfelner et al., 2015; Sánchez-Hernández & Gallardo-Vázquez, 2014; Taylor, Osland, & Egri, 2012).

HRM policies and practices are espoused as helping direct employees perceptions and actions toward achieving the social and environmental goals of the organization (Del Baldo, 2013; Jamali et al., 2015; Taylor et al., 2012), as well as addressing issues of internal understanding, valuing and application of CSR principles (Fenwick and Bierema, 2008). Furthermore, it is argued that HR is critical in leading and educating organizations on the value of CSR and how best to strategically implement CSR policies and programs (Sharma et al., 2009), and plays a key role in fostering an organization-wide CSR culture (Gond, Igalens, Swaen, & Akremi, 2011; Kwan &

Tuuk, 2012; Lam & Khare, 2010; Strandberg, 2009). Similarly, HR can ensure that what the organization says publicly aligns with how people are treated within the organization (Melynyte & Ruzevicius, 2008; Strandberg, 2009). Overall, it is argued that as HR influences the key systems and organizational processes, it is well-positioned to foster CSR performance within the organization (Inyang et al., 2011; Strandberg, 2009).

However, despite the increasing research activity into the CSR-HRM nexus, there are very few HRM studies that address CSR, and even fewer that consider the role of HR in the enactment of CSR or the implementation process and its impact on stakeholders perceptions and experiences (El Akremi et al., 2015; Jamali et al., 2015; Voegtlin & Greenwood, 2016). This focus on HR's enactment of CSR, employees as key stakeholders, and the need to understand their perceptions, therefore requires a shift in attention away from the 'what' of CSR (definitions of CSR and benefits it can bring to the organization), to the 'how' (the process of implementation and the experiences of that process). It is argued that the connection between CSR - HRM – Performance has not been widely studied or has been overlooked (Stahl et al., 2019; Bučiūnienė & Kazlauskaitė, 2012; Gond et al., 2011; Preuss, et al, 2009; Sarvaiya & Eweje, 2014; Taylor et al., 2012).

Voegtlin and Greenwood (2016), for instance, emphasize the need for further research that considers alternative perspectives of HRM and CSR and offers genuine debate and a pluralism of ideas. While El Akremi et al. (2015) call for research that considers employees' perceptions and subsequent reactions to an organization's CSR activities, that they suggest has been overlooked in HRM research. Thus, it is suggested that the CSR-HRM-Performance nexus is a relatively new and unexplored research area that "…presents opportunities for HRM scholars to engage in new lines of important, useful research" (Jackson, et al, 2014) and MCS/SPMS (management control systems /sustainability performance measurement systems) scholars.

This is particularly the case for CSR implementation and HR's enactment of CSR. Jamali et al. (2015) emphasize the need to enhance understandings of the micro-foundations of CSR, specifically in relation to internal perceptions and experiences. Research considering employees' perceptions and experiences of the actual role of CSR within the organization and the impact this has on employees' commitment, motivation, and behavior is scarce. In addition, within the CSR-HRM research, the role of management in CSR implementation at any level is often overlooked, with the literature failing to consider any role for line management in the day-to-day implementation and administration of CSR. Levy and Park (2011) state that "the lack of managerial

awareness and learning in the CSR arena has been argued to be a major organizational barrier to implementation of socially responsible practices".

With the implementation of CSR, what is experienced by employees is the process. It is not the espoused strategy, the written policy documents, or the intended practices that are experienced. It is the process of how they are implemented, and it is the perceptions of this process that influences employees' experiences, and thus their willingness to participate and engage. As HRM has a considerable role in influencing employees' perceptions and experiences and is emphasized as having a significant role in the enactment of CSR, understanding the HRM implementation process and the impact it can have on CSR, can therefore provide valuable insights into this understudied research area. As such, this study aims to explore and analyze the implementation process and HR's enactment of CSR within this process.

While CSR influences all aspects of the organization and involves multiple levels and divisions, responsibility for CSR initiatives is often left to individual units or departments. This may result in inconsistencies in the design and implementation of CSR efforts across the organisation, as well as severely limited learning and reduced transfer of the potential tacit knowledge arising out of CSR activities (Lam & Khare, 2010). It is therefore suggested that in order for CSR to succeed, there needs to be a systematic, organization-wide process for CSR integration, as well as commitment and support of senior management, and involvement of other organisational members, namely employees (El Akremi et al., 2015; Lam & Khare, 2010; Maon, et al., 2009). In order to achieve this aim, it is emphasized in current research that HRM and HR professionals are uniquely positioned to integrate CSR strategy, initiatives and commitment throughout the entire organisation (Inyang et al., 2011; Lam & Khare, 2010; Milfelner et al., 2015; Sánchez-Hernández & Gallardo-Vázquez, 2014; Taylor et al., 2012).

According to Milfelner, Potocnik, & Zizek, (2015), HRM plays an essential role in this, as it influences exactly how a firm employs its resources to accomplish environmental, social and financial performance objectives, how it specifies its social, economic and political responsibilities outside and inside, and how it incorporates different stakeholder groups, for instance, employees, family members and communities. Therefore, on the basis of these social systems and also the associated mapping of CSR study (Garriga and Melé, 2004; Parsons, 1961). This research identifies the gap and is to develop the typology of CSR-HRM research study as well as identify instrumental (connects to the micro-foundation of CSR and also the link in between CSR-HRM-Sustainable

performance), social integrative (Garriga and Melé, 2004) (taking into consideration stakeholder integration as a relevant study endeavor) and political techniques (interested in the responsibility implications of changing employment influences, especially with regard to the role of the state, global regulations, the essential role of power, precarious working problems, and also problem in working out CSR-HRM elements) (Scherer and Palazzo, 2011).

Increasingly, current literature calls for CSR initiatives to involve employees, be integrated at multiple levels of the organisation, be reflected in the organizational values, be part of the strategic decision-making process, and (Bonn and Fisher, 2011; Inyang et al., 2011; Lam and Khare, 2010; Michailides and Lipsett, 2013). Despite this, CSR has traditionally been and continues to be, a senior management-driven initiative that is disconnected from core organisational values and has excluded employee involvement. Senior management has typically been the key player in undertaking CSR activities from policy development to implementation, which often limits or excludes integration of CSR programs into the organisational values and identity (Ledwidge, 2007; Low and Ong, 2015).

Furthermore, research suggests that a top-down approach to CSR may create a gap between senior management and employees and that employees' non-involvement in CSR initiatives may affect the success of CSR programs (Inyang et al., 2011; Sharma et al., 2009). The inclusion of employees in the development and implementation of CSR initiatives is said to positively impact organisation-wide CSR efforts, as it has the potential to align employee values with organisational values, as well as energizing and empowering them, and improving buy-in and connectivity (El Akremi et al., 2015; Inyang et al., 2011; Michailides & Lipsett, 2013).

The current literature proposed new research paradigms that should be linked with CSR initiatives at the employee level, integration of employees at multiple hierarchal levels, supported by organizational culture, reflected in organizational values, and an important member in the decision-making process of the organization (Michailides and Lipsett, 2013; Lam and Khare, 2010; Bonn and Fisher, 2011). Despite this importance, CSR either traditionally or currently seen as top management initiatives that exclude employee involvement and are detached from organizational values (Low and Ong, 2015). The research also proposes that the top-down approach significantly creates the gap between employees and senior management which subsequently affects the effective execution of CSR initiatives (Sharma et al., 2009; Inyang et al., 2011). The employees' involvement in the creation and effective implementation of CSR programs is effectively related

to connectivity and improving buy-in, energizing and empowerment to employees, coherence of employee values with organizational values, and organization-wide efforts of CSR (Michailides and Lipsett, 2013; El Akremi et al., 2015).

From the last two decades, organizations are facing technological development, globalization, and competitive demands that changed the entire business structures and also impacted HR-related policies and strategies (Zink, 2014; Ehnert et al. 2014). The importance of HR involvement in different practices like compensation, performance appraisals, employee engagement, training, and recruitment is increased. In this context, the HR roles also involving in financial gain to social gains (i.e. corporate social responsibility).

In 2001, a Green Paper was presented in the Commission of the European Communities to highlight the EU support for the development of CSR. Moreover, the definition of CSR is also presented in the Commission with respect to Europe which is considered as the effective execution of CSR practices through HRM. Berber (2012) also pointed two other standards that emphasized CSR; United Nations Global Compact, and ISO 26000 Standards. Since the human element is a key dimension in all models, therefore the subsequent discussion should be directed to sustainable HRM. Some key sustainable HRM practices are women's advancement, work-family balance, equal pay opportunities, equal employment opportunities, continuous learning, better and enhance information flow, job security and employee wellbeing (Aust et al. 2020). In designing and executing CSR practices, the HRM played a dynamic and strategic role (Jamali et al. 2016).

CSR practices include community development, quality of life improvement, continuous commitment towards the environment, and economic contribution to society. The association between ethical concern of HRM and CSR got noteworthy attention among researchers (Shen, 2011; Morgeson et al. 2013; Cooke & He, 2010; Gond et al. 2011; Brammer et al. 2007). In encompass the current strategies, policies, and practices (Wheeler et al. 2003) in a way that CSR practices should link with employees' behavior and routine business operations (Zadek, 2007; DuBois & Dubois, 2012). In an organization, the CSR strategy includes different socio-economic initiatives and projects, environmental concerns, development of comprehensive policies and strategies in line with organizational vision, mission and values (Sarvaiya et al. 2016). In this aspect, the HR department acts as a catalyst role in providing internal support in developing such strategies and facilities employees (Strandberg, 2009; Srinivasan & Arora, 2015).

The researchers argued that HRM played its critical role in highlighting the importance of CSR to top management and convinced them to design such strategies in light of organizational competencies, and capabilities, execute them effectively and also promote such culture among their employees (Voegtlin & Greenwood, 2016; Parkes & Davis, 2013; Jamali et al. 2015). This argument opens a strategic gap to integrate HRM with CSR. The literature provides a long list of the CSR applications that include supporting CSR in routine employees' affairs (Srinivasan & Arora, 2015), encouraging organizational change (Davies and Crane 2010), promote positive organizational culture (Ardichvili, 2013), directing human resource's attention towards CSR initiatives (El Akremi et al. 2015), understanding ethical and moral concerns (Greenwood 2013), and employees' involvement in positive behavior towards the environment and society (Davies and Crane 2010). Ulrich (1997) argued that the HR manager deals strategically and operationally with CSR initiatives to encourage employee wellbeing, employee development, engagement, and commitment. Moreover, the HR manager is an administrative specialist in any organization but also acts as creator and executor of organizational policies as well as integration of such policies in organizational structure.

Jamali et al. (2015) and Gond et al. (2011) contended that the developing literature on the HRM-CSR relationship is providing enough support to develop and executive CSR initiatives through HRM. Another reason for HRM-CSR linkage is that the HR manager can communicate with other managerial rank employees in a different department to develop CSR policies and ethical codes of conduct (O'Donohue & Torugsa, 2016; Yang et al. 2013; Fenwick and Bierema, 2008). In this context, the role of HRM in establishing and execution of CSR initiatives within the business are comprehensively discussed in academic literature (Mirvis, 2012) that includes competitive advantage, organizational efficiency, individual and organizational performance.

HRM is also a key factor in achieving sustainable competitive advantage (Shehadeh & Mansour, 2019; Sun et al. 2007). HRM is a significant predictor of organizational performance, productivity and individual work attitudes and behaviors (Waheed et al. 2019; Fang et al. 2020; Kaufman et al 2019; Yang et al. 2019; Chen et al. 2019; Pahos et al. 2020). Other researchers (e.g. Vanhala and Ritala 2016; Gould-Williams 2007; Boon et al. 2011) also found a significant association between HRM and performances. The HR practices emphasized managing the workforce efficiently, develop organizational strategies and consider employees' voices at all employment stages. The studies of (Dumont et al. 2017; Nam & Lee, 2017; Hu & Jiang, 2017;

Zhang et al. 2019; Waheed et al. 2019; Cooke et al. 2020; Kaufman et al 2019; Yang et al. 2019; Chen et al. 2019; Pahos et al. 2020) concluded that HRM significantly influences organizational and individual performances.

Since CSR involves multiple divisions and levels and its influences on a different aspect of the organization, the creation and execution of CSR programs are often left to a single department. Therefore, the researchers proposed that senior management participation, commitment, systematic approach, and employees' involvement for CSR success (Maon et al. 2009; Lam & Khare, 2010; El Akremi et al., 2015). In order to achieve said objective, it is emphasized that HR professionals and HRM are distinctively positioned to develop linkage of CSR initiatives with organizational culture (Sánchez-Hernández & Gallardo-Vázquez, 2014; Milfelner et al., 2015). We argued that HR is the only function that impacts the whole organization and its employees who worked here, more than organizational rhetoric, and hence, theoretically, has a significant effect on the successful implementation of CSR. This can be achieved through alignment of employees' routines and activities with CSR values, the participation of employees in CSR practices, integrating CSR and top management engagement, behavioral and attitudinal characteristics of all employees (Sarvaiya, 2014; Bučiūnienė & Kazlauskaitė, 2012).

The study of Fenwick and Bierema (2008) identified three major reasons that may hamper the effective execution of CSR that have significant consequences for HRM. First, the CSR program is time-consuming, not worthy of core business goals, or too costly; second, the CSR initiatives have no support from top management, inconsistency with operations, strategies, infrastructure. Third, these CSR values and principles are not comprehended by the organizational officials. Moreover, when the organization puts significant importance on CSR practices at a strategic level, these practices are not considered as a driver of HR functions. The studies of Vuontisjarvi (2006) and Jackson et al. (2014) also pointed out that few HR professionals participate in CSR-related programs.

We argued that the assessment of HRM and CSR strategies implementations needs a shift in focusing more on experiences observed by the employees and how these practices are enacted rather than focusing on traditional research approaches that include managerial or external reports. In this context, we used a process-based approach (Sanders, Shipton, & Gomes, 2014; Purcell et al. 2009; Piening et al., 2014; Li, Frenkel, & Sanders, 2011) that explains the significance of psychological aspects of employees' interaction, interpretation, and response to the information

provided to them (Piening et al., 2014; Nishii & Wright, 2008). Additionally, this research is adopting the HR Causal Chain Model (Purcell et al. 2009) to examine the implementation process of CSR and HR practices. Purcell et al. (2009) claimed that this model proposed the sequence of processes that provide a step-by-step model of HRM work well and also filled the gap related to methodological and theoretical issues raised in HRM research.

Purcell et al. (2009) recognized some critical issues that should be addressed if the top management is seriously considering the positive association of HR and performance. These problems include the scope of HR practices, what constitutes the performance, and issues related to data collection. In theoretical problems of HR and performance linkage, the examination of actual and intended practices, and what constitutes HRM. Purcell and colleagues aimed to "…address the key issues in the HR-performance field by looking beyond the rhetoric of the written HR strategy and practice to examine the reality of how HR practices are experienced by employees and their line managers". The HR Causal Chain Model is an extension of Wright and Nishii's (2004) framework that contained the five-step model to understand which HR practice has an association with organizational performance. These comprise organizational performance, employee reactions, perceived HR practices, actual HR practices, and intended HR practices. Purcell et al. (2009) widen the scope of this model while considering organizational culture, implementation of intended practices by the line manager, and division of employees' reactions into attitudinal reactions and behaviors.

The normative literature suggested that HRM should be a front-runner in the initiation and implementation of CSR programs. Majorly, the ethical and social dimensions of CSR link to organizational culture and values, and usually include employees, which consider the domain of HR area (Kwan & Tuuk, 2012; Gond et al., 2011). The numerous CSR principles directly contain employees and HR department, including training and development, health and safety, diversity, hum rights, intellectual capital, human capital, and ethical standards (Lam & Khare, 2010; Fuentes-Garcia, Nunez-Tabales, & Veroz-Herradon, 2008; Bonn & Fisher, 2011). Sarvaiya and Eweje (2014) claimed that CSR is focusing on the fair and responsible management of individuals which is a part of HR. Furthermore, HR acts as a change agent in CSR implementation (Lam & Khare, 2010), played a significant role in developing competencies to promote CSR goals and required support from top leadership (Gond et al., 2011). Fenwick and Bierema (2008) also argued that HR improves the significance of CSR principles and their application, address the internal

understanding of CSR among employees, enhancing organizational performance and achieving environmental and social goals.

The previous studies examined the linkage of CSR and financial performance relationship and supported positive association among them (van Beurden and Gossling, 2008; Orlitzky et al., 2003). However, the effect of CSR on other performance-related outcomes (including organizational and HR-related performance) has rarely been examined to date. A review of 127 empirical studies published during 1997-2002 confirmed the positive role of CSR in fostering financial outcomes (Margolis and Walsh, 2003). Lindgreen et al. (2009) also concluded a positive association of CSR-financial outcomes in US businesses. Overall, it is suggested that HR impacts the organizational processes, positioning CSR initiatives and increase organizational performance (Strandberg, 2009; Inyang et al., 2011).

The emphasis of CSR programs in recruitment and selection can support HR attracting, retaining, and engaging high-quality employees whereas training related to CSR related principles can create awareness among employees, their positive participation, reducing cynicism and commitment to towards socially responsible behaviors (Sharma et al., 2015; Renwick et al. 2013; Michailides & Lipsett, 2013; Cooke & He, 2010). Also, CSR initiatives influence individuals' learning, retention, liability, morale, motivation, and productivity, therefore increasing loyalty, commitment, and organizational performance (Abdullah et al., 2017; Strandberg, 2009; Melynyte & Ruzevicius, 2008; Jackson et al., 2014; Cooke & He, 2010). The integration of CSR goals and values also inspires staff satisfaction, improve communication among employees, social involvement, stakeholder engagement, foster ethical standards, lower absenteeism, strengthen loyalty, transparency and increasing performance (Gallardo-Vázquez and Sánchez Hernández., 2014; Sharma et al., 2009; Preuss et al., 2009; Di Vaio et al., 2020).

CHAPTER 2
CSR, HRM AND SUSTAINABLE PERFORMANCE IN HOSPITALITY INDUSTRY

2.1. Tourism Industry and Hospitality industry: Gap Analysis

Tourism is one of the rapidly growing industries in the world. In the 21st century, the global economy is driven by three major industries includes tourism, telecommunication, and technology (Khuonga and Linh., 2020). It is also considered the world's largest economic sector because Travel & Tourism generates jobs and accounts for a significant proportion of the world's GDP (Vasquez, 2014). Tourism is the collection of industries, services, and activities that deliver a travel experience including entertainment, transportations, attractions, eating and drinking establishments, accommodations, business, and other hospitality services provided for individuals or groups traveling away from home (Dayananda K ., 2014).

According to the record of WTTC, in 2019, Travel and Tourism's total contribution to the global economy was USD8, 900.0 bn (10.3% of global GDP) that is a rise of 2.5% than 2018 and it is anticipated that this contribution continues to grow in 2020. It is forecast to rise by 3.7% to USD13, 085.7 bn by 2029 (11.5% of GDP). In total, by the Travel & Tourism report to employment was 330 million jobs in 2019 (10.0% of total employment) were recorded. It was forecast to rise by 2.9% in 2019 to 328,208,000 jobs (10.1% of total employment). By 2029, Travel & Tourism is forecast to support 420,659,000 jobs (11.7% of total employment), an increase of 2.5% pa over the period.

Tourism is enormously labor-intensive and a significant source of employment. It is among the world's top generator of jobs which require varying degrees of expertise, services and allows for quick entry into the workforce for the people (International labor organization, 2010). In some countries, like Italy and the UK, the contribution of tourism for employment is indispensable. The hospitality and Tourism industries create numerous employment opportunities in various fields like attraction sites, transportation and accommodations. Consequently, the availability of trained and skilled employees is a crucial element in the success of any tourism development program and plan. HRM is one of the most significant operations in all the industries, which plays an important role in the development of all the industries. According to John Storey, "Human Resource Management is a distinctive approach to employment management which seeks to competitive

advantage through the strategic deployment of the highly committed and capable workforce, using an integrated array of cultural, structural and personnel techniques".

The hospitality industry is an economic sector where HRM considers as the unique and most valuable asset. The effective management of a hospitality sector is an exciting, challenging and dynamic task, specifically at a time of globalization where the economies are in a state of flux. Nevertheless, the impact of the processes, systems and physical environment on the hospitality industry success is undeniable, they are useless without the capabilities and efficiency of human resources (Alqusayer, 2016). Furthermore, the levels of loyalty, satisfaction and motivation of human resources are essential concerns in the hospitality industry. Moreover, the well-being of employees, employee loyalty, job satisfaction and employee motivation have become popular to various scholars in hospitality management both theoretically and practically (DiPietro, Kline & Nierop, 2014) considering that employees are a fundamental element of the service sector. Therefore, the growing expectations of the hotel employees have further increased the complexity of the HR function. Although particular HR activities are the responsibility of the HR department, the actual management of HR is the responsibility of all the managers in the hotel. It is, therefore, necessary for all managers to understand and give due importance to the different human resource policies and activities in the hotel.

The hospitality industry is considered as one of fastest growing industries around the globe and played one of the critical roles in promoting tourism. This industry provides new experiences, sharing of knowledge, job creation, leisure and business travel, economic and social benefits for the society as well. But, this industry is also responsible for its adverse impact on the economic, social and natural environments such as waste generation, biodiversity loss, noise pollution, air pollution, climate change, and other economic/social issues. The hotels are usually located near natural or cultural heritage sites and a huge number of tourists and travelers are engaged at that spots, and hence inflicted ecological footprints (Kirk, 1995). Chung and Parker (2010) claimed that the hospitality industry including restaurants, resorts and hotels are responsible for soil pollution, noise pollution, water consumption, stationery, consumables, laundry, linen, paper, food, water, energy, and negative influence on the community. Gray and Bebbington (2001) pointed out other variables such as food wastage, food packaging, greywater, hot water, air and heating-conditioning emissions. All these factors are hampering the environment significantly.

Although the hospitality industry received no significant attention than manufacturing, chemical, or mining industries that are responsible for heavy pollution. Now the consumers, pressure groups, and other stakeholders have growing concerns with the negative influence of the hospitality industry and researchers are also taking a keen interest in understanding and proposing solutions to mitigate these adverse effects on the environment. Kalisch (2002) argued that the hospitality industry came to the limelight in 1992 due to significant usage of energy and environmental concerns. This emphasis was also discussed in Agenda 21 at the international level. Agenda 21 is proposed by the Earth Council, World Tourism Organization (WTO), and World Travel and Tourism Council (WTTC) that establish international guidelines for sustainable tourism. Furthermore, the WTO (2005) also established the Global Code of Ethics for Tourism (GCET) which is a "comprehensive set of ten principles whose purpose is to guide stakeholders in tourism development". The GCET contains 10 principles that are not binding but gives an insight to tourists, tourism operators, local communities, local and central governments to preserve the environment.

CSR is considered an emerging and intensively research area in all industries including the hospitality industry as well. The hotels are also trying to play their role in less harmful practices for the environment and communicate such practices to the consumers and other stakeholders. For instance, many hotels implemented green certificate programs like Leadership in Energy and Environmental Design (LEED). Starwood also started an eco-friendly ELEMENT HOTELS chain to engage themselves in eco-friendly initiatives. The International Tourism Partnership also published a magazine named The Green Hotelier that focuses on socially responsible and environmental care initiatives by the hotels and fosters sustainable tourism and travel development. The restaurants are also working on such environmentally friendly initiatives as Yum Brands is reducing energy consumption, and converting its fryer oil into biodiesel fuel (Elan, 2008). In another example, Dunkin' Donuts support their franchisees to build energy-efficient and sustainable restaurants through the certification program named "DD Green" (Cronin, 2014), whereas Panera Bread stopped using artificial ingredients in its products to provide original products to the consumers.

The researchers (Coles et al. 2013) argued that CSR has significant importance in the hospitality industry because of its significant role in promoting tourism, disruptive socio-cultural impacts and environmental concerns. As a whole, the tourism industry embraced the CSR notion

and many hotels and restaurants are engaged in different initiatives that will give benefit the society and taking care of the environment. For instance, Marriott International, Hilton, and Accor are some multinational hotel organizations that have implemented CSR activities such as community development, recycling and water conservation (Kucukusta et al. 2013). Numerous studies examined the hotel support, tourism and CSR efforts (Lee and Heo, 2009; Kucukusta et al., 2013; Kim, Song, and Lee, 2016; Kim, Hlee, and Joun, 2016; Kang, Chiang, Huangthanapan, and Downing, 2015; Guetat, Jarboui, and Boujelbene, 2015; Akmese, Cetin, and Akmese, 2016).

Since the hospitality industry is facing serious criticism, some hotels have designed various CSR programs for community development and environmental protection (Anser et al., 2020; Graci and Kuehnel, 2010; Alexander and Kennedy, 2002). Other activities include supporting local charities, developing underprivileged areas and the well-being of the society (Kucukusta et al. 2013; Bohdanowicz et al. 2013; Malysheva and Sharikova., 2020). Some other researchers termed CSR as a strategic marketing tool (Luck and Bowcott, 2009) whereas some entitled it sustainable development initiatives that become business models and corporate visions (Smith & Ong, 2015). In this regard, the prominent hotels considering ethical and commercial arguments for social development and incorporating environmental principles (Tsai et al. 2012). But, cross-cultural differences have been seen between Western and Asian practices (Smith & Ong, 2015; Henderson, 2007), that required further exploration with respect to CSR in the hospitality industry.

The hospitality researchers also put significant effort in answering the questions of CSR, its antecedents, consequences and implications for better performance (Akmese, Cetin, & Akmese, 2016; He et al., 2019; Youn, Hua, & Lee, 2015; de Grosbois, 2012; Benavides-Velasco et al. 2014). The studies also reported divided opinion on the role of CSR in generating higher performance where some reported positive association (Margolis, Elfenbein, & Walsh, 2009; Garay & Font, 2012; Yoon et al., 2018), whereas some argued that investing in CSR initiatives can only be financial lose (Manaktola & Jauhari, 2007; Gil, Jiménez, & Lorente, 2001).

The studies also reported mixed results due to the significant influence of national culture in formulating and implementing/exercising human resource practices and CSR practices. Some researchers conducted cross-cultural studies but either the sample is small or relative non-significant cultural differences (i.e. Germany and Netherland). Therefore, a more comprehensive study is required to understand the nexus of HRM, CSR and sustainable performance. To address these questions, this study uses a unique approach like conducting this research in three culturally

diverse countries: 1. Pakistan; 2. Italy; 3. The United Kingdom. The first reason for choosing these countries is economic differences. The economy of Italy and the United Kingdom is considered as developed economies whereas Pakistan is usually ranked as the third-world country with under-developed country statistics.

2.1.1. Pakistan

Pakistan is blessed with numerous unheeded rocks, highly fertile agricultural lands, diversity of landscapes, flowing streams and an extremely enthusiastic population. (Arshad et al., 2018). The extensive variety of tourism industry makes Pakistan a country that can gain great business through tourism. Statistics reveal that from 2015 to 2019, there was an increase in the tourism rate, as shown in Table 2.1.

Table 2.1: Total contribution of travel and tourism to employment and GDP from 2014 to 2019 in Pakistan

YEAR	TOURIST (MILLION)	GDP (10 BILLION US$)	EMPLOYMENT (MILLION)
2014	0,53	1,42069	3,69
2015	0,5634	1,42576	3,62305
2016	0,965498	1,47147	3,66591
2017	1,75	1,57253	3,81888
2018	1,900035	1,61728	3,80529
2019	2,274	1,67565	3,88186

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

The tourism industry is one of the world's largest economic sectors, Travel & Tourism generates jobs and accounts for a significant proportion of the world's GDP (Vasquez, 2014). Table 2.1 also shows the trends of the number of tourists, GDP, and employment-related to the tourism sector. According to the data presented in the report of WTTC "World Travel and Tourism Council", from 2014 to 2019, there is a significant increase in the number of tourist arrival in Pakistan, which figured 0,53 million to 2,274 million, the rise of 19% from the previous year that was recorded 1,900035 million in 2018. During this period, the GDP and employment of the

tourism sector have shown an upward trend. The contribution of the tourism sector in GDP has grown from 1.42069 (10 billion US dollar) to 1.67565 (10 billion US dollar), for 2014 and 2019, respectively (5.9% of the total economy in 2019). In the case of employment, we noticed the number of employees has also increased from 2014 to 2019. In total, by the Travel & Tourism report to employment was 3881 jobs in 2019 (6.2% of total employment) were recorded

The graph (figure 2.1) also represents that International tourism in Pakistan has achieved record growth and 2019 has been a remarkable year for the hospitality & tourism industry in Pakistan. The WTTC expects that amount to rise to 36.1 billion dollars by 2030. The success of tourism in Pakistan hopes to contribute to the reduction of its poverty level. Tourism has an encouraging influence on Pakistan's economic growth and continues to grow. This total was expected to rise in 2020.

Figure 2.1: Total contribution of travel and tourism to employment and GDP from 2014 to 2019
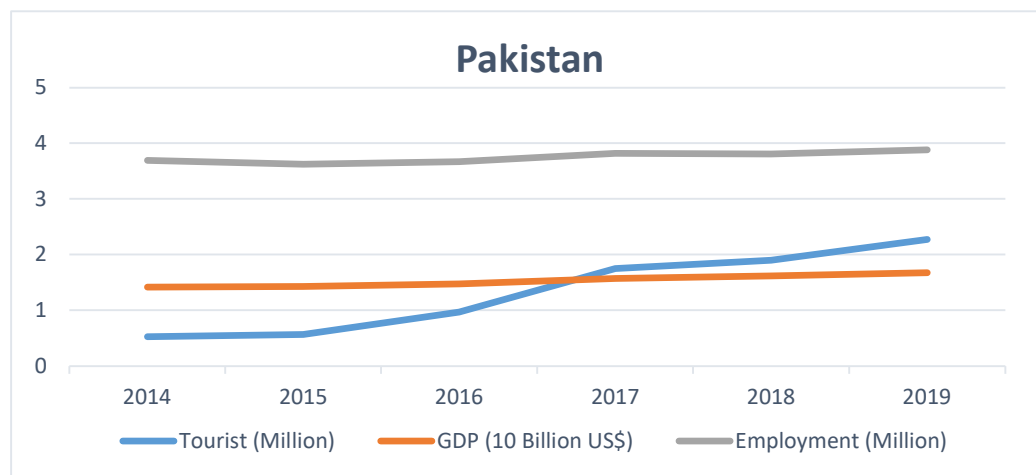
Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

2.1.2. Italy

Table 2.2 shows the number of tourists to Italy who visited between 2014 to 2019. Table 2.2 also reveals the trends of GDP and employment related to the tourism sector in Italy.

Table 2.2: Total contribution of travel and tourism to employment and GDP from 2014 to 2019 in Italy

YEAR	TOURIST (MILLION)	GDP (10 BILLION US$)	EMPLOYMENT (MILLION)
2014	4,8576	2,21805	3,01953
2015	5,0732	2,34936	3,06501
2016	5,2372	2,36498	3,11058
2017	5,8253	2,50119	3,28632
2018	6,15672	2,54195	3,43306
2019	9,62	2,59737	3,47585

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

According to the data presented in the report of WTTC "World Travel and Tourism Council", from 2014 to 2019, there was a sharp increase in the number of tourist arrival in Italy, which figured 4,8576 million to 9,62 million respectively. The GDP and employment of the tourism sector gradually increased throughout the period. The contribution of the tourism sector in GDP has recorded 2, 59737 (10 billion US dollar), in 2019 which is 13% of total GDP. Several employment followed a similar pattern over the period. In total, by the Travel & Tourism report to employment was 3475.9 million jobs in 2019 (14.9% of total employment) were recorded. The graph (figure 2.2) also represents that International tourism in Italy is increasing every year. The graph (figure 2.2) also represents the remarkable growth in the tourism industry in Italy.

Figure 2.2: Total contribution of travel and tourism to employment and GDP from 2014 to 2019 in Italy
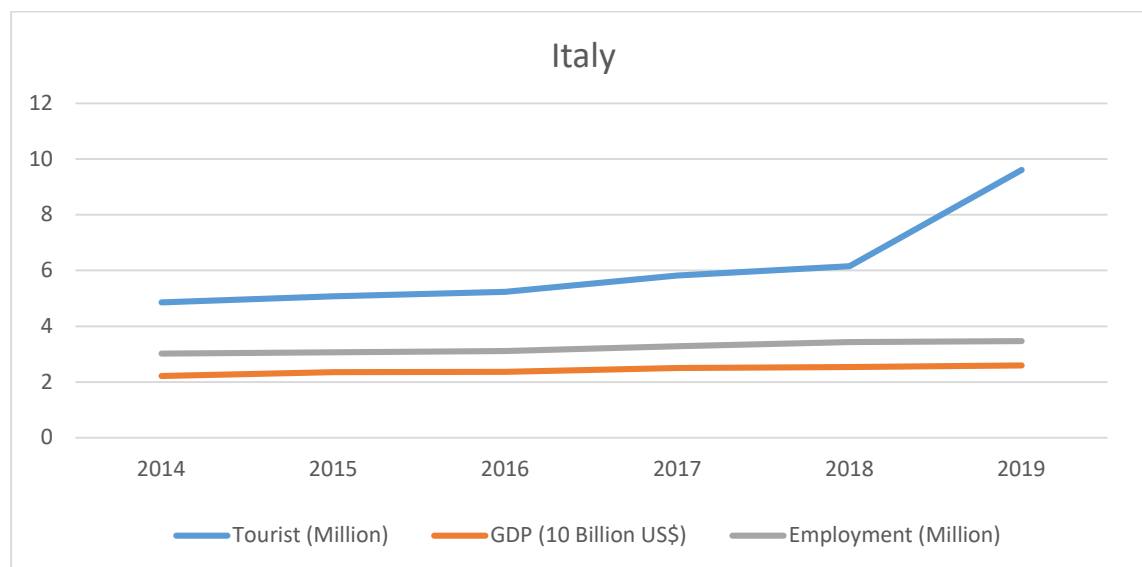
Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

2.1.3. United Kingdom

Table 2.3 also shows the trends of several tourists, GDP, and employment related to the tourism sector in the United Kingdom. According to the data presented in the report of WTTC, in 2019, tourism contributed to United Kingdom's GDP with US$254.0million (9.0% of the total economy). The most recent figures reveal the GDP growth rose significantly from the previous year which showed a 0.4% GDP rise, compared to a 1.3% GDP growth rate a year later.

Table 2.3: Total contribution of travel and tourism to employment and GDP from 2014 to 2019 in the United Kingdom

YEAR	TOURIST (MILLION)	GDP (10 BILLION US$)	EMPLOYMENT (MILLION)
2014	3,5337	2,29761	2,94842
2015	3,6792	2,4229	3,347
2016	3,9129	2,43774	3,70606
2017	4,108	2,48223	3,82304
2018	4,0283	2,50195	3,84266
2019	4,0857	2,54039	3,93952

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

The comprehensive report also shows that in 2014 there were about 35 million tourists visited the UK. The graphs (figure 2.3) represent since 2019 number of tourists went up dramatically to 40 million. According to Travel & Tourism report to employment, 3,939.5 jobs in 2019 (11.0% of total employment) were recorded. With respect to comparison between the three countries, the data also shows significant differences.

Figure 2.3: Total contribution of travel and tourism to employment and GDP
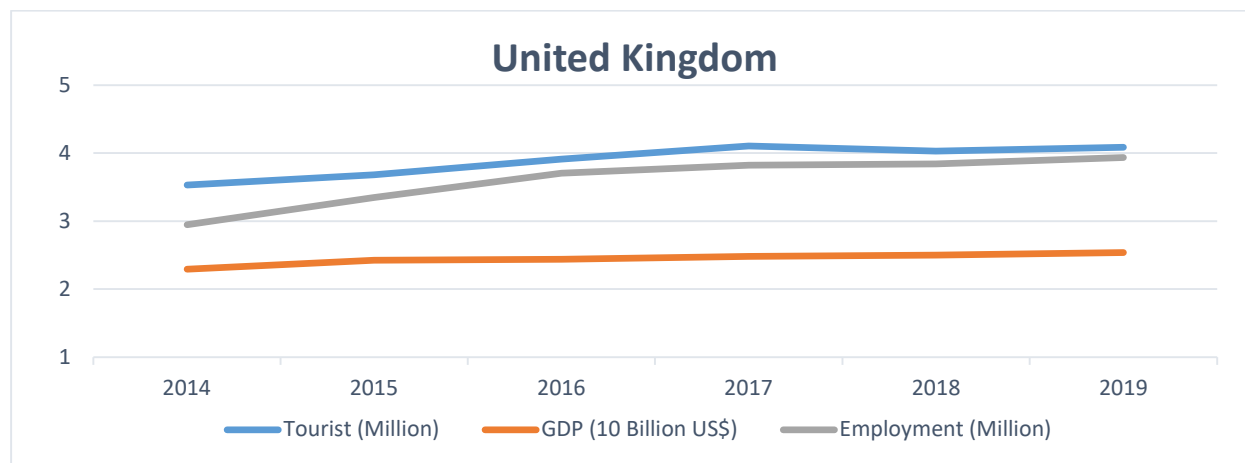
Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Table 2.4 and graph (figure 2.4) show the overall numbers of tourist arrival in three countries between 2014 and 2019. In 2014, over 40 million tourists visited Italy that is 37% higher than the next most popular destination shown, United Kingdom. The number of tourists visiting Pakistan rose gradually over the whole period but by 2019 the total was still under 5 million.

Table 2.4: Number of Tourists (Million)

YEAR	PAKISTAN	ITALY	UK
2014	0,53	4,8576	3,5337
2015	0,5634	5,0732	3,6792
2016	0,965498	5,2372	3,9129
2017	1,75	5,8253	4,108
2018	1,900035	6,15672	4,0283
2019	2,274	9,62	4,0857

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Figure 2.4: Number of Tourist (Million) in Pakistan, Italy and UK from 2014 to 2019
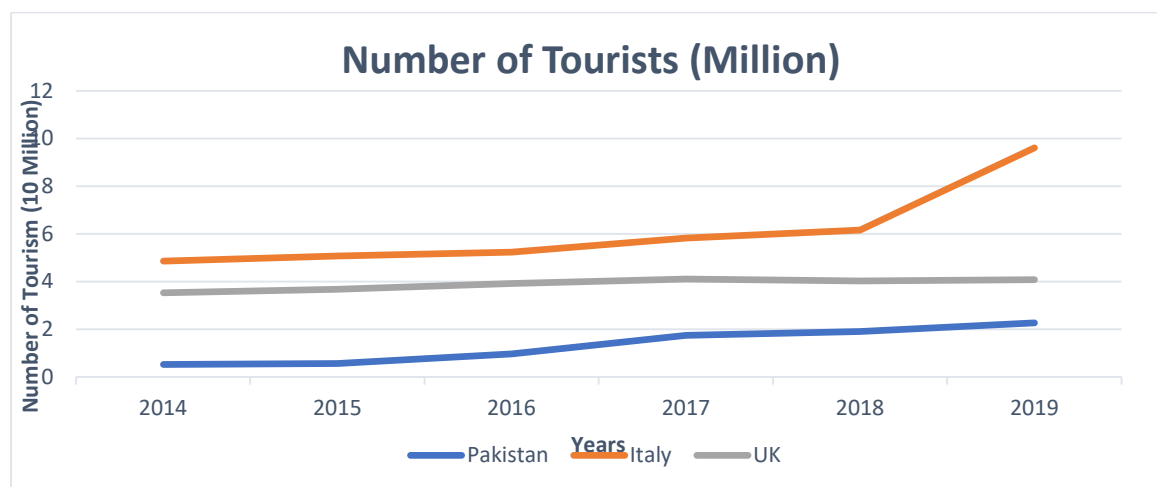
Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Table 2.5 and graph (figure 2.5) compare the rate of GDPs in Pakistan, Italy and the UK between the years 2014 and 2020. It can be seen that the rate of GDP for these three countries increasing throughout this period. From the graph (figure 2.5) we can see that although the rate of GDP in Pakistan is increasing every year and the rate of GDP in Italy and the UK is twice as compared to Pakistan.

Table 2.5: The rate of GDPs (Million)

YEAR	PPAKISTAN	ITALY	UNITED KINGDOM
2014	1,42069	2,21805	2,29761
2015	1,42576	2,34936	2,4229
2016	1,47147	2,36498	2,43774
2017	1,57253	2,50119	2,48223
2018	1,61728	2,54195	2,50195
2019	1,67565	2,59737	2,54039

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Figure 2.5: The rate of GDPs (Million) in Pakistan, Italy and United Kingdom from 2014 to 2019
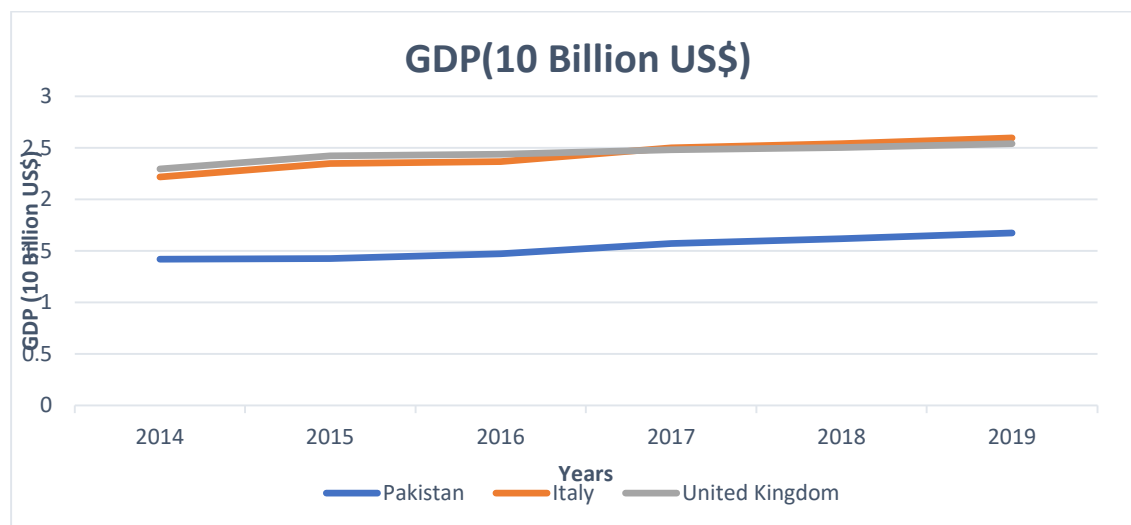
Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Table 2.6 and graph (figure 2.6) compare the employment in Pakistan, Italy, and UK between the years 2014 and 2020.

Table 2.6: The rate of Employment (Million)

YEAR	PAKISTAN	ITALY	UNITED KINGDOM
2014	3,69	3,01953	2,94842
2015	3,62305	3,06501	3,347
2016	3,66591	3,11058	3,70606
2017	3,81888	3,28632	3,82304
2018	3,80529	3,43306	3,84266
2019	3,88186	3,47585	3,93952

Source: Own elaboration based on World Travel and Tourism Council data (2014-2019).

Figure 2.6: The rate of Employment (Million) in Pakistan, Italy and the United Kingdom from 2014 to 2019
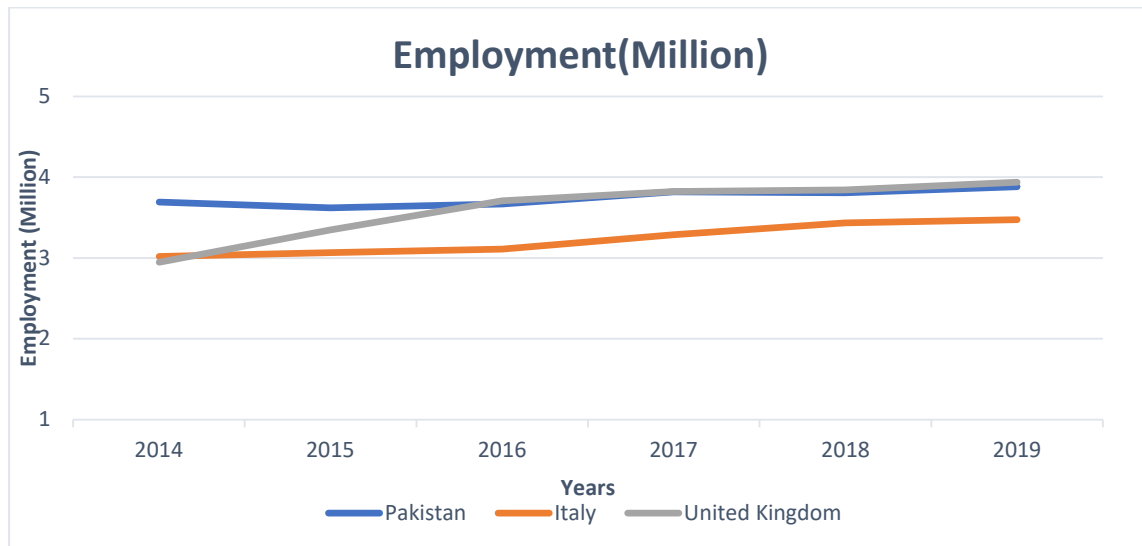
With respect to cultural differences, Hofstede's (1991) cultural framework is a prominent and highly used model to differentiate the cultural differences among countries. This framework has six dimensions that are measured on the low-high sequence. These six dimensions are individualism-collectivism, masculinity-femininity, power distance, long-term orientation, uncertainty avoidance, and indulgence. As per the research studies of Engelen and Brettel (2011), individualism-collectivism is a highly used dimension to differentiate the cultural differences while 52% of cross-cultural studies used this dimension alone. Following Figure 2.7 shows the graphical representation of cultural differences among Italy, Pakistan, and the United Kingdom.

Figure 2.7: Graphical representation of cultural differences among Italy, Pakistan, and the United Kingdom.
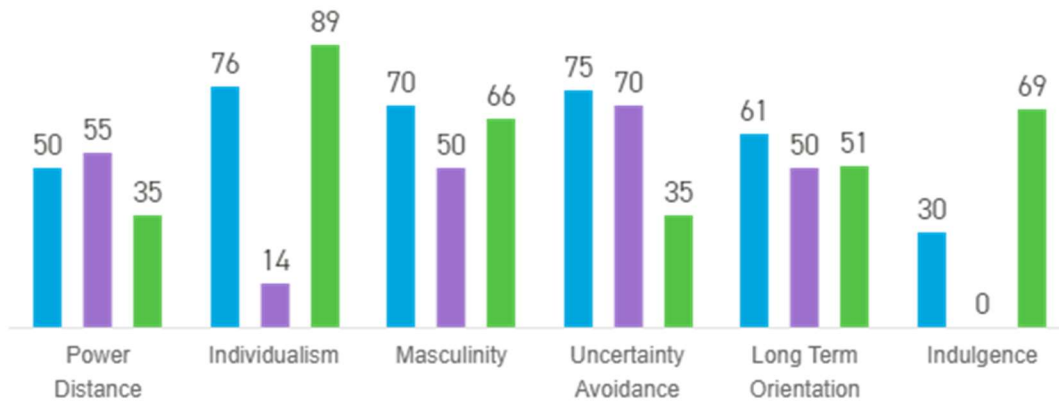
Source: Own elaboration based on Hofstede Cultural Framework, 2019, www.hofstede-insights.com

The first dimension is the power dimension that explains the differences among individuals in the societies and evaluates inequalities among them. Hofstede (1991) defines power distance as "the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally". Italy scored 50 on this dimension and as per Hofstede's explanation, the Italians prefer equalities and decentralization of decision-making and power. Formal supervision and control are usually disliked among younger Italian generations who prefer to work in the open management structure. In the case of Pakistan, Hofstede argued that it is not probable to understand the preferences for high or low power distance. The UK scored 35 in power distance that indicates that people oppose inequalities and should be reduced if exist.

The second dimension is individualism-collectivism that explains the people's stance in terms of "we" or "I". Hofstede (1991) defines it as the "degree of interdependence a society maintains among its members". The people from collectivistic societies prefer to remain in groups while the people from individualistic societies are more interested in taking care of themselves. On this dimension, the UK scored 89 and consider the highly individualistic society after the USA and Australia. The UK system governs in a way that every individual is supposed to achieve personal goals and attainment of happiness through personal fulfillment. On the other hand, Pakistan score

only 14 in this society and amongst the highly collectivistic society. The people in Pakistan manifest in extended relationships, extended family, be with family, and long-term commitments with the group members and societies. The collectivistic society considers loyalty as a paramount factor and overshadows regulations and societal rules. Such societies strive for a strong relationship in which every member takes responsibility for other group members. In the case of Italy, the society is considered an individualistic society with a typical "me" approach as it scored 76 on Hofstede's cultural framework. Hofstede (1991) explained that Italians consider their life happiness via personal fulfillment and motivation through personal goals and objectives.

The third dimension is masculinity and femininity where a high score is termed as masculine where society believes in success, achievement, and competition that starts from early school to individual organizational life. A low score is termed as feminine in which society is driven in the context of quality of life and caring for others. Hofstede (1991) defines this dimension as "fundamental issue here is what motivates people, wanting to be the best (Masculine) or liking what you do (Feminine)". Pakistan scores 50 on the masculinity/femininity dimension so it cannot be decided the preference. Both Italian (70 scores) and UK (66 scores) societies are masculine. The individuals of both countries showed their success through acquiring lavish things and international travel.

The fourth dimension is the uncertainty dimension that Hofstede (1991) explains as "the extent to which the members of a culture feel threatened by ambiguous or unknown situations and have created beliefs and institutions that try to avoid these". In this dimension, Pakistan score 70 and people are preferring to avoid uncertainties. The countries with a high score on uncertainty avoidance exhibit rigid behaviors, beliefs, and codes. The people of such societies are punctual, precise, working hard, and preference for high security, Similarly, the Italian scores slightly higher than Pakistan (75 scores) on this dimension and exhibit almost similar behaviors and beliefs. The UK scenario is quite different from Italy and Pakistan as it scores 35 on uncertainty avoidance. Hofstede (1991) claimed that such countries are "happy to wake up not knowing what the day brings and they are happy to make it up as they go along changing plans as new information comes to light".

The fifth dimension is a long-term orientation that refers to "how every society has to maintain some links with its own past while dealing with the challenges of the present and future" (Hofstede, 1991). The UK scores 51 while Pakistan score 50 on this dimension and hence the

cultural preference for this dimension cannot be measured. The Italian society scores 61 on this dimension that made its culture pragmatic where the truth depends on time, context, and situation. They show perseverance in accomplishments of results, thriftiness, propensity to invest and save, and flexibility in changing traditions.

The sixth dimension is an indulgence that explains "as the extent to which people try to control their desires and impulses, based on the way they were raised". This dimension has two continuums, one is an indulgence (relative weak control) whereas the other called restraint (relative strong control). In this dimension, Pakistan score 0, and hence, consider a restrained society that has pessimism and cynicism. Such societies prefer not to spend money and time on leisure activities and control their desires. Italian score 30 on this dimension that made it a relatively restrained society too. As far as the UK is concerned, it scores 69 and considers an indulgent society where people prefer to have fun, enjoying life, and realize their desires and impulses.

Hofstede's cultural framework shows the significant cultural differences among these three nations. Based on the ranking, we may consider that these three countries are on different scales and obviously have different opinions on CSR, HRM, and sustainable performance. Moreover, a three-nation study is itself unique as few studies were conducted in more than two countries.

Recently, the world faced one of the cruel diseases named Corona Virus (COVID-19) that was appeared last year in December 2019 in China. This virus not only affects routine lives but also adversely influences all business sectors including the tourism industry. Since 1950, tourism is one of the driving forces for all the countries and their GDPs. In 1950, the international tourism arrivals were 25 million which increased to 450 million in 1990 and suddenly jumped to 1.1 billion in 2010. The United Nations World Tourism reported that international arrivals reached 1.4 billion in 2018 and around 1.4 USD trillion businesses were taken place (UNWTO 2018; RTE, 2020). Italy is one of the hard-hitting countries in Europe due to COVID-19 where 90% of travel agency and hotel bookings were canceled in Rome for March 2020 (Federazione Italiana del Turismo, 2020). The World Travel and Tourism Council also warned that this virus can cause significant losses in 50 million jobs related to the tourism industry worldwide in which the Asian countries will be most affected. The World Economic Forum (2020) claimed that it will take around 10 months to bring back tourism after the COVID-19 ends. Additionally, the WTTC Chief Executive claimed that international travel will be reduced to 25% due to COVID-19.

The researchers also called for new empirical studies that try to give insights on trading implications of hotels' CSR practices and finance (Levy & Park, 2011; Lee & Heo, 2009). The previous literature provides inconclusive evidence with conflicting results of the negative, positive or insignificant influence of CSR practices on monetary or other performances (Singal, 2014). Therefore, this study also addresses this gap by conducting a cross-cultural study on the influence of CSR on the financial and non-financial performance of the hotels. Moreover, the CSR initiatives required huge financial resources for different activities like safety programs, implementing quality standards, and buying eco-friendly equipment. Branco and Rodrigues (2006) claimed that such investments are short-term in nature but they could generate profit in long term. This situation frustrates the top management of the hospitality industry and ignores the importance and effective usage of CSR initiatives (Coles et al. 2013). Therefore, this study provides hospitality and tourism managers with a basic understanding of the role of CSR programs in creating value and increasing firm performance.

2.2. CSR, HRM and Performance in Hospitality Industry

From the last decades, the hospitality sector has major benefits for social, environmental, cultural and economic, cultural (Pham, Tučková, & Jabbour, 2019), as it generates work opportunities for the people and helps to improve the infrastructure of any nation that intends to operate the hospitality sector as a source to create and maximize the money for the country. The hospitality sector is currently considered one of the fastest-growing industry worldwide and plays a crucial role in tourism (Akmese, Cetin, & Akmese, 2016; Grosbois, 2012; Kim, Hlee, and Joun, 2016; Kim, Song, and Lee, 2016; Nguyena et al., 2020). Therefore, CSR in the hospitality sector has a distinctive attribute, particularly a mix of tangible and intangible resources, for the tangible resources, facilities and structures, and intangible sources, services provided to consumers are included. Wang et al., (2020) argue that since the hospitality industry deciding to adopt sustainable practices, the profitability level of the hotel seems to be increasing and providing benefits to their stakeholders. As noted by Swarbrooke (1999), hotels engage in CSR activities and sustainable practices have two major motives: cost-cutting and increased publicity.

Additionally, Rodríguez et al., (2020) claim that this sector has been criticized for unsustainable activities, generally through adverse social and environmental activities such as inadequate clean-up initiatives, dumping trash as well as the exploitation of indigenous tribes and

local employees. According to Willness et al (2020), understanding and implementing CSR initiatives in the hospitality industry is challenging because of the fragmented nature of this sector. For an instance, many guests to hotels are from different regions and countries, and due to that reason, there seems a small degree of relationship and connection between local communities and guests resulting in a lack of connection between stakeholders, creates a misunderstanding of the impacts of activities and decisions on internal and external stakeholders. Cheng et al., (2020) stated that this situation can be only improved by enhancing understanding and awareness of hotel strategies among visitors. Kim et al., (2019) illustrate that socio-cultural sustainability should focus a lot more on establishing relationships between local community and guests to develop a better association between stakeholders and hotels; they believe that this type of incorporation can also maximize profit, as it simply adds to the existing tourist experience.

Budeanu (2016) proposed that socio-cultural sustainability in the hotels involves sharing of value, relational management, and social interaction between stakeholders, which improves guest-employee relationships. It can be exclusively significant in terms of services and value addition within this industry. Apart from socio-cultural sustainability, environmental sustainability is also useful to the hospitality sector in terms of creating value and positively benefiting stakeholders (Lopez-Cabrales & Valle-Cabrera., 2020). In the hotel business process, hotels and other tourist places have impacted nature and discharged different types of toxins into nature. These types of toxics, in the hotel businesses and tourism, are from the production and service provision, such as domestic waste, plastic bags, and plastic bottles, etc. There are many types of waste products and toxins that must be treated in such a way as not to adversely affect human health and the living environment.

The environment-related responsibility of the hospitality industry is to make sure that their operations are environmentally friendly, providing good quality and non-harmful products and services to the customers living at the hotel. Therefore, the hospitality industry has struggled in terms of delivering and using eco-friendly products like the energy saving equipment, green products to take part in environmental conservation activities. Knowles et al. (1999) proved in their research conducted in London that over 85% of London's hotels are actively engaged in sustainable practices and taking initiatives to mitigate their environmental damage. Some scholars and practitioners found that hospitality sectors take part in the most "visible means of environmental

conservation in order that customers will see those activities, and use them as a marketing strategy to depict themselves as environmentally responsible businesses".

Cerchione and Bansal (2020) stated that hospitality sectors claimed to have significant objectives to preserve the environment from adverse effects of toxics, but it is also observed that various hotels merely developed and employed energy-saving policies and practices because they just intended to reduce the cost instead of thinking about environmental benefits. There is no doubt that satisfying the growing need of stakeholders has created various problems in the form of adverse impacts, i.e. the growth of prostitution, waste generation, noise and air pollution and non-compliance with major labor values (Mohammed and Swidi., 2019). Subsequently, CSR and sustainable activities have become essential strategic factors not only of the hospitality industry but also of every hotel organisation, to compromise the negative effects mentioned above the natural, cultural and social environment (Mohammed and Swidi., 2019).

Coles et al., (2013) analyzed that CSR is particularly appropriate in the area of hospitality due to the industry's disruptive environmental and socio-cultural effects. Numerous organizations (hotels) are supporters of these socially responsible activities (Coles et al., 2013; Ghaderi et al., 2019), taking steps to reduce the adverse changes associated with sustainable development because many hotels generally depend upon a tolerant resident and a quality environment. Similarly, Graci and Kuehnel, (2010) Illustrated that many hotels have responded to the negative operational outcomes through several CSR activities and practices developed and implemented to protect the environment which also leads to saving costs. These activities are directed towards the protection of the environment and the well-being of societies by supporting local charities and reducing environmental degradation. These activities are progressively common among leading industries around the world (Cuenlas, 2014). Therefore, Sustainable development and CSR have become a fundamental element to the business model and corporate visions (Smith & Ong, 2015).

Bissoon O (2018) Corporate social responsibility in Mauritius: an analysis of annual reports of multinational hotel groups. Multinational and big hotel groups, therefore, have an extensive role in the community and integrating social and environmental standards into their management system (Bissoon O, 2018; Tsai, Tsang, & Cheng, 2012). In the case of smaller enterprises, it is more challenging to analyze the progress because they are not involved in any kind of formal reporting. Cross-cultural differences may also exist with contrasts between western and Asian practices (Henderson, 2007; Smith & Ong, 2015). The practically universal trend towards better

environmental awareness recommends that the core CSR ideas will certainly inform the work of all those involved in hospitality and also in tourism, however, the larger companies have the capacity to accomplish their objectives due to their resources. Academics also have shown their concern of CSR, consisting of developing, implementing its strategies organizational performance (Benavides-Velasco, Quintana-García, & Marchante-Lara, 2014; Youn, Hua, & Lee, 2015). Scholars observed that practicing CSR initiatives in the organizations can have positive and significant impacts on financial performance (Ghaderi et al., 2019; Rhou et al., 2020; Theodoulidis et al., 2017) and also on stakeholders' behaviors and attitudes society and organization (Boğan, Türkay, & Dedeoğlu, 2018; Boğan, Çalışkan, & Dedeoğlu, 2018; Kim, Rhou, Uysal, & Kwon, 2017).

Apart from typical performance measures, the literature also called for new research on achieving social and environmental performance in the hospitality industry throughout the world because of multiple motives. One motive is that sustainable performance helps the hotel to attain and sustain a competitive advantage over competitors (Molina-Azorín et al. 2009). Other benefits include an eco-friendliness environment in the property, increase loyalty, better publicity profiles, and financial savings. To protect the environment from hospitality wastage, Wyngaard and De Lange (2013) contended that some legislations are also available in different countries especially tourism-driven countries to comply with environmental sustainability.

An important initiative that leads to sustainable tourism is Environmental Management System (EMS) (Dwyer et al. 2009) as it helps in utilizing natural and organizational resources effectively to reduce its negative influence on the environment. So, to attain a competitive advantage, achieving sustainable performance is an important pathway (Table 7). Moreover, some other sustainable activities for the hospitality industry are using greywater for plantation and recycling of waste materials (Polprasert and Koottatep., 2017). In another important research, it is indicated that it is a necessity for the hospitality industry to focus on achieving sustainable performance. For example, it is the hospitality industry that generates a higher level of waste material regularly and excessive usage of water and energy resources that come from artificial lighting, heating water, electronic equipment, and air conditioning.

In this context, Mensah (2006) claimed that artificial lighting is a serious threat to the environment as it significantly influences global warming through electricity distribution, transmission, emission of greenhouse gases. It is important for the hospitality industry to carefully

use freshwater as its now a scarce and valuable resource for current and future generations (Xuchao, Priyadarsini & Eang 2010). Another wastage linked with the hospitality industry is food wastage that required substantial efforts from the industry to adopt sustainable practices to minimize costs, expenditure, and waste. Wyngaard and De Lange (2013) argued that the hotels not only provide lodging, entertainment, convention, and recreation facilities but also provide restaurant services that generate food wastage. The study of Webster (2000) asserted that public awareness is another feature of achieving sustainable performance. This study also endorsed that environment-friendly consumers usually pay premium prices to the organizations that embrace green practices. Mensah (2006) also endorsed these findings and proposed that the hotels embracing green practices are often getting favorable responses from the consumers that help them in achieving sustainable performance.

The existing literature also supports the notation of environmental performance and its significance in the hospitality industry throughout the globe. Aljaffal, (2017) asserted that a large number of restaurants and hotels are embracing green practices and taking multiple actions to reduce the negative impact on the environment. They also claimed that 80% of European hotels are involved in different activities such as waste minimization, green purchasing, water-saving measures, and energy-saving practices. In another study conducted in Ankara, Turkey revealed that hotels are actively taking steps in conservation practices, and environmental protection programs to achieve sustainable performance (Erdogan and Baris, 2007). The vertical gardens or open kitchens is another trend that most of the hotels and restaurants are working on to fulfill their demands or in some cases collaborate with the local producers to focus on seasonality and reduce food miles.

Mensah (2014) also endorsed the study of Erdogan and Baris (2007) in the hotels of Accra, Ghana. The proper recruitment and selection, training and development, encouraging guest to be environmentally friendly, instating dual flush toilets, discouraging air conditioning usage, using natural ventilation, dedicated manager on environment protection, and presence of clear and strict environmental policy assist the hotel managers to achieve financial, operational and sustainable performance. Additionally, supporting the local community, eco-friendly communication for the guests, and usage of recycled paper products also help the hotels to achieve sustainability and higher performance (Berezan et al. 2013). The researchers (Molina-Azorín et al. 2009; Font and Cochrane (2005) also investigated the best environmental practices on financial, environmental

and social performances of the hotels and of the destinations (Franzoni, 2015). In these studies, the researchers carried an in-depth analysis of how eco-friendly strategies have been developed to reduce operational expenses through handling critical issues like waste, sewerage, energy and water.

Moreover, Lapina et al., (2014) proposed that CSR needs a multiple stakeholder orientation (Calabrese et al., 2013; Crane et al., 2008). This recommends that firms have an obligation towards shareholders and stakeholders (Maon et al., 2010; Strautmanis, 2008). Stakeholders are individuals or group of people who affect or is being affected by the organizational goals and performance (Coombs and Holladay, 2012; Freeman, 1984) and include suppliers, customers, employees and society at large. Stakeholders can also be conceptualised regarding the CSR interests, such as social issues like workplace safety and human rights, or environmental issues, for instance, water and air pollution. Although there is debate over how much importance should be given to different stakeholder groups, a crucial factor of CSR is the acknowledgment of obligation to all stakeholders (Inyang et al., 2011; Nikolova, and Arsić, 2017; Wilcox, 2006).

Table 2.7 - Sustainable performance indicators for the hospitality industry

Dimensions	Sustainable Performance Indicators
Financial	Total Revenues
	The growth of revenues over 3 years
	Sales from Beverage and Food
	The average index of operating
	Gross profit
	Average stability index
	Average development index (i.e. capital investment, and growth rate).
	Services costs
	Salary cost
	Profitability
	The average index of liquidity
	Current number of employees, and its comparison with up to five years
	Etc.
Environmental	CO_2 emission- reduction and /or neutralization action of the CO_2 emitted
	Energy consumption per guest night
	The energy produced by renewable sources
	Electric mobility
	Electric energy consumption
	Water consumption
	To separate waste collection
	To us of recycling materials

		To reduce the plastic consumption Environmental certification Publish sustainability reports Purchase of certified cleaning products Etc.
Social	Human Resource	The effective communication between manager and employee Individual contribution and support for organizational development Sharing goals Internal communication Periodic meeting Code of ethics Training To promote staff member awareness on sustainability issues Health and safety Employees satisfaction Employment policy Benefits (Work hours, Holidays, Remuneration, Discounts on company's products and services Performance assessment Staff turnover Male vs female – Female employees' level/ male employees' level Staff by age group Full time vs part-time Etc.
	Guest	Percentage of market share Tourist arrival – daily, weekly, monthly, and yearly Level of satisfaction perceived by the tourist Tourist satisfaction in percentage. Quality perceptions among tourists No. of bad incidents Innovation in product/services Revisit intentions of tourists No of tourists who have left the facility earlier than expected Degree of accessibility to hotels Etc.
	Supplier	Purchase policy To conclude partnership with companies that are attentive to sustainability To give priority to the choice of products with organic, slow food, fair trade, BLU marine stewardship council (MSC) Certifications Supplier meeting specific needs Suppliers fulfilling needs on time Etc.

	Community	To offer professional opportunities to students and graduates from the local area
		To sponsor initiatives/ activities/ events aimed at promoting local sustainable development
		To sponsor local initiatives (Cultural, sporting, etc.)
		To give priority to the choice local supplier of goods and services
		To promote local heritage (cultural, historical and environmental, etc)
		Etc.

Source: Franzoni, S., & Sarwar, H., Own Elaboration.

2.3. Gap Analysis and Research Questions

This section summarizes the gaps that are identified in the literature and proposed the research questions.

Despite the espoused advantage of HRM role in CSR, there is a significant scarcity of empirical results that established CSR-HRM-Performance relationship. The researchers argued that this connection has been overlooked or widely ignored (Taylor et al., 2012; Sarvaiya & Eweje, 2014; Preuss, Haunschild, & Matten, 2009; Gond et al., 2011; Bučiūnienė & Kazlauskaitė, 2012). For instance, Voegtlin and Greenwood (2016) recommended future studies that should consider the pluralism of ideas, genuine debate, and alternative perspectives of nexus of given relationships. Furthermore, future studies have been proposed in analyzing employees' perceptions and subsequent behavior (El Akremi et al. 2015). Jamali et al. (2015) emphasize the need to enhance understandings of the micro-foundations of CSR, specifically in relation to internal perceptions and experiences. Research considering employees' perceptions and experiences of the actual role of CSR within the organization and the impact this has on employees' commitment, motivation, and behavior are scarce. Levy and Park (2011) suggest that "the lack of managerial awareness and learning in the CSR arena has been argued to be a major organizational barrier to implementation of socially responsible practices".

Accordingly, this research tries to fill the gap by exploring the realities of organizational structure, to understand how complexities and dynamics of the workplace relate to employee behavior, the Causal HR model is well-suited in current research. The process approach that is intended to understand the whole process from intended practices to behavioral and performance outcomes within its organizational context is also well-matched with the social constructionist and systematic combining approaches adopted in this research. This research extends the Purcell et al

(2009) model while incorporating the formation and execution of CSR practices along with the role of HRM in fostering performance which is a rarity in HRM research. Hence, building on Purcell et al. (2009) framework, this study investigates the difference in actual CSR and HR practices versus intended CSR and HR practices, analyzing the role of line managers in the explanation and execution of CSR and HR practices, and examines the nexus of CSR-HRM relationship in promoting organizational performance.

- ✓ Does HRM have any influence on CSR?
- ✓ Does HRM have any influence on SP?
- ✓ Does HRM mediate the relationships of CSR and SP?
- ✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?
- ✓ Are the factors/drivers/variables equivalent in all the countries analyzed or is some element more important than the others?

The previous chapter explained the literature and background of this research, the purpose of which is to explore the impact of CSR and HRM on individual and organizational performance in cross-cultural nations. Moreover, the reason for this choice of context was presented. The next chapter reviews a detailed account of the research methodology employed in this study to explore the research questions. This chapter also presents the clear justification for choosing the mixed methodology approach (Bell and Bryman, 2018). The chapter also elucidates how data for this study were collected and analysed to achieve the intended contribution to knowledge by this study. In addition, this study also presented the justification of the rationale for selecting this research methodology. The conceptual framework of this study is presented in Figure 2.8.

Figure 2.8: The conceptual framework

Corporate Social Responsibility (Environmental, social, economic dimension) Internal and External *Implementing CSR depend on the behavior of employees and managers*	**EXTERNAL FACTORS**
	National Culture
	Regulation/Rule
	Etc.

Human Resource (Managers sand employees) *Achieving sustainable performance so that CSR is integrated into strategic and operational decisions*

Human Resource Management

Sustainable Performance (Environmental, social, economic dimension)

INTERNAL FACTORS

- Economic Incentives
- Training
- Safety
- Satisfaction
- Selection Process
- Ethical Values/Culture
- Transperancy
- Shared Objec/Results
- Human Rights
- Well-being
- Engagement
- Positive Work Climate
- Innovation
- Motivation
- Gender

Source: Franzoni, S., & Sarwar, H., Own Eleboration.

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CHAPTER 3
RESEARCH METHODOLOGY

3.1. Research Paradigm and Research Method

Merriam-Webster Collegiate Dictionary defines paradigm as a "small, self-contained, simplified examples or patterns that we use to illustrate procedures, processes, and theoretical points." According to Kuhn (2012), the paradigm is "the underlying assumptions and intellectual structure upon which research and development in a field of inquiry are based". DeCoster (2000) stated it as "a paradigm contains a fundamental set of human beliefs that guides actions, whether it is daily work or research conducted to reveal some social realities". A paradigm has three basic functions: 1) a paradigm describes how this world is working, how knowledge about this world is developed, and how individuals think, write, and communicate this knowledge; 2) it describes which types of questions should be asked in the research and the which methodologies should be adapted to analyze; 3), it structures the world of the researchers (CTA, 2010). Saunders et al. (2018) developed the "research onion" that presented a simplified and structured way to understand and develop the knowledge of a research paradigm, as shown in Figure 3.1.

Outlining the underpinning ideology is a significant step within a research study, as it gives direction for the consequent stages of collection of data, analysis, and narrative. Social research can comply with two major paradigms phenomenology and positivism. Positivism is widely utilized in the field of natural sciences. This approach follows the investigation of the realities or sources of the certain social phenomenon with specific measuring tools that are really rigorous and objective (Collis and Hussey, 2013). Additionally, positivists assert that the research study of human practices ought to be the same as the researches carried out in natural science studies. Positivists assume that reality always exists and it is independent of humans, although often we are not aware of it. For this method, the ontological argument of the nature of reality is kept different from the epistemological concern of exactly how fact can be discovered or uncovered.

Figure 3.1: "The Research Onion"
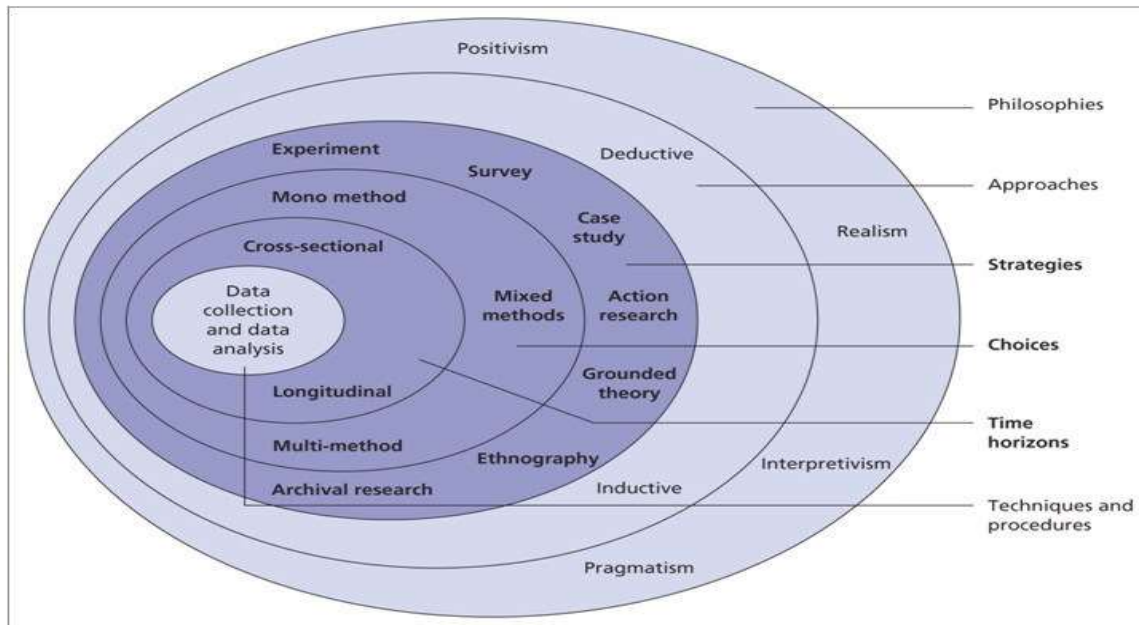
Source: Saunders, Lewis and Thornhill, 2015

Positivism is criticized for many reasons, such as lack of flexibility, failure to effectually grab the practices of how the things are in reality and how they work and it takes little consideration of observations which might be helpful in the hypothesis development and to following data collection (Easterby-Smith et al., 2008; Guba and Lincoln, 1994). As the current study deals with the observation and interpretation of collected data based on human experiences so this study is not following the positivist approach. On the other hand, the phenomenology approach proposes that researchers are the main part of the research so, in the study of social science, it is almost impossible to separate the researcher from what is being researched.

Miles and Huberman (1994) proposed the phenomenology approach as a category of interpretivism. Both interpretivism and phenomenology emphasize the use of qualitative techniques. According to Miles and Huberman (1994), qualitative research is categorized into three main categories: collaborative social research, and interpretivism. Interpretivism, as opposed to positivist, includes the discussion of multiple realities. All the studies having an interpretive approach focus on the subjective characteristics of human activities and practices by stressing the meaning, instead of the measurement, of social phenomena. Since interpretivist methodology requires researchers' participation in the investigated field, it mainly depends on the use of qualitative tools. Peshkin (1993) counts some research objectives that can be effectively addressed

and attained by qualitative methods. These are description, interpretation, verification and evaluation. Current study needs both interpretation and description. Its aim is to analyze the impact of CSR and HRM practices on sustainable performance in the hospitality sector from stakeholders' perspectives.

Interpretivist approach has been the mainstream paradigm to stakeholder's research and CSR related research dealing with corporate social image, satisfaction and performance (Anantha Raj A. Arokiasamy, 2013; H. Tsai et al., 2010; S. Lee &Qu, 2011; Lin et al., 2011) which are the major academic disciplines related to this study. Owing this method and paradigm does not discount the importance and validity of the others approaches and paradigms, which could be more appropriate in other environmental and social perspectives. Mark *et al.*, (2015) stated that an appropriate research paradigm will be set out to determine a proper understanding and a better way in which the research needs to be conducted. On the basis of this, this research is based on the interpretivist approach as interpretivism generates subjective results. According to Angen, (2000) interpretivist paradigm understands that individuals utilize their views and concepts to explore the opinions and ideas and to realize cultural existence that is more meaningful to them.

According to Fornell, et al (1996), Research methodology is defined "as a standard that involves theoretical principles and a research framework that guides the way research is conducted in the context of a specific paradigm, and often research methodology is also regarded as one of the elements that comprise the research paradigm". Therefore, research methods, used by the researchers, are the particular tools to achieve the key research objectives. Research methods also guide the researchers to collect and analyze empirical data for the selected study. Last but not the least, in the research process, research methodology helps the scholars to undertake specific steps, and it is comprised of different tools and techniques to conduct specific research, exclusively in the data collection and analysis (Oliver, 1980).

According to Teddie and Tashakkori, (2009) "Within business research, it has become more and more common to combine different paradigms by using 'whatever methodological tools are required to answer the research questions under study". This leads to the concept of 'triangulation'. That means the combined use of various theories, methods provide the study with completeness and substantiation (Modell, 2009; Arksey and Knight, 1999). There are different types of triangulation including:

1. Methodological triangulation is the concept that refers to the use of a research design that develops on diverse tools and techniques for data collection and interpretation;

2. Data triangulation indicates that in this method different sources of data are used for the analysis of the same phenomenon;

3. Investigator triangulation entails the use of several observers, interviewers and researchers in the research;

4. Theoretical triangulation denotes approaching research from numerous hypothesis and theoretical concepts (Denzin, 1970; Arksey & Knight, 1999).

In some researches when academics and practitioners realized that the integration of more paradigms is possible and beneficial and that the differences between qualitative and quantitative methodology are not inevitable and fixed, then they claim that the combination of both qualitative and quantitative methods leads to a more vigorous analysis, complement each other and enhance the strengths of each approach (Miles & Huberman, 1994; Cox & Hassard, 2005; Teddie & Tashakkori, 2009; Modell, 2009). For this research design, different terms have been used in literature such as Mixed methods, Mixed methodology, Mixed research, Multi-method, Multi-methodology, Triangulation, and Quantitative and Qualitative methods. In the current study mixed methodology has been used to make the results more pragmatic, integrated, conforming, conclusive and valid.

3.2. Definition of Mixed Methods Research

Many definitions of mixed-method research are found in the literature. The Journal of Mixed Methods (2006) defines it, as "research in which the investigator collects, analyses, mixes, and draws inferences from both quantitative and qualitative data in a single study or a program of inquiry". According to Creswell and Plano Clark (2007) "Mixed methods research is a research design with philosophical assumptions as well as methods of inquiry. As a methodology, it involves philosophical assumptions that guide the direction of the collection and analysis of data and the mixture of qualitative and quantitative data in a single study or series of studies. Its central premise is that the use of quantitative and qualitative approaches in combination provides a better understanding of research problems than either approach alone." Another definition stated, "Mixed methods research is the type of research in which a researcher or team of researchers combines elements of qualitative and quantitative approaches (e.g., use of qualitative and quantitative

viewpoints, data collection, analysis, inference techniques) for the purpose of breadth and depth of understanding and corroboration" (Johnson et al., 2007).

Qualitative methodology is essential to understand the context and the procedures and in this research quotes of participants play a significant role. Qualitative research is focused on capturing an individual's views and feelings, and more experiential in terms of data. The qualitative data always provide in-depth knowledge about the variables under-investigated. On contrary, the quantitative method is crucial for testing hypotheses in which statistical analysis is employed that is usually in the form of numbers like relationships among variables and descriptive analysis. If both qualitative and quantitative methods are used in a single study then it is called mixed methods, therefore, overcoming the weaknesses and combining the strengths of both methods in research to get better results in an integrated form. In the current research, the main objective is to examine an integrated model in the hospitality of industries of the UK, Italy, and Pakistan related to HRM, CSR and sustainable performance. A mixed-method approach is considered to be the best approach as the researcher understands the employees' perspective in detail, their thoughts, and perceptions about HRM, CSR and sustainable performance without binding them through asking closed-ended questions. Additionally, the quantitative side helps the researcher to confine the respondents to some specific questions related to HRM, CSR and sustainable performance and then compare it with qualitative data and integrate results.

Table 3.1: Difference between Qualitative and Quantitative analysis

	Qualitative	Quantitative
Focus of Research	• Understand and interpret	Describe, explain and predict
Researcher Involvement	High	Limited
Research Purpose	In-depth understanding;theory building	Describe or predict; build and test the theory
Sample Design	Nonprobability; purposive	Probability
Sample Size	Small	Large
Research Design	May evolve or adjust during the course of the project. Often uses multiple methods simultaneously or sequentially. Consistency is not expected. Involves longitudinal approach.	Determined before commencing the project Uses single method or mixed methods Consistency is critical Involves either a cross-sectional or a longitudinal approach
Participant Participation	Pre tasking is common	No preparation desired to avoid biasing the participant

Data Type and Presentation	Verbal or pictorial descriptions Reduced to verbal codes	Verbal descriptions Reduced to numerical codes for computerised analysis
Data Analysis	Human analysis following computer or human coding; primarily non-quantitative Forces researcher to see the contextual framework of the phenomenon being measured – the distinction between facts and judgments less clear Always ongoing during the project	Computerised analysis where statistical and mathematical methods dominate Analysis may be ongoing during the project Maintains clear distinction between facts and judgments
Insights and Meaning	Deeper level of understanding is the norm; determined by type and quantity of free-response questions Researcher participation in data collection allows insights to form and be tested during the process	Limited by the opportunity to probe respondents and the quality of the original data collection instrument Insights follow data collection and data entry, with limited ability to reinterview participants
Research Sponsor Involvement	May participate by observing research in real-time or via taped interviews	Rarely has either direct or indirect contact with the participant
Feedback Turnaround	Smaller sample sizes make data collection faster for shorter possible turnaround Insights are developed as the research progresses, shortening data analysis	Larger sample sizes lengthen data collection; Internet methodologies are shortening turnaround but inappropriate for many studies Insight development follows data collection and entry, lengthening research process; interviewing software permits some tallying of responses as data collection progresses
Data Security	More absolute given use of restricted access facilities and smaller sample sizes	Act of research in progress is often known by competitors; insights may be gleaned by competitors for some visible, field-based studies

Source: Cooper & Schindler, 2011, p.163

In the previous literature, the data for quantitative and qualitative were collected and interpreted separated, and mixed-method research did not emphasize the integration of data collected from both sources, but the recent literature has developed systematic integration measures. Creswell & Plano Clark, (2011) have described the three latest strategies such as embedding data, connecting data and merging data. Current research has used the merging data approach in which qualitative data has been incorporated with quantitative data in the analysis and discussion chapters and will be described collectively in form of "methodological triangulation". Firstly, Qualitative data has been described in form of themes, codes and texts and after that

quantitative data have been utilized to negate or support results. Wittink, et al (2006) have stressed on the conversion of qualitative data into the frequency or counting to compare both types of data. Therefore, in this research figures and tables have been used to emerge both, qualitative and quantitative results simultaneously (Sandelowski and Voils, 2009).

3.3. Rationale behind the Use of Mixed Methods

This study determines the nexus of the HRM – CSR – Performance relationship by examining how HRM actually plays its role in developing CSR-related strategies and how it subsequently influences individual and organizational performances. To explore the said relationships, this study uses a mixed-method approach, despite its various limitations, as highlighted by Onwuegbuzie and Johnson (2006) as it is appropriate to adopt a philosophy and method that carry the key arguments given by both quantitative and qualitative research inaccurate answers of research questions. Moreover, the mixed-method approach used by other researchers also highlights its productivity because it offers a valuable and immediate methodological and philosophical solution in a given situation (Teddie & Tashakkori, 2009; Morgan, 2007). The usage of either quantitative or qualitative research approaches is rejected.

As the hospitality industry is extremely experimental, hotels rely upon qualitative study to obtain insights on attitudes, actions, behaviors, perspectives and also motivations of consumers and tourists. Businesses generally target existing customers and the capacity for their brand-new services to offers and facilities. This technique provides the possibility to discover understandings on strategies to counter offers made by business competitors. The study that combines qualitative and quantitative techniques is often considered as triangular or post-positivist (Guba & Lincoln, 1994; Denzin & Lincoln, 1994) and is based on the principle that quantitative and qualitative techniques need to be seen as complementary rather than rival camps (Clark & Creswell, 2008). The results of a qualitative study are a diagnosis, seeking explanations why certain behavior occurs and usually investigates rather than include. Additionally, qualitative data is given orally, in contrast to the numeric quantity associated with quantitative research (Fisher and Stenner, 2011). Due to the fact that CSR and HRM are vast fields and covering a lot of strategies and practices so it is quite difficult to extract all the information with one technique. So to cover all required information most of the scholars recommend mix methodology approach.

Therefore, to understanding the role of HRM in developing CSR and its subsequent influence on business practice as the current research is based on two principles. 1) Subjective approach. 2) Objective approach. Subjective research generally refers to the subjective experiences of research participants and to the fact that the researcher's perspective is embedded within the research process, rather than seen as fully detached from it. This approach believes that in order to understand and explain specific management and HR situations, one needs to focus on the viewpoints, experiences, feelings and interpretations of the people involved in the specific situation. On the other hand, objective research claims to describe a true and correct reality, which is independent of those involved in the research process. Objective research tends to be modeled on the methods of the natural sciences such as experiments or large-scale surveys. In this context, the mixed methodology approach is used to understand the nexus in a more comprehensive way.

3.4. Research Design

Creswell et al (2011) have identified six major designs in mixed methods:

- Convergent parallel designs;
- Embedded (or nested) designs;
- Multiphase designs;
- Sequential explanatory designs;
- Sequential exploratory designs;
- Transformative designs.

The most famous are the sequential mixed designs and the parallel mixed designs (Teddie and Tashakkori, 2009). In the former case, the qualitative and quantitative elements follow in chronological order. In this approach, the research questions for one phase depend on the previous. In the parallel design, both qualitative and quantitative phases of the research are in a parallel manner. In this type, the same research questions are used for the analysis. (Teddie and Tashakkori, 2009).

The methodological approach used in this study is a sequential exploratory mixed-methods design with qualitative factors leading the quantitative stage. This approach comprises of first collecting and analysing data for qualitative research, the result of which then leads to the quantitative phases within one study (Creswell and Plano Clark, 2018). The main purpose for using this design is that the qualitative analysis provides a broad understanding of the research topic. To

refine, and elucidate the qualitative results, quantitative data analysis is further introduced (Ivankova and Creswell, 2014).

In the current research, the primary objective of adopting the sequential exploratory approach is to develop an overall comprehension of the research problem exploring respondents' views in more depth through qualitative data and further elucidate these findings by collecting and analyzing data through quantitative methods.

3.5. Research Methodology - Qualitative Study

In qualitative research the researcher basically makes the interpretation of data so it is interpretive in nature; "through a personal lens that is situated in a particular sociopolitical and historical moment" (Creswell, 2003, p. 182). As Bryman and Bell argue, "qualitative research embodies a view of social reality as a constantly shifting emergent property of individuals' creation" (Bryman and Bell, 2007, p.28). In contrast to quantitative research, different methods of data collection and analysis are used in qualitative research. In the qualitative analysis, the researcher is the instrument of data collection, instead of employing inanimate instruments like qualitative analysis (Denzin and Lincoln, 2005). Furthermore, in qualitative research, the data is descriptive and is reported in words instead of numbers (Miles and Huberman, 1994). In general, qualitative study is exploratory that gains in depth knowledge of the issues (Bell and Bryman, 2018).

3.5.1 Research Strategy

Different schools of thoughts have identified numerous research strategies to collect and observe the data. However, no specific research strategy has been confirmed to be better than the other. All the research strategies have different pros and cons. Bell and Bryman (2018) concluded that *"though strategies may not necessarily be better than one another, depending on external influences and the topic being explored, different forms of research strategies may be more efficient"*. In this study, the researcher has adopted an exploratory research strategy to identify and examine existing gaps in the current literature and uses primary research methods to add to the existing body of research. Through the identification of gaps in the current literature, a particular focal point is chosen to address those objectives in recent research papers (e.g., Jamali et al. 2015)

which need further reasoning and exploration. A key characteristic of exploratory research is that it seeks to understand and evaluate beliefs, opinions, and attitudes; this ties in with the interpretive research philosophy used within this thesis. Although the case study approach is the most challenging approach in social science, a thorough literature review generates the research questions or objectives (Yin, 2017). The next sub-section focuses on the different types of case studies and the justification for adopting multiple cases.

3.5.2 Case Study

The research design for the qualitative part of this study is a case study approach (Scholz and Tietje, 2002). Robson (2002) proposed that a case study approach is a *"strategy for doing research which involves empirical investigation for a particular phenomenon within its life context using multiple sources of evidence"*. As proposed by Adelman *et al*. (1980), case study is an appropriate approach to research because of its strong basis in reality and its embeddedness in social truth. According to Sounders *et al*. (2018), *"case studies enable the researcher to answer questions of 'how', 'why' and 'what"*. According to Yin, (2017) case study allows the interviewer to gather the required data from participants with different designations and from different departments to generate the research findings. Yin (2014) identified four case study strategies: single, multiple, embedded, and holistic. The case study approach seems to be the most appropriate and advisable for exploring the understanding of CSR and HRM and their impact on sustainable performance because case studies enable the use of several sources to develop a broad picture of the research area and allow participants to respond to face-to-face interviews (Yin, 2014).

The reason to select a case study was justified by the presumed typicality of the case within the area. Therefore, the outcomes of this case study were assumed to be informative (Saunders et al., 2002; Yin, 2014). The qualitative research adopts a case study approach for this study because of three reasons. Firstly, case study is defined as a *"study in which (a) one case (single case study) or a small number of cases (comparative case study) in their real-life context are selected, and (b) scores obtained from these cases are analysed in a qualitative manner"* (Dul and Hak, 2008).

Current study explored and observed different cases with the object of study, including employees/managers in their real-life context (within organisations), without manipulation. Robson, 2002 postulated that this type of case study is considered a unique characteristic of case study research. In this research the data is also analysed using visual inspection, (in-depth analysis

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and, research answering 'how' and 'why' questions,) rather than statistical analysis (Gerring and Cojocaru, 2016). Secondly, the use of case study, within the hospitality company, significantly contributes to the research. The hospitality industry is international, influenced by foreign culture, and is governed by standards and bodies that aim to construct international hospitality benchmarks. The current research is based on the influences of HRM and CSR on attaining sustainable performance, therefore, it is highly subjective in nature. Due to the subjective nature of the current study and the significance of perceptions and understandings from managers will help us to comprehend the existence (or not) of CSR behavior and attitudes towards sustainable performance in different cultures and how HRM can help to build a link between CSR behavior and sustainable performance. The methods and the findings of this research can be usefully applied in different countries (Gillham, 2000).

According to Yin, (2017), the case study technique is appropriate to practical research as this technique is dealing with complex operational links that cannot be examined by other research paradigms, for instance, surveys and experiments. By giving the answers of why and how questions mean the case study method is well-suited to build managerially relevant knowledge and therefore deal with real management situations (Leonard-Barton, 1990; Amabile et al., 2001; Gibbert et al., 2010). Moreover, this research method is predominantly effective when the concepts under-investigated have different interpretations and no consensus was developed among researchers, such as with CSR and employee and organizational performance, having several definitions and interpretations (Maon et al., 2009).

Last but not the least, case study technique is considered an extremely effective method in most of the comparative studies of CSR, individual and organizational sustainable performance dealing with different disciplines, including psychology and business. (Slack et al., 2015; Yin, 2017). "Case studies are also used extensively in tourism research as they can address the "holistic-inductive paradigms of tourism research", (Beeton, 2005, p. 37), representing a level of flexibility that is problematic to find in alternative research methods (Jennings, 2010).

3.5.3 Sampling Method

Qualitative research is designed to answer the how and why questions to identify deeper, contextual information and to develop a descriptive narrative about the research questions. Because qualitative researchers are not necessarily concerned with correlation or causal relationships,

nonprobability sampling techniques such as convenience sampling, purposive sampling, and quota sampling can all be used (Singleton & Straits, 2010). In nonprobability sampling, the key criteria are that the sample selected must be able to provide the data that will enable the researcher to explain the research questions (Creswell, 2014). As a qualitative form of research, in case studies the researcher can employ nonprobability sampling methods, and a purposive sampling method is likely to achieve the research goals as the participants must be selected based on their ability to provide data that are relevant to the research questions. Neuman (2007) suggests that "the purposive sampling method is used where the researcher wishes to select cases that are particularly informative, and when working with very small samples". For this qualitative case study, the sample was chosen using purposive sampling from the research population.

For instance, the participant needed to be from large hotels according to hotel attributes, their HRM strategies and having an explicit CSR approach. To identify large Pakistani hotels, United Nations Global Compact (https://www.unglobalcompact.org/what-is-gc/participants/9438-Tourism-Promotion-Services-Pakistan-Limited) database was used that identify its stated commitment to CSR. It was believed that Pakistani Hotel committed to CSR practice has disclosed CSR reports or other information on their CSR-related performance on its website. The UK hotels' information was extracted from the British Chambers of Commerce based on the best CSR practices and HRM strategies. Furthermore, the Italian hotel was extracted based on its sustainable practices.

In the qualitative approach, the interview is the generally used method to collect the data (Bell and Bryman, 2018). Gilbert (1993, p. 135) states that "the interview has a strong claim to be the most widely used method of research." The interview allows researchers to get in-depth and more personal responses to limited questions. According to Zhang et al., (2006), the main objective of the interview is to gain a deeper understanding that may be challenging to get through other methods. Frankfort-Nachmias and Nachmias (1996, p. 232) define it more precisely as a "face-to-face, interpersonal role situation in which an interviewer asks participants questions designed to elicit answers pertinent to the research hypotheses." Nevertheless, there are numerous ways to conduct the interviews such as face to face, via computer and over the telephone (Sekaran, 2000). For the qualitative data collection, face to face semi-structured interview was adopted. According to Walker (1985) "semi-structured interviews allow space for discussion and encourages

interviewees to reflect and expand on important related issues and also allows interviewees to clarify their experiences and attitudes relevant to the research questions".

Furthermore, Judd et al. (1991) noted that by adopting this method, the researchers establish a relationship with interviewees, motivates the interviewees to provide accurate and full answers in other words gain a high rate of response. As the interview can elucidate and explore issues in-depth, therefore it was considered an appropriate technique for the qualitative part of this research study. (Denzin & Lincoln 2008). The interviews are a significant part of the exploratory research. Moreover, to enhance the collaboration, the researcher used motivating techniques with interviewees, for instance, the researcher told the interviewees how long the interview would take and allow them to 'speak for themselves so on. The interviewer must reassure the respondent of their confidentiality or anonymity, and inform them that their identities will not be revealed in the aggregated findings.

3.5.4 Interview Guide Rational

On the basis of the unique nature of this research, an interview guide, for the participants involved in the designing and reviewing of CSR and HRM strategies was designed in the process of data collection. The researcher followed Sudman and Bradburn's (1982) suggestion to order the questionnaire, begin with nonthreatening, necessary, salient and easy questions. Therefore, starting questions on the interview guide was simply determining if the participants enjoyed working in the hospitality sector and which types of challenges they faced in this sector. Additionally, the interview guide started with general questions and gradually became more precise to curtail the ordering effects and to know more about the topic (Sudman & Bradburn, 1982). With the closure of the interview guide, the questions were very specific, related to individual and organizational sustainable performance as a result of the link between strategies HRM and CSR behavior. The main aim of these interviews was to uncover and reveal what participants experienced in developing and implementing the CSR and HRM strategies in the hospitality industry and their impact on sustainability performance. More precisely, the following research questions are analyzed:

- ✓ Does HRM have any influence on CSR?
- ✓ Does HRM have any influence on SP?
- ✓ Does HRM mediate the relationships of CSR and SP?

- ✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?
- ✓ Are the factors/drivers/variables equivalent in all the countries analyzed or is some element more important than the others?

Kvale (1996) proposed that in the interview protocol it is necessary to ask what and why questions before anyhow questions. Following his suggestions, an interview guide was designed for the participants. The researcher asked about the goals of the participant in their organization, the objectives of the hotels, why these goals and objectives should be met and important for the organizations, and then how they intended to achieve these objectives through HRM strategies and CSR activities. The interview guide is attached as Appendix.

3.5.5 Administration of Qualitative Interview

Face-to-face interviews were conducted, at the place of the participant's choice. Requests for interview schedules were required and obtained from target respondents through written communication demonstrating the main purpose, nature, and duration of interviews as well as a declaration of anonymity and confidentiality. The participants were also informed about the researcher's intention to record the interviews and quotes when necessary. A well-designed interview guide was used for in-depth interviews with all respondents from each hotel. To gain more clarification, probing techniques were used (Easterby-Smith et al., 2004).

The interview guide contained forty-two open-ended questions which were based on the conceptual framework involving the research constructs. All interviews were conducted face to face and lasted between 50 to 60 minutes. The researcher carried them out in Urdu, English and Italian language respectively from Pakistan, UK and Italy. All interviews from Pakistan and UK hotels were audio-recorded and then transcribed and translated into English. Audio-recordings of the interviews were supposed very useful for the interviewer and enable the researcher to keep eye contact with the participants, assist the interviewer to make accurate notes and to check the wording of any statement made that needed to be quoted during analysis (Kvale, 1996). The researcher carried out the process of transcription, translation, and transliteration of the interviews in an accurate way (Halai, 2007). The verbatim technique was used to transcribe the data collected through the interviews. Upon completion of transcribing both the interview sessions and

observations, data was reviewed and determined to be ready for coding. The researcher also offered to share a copy of their transcript to validate.

Covid 19, that the world is facing right now, has been proved on of the cruel disease which started in China for the first time in December 2019. This novel disease is affecting almost all the industrialist, entrepreneurs, and the employees. It has been found that contagion has affected the travel, tourism and hospitality industries (Nicola et al., 2020) as well as the world economy (Eggers, 2020; OECD. 2020). COVID-19 has offered several unbeatable challenges to the hospitality business and industry because of its unique nature (Gössling et al., 2020). Most of all COVID-19 has affected the tourism industry very much worldwide. It has been found that from the end of February to date, Italy has been affected badly. This novel disease has been affected the hotels as well. Italy has been found the 5th most visited country by tourists in 2019 with a strength of 94 million foreigners. Because of the current pandemic, there is a decrease of 90% in Italian hotel occupancy and as a result of this, the country suffers a loss of one million euros per month in tourism revenues (European Parliament, 2020). This current pandemic has also affected my study which is on the hospitality and tourism industry, has been declared as a global pandemic on 11th March 2020. In order to control the loss that occurred, as a result of this disease, the Italian Government issued the Law Decree (the "Lockdown Decree") on 11 March 2020, due to which a lot of limits applied to the whole Italian territory. Hence, the public was prevented to enter from the restaurants and bar activities as a result of this lockdown. Traveling inter-country and intra-country are prohibited, hence all the activities are shut down. In order to complete my research, I have been contacting the managers of the hotels, but things have become worse for both the interviewers and interviewees.

As a result of this lockdown, I have to redesign my projects, considering the precautionary measures introduced for the COVID-19. Therefore, this pandemic has played an important role in the evaluation of new visions, hence providing the opportunity of gaining information from video conference facilities such as Whatsapp, Skype, Microsoft Teams, FaceTime, WebEx and others as well as online telephonic interviews. Due to the lockdown, all the field interviews have been shifted to online practices. To conduct face-to-face interviews was not possible from Italian hotels, that's why a lot of efforts has been made for contacting the managers of hotels via emails but, unfortunately, couldn't get any response. After putting in a lot of effort, I got successful in

contacting an Italian hotel for an interview, but unfortunately, this wasn't an ample opportunity to cover all of my research questions.

3.5.6 Data Interpretation and Analysis

Thematic analysis was undertaken to analyze data (Braun & Clarke, 2006) as it was a method of observing and analyzing data through categorizations, classification and exploiting repeated patterns. The basic steps in the analysis consist of coding the data, deriving the sub-themes, developing the themes by combining the sub-themes, and at the end interpreting the findings (Creswell 2014). Saldana (2016) stated that coding is a method to organize the data gathered by the researcher and divided the data into categories on the basis of common characteristics. According to Yin (2003), "coding is a technique of organizing data while connecting like-minded themes into categories" (Yin, 2003). In qualitative methodology, coding of data and labeling "chunks" of sentences and word phrases need classification to understand the data simpler. Yin,(2009) proposed that in qualitative research it is necessary to assign a code to each item, and the researcher has to determine what to code and how to code (Yin, 2009).

With respect to the interviews, the researcher coded each interview into the most appropriate category. After assessing the responses transcribed from each hotel and interview, a significant code was also assigned to each subject. For instance, the interviewees were labeled as P1, P2, P3, P4 and so forth. The researcher was aware of the sensitivity of the topic that's why the researcher kept the anonymity and protect their identities. Along with the identifiers, the researcher coded the responses into related categories.

3.5.7 Data Analysis - The use of NVivo

Specialized computer programs are used to employ the qualitative data analysis that is favorable for organizing, tracking, and managing the data. Heinrich,(1996) stated that "specialized computer programs for the thematic analysis provide intersubjectivity and great efficiency because all rules are made explicit and result or coding schemes can be easily applied to other texts". Nvivo 12 data management software was used in developing codes and themes from transcribed interviews. Relevant sections of the transcripts were carefully re-read and analyzed in the search for sub-themes and themes.

3.5.8 Research Validity and Reliability

Reliability and validity of the data are essential by the researchers in ensuring the collection of significant data appropriate to the relevant study. These significant factors are fundamental elements that describe the efficiency of the data and the significance of the research results (Berg 2012). With the perceived legitimacy and development of qualitative and quantitative research in the human and social sciences, triangulation, "combination of quantitative and qualitative approaches" has become popular. Additionally, in the studies of social sciences, it is complex to address the problems and to employ the individual approach, either qualitative or quantitative is insufficient to address this complexity. Moreover, the interdisciplinary nature of research contributes to the formation of research teams with individuals with diverse methodological interests and approaches. Last but not the least, using different methodological approaches (combination of qualitative and quantitative approaches) gives more insight and an expanded understanding of the research problem. (Creswell 2009; Jick 1979). Therefore, in the mixed-method research, the approach "triangulation technique" is used. Denzin (1978) defined triangulation as "the use of multiple methods in the analysis of same empirical event". Hussey and Hussey defined triangulation as "employing different research approaches, methods and techniques in the same study." (Hussey and Hussey, 1997, p. 74). According to Denzin, (1970, 1978), triangulation technique is one of the foremost rationales for using mixed methods research.

Denzin (1978) categorized triangulation into methodological triangulation (used to collect data to study a single issue at the same time), theory triangulation (this technique utilizes theories from other fields to explain the collected data), investigator triangulation (involves the comparing of data from at least two independent researchers), and data triangulation (data collected by using the same method at different times and uses different sources to collect the data). (Creswell 2009; Easterby-Smith et al. 1991).

Present research employs the methodological triangulation approach to gather the data. Any single data collection approach (qualitative or quantitative) has some strengths and weaknesses. Hence, employing triangulation enables the researcher to broader the understanding and confirm the research findings with the other method. According to Gill and Jonson. (1991) strengths of both methods (qualitative and quantitative) are combined and weaknesses and flaws of the results are canceled or corrected; therefore, both qualitative and quantitative methodologies complement each other, enhances the reliability and validity of the research and obtain more convincing, accurate

and holistic results, thus provide greater confidence and greater insights (Hussey & Hussey 1997; Jick 1979). To enhance triangulation in this research, the researcher used a survey questionnaire for the quantitative research and the general interview guide for the qualitative research. Moreover audio recording, well-documented notes and accurate transcription provided the accuracy and consistency for this study.

3.5.9 Ethical Considerations

Ethical issues play an important role in social research in general and in the qualitative research method in particular and it is gaining more and more attention (Creswell, 2014). Before conducting research, the researcher decided to use Creswell`s (2014) approach to avoid any ethical issues. In the first step, it is important to get ethical approval from research ethics committees with the aim to get permission to start this research project (Broom, 2006). In this ethical approval, the researcher showed the purpose of research, the research design and the step of not disclosing the possible sensitive information provided by the participants and respect the anonymity of participants. Furthermore, the case study approach is adopted in this research to collect data by conducting interviews, so, it is the responsibility of the researcher to make sure that the participants have deep knowledge about the research topic the purpose of this research.

In order to avoid breaching ethical norms, the researcher considered these ethical issues and was awarded an approval form from the University of Brescia, Italy (Approval letter - Appendix ….). Moreover, to demonstrate the willingness of the participants, the researcher designed a form, that was stored as anonymous data. A consent form (Appendix…..) and a participant information sheet (Appendix…) were also provided by the researcher to clarify the research for all participants before the interviews. According to Creswell (2014), the final stage is to present the results of the research. To avoid the negative effect on both participant and the company, the identities of the participants were being protected and final version of the transcripts of interviews was provided to the participants for final review.

3.6. Research Methodology – Quantitative Study

3.6.1 Research Design

The interpretivist approach has been the mainstream paradigm to stakeholder research and CSR-related research dealing with satisfaction and performance (Mombeuil & Zhang, 2020; Tsai et al., 2010; Lee & Qu, 2011). Owing this method and paradigm does not discount the importance and validity of the others approaches and paradigms, which could be more appropriate in other environmental and social perspectives. Mark *et al.*, (2015) stated that an appropriate research paradigm will be set out to determine a proper understanding and a better way in which the research needs to be conducted. Accordingly, this quantitative research is based on the interpretivist approach as interpretivism generates subjective results. According to Angen, (2000) interpretivist paradigm understands that individuals utilize their views and concepts to explore the opinions and ideas and to realize cultural existence that is more meaningful to them. I used purposive sampling for the qualitative part for the quantitative I used the stratified random sampling technique.

3.6.2 Population, Sampling Technique and Data Collection Method

The basic purpose of this research is to examine the role of HRM and CSR on the sustainable performance of the hotel industry in three culturally distinctive countries – Italy, the UK and Pakistan. The population of this study is three, four, and five stars hotels in three countries. The number of hotels in Italy is 33,200 whereas 24,200 are fallen in three, four, and five stars hotel categories. In the UK, around 45,000 hotels are operating whereas 12,089 hotels fall into three, four, and five stars categories. As far as Pakistani hotels categorization, around 15,000 hotels are operational in which 475 hotels have three, four, and five stars category. The researcher develops a database of three, four, and five stars hotels for each country separately and excludes the other hotels. After using a strict data sampling technique with a 95% confidence interval, 1% margin of error and 10% percentage of hotels that should take part, the sample of Italian hotels were 3,037, UK hotels were 2,684, and Pakistani hotels were 475. The researcher took all three, four, and five stars hotels of Pakistan as its number is significantly less than other two countries.

In recent decades, CSR has been carried out in tourism-related industries as a form of sustainability. CSR focuses on the benefits for both society and businesses alike. All the definitions of the concept point out that the hotels must satisfy both the stakeholder's and the stockholders'

interests. Many research studies show that hotel firms are actively promoting CSR activities and state that CSR initiatives in the tourism and hospitality sector are becoming more significant, in line with other business sectors (Holcomb et al., 2017). They found out that many leading international hotel firms adopt the integration of social and environmental objectives into their operations and use this as a basis for developing unique competitive advantages, such as Hilton, Intercontinental and Marriott.

According to Maitra, (2018) hotels and Resorts have unified all initiatives within five key areas of CSR namely, environment, health & safety, employees, supply chain, and stakeholder relations under the umbrella brand of "Sustainability". Targeting three, four and five star hotels was for the following reasons. Firstly, McGehee, Wattanakamolchai, Perdue, and Calvert (2009) asserted that larger and more luxurious hotels tend to make more contributions to CSR activities. Secondly, according to Zoweil and Montasser (2012), the concept of CSR is essential to luxury hotels if they aim to have a long-term competitive advantage since CSR can turn threats into opportunities.

The researcher used a stratified random sampling technique and selected 3037 hotels from Italy, whereas 2684 and 475 hotels from UK and Pakistan respectively. The advantage of using the probability sampling technique is that the results can easily be generalized across the population with significant confidence intervals. After six weeks of waiting, the researcher received the questionnaires from 520 Italian hotels (17% response rate), 354 Pakistani hotels (75% response rate), and 438 UK hotels (16% response rate). Hence, a total of 1312 questionnaires were received from all countries.

A highly structured survey questionnaire was designed on Google Form in both English and Italian language and forward to a mailing list of randomly selected hotels from each country. The questionnaire is added in Appendix B.

3.6.3 Measuring Instruments

The researcher adapts the study questionnaire from previous studies and establishes a questionnaire for this study that specifically addresses the study objectives and research questions. In the next step, a pilot study was conducted to establish reliability and validity across three countries. The main purpose of analyzing reliability and validity in the pilot study is to understand is there any different perception prevail in three culturally distinct countries regarding HRM, CSR,

and sustainable performance. We performed the pilot study before the actual data collection to confirm the validity of items used for this study. The CSR-related activities in the hotel industry were measured using 09-items that include hotel concerns on social, environmental and economic development. The HRM practices were measured on a 14-items scale that consists of employee rights, remuneration system, cross-functional teams, training, and safety procedures. The concept of sustainable performance of the hotel industry was measured on 07-items scale that has questions related to sales growth, customer satisfaction, corporate governance, sustainability, and reducing environmental fines. All items were measured on 07-items scale where 1 = strongly disagree and 7 = strongly agree. The questionnaire also asked the details of the hotel including a number of rooms, established in, and category/star of the hotel. Additionally, the questionnaire also asked the demographic profile of the respondent that includes gender, position, experience in current hotels and total experience in the hotel industry.

To test the study hypotheses, the researcher used different analytical methods including descriptive statistics, reliability tests, validity tests, correlations, multiple regression analyses, moderation regression analysis and mediating regression analysis with the help of SPSS v. 20.

CHAPTER 4

FINDINGS OF QUALITATIVE RESEARCH

4.1 Introduction

Whereas the previous chapter presented the research methodology adopted for the data collection and justification of the methods used. Current chapter presents a discussion of the data collected and justifies the methods used for this research. The main purpose of this chapter is to present the findings from the three case studies analysed. It provides a descriptive analysis of each case independently, using what Yin (2014) calls "within case analysis". This method of analysis helps to overcome the problems related to studying a massive amount of data by listing each case separately (Eisenhardt, 1989). With regard to presenting the data collected, however, there is no particular format to represent the case study data (Merriam, 1988). The identities of all participants and organisations involved in this research will be kept anonymous. Therefore, the researcher has named the three cases Case A, Case B and Case C and labeled the Participants P1-P9.

In particular:
- Case A: describe the hotel: where it operates, number of hotels or number of rooms, turnover or sales in the last three years; etc. - maintaining anonymity
- Case B: describe the hotel: where it operates, number of hotels or number of rooms, turnover or sales in the last three years; etc. - maintaining anonymity
- Case C: describe the hotel: where it operates, number of hotels or number of rooms, turnover or sales in the last three years; etc. -maintaining anonymity

As mentioned earlier, this research aims to examine the role of CSR and HRM on sustainable performance in the hotel industry of three different Countries, which have experienced a different level of progress in the past years. Interviews revealed higher demands for the practices of sustainable activities in three countries, as the tourism rate is increasing every year.

Considering these points, this chapter describes the hospitality industry and hotels in which interviews have been conducted for this research. One hotel each was taken from the Italian, UK and Pakistani hospitality industry and these hotels are well-recognized because of their social, environmental, business practices, governance, and performance measures. This chapter includes the introduction of the hotels and the descriptions of participants' profiles, (paragraph 4.2). Followed by the primary research findings and analysis for Cases A to C in turn, along with themes

and sub-themes, based on interviewees' experiences and reflections, were identified, classified, and discussed hereunder, and ends with a paragraph summary (paragraph 4.6). The statements were further supported by the exemplars given by the participants.

The findings from the interview sessions specifically focused on the research questions posed in the investigation. The questions were developed to address the problem and support the purpose of the study. The examiner identified key factors regarding the importance of CSR practices, the impact of CSR practices and HRM strategies on sustainable performance. The interviews produced favorable data collected from different participants in response to detailed interview questions that allow the current research to address the following research questions:

- ✓ Does HRM have any influence on CSR?
- ✓ Does HRM have any influence on SP?
- ✓ Does HRM mediate the relationships of CSR and SP?
- ✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?
- ✓ Are the factors/drivers/variables equivalent in all the countries analyzed or is some element more important than the others?

4.2. The case studies

4.2.1. Case study A – Pakistan

It is a consensus, nowadays that business plays a significant role in society and an organization's responsibility towards society goes beyond just making profits for themselves. Therefore, the concept of CSR has evolved from the understanding that the corporations should look after not only their shareholders but also their workers, the society and the whole community at large, and even the environment, thus giving rise to the triple-bottom-line approach of enhancing profit, people, and the planet. In Pakistan, the Hotel A is one of the most eco-friendly hotels that encourage sustainable activities in term of social, economic and environment. Its main purpose is to encourage the development and implementation of sustainable activities while working with the local community, using tourism resources and in emission and waste management.

Hotel A currently arranges certification and awarding programs for adopting sustainable practices using environmental and social criteria. This research focused on Hotel A as case research. The hotel is a case study mirroring the hospitality industry in Pakistan. It has a repute as an attractive employer in the marketplace of Faisalabad, with a turnover rate of less than 1.5% (Serena HR Department, 2010). While Indian, Greek, Australian, Nigeria, American, Irish, and Indian hotel industry is experiencing high levels of staff turnover (Davidson, Timo, & Wang, 2010; Chalkiti, &Sigala; 2009). Hotel A is considered to be a leader in the field of environmentally and socially responsible practices through eco-awareness and eco-policy implementation.

The most recognized sustainable environmental activities within the organization include; implementation of waste recycling practices, reduction of food waste, use of raw materials, heat and water saving in hotels and pollution reduction. Not limited to environmental concerns, the hotel also embraces other social issues like fair labor practices, community wellness, work-life balance, empowerment, community engagement, philanthropy, skill and labor sourced from local communities in their daily activities. The hotel also involved the local community in their eco-friendly activities by training them on the significance of the same. Hotel A, a major name in the hospitality sector of the economy has shown great progress throughout the years. In a short time frame, it becomes a model in promoting activities that fall under CSR. CSR is an idea under which organizations incorporate social and environmental concerns in their business operations and collaboration with their stakeholders. Sometime back, this famed hospitality company introduced an entrepreneurship training program "Karighar" for the sustainable growth of women in Pakistan.

To achieve "Sustainable Development Goals" Hotel A also signed a "Memorandum of Understanding" with the "United Nations Development Programme" in Pakistan" (UNDP), which has become a priority with the Government of Pakistan (GOP). The main purpose of this association is to build and share solutions towards wildlife conservation, biodiversity protection, sustainable tourism, ensuring sustainable livelihood and promoting responsible management of natural resources. Therefore, it is concluded that Hotel A, which is considered one of the biggest hospitality sector of Pakistan, has, become a model in promoting sustainable activities, known as CSR, "a concept under which organizations integrate environmental and social concerns in their business operations and interaction with their stakeholders".

Hotel A is also well known for achieving quality standards and CSR certification for its social and environmental initiatives to improve the quality of operation and reduce the adverse

environmental impact, such as "ISO 14001: "Environmental Management Standard", ISO 9001: "Quality Management System", and OHSAS: "The international Occupational Health and Safety Standards". Hotel A is also known for achieving the "Employer of Choice for Gender Balance" award organized by the "International Finance Corporation for Companies in Pakistan Business Council".

Hotel A has 144 rooms at one location in Pakistan and employed 285 employees to run different operations of the hotel. Table 4.1 depicts the financial highlight of firm 'A'

Table 4.1: Financial Trend of Hotel "A"

Year	2016	2017	2018	2019
Revenue	6.468.803	6.408.206	6.593.441	6.823.159
Expenses	6.349.628	6.288.741	6.414.436	6.641.412
Profit After Tax	119.175	119.465	179.005	181.747

Figure 4.1: Financial Trend of Hotel "A"
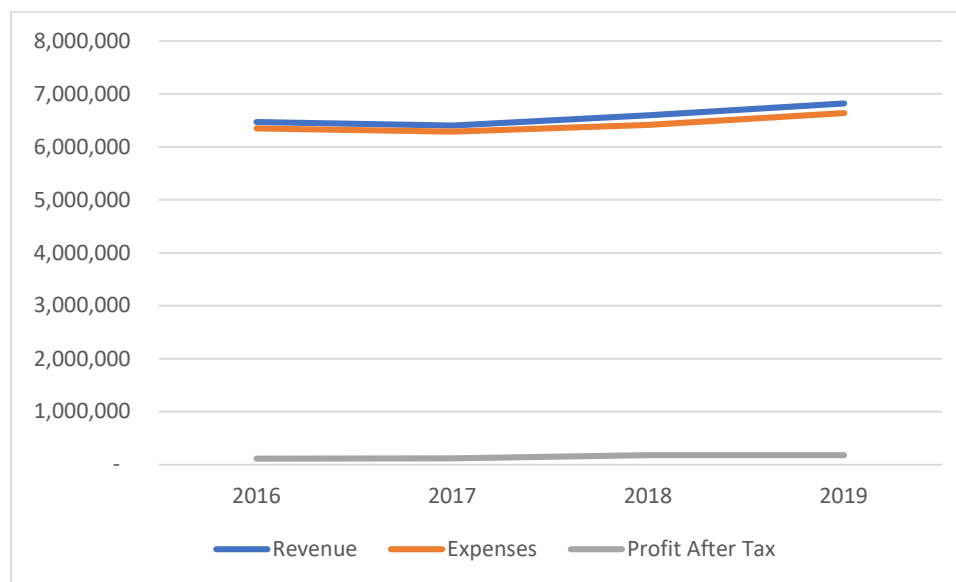
Figure 4.2: Profit after Tax of Hotel "A"
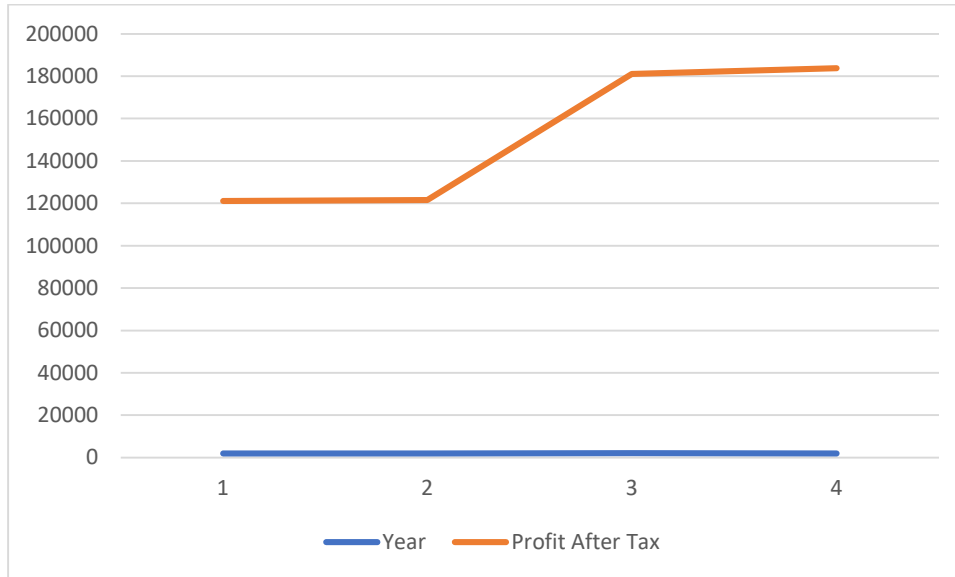
The data indicates that while the revenue has grown but so has the expenses. The profit margin is low in absolute terms though it has grown over years.

The profile of the participants is presented in the Table 4.2

Table 4.2: Participants' Profile from Pakistani Hotel

Row ID	Participant ID	Gender	Age	Designation
1	P1	Female	35	Deputy manager
2	P2	Female	37	HR Manager
3	P3	Male	48	CSR Manager
4	P4	Male	46	Operation Manager

4.2.2. Case study B – UK

Hotel B, London is one of the most eco-friendly and socially responsible hotels in the country. CSR has been an integral part of Hotel B vision, and they ensure that its CSR practices beneficial for the whole society. According to their CSR viewpoint, "*we will treat others as we would like to be treated, and we will deliver what we promise.*" In fulfilling the CSR vision, the hotel works in collaboration with various stakeholders such as employees, business partners, suppliers, employees and the local community.

Hotel B promotes sustainability and awareness of social and environmental issues simply by leading through example. They have designed a code of ethics to follow the use of eco-friendly suppliers while dealing with suppliers. The hotel considers that integrity and respect are the cornerstones to be sustainable in society. Hotel B has made great efforts to raise the environmental awareness of customers, employees and suppliers. The hotel regularly organizes workshops, training and sustainable social activities for employees to act more environmentally conscious. The employees are also expected to act in a way that will lower water and energy consumption. The hotel has adopted a very systematic approach to increase recycling, reduce landfill waste, and energy-saving practices. So, the hotel successfully redefined productivity by engaging in eco-friendly practices including, reusing and recycling products, waste reduction, pollution reduction, waste reduction, energy monitoring and reduction, pollution and sustainable sourcing.

Hotel B has achieved several certifications for its environmental initiatives to reduce the adverse effect on the environment. The hotel attempts to act responsibly within their industry and towards their community, therefore developing a positive attitude to society. Hotel B has partnerships with some major organizations involved in sustainability issues, namely, the Carbon Clear, Carbon Trust, Springboard charity UK, Investors in People PLATINUM Level Accreditation. Moreover, with the aim to help young people, the hotel runs apprenticeship schemes in the hospitality industry. For instance, "National Vocational Qualifications" (NVQs) are awarded and mentoring is presented at Hotel B. The hotel also offered "Work placements" for students from the UK and the "Springboard UK" to the rest of the world. This clearly shows the Hotel B commitment to recruiting and training encouraging the young people and create a sense of purpose and concrete life goals in them.

The Hotel B is one of the prime hotels in London that operates with 345 employees and around 49 million USD revenue in 2019.

Table 4.3: Financial Trend of Firm 'B'

Year	2016	2017	2018	2019
Revenue	56.616.342	44.422.942	50.367.025	49.469.880
Expenses	47.122.982	37.108.169	41.395.291	42.057.126
Profit After Tax	9.493.360	7.314.773	8.971.734	7.412.754

Figure 4.3: Financial Trend of Hotel B
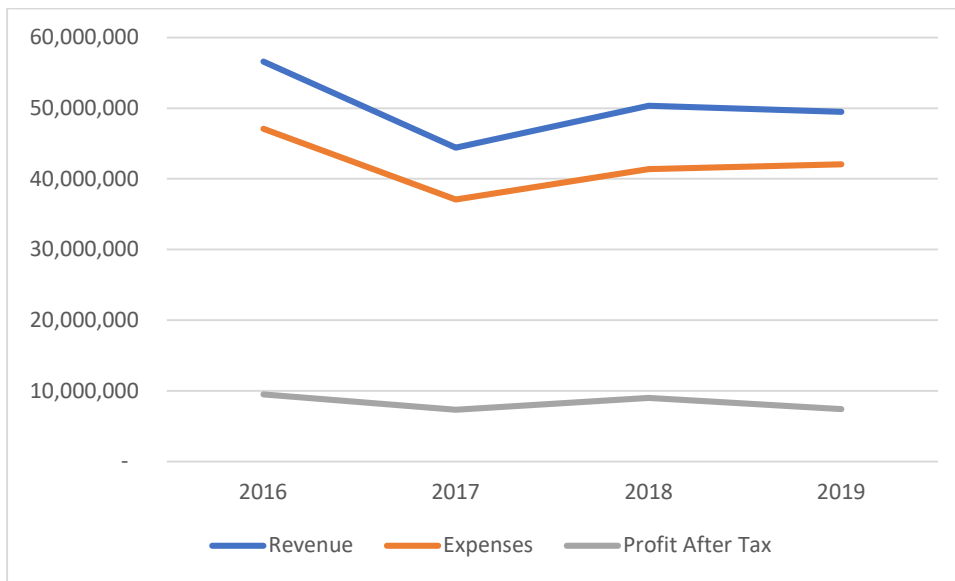
Figure 4.4: Profit after Tax of Firm 'B'
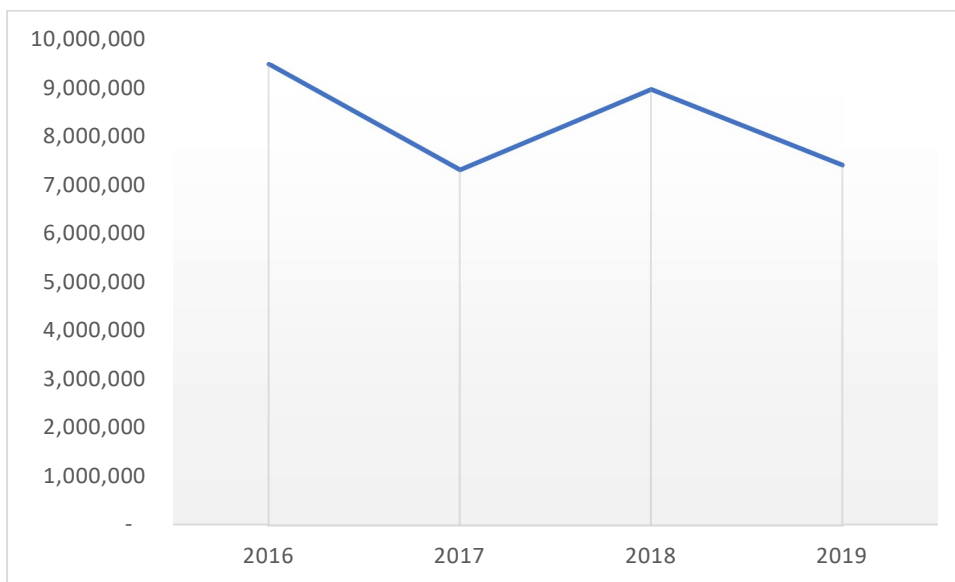
The data shows the trend of ups and downs in its revenue during last four years. The profit margin is high in 2016 but it tends to decrease in 2017. It tends to increase in 2018 and steadily decrease again in 2019.

The participant's profile from UK hotel is as follows (Table 4.4)

Table 4.4: Participants' Profile from UK Hotel

Participant ID	Gender	Age	Designation
P5	F	29	HR Manager
P6	M	32	CSR Manager
P7	F	34	HR manager
P8	F	35	Project Manager

4.2.3. Case Study C – Italy

The hospitality industry has an essential function to play in sustainable tourism growth. Hotels face conservational concerns such as site preservation, waste management, water consumption, and emission, etc. In addition, hotel groups are located all over the world: from rural areas to metropolitan areas, in and downtown areas, from the most remote to most modern areas and in the mountain and along coasts. This huge variety of areas makes the hospitality industry a privileged and direct witness to the foremost global issues, such as social discourse, climate change and economic crisis. As a result, they represent a unique tool for raising public awareness, either of new environmental practices or social concerns (Accor,2015). Hotel C is the European leader in tourism and hotel sectors, an international leader in business services, and operates in almost 100 nations, counting around 170,000 employees. With more than 4,000 hotels worldwide, covering all sectors from economy to upper scale, Hotel C offers hotel services to fulfill all the customer's needs. It has long positioned itself in many nations all over the world as a supplier of innovative services to meet the growing need for solutions that make it possible for firms as well as public institutions to boost efficiency while responding to the legitimate goals of their workforce and for a much better quality of life.

Hotel C establishes as well as reinforces its Corporate Sponsorship activities in every country where it performs its operations. At the heart of this solidarity, the Group workers commit themselves to recognized companions to support individuals in need. Moreover, Hotel C supports internationally renowned social events and also institutions noted for their innovative spirit, open-mindedness, excellence, and objectivity that reflect the fundamental norms and values of groups. The employees of hotel care involved in everyday activities to assist in favor of child Aid and Healthcare.

Not only do the hotel groups show their commitment to CSR in their mission and vision statement, but they also develop various programs on the corporate level to support them. For example, Hotels C, the world's leading hotel, presents the results of its sustainable development program, PLANET 21, and renews its commitments looking to 2020. The PLANET 21 strategy contains 65 actions such as recycling glass, recovering rainwater, and using eco-label products, use of fair trade products, and the organization of smart training on health and well-being.

As the Group's CEO and Chairman stated, *"The commitment and energy demonstrated by our teams in deploying Planet 21 worldwide, are both valuable levers for our sustainable performance. After five years, the results of the first phase of the plan are very encouraging. Today, we want to scale up our ambitions by banking on innovation and accountability. Planet 21 Season 2 must enable us to create wealth sustainably and curb our negative impacts through the mobilization of our employees, guests, partners and local communities. Our vision is to drive the change towards positive, more responsible and inventive hospitality, wherever we are."*

As part of a policy of transparency and progress, the hotel asked its customers for their visions on these issues, updated its environmental footprint and assessed its socio-economic footprint for the very first time to examine the challenges it faces and also develop its new 5-year program. The program for 2020 was created in consultation with the employees and managers of the hotels. It strengthens the team's fundamental commitments, such as curbing its environmental footprint, as well as identifies new purposes which dovetail with both strategic priorities and the changes to the business model. Therefore, the hotel provides a common vision and focuses on four main pillars: health and Wellness, Economic Development and Investment, Education and Personal Advancement and Environmental sustainability. Moreover, the hotel is involved in a green partnership program that contains to minimize the impact of their operations on the planet. Table 4.5 depicts the financial highlight of firm 'C'

Table 4.5: Financial Trend of Hotel "C"

Year	2016	2017	2018	2019
Revenue	1.368.000	1.603.000	1.937.000	3.610.000
Expenses	1.097.000	1.304.000	1.456.000	1.326.000
Profit After Tax	271.000	299.000	481.000	2.284.000

Figure 4.5: Financial Trend of Hotel "C"
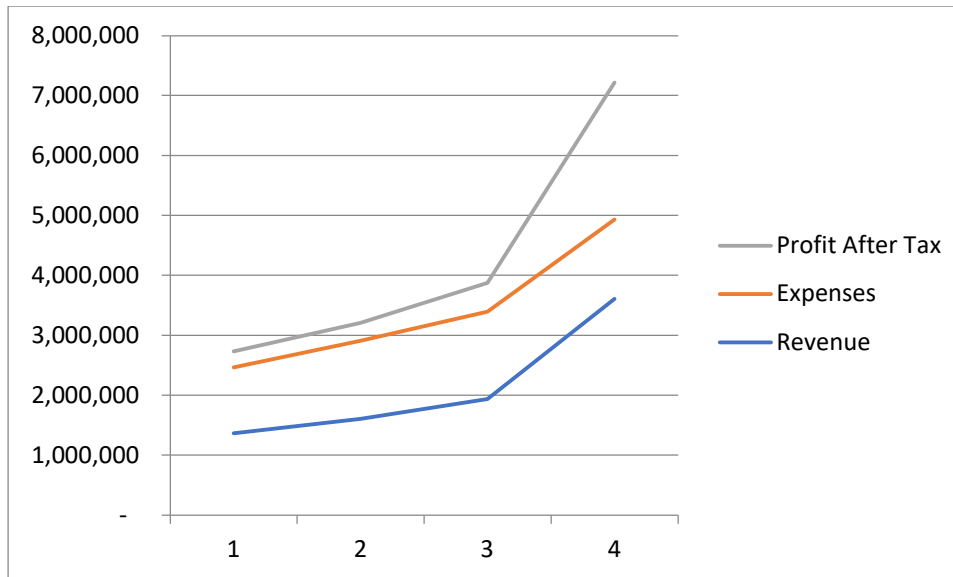
**Figure 4.5: Profit after Tax of Firm 'C'**
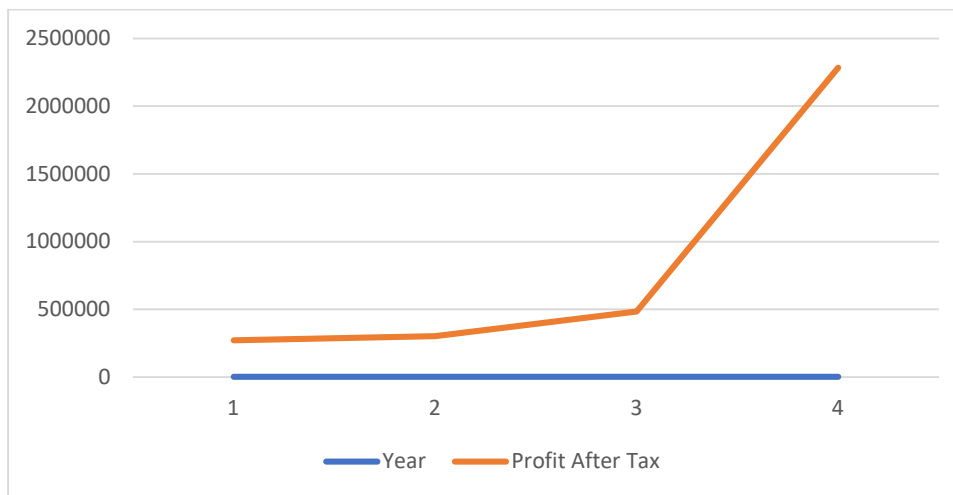
The data shows the upward trend in its revenue during last four years. The profit margin continued to grow till 2018 but it suddenly decreases in 2019.

The participant's profile from Italian hotel is as follows (Table 4.6)

Table 4.6: Participants' Profile from Italian Hotel

Participant ID	Gender	Age	Designation
P9	F	32	CSR Manager

4.3. Findings of Qualitative Study – Pakistan

From a series of face-to-face interviews from a hotel based in Pakistan, four major themes and their subsequent sub-themes have been identified that primarily provide answers to our research questions. The major themes identified are presented in Table 4.7

Table 4.7: Themes and Subthemes

Themes	Sub-Themes
1. What is meant by CSR (dark side of CSR)	1.1. Environmental Dimension of CSR
	1.2. Social Dimension of CSR
	1.3. Economic Dimension of CSR
2. CSR – HRM – Sustainable Performance	2.1. Internal Factors: a. Training & Development, b. Economic and Social Reward, c. Opportunity to contribute, d. Employee well-being, e. Employee Engagement; f. Ethical culture; g. shared objectives and results; h. promote sustainable performance and CSR focused culture
	2.2. External Factors: a. Regulatory Body Pressure, b. National culture

Theme 1: What is meant by CSR

After carefully reading and reflecting on the transcripts it has been shown that most of the respondents agreed about the meaning and nature of CSR and the kind of practices that would be considered as sustainable activities. This agreement focused on how CSR activities should be

considered as a way of responsibly spending the money the organizations has, and the way for the organization to responsibly earn for the benefit of all stakeholders. The results of this theme suggest that managers interviewed consider a wide range of environmental and social initiatives. They showed that the various participants of the hotel act to participate in improving the quality of life of the community. The data for this theme has been organized into three sub-themes, which are now explored in more information.

Sub-theme 1.1: Environmental Dimensions of CSR

Environmental aspects of CSR mean to operate a business in such a way that our natural resources and planet are not affected adversely. It aims to reduce any damaging impact on the environment from the business processes. Most often cited responsible initiatives include: maximizing energy efficiency, elimination of waste and emissions, providing recycling bins in public spaces, paper conservation, reduction of carbon footprints, and raising environmental awareness. Most of the waste in Pakistan goes to the landfill with a very small portion being recycled. Respondent expressed a deep sense of what recycling should be from different perspectives:

> *P1: We follow the environmental practices in our hotels when it's come to electricity and water but, in Pakistan, the waste including all types of rubbish, is not managed... we just mixing the rubbish and all of it goes to the landfill*

The respondents also reveal an understanding of the challenges that Pakistan faces associated with the scarcity of natural resources.

> *P2: In my opinion, we should take care of water and energy consumption to keep the business sustainable and green. It's about avoiding the environmentally harmful material like plastic and conserving resources, it means to run the business in a responsible way, manage and recycling the waste and saving natural resources for example energy and water*

Applying and implement the recycling system in the hotels is very beneficial and would create business and job opportunities. In the Pakistani hotel industry, the concept of sustainability is gaining momentum during the last few years. A participant described that practicing sustainable activities is seen as an optimistic undertaking towards attaining not only competitiveness but also

towards protecting the environment. Hotels are introducing eco-friendly practices in their operations to gain profit, save money, and attract more customers.

P1: In term of saving energy, our hotel takes appropriate steps by replacing the old lights with power saving bulbs and I am sure that it saved a lot of money on the electric bill,"

Participant 2 also claimed that the concept should be comprehensively understood from different perspectives to include the attitude toward protecting the environment and save it for the next generation not only looking for saving costs.

P2: It is not only related to saving money but I believe it is about improving the quality of our life and be aware of the environment and save it for our next generation.

Therefore, waste management is one of the crucial issues in Pakistan. A respondent claimed that waste management needs more attention from the hotel management and the government. He also claimed that there is a recycling policy taking place in the hotels but needs more attention such as training the staff to apply the sustainable practice to minimise waste as much as possible and to follow recycling and reusing programs.

P4: In Pakistan, the waste management system needs more attention as I think there is a lack of awareness among the public on what recycling means, even in the hotel industry the awareness on recycling need to be addressed by teaching the stuff and engaging the customer too in such initiatives related to the recycling"

The respondent suggested investing more resources in educating the staff on how the rubbish should be treated to get the maximum benefit. The best practices of hoteliers to reduce waste include recycling paper, plastic, plastic bottles, wine corks, bathroom amenities, cooking oil and even water; reusing materials; composting; or buying in bulk. The analysis of the transcript of the interview has shown that all the participants have a good understanding of the environmental aspects of CSR. Additionally, it indicates that the in Pakistan hotel context the concept of sustainability is well known, and hotels are trying to deal with it in their daily operations. However, environmental sustainability practices should be taken more seriously and should integrate all aspects.

Sub-theme 1.2: Social Dimensions of CSR

Stakeholder: society/community

CSR is established around corporate objectives and principles. Additionally, this strategy supports determining how industries perform about stakeholders and the priority that is given to each group. For this reason, the CSR strategies and practices help the companies to operate a business in such a way that would be helpful for the members of the society, for instance, respecting other people, regardless if they are our shareholders. The participants illustrated that CSR initiatives have an inevitable and substantial impact on society and the environment. The respondents also comprehended that different social steps have taken by the hotel not only to foster a positive image of the hotel but also for community development. This is illustrated by this comment:

> *P1: umm...our hotel is engaged in community development activities that is essential to get a competitive advantage and enhance the positive image of the organization.*

The respondents also talked about the CSR strategies and practices performed by their organization that would be known as philanthropic activities. They mentioned that although the basic objective of most of the business is to generate profit, our motive is different than the other profit-making organizations. They stated that our main aim is to take care of the community, providing material and financial donations to different development agencies and NGOs, building schools, buying equipment for hospitals, and provide training programs to the employees. These respondents pointed out that they see CSR as a way of responsibly spending the money the company has and how the company treats its society (internally) also has significant importance. All the respondents perceived CSR as something that goes beyond profit-making and their financial benefit. This is clearly illustrated by the following quotes:

> *P1: On larger aspects, if I am talking about our social activities then here is a school, [5] we have adopted it, we are looking after the children, and bear all the expenses.*

Respondent 3, agreed with R1's thoughts on CSR practices, and went on to describe particular ways how their organization can improve their society:

> *P3: Our organization supports the education of poor talented students at the national level. We are also involved in providing internship opportunities to the students. Umm. So that they will*

be able to perform their duties in their life. We also give the training to our employees. In this way, the hotel industry will also be able to build a trained human resource for the future.

However, one manager mentioned that our sustainable social activities also involved promoting and embedding sustainability behavior within the local community.

P4: As we are in Pakistan and you know a big part of our population is uneducated and they are living very hard lives and unable to fulfill their responsibilities so we are providing the free education to a lot of people and arrange the training programs for them. This training and education help them to promote a sustainable attitude towards society.

The aspect of donation that distinctly emerged from the respondents, was also discussed. One of the respondents noted that his organization is active in providing financial aids to communities. He said that the hotel is working with different foundations and supporting charity projects. Giving back to the community is considered an essential strategy of the organization.

P2: Well. Our hotel is also dealing with sustainable activities such as community development, environmental sustainability and responsible business. There is no doubt that our hotel donates to different NGOs to improve education and healthcare. For many people who are suffering from different diseases, we also provide financial aid to them and also provide blood donation.

All 4 respondents shared the view that their organization has a responsibility for the society and for the people who are living in the society and can do well by performing good deeds that supports that previous research. (Jones et al. 2014). They claimed that organizations engaged in wellbeing practices achieve a competitive advantage, earn a positive image in society and can attract appropriate employees.

Stakeholder: Customers/Guests

Interviews showed that sustainable initiatives are the key indicators to enhance the reputation of the firms.

P2: CSR is an embryonic business activity that integrates sustainable development into an organizational model. [3] It has a significant and positive impact on environmental, economic, and social factors. Now a day's most people are spending money. For the industries, it is becoming important to have a socially conscious image.

The participants continued it and stated that these initiatives enhance the loyalty of the organization because the hospitality industry is influenced by guests (customers) and the image-related concerns which prompt them to engage in socially responsible initiatives. One participant said:

P2: Yeah… the hospitality industry with CSR activities attract the customers. The customers usually want to stay in that hotel with a positive image

What also becomes apparent during the interviews is the importance of enhancing the organizational reputation and image. The participant agreed that customers are the driving force for a corporation therefore it is necessary to prioritize them. Therefore, the customers force the organizations to adopt sustainable activities to satisfy them over their competitors.

P4: We are dealing with guests so we always provide a friendly and clean environment so that they feel important. umm… As I told you before that all of our dealings are with our guests, if we practice CSR activities then it is obvious that they feel tended to and satisfied and it is also involved in our aim to provide products and services in the hotel.

Similarly, participant 1 found that CSR is an effective marketing tool to attract customers to provide them fair prices. He believes that the satisfied customers would recommend them to other people to visit them.

P1: We are dealing with CSR and it is like a marketing tool. As we are providing a clean and comfortable environment in fair prices so it helps in attracting the customers. Because they realized that it should be a good hotel that has done so much good for them.

Furthermore, one of the participants also revealed that the organization should engage in CSR activities for the long term. He said that if the organizations engage in sustainable initiatives for the short term, it might not experience a positive impact on the corporate reputation.

P4: Well, if you read our vision and mission statement, you will realize that CSR is the fundamental element of our hotel and we are experiencing sustainable practices for the long term, not for the short term. Umm…I believe that if the organization is involved in the CSR activities for the long run then it has a positive impact on the reputation.

After seeing that participants of the interview were quite well aware of sustainability initiatives and their impact on the organization for the long term and the short term, another participant continued it by adding the following statement.

P3: I think long-term CSR strategies create goodwill and our CSR strategies and activities enhance our repute in society, as a result, we get the benefit in the society because customers know what we are offering, so the socially responsible activities boost our image.

It helps the market and reflects the corporate image externally. Another participant continued it by explaining the concept of internal organizational reputation he said that CSR also affects the organization internally. This argument is supported by Participant 3, who stated that in socially responsible organizations all the employees are encouraged to participate in the social and environmental initiatives that enhance the organization's performance, to provide internal marketing for the hotel. This is in line with Blešić et al., (2011) states that an organization can achieve a competitive advantage and desired reputation by involving in sustainable activities and improving the quality of products and services. Therefore, CSR enhances the corporate image and is used to attract customers.

Dark Side of CSR - Negative impact on Customers

From the interviews conducted, some participants also explained the negative impacts of CSR, as explained below by participants. The negative impacts of this management concept have been said to be the dark side of CSR. The concept of the dark side is especially dangerous within the hospitality industry. The interview data also revealed that the environmental and social impact of the organizations affects individual and organizational performance. The cost of implementing the CSR could be transferred to customers as hidden charges, which was also an interesting aspect that emerged from the interviews. Our interviewees wanted to ensure that CSR may also lead to a high cost for the customers. According to one participant:

P2: To be honest, it is also challenging to adopt CSR initiatives in the hotel because the main aim of all the organisations is to gain financial benefits. If we adopt CSR activities, it would cost the hotel and we all know that the organizations can't bear the financial loss. In this case, they transfer this cost to the customers in the form of hidden charges.

One participant stated:

P4: I don't think so that in developing countries like Pakistan, it would be beneficial because you know that in poor countries, people just think about themselves. We all know that implementation of CSR activities involves financial costs and it is obvious that the shareholders don't want to accept any financial cost so they usually add this cost to their customers or guests.

Therefore, the main challenge that the hotel has to face to adopt the CSR initiatives is to make its shareholders understand the importance of sustainable practices and why these activities are important not only for the organization but also for all stakeholders.

Stakeholder: Employee

From the deep analysis of the interview, it is also observed that the organization should also focus on developing a desirable working environment for their employees which contributes significantly to sustainable performance. A participant put it in the following words:

P1: Employees are the main assets of our hotel and we know that they are doing well so our management is trying to provide them a friendly and ethical environment in which they can easily communicate and grow. All the employees working in the hotel always ready to help each other and I think that it would be good also for the organization to have this culture as this culture promotes the efficiency of our hotel

Similarly one of the participants mentioned that we need to collaborate much more with HR.

P4: This is our culture and I feel pride and get motivation whenever my colleagues share something with me because everybody wants the environment of sharing and I think it is very important to collaborate with our colleagues. It makes us feel happier and a bit proud of what we are doing.

Sub-theme 1.3: Economic Dimensions of CSR

Another sub-theme that emerged from the CSR initiatives was the economic aspects of CSR in which interview data proposed that organizations have a responsibility to the market they operate

within, which can compel managers and employees to introduce and implement CSR initiatives in their business activities. All the participants acknowledged that the primary motive of Hotel A is to be profitable not for their shareholders but also for the employees who are working in that hotel so that they can get their fair wages to retain. The researcher understood interviewees' concerns regarding the economic aspects of CSR they were covering and how this role impacted the employees and the shareholders. One participant stated that:

P1: We cannot separate our social welfare activities from financial health because we are aware that CSR may lead to profitability and accountability and the most important thing is that this monetary gain is not just for the shareholders but our employees also get the benefit from it.

Participant 2 observed that the economic responsibility of a firm is not merely a matter of organizations being economically accountable, keeping the record of employment data and their figures in their latest corporate responsibility report. While it is the direct and indirect economic impact that the company's operations and activities have on the stakeholders and the surrounding community. Here are some examples:

P2: We are working in a big hotel and we have a lot of resources to implement CSR in our hotel. We don't think that CSR activities lead us to financial loss but I think it is necessary for the environment and our people. Most people think that CSR can cause financial loss but our moto is that CSR brings revenue.

In term of creating a linkage between a financial gain of the hotel and the social welfare one Participant stated that:

P2: Our main concern is to serve our community so we want to be more profitable and earn more money to help our society. Our hotel increases annual salaries and provides bonuses to the employees so that they can feel comfortable.

With the deep observation of the interviews, another point has also emerged that contradicts the previous views of the participants. According to Participant 4 in developing countries like Pakistan, the business strategies in implementing the CSR initiatives were developed by the shareholders of the organizations and were heavily influenced by the decisions of the shareholders

and negatively impact the social responsibility actions as well as the sustainability performance. He illustrated that in Pakistan the organization is looking for its profitability and don't think about the community.

P4: A very painful thing about our country is that all the shareholders always think about their benefit. They don't think to give the benefit to the employees. I know that it's the staff obligation to perform well to keep the profit as maximize as possible. But it all depends on the higher management and the owner of the organizations. They are concerned to keep their pockets full rather than giving benefits to their employees.

Based on participant 4 experience, CSR activities can become part of the problem for the organization, rather than part of the solution for the profitability of the owners.

P3: The drawback of our country and the other countries like us is that everyone just thinks about him or herself. The owner of the organization wants to earn more and more profit without concerning society.

Respondents claimed that promoting the sustainability activities by hotel management can contribute to hotel success by marketing the hotel which results in gaining competitive advantages. Unfortunately, we don't take steps to promote it in our organizations.

Dark Side of CSR - Lack of Owner Interest

According to some participant, the views of being socially and environmentally responsible and it consequences varied to some extent. The participants also highlighted the adverse impacts of implementing CSR strategies in the hotel. As one participant said that:

P2: My personal opinion is, the money that the hotel is spending on implementing sustainable initiatives, for example, on the plantation, wastage system, and also for helping the community is huge.

For other participants, if social responsibility is adopted as part of a corporate propaganda strategy, the interests of employees are more likely to be ignored or sacrificed. In many cases in which a choice must be made between profit and cost, the shareholders consider monetary benefits rather than social welfare.

P1: As I mentioned before that we are in Pakistan, and here the concept is completely changed. You know that here the organizations are not taking care of the issues that are being faced by the environment and society. Here the owners and shareholders always say that it is not their duty to deal with such situations. They have this opinion that companies should stick to their core duty of making money.

Dissatisfaction and self-sacrifice were also described by a participant to be about understanding how the employees felt when they receive different types of pressures and seek conflicting objectives.

P4: In Pakistan, CSR is not a well-known concept. The owners of the organizations want to earn more and more money without thinking about society. Here managers are appointed to maximize economic benefit so that is their responsibility to their shareholders that they have to fulfill. Sometimes, if managers wanted to relinquish profit to benefit the environment and society, they could lose their jobs and be replaced by executives who are willing to restore profit as the top priority?

Therefore, the availability of sufficient economic resources is also a prerequisite to the adoption of CSR by the hotels as most of the social and environmentally friendly initiatives to be accomplished demand the availability of funds. One of the participants also articulated that:

P1: "I would like to tell you that we are trying to manage the sustainability issues by introducing eco-friendly products in our hotel, like installation of green technology, install solar cells, introduce non-toxic products for cleaning, and avoid using plastic straws. But you know that it costs to adopt these products".

P4: The organizations also face some problem from the shareholders when an organization decided to implement CSR strategies in their daily operations, the costs tend to increase due to these activities and these are paid by the shareholders of the organization and we know that the main purpose of all the shareholders is to get economic benefits, not to increase the cost.

Theme 2: CSR, HRM and Sustainable Performance

After discussing the major themes related to CSR, HRM and their impact on sustainable performance, the attention was carried on with some other possible factors that could affect the

sustainable performance in the hotel. Therefore, after the deep study of interviews, it was clear that there are some activities and actions that help to increase sustainable performance. Some of these actions are on the individual and some are on the organizational level. When it comes to the activities and the factors that foster sustainable performance, interviewees responded with individual and organizational level motives. We were also looking for their understandings of the possible advantages that result from participating in these activities, on both organizational and individual levels. As a final question, we have looked at the participants' views on what could motivate them to contribute more to sustainability efforts in this hotel. Major outcomes that our interview questions yielded, on this part, were grouped in following two factors 1 internal factors 2 external factors.

Sub-theme 2.1: Internal Factors

As the researcher mentioned earlier, in the benefit of CSR theme, that employee engagement and employee wellbeing are important for the organizations to gain a competitive advantage and achieve sustainable performance. Some participants believe that when it comes to the factors that motivate the employees to be engaged in organizational activities, greater emphasis has been placed on training and development, economic incentives and the opportunity to contribute.

a. Training and development

For all the participants the focus on training and development has been grown and its importance for the sustainable performance is valuable. This focus, as articulated by the participants, was, therefore, to provide training and development to better engage in sustainable initiatives and to assist with delivering and implementing the business strategies to achieve the organizational goals.

> P3: Obviously, training has a significant impact on performance and it is becoming more important in an environment of extreme competitiveness. We usually arrange training programs for our employees so that they can get knowledge and will be able to compete.

Other participants also highlighted their focus on training programs to help them feel more comfortable and confident in dealing with guests.

P2: We are providing training courses to our employees, these training courses give them the confidence to deal with guests. They also feel valued.

Furthermore, during this discussion, one participant acknowledged that the employees felt proud as a result of being sent for training. As a result of this, the employees gave their best in return.

P1: It is obvious that the employees appreciate these training programs. It makes them feel proud about their job, gives them job satisfaction. So the employees also want to give their best and ensure they perform very well.

When the question asked about the limits of training in a year, the interviewees responded that there was no limit of training courses and programs.

P1: There is no limit…Whenever we feel that we have to arrange a training session for our employees, we arrange it. It depends on time and situation.

Participants 3 also stated the importance of monthly training on sustainable issues

P3: Yes, we have dedicated meeting monthly on CSR or sustainability issues.

In a more detailed questioning of the importance of training and its impact on sustainability performance, participants 4 acknowledged the practice of training as a principle that enables the employees to integrate the firm's performance with environmental issues.

P4: One thing that we encourage is to engage our employees in the training programs. What we try to do is to provide a better understanding of the effect of training on firm performance and environmental issues. These programs provide useful tips and techniques to reduce hazardous emissions and improve the environment.

Therefore, training and development are revealed through the participants' gratitude towards seeing results and being involved in their jobs that gives back to the community. Understanding the importance of training boosts the participants' attitude and encourages employees to get involved.

b. Economic and social Rewards

Employers provide some privilege in the form of social and economic incentives to the employees. Economic incentives were described as an important tool to motivate employees for better performance in the hotel. Within the discussion on economic rewards, almost all the participants agreed that profit-sharing (bonus) played a significant role in individual performance. According to participant 3:

P3: The hotel provides economic incentives to the employees in the form of bonuses and some monetary gifts. Our hotel also helps its employees in their bad times, also whenever they need some support. All the employees know about it that's why they feel good and motivated. It is obvious if the employees are motivated they show better performance in the organization.

In addition, it would appear from the data that the hotel also provides health insurance and medical treatment to the employees and also to their families and this has resulted in a great focus on efficiencies. As one employee shared his view:

P4: "We want our employees not to be worried about their health that why our hotel provides insurance and medical facilities not only to the employees but also to their families."

Some of the participants also discussed the significance of recognition and praise. They acknowledged that employees liked to be appreciated and valued by simple things. They also stated that employees felt blissful when their managers and CEOs celebrated their achievements amongst colleagues.

P1: "We arrange an event yearly. In that function, we give them Essa Khan Honesty Award. We also give a certificate, signed by the HR manager and GM with the letter of appreciation and with an amount as a reward and with this he or she gets recognition because when we call someone on stage and ask "what is your honesty?" the employee feels proud. We also make a recognition wall on which we paste the pictures of those employees."

Similarly, another participant presented an example of social incentives (certificates and awards) provided by the hotel.

P2: "It is a kind of welfare organization. It places much more attention on workers' personal and professional development. When you fulfill your targets, the hotel gives

you awards with the gifts.”

He continued to explain that the hotel provided free education for the children of employees.

P2: “In our hotel, some employees are from poor families. They can’t afford the school fees of their children. Our hotel provides free education for them and also supports their families with grocery items like rice, flour, sugar, cooking oil, etc.”

Within this, a participant also stressed that unfairness and biasness in reward systems for employees also exist in the hotel. Personal connection and favoritism play a large role in career success. She mentioned that:

P1: “Here I am telling you another thing ... if I talk about a general employee of a company, not in the perspective of HR, I think the issues are because of the biasness or favoritisms (annn).I have always been hard-working, but maybe not such a favorite. It has some reasons in the company. It creates a lot of problems for my career because favoritism is a bad thing and a big hurdle for future achievements”.

However, only one participant claimed that the hotel follows the biasness and favoritism in giving rewards to the employees. This attitude was also viewed negatively in the organization as it does not do justice to the sustainable performers. The participant considers it as an act of discrimination that adversely impacts the performance. Additionally, Hemmert, (2008) indicated that traditional rewards based on seniority and nepotism basis have now been substituted with performance-based incentives, but still one participant noticed a traditional reward system in the hotel (Peltokorpi, 2011).

c. Opportunity to contribute in taking decisions

The opportunity to contribute emerged as the third factor that motivates the employee for excellent performance. Interviews revealed that employees are provided with the opportunity to contribute in making decisions about the projects to provide excellent service. The participants stressed that employees of the hotel could make planning and take decisions in their jobs. They

think that by providing this opportunity, employees are also encouraged to make their own decisions and support them in front of the management.

> P3:"For me it is more than everything. If your seniors allow you to take risks, you feel trusted and valued. It makes your work feel satisfying and worthwhile. In my opinion, employees are the big asset for the organization, if you value them today, they will serve you benefits in future".

Participants 2 added:

> P2: When employees were perceived as being supportive of taking the decisions and positively provided feedback, this made the employees feel trusted. As a result of this, you get an awful lot back from them."

When asked how important this opportunity to contribute in decision making and planning was, the participants described it as a retention tool and valuable attraction.

> P1: Again I believe that when you allow all the employees to involve in meetings and all the activities, they get encouraged and this keeps them highly motivated to perform well. So it is an important tool to attract and retain employees.

Interview data showed that the opportunity to contribute helps in enhancing employee performance, helps the manager to identify an individual's strengths and motivates them to assume more work with more responsibility and give their best.

d. Employee well-being

Research participants explained the contributions of CSR initiatives and their impact on employee well-being. Employee wellbeing has been considered a significant part of corporate sustainability and CSR. It indicates that because of the CSR practices in the organization the employees will be in an optimistic state, socially, mentally and physically (World Health Organization, 2017).

> P3: My Hotel's CSR practices enhance its employees' wellbeing by satisfying their spiritual, psychological and physical needs. That is the reason they are happy in their personal and professional life and don't want to leave this job.

The emphasis on, CSR practices, physical and psychological well-being raised repeatedly in interviewees' accounts and it is also observed by the statement of Participant 4:

P4: CSR is also very important for employees' physical and psychological well-being. As we know that CSR activities are always beneficial for the employees working in hotels. If we are planning for the CSR strategies and talking about the execution then we involve all the employees in it and believe me that they feel confident and relax. Our hotel is the only hotel in Pakistan dealing with CSR activities so employee well-being is the foremost concern of this hotel.

In their interviews, the participants expressed that due to the CSR activities in the hotel, the concept of equality and non-discrimination is prompted. The interviews revealed that in the social responsible organizations the employees are directly or indirectly treated equally with care, and the hotel supervisors try to resolve the employee's problems regarding their personal or professional life organizations (Glavas and Piderit 2009; Jayasinghe 2016).

P2: We feel convenient in our hotel because the management of our hotel is flexible for its employees. For instance, in our hotel, there is no discrimination between males and females. All the employees are treated equally. Our HR department takes care of all the employees. We all are like a family and always available to solve the personal and professional problems of our people.

Data also revealed that in socially responsible hotels, the employees tend to be more satisfied and motivated with their lives and work and are not keen to quit their jobs. (Brieger et al. 2020). Therefore, the role of organization is included giving emotional support and understanding of the importance of family to employees to enhance their commitment level towards the organization.

P1: I am lucky that I am working in this hotel that is dealing with CSR activities. Our hotel believes in investing on its staff to provide education and training to perform well also believes in non-discrimination, freedom of association, ummm… staff development, equal opportunities and protection of human rights. I would say that in this type of environment it is obvious that employees feel confident and motivated towards their jobs"

The data shows that organizations undertaking CSR strategies and practices in their operations can behave more efficiently towards the employees and the environment. If an organization is viewed as socially responsible in favor of the community and is fulfilling its social obligations, employees also tend to assess it responsible towards them. According to Page and Vella-Brodrick, (2009), well-being is an important component of individual health. So, all the organizations are keen to promote employee well-being. The above comments of managers show that CSR professional is involved in employee well-being. The adoption of CSR in the organization helps HRM to address employee being. Therefore, the findings here offers a wider perspective that CSR practices in the hotel help to broaden the scope of mental and social well-being of employees

e. Employee engagement

Another sub-theme that emerged from the theme of CSR and performance was employee engagement. It is one of the most significant themes discussed by all the participants. It was mentioned by the participants that CSR-driven activities motivate employees to engage in the workplace by providing social and environmental benefits. As one participant said:

P2: HR staff is involved in the implications of CSR strategies in the hotel for the benefit of employees. If the employees feel good, it is obvious they would be well engaged in their work.

Participants conferred in their interviews that the employees are the assets of organization. Employees feel committed and more engaged to the companies when they are being acknowledged. They also stated that socially and environmentally responsible organizations provide inspiration to their employees and they take pride in working for the organizations where the management implement strategies for the employee's benefits that impact positive social change.

P4:Hmm…there are so many good opportunities and rewards in the form of increments, recognitions and promotions if you work hard with it and these opportunities keep them engaged and motivated.

It is also supported by participant 3.

P3: You see that we usually arrange and organize CSR-related activities to let them aware of the benefits of CSR. We noticed that these types of programs motivate our employees to get involved in more socially responsible initiatives.

When participants were asked about the benefits of sustainable activities in their organization and their impact on them, some talked about how their involvement in CSR activities creates a good feeling; that appeared from the data that implementation of sustainable activities from the employee perspective increases employee engagement in sustainable activities.

P1: Yes, obviously, I can say that these types of sustainable related activities in the organization enhance the value of the employees and I feel proud that I am working in this hotel that is focusing on ethical practices and CSR initiatives.

All the participants have noted the "sense of pride" as a crucial advantage from involving in an organization`s sustainability practices. They also revealed that they feel a sense of satisfaction and pleasure to be an employee of a company that is engaging in these activities. These positive feelings were described for instance in the following ways:

P2: Off course… I want to be a part of this type of organization that takes part in CSR initiatives and gives us respect…ummm… I feel satisfied and get more engaged to be a part of these sustainable projects.

An engaged employee is familiar with the business perspective and works along with colleagues to progress performance within the job for the benefit of the organization. Some of these studies have shown that there is a significant positive association between CSR and employee engagement (Potdar, Guthrie, Gnoth, & Garry, 2018). Duthler and Dhanesh (2018) revealed that the perception of CSR activities influences the level of employee engagement.

f. Ethical Culture

Culture plays a significant role in the organizational life that represents the key values, functions, assumptions, symbols, behavior and activities. Therefore, the idea that culture is the main indicator in influencing sustainable strategies is discussed in the interviews. Interviews revealed that organizational culture is a key driver to improve the organizational and individual performance and environmental practices at companies. One of the participants responded:

P1: I would say that culture plays an important role in the hotel. You know that our hotel is one of the biggest hotels in the world so our managers are very sensitive in developing an ethical and sustainable culture in our hotel to improve its quality

Another participant continued it by saying that

P2: Usually the culture of the organization represents its personality that has a very deep impact on social and environmental practices.

The interview data revealed that HR could contribute to implementing an ethical and sustainable culture in the hotel.

P3: The management support and the collaboration between HR and CSR departments and sufficient resources help in promoting a sustainable ethical culture in the hotel.

This is also supported by participant 4

P4: Our HR department has very good members and they always focus on implementing and promoting the ethical culture in the hotel. So, yes I believe that HR is the key driver to develop an ethical culture in the hotel.

For these participants, HR managers are the promoters of ethical culture in the hotel by implementing HR practices and CSR activities.

P4: Both CSR and HR Managers have a crucial role in ensuring the implementation of ethical policies in their respective areas. Without the support of HR and CSR managers, any organization would not be able to promote its ethical culture.

It has also been noted that the sustainable and ethical culture of the organization also considered a key element to promote an open and friendly environment for all the stakeholders

P3: If we consider it from the customer's perspective then we provide an open and friendly environment to all of our customers, we always take care of their needs and give respect to them. Because if you talk to the people about their experience they always talk about the culture of the hotel and the behavior of staff. Moreover, If you see our vision and mission then you see that our main aim is to give value and priority to our guests.

Sustainable and ethical culture ensures that in the hospitality industry the customers are cared for and receive desired respect and integrity by filling their needs. It is a common concept in the hospitality principle that a guest or customer is a king and without them, the hotel cannot achieve a competitive advantage.

g. Shared Objectives and Results

A significant concern of HRM is to ensure that HR practices align with corporate strategies. Data from the interviews revealed that HRM has a fundamental role in managing CSR activities in the hotel to achieve the CSR and quality standards. The participants also expressed that how sustainable social and environmental initiatives (TBL) are incorporated with the HR practices in their hotel. They provided some insights into how they perceive the role of HRM in supporting their organizations' environmental goals that lead them to achieve CSR standards. One participant stated that:

> *P1: Yes, I would say that now we are more concerned about sustainability-related issues like "triple bottom line". Our CEO and all the managers also express their concern to include both social development and ecologically sustainable practices in their policies. Umm… in our new policies we decided to collaborate both CSR and HR activities to promote environmental, economic and social initiative and to achieve more CSR standards. I believe that HR managers have a significant role in developing and ummm… implementing the triple bottom line activities.*

Nearly all the participants brought up their observation that both CSR and HR manager's support is very important in achieving CSR standards regarding social and environmental strategies. R3 pointed out that a strong relationship between CSR and HR departments would contribute to strengthening the social quality and environmental awareness.

> *P3:I would say that it is not only the responsibility of one department to improve the quality standards in the hotel ummm…but it is the collaboration of both departments (CSR and HRM) to improve the service quality and give awareness about the importance of environmental and social sustainability.*

In addition it is also noted that hotel A has achieved CSR certificated and quality standards to improve the quality of operation and reduce the adverse environmental impact, such as "ISO 14001: "Environmental Management Standard", ISO 9001: "Quality Management System", and OHSAS: "The international Occupational Health and Safety Standards". All the participants stated in their interviews that their hotel is the only hotel in Pakistan that has been awarded these standards and certificates and these are considered the most required CSR standards and certificates regarding quality and environmental issues achieved.

P2: You know that we are living in the populated world and the people are not taking care of this earth. Our sustainability and HR department always focuses on improving and preserving the quality of the environment. I would say that our HR and CSR managers are providing a family-friendly environment to our employees and customers because of our conscious behavior towards the environment and the quality we have been awarded quality standards and CSR certificates. I'll provide the detail of these standards and certificates in writing.

One participant (CSR manager) stated that it is the goal of the overall organization to make a significant impact on the environment in which the organization is operating. He also noticed although they do not have any issues to engage the employees in sustainability initiative he stresses that HRM could be more dynamically engage in supporting the corporate's eco-friendly policies and practices

P4: If we are planning the CSR activities and talking about the execution then we usually involve HR managers to discuss how to develop and implement these strategies because the influence of HR on all the things is very high. Now I am telling you the reason. All the activities associated with the subordinates are linked to our HR. and our HR and CSR activities are directly related to our HR and indirectly related to our associates. So it is necessary to involve HR to integrate all the things.

h. Promote Sustainable Performance and CSR focused culture

The empirical result of this data shows that HRM plays a significant role in promoting and enhancing CSR, as it contributes to sustainable performance. HRM and sustainable practices in organizations highlight the importance of HR practices for organizational outcomes. Most of the

participants were very much aware of the linkage of CSR and HRM and their impact on performance.

> *P1: There is a reason if we appoint a CSR manager and plan a xyz activity on xyz date, then the involvement of HR is compulsory because the HR manager will involve the associates in all the plans with CSR managers. So, to have a better result, it is necessary to integrate CSR and HRM and the integration of CSR and HRM have a positive influence on the overall performance.*

Another participant added it by saying:

> *P2: We have many benefits on different types of allowances, travel allowances, health insurance. As we know that it is a faced paced and dynamic industry so our hotel is also receiving a lot of advantages and benefits such as a friendly environment, trustworthy staff, market value in the world. In today's era, the most important thing is to gain the competitive advantage that we achieved.*

> *P4:Definitely, in our hotel, this engagement is very important. Yes, because you know that it is strongly related to the overall performance of the organization and we are doing a lot to integrate both departments in our strategic plans to get favorable results.*

After seeing that participants were quite well aware of the integration of CSR and HRM and its impact on organizational performance, a question regarding the "CSR foster culture" came as subsequent. Therefore, to understand the advantages of being sustainable via the integration of HRM strategies and CSR initiatives, participants responded according to their understanding of the concept that has been created internally within the working environment.

> *P2: Obviously, it is beneficial to integrate both, yes, HR and CSR in the organizational strategic plans and activities because the integration of both HR and CSR would foster CSR focused culture and ultimately enhance the performance…umm…because if your hotel is engaged in CSR focused culture, it would lead high productivity and positive employee engagement. So I think it is really important to integrate both CSR and HRM. The whole point is not because it is a good thing. On a very big picture, one benefit is, it helps the HR department to recruit and finally motivate CSR-focused employees.*

Therefore, it became apparent that CSR-focused culture in the organization is important to motivate and retain human resource talents and this, in turn, improved their competitive positions.

For some of the participants, economic, social and environmental sustainability is a positive indication, the employees and managers are taking the proper steps to operate the business without harming the environment which in turn leads to performance.

Sub-theme 2.2: External Factors

a. Government Regulatory conditions

During the interviews, some regulatory conditions were repeatedly brought up and these government regulations can be considered to influence the overall performance of the company. Interviewees perceived that in Pakistan the government regulation and regulatory agencies create problems for the hotels to develop and implement CSR initiatives and to solve social issues. One participant mentioned that lack of interest by the regulatory departments is a major hurdle in CSR initiatives.

P2: We tried to work on the social responsible issues but we notice that government regulatory agencies make things complicated. As I mentioned before that we are involved in CSR activities and sometimes we have to work with the government, but most of the time we do not receive any response from them.

Similarly, participant 1 articulated that

P1: I would say that our main aim is to provide benefits to the community and also the government. But in our country, the government is not the supportive and the regulatory environment is not supportive for us.

Participant 2's statement explains this understanding

P2: There are various reasons in the organizations. Just like if the organizations make some policies, then because of our culture and laws these policies are just in the documents not in the execution process. In Pakistan, you know that it is difficult to implement all the policies because of our legislations and especially the feudal system.

Participants also articulated that in Pakistan the main problem is to implement the rules and regulations.

P3: We have our code of ethics, rules and regulations. There are laws in practice, but the problem is in the implementation of these laws. You know that in our county most of the people

are unaware of laws and they don't want to follow them. Although these laws are in their favor they don't care.

One of the participants also noted that CSR is not a well-known concept in Pakistan because of the lack of collaboration between government and organizations.

P1: "In Pakistan, the CSR is not a well-known concept and needs more attention as I think there is a lack of awareness among the public and the other reason is that we don't have collaboration between government and organizations to deal with the social and environmental issues"

During the interviews, it has emerged that due to the unemployment and poverty in Pakistan, employees usually compromise on CSR because of the non-supportive attitude by the government. They just want to rescue their jobs.

P1: Due to the economic crisis of Pakistan, most of the people lost their jobs. As Pakistan is a poor country and it is quite difficult for Pakistan to sustain its jobs. Because of poverty and the unemployment rate in our country, the employees don't want to lose their jobs. They know that if they lose their jobs, the government will not support them, so they compromise on socially responsible activities.

Similarly, another participant presented the current situation of the economy and its impact on the employees:

P4: We know that most of the employees want to involve in CSR activities but both local and international economies are in recession, so they can't afford to participate in these practices. At the moment, ethical business policies are like a dream and no businessman is ready to think out of the box due to less awareness and the absence of laws at the Government level.

b. National culture

National culture shapes the way of thinking and sets the framework for what is considered to be the means of achieving sustainable performance. It is always "someone else's" culture because it is made up of specific people who express themselves by its mean. Therefore, national culture plays an important part in organizational performance. National culture is understood as

one of the dimensions of the environment, and environmental activities, influence the way subjects function within it. Every nation has a different culture that has a different influence on organizational activities. As stated by P3

P3: "There is a lack of a distinct strategy and policy dealing with organizational activities in Pakistan".

This is particularly visible nowadays when companies engaging in business activities on international markets are confronted with many different national cultures. These cultures shape the values, norms, behavior of employees and contractors of international companies. Most of the Pakistani hotels still have not developed strategies to manage waste through recycling, reuse and reduction. All respondents agreed that waste management in Pakistan is not well managed. They noted that waste management in the Pakistani hotel industry needs serious initiatives. They especially noted that despite the efforts in the hotel to recycle this was not followed through and everything ended up in a landfill.

P2: All types of rubbish mixed and the TMA (municipal committee) trucks take it to the landfill. I think that recycling is a massive industry in some countries but in Pakistan we still very behind in this regard.

P3: Well, our hotel is struggling to separate the different types of trash for recycling. But, you know that in our country we don't have a proper system so, at the end of the day, most of the garbage going to the landfill.

Despite the scarcity of natural resources and water in Pakistan, not all organizations are trying to achieve sustainable environmental goals. The organizations just apply the sustainability measures in their operations, when they are applying for accreditation, as the participant anticipated, more needs to be done in this respect to display these policies practically.

P4: "The concept of sustainability and social responsibility is still in initial steps in Pakistan, so these initiatives are not properly taking place in our country because the organizations and government are not working together to develop and implement the sustainable practices, hotels just practicing sustainability measures or when they are applying for accreditation"

.   Similarly, another participant presented that:

P3: "It is very difficult in Pakistan because of its weak economy. I believe that it is not the responsibility of businesses to educate people and organize training programs for them. Because in developing countries like Pakistan it is quite difficult to run a business because in Pakistan we don't have enough resources to access human and financial capital. Although owing these products is helpful, it costs a lot".

4.4. Findings of Qualitative Study – the UK

A series of personal interviews have been conducted from the UK hotel, from which four major themes have been identified. These themes address our research questions comprehensively. For instance, the hotel based in the UK has separate action plans to promote performance through CSR and HRM and both variables have different mindsets among employees. Similarly, HRM and CSR in combination form, have an entirely different but important relationship with sustainable performance.

Table 4.8: Themes and Sub-Themes for the UK

Themes	Sub-Themes
1. What is meant by CSR (the same theme used for Pakistan)	1.1. Environmental Dimensions of CSR
	1.2. Social Dimensions of CSR
	1.3. Economic Dimensions of CSR
2. CSR, HRM and performance	2.1 Internal Factor: a. Positive Work Climate; b. Satisfaction; c. Motivation; d. Innovation; e. Ethical Culture; f. Shared Objectives and Results; g. Provide Training; h. Rewards System; i. Fostering Teamwork and Shared Responsibility; Well-designed Relations of Employees and Manager
	2.2 External Factors: a. Policy Enforcement to follow the Code of Conduct; b. *Government Strategies to enhance the organizational reputation*

Theme 1: What is meant by CSR

This section consists of the subthemes that were generated from a deep study of the literature and are presented here as subsections under the main heading of the extent of CSR adoption. In this case, it is observed that the organisation undertakes many social, economic and

environmental activities. The results of this theme suggest that managers interviewed consider a wide range of environmental and social initiatives. They showed that the various participants of the hotel act to participate in improving the quality of life of the community. The data for this theme has been organized into three sub-themes, which are now explored in more information. The degree of CSR implementation requires how far the hotel has implemented and gone with CSR engagements.

Sub-theme 1.1: Environmental Dimension of CSR

Hotel B is working toward promoting actions to make their hotels more sustainable and reduce their impact on the environment. The hospitality sector in general and hotels, in particular, have a dramatic negative impact on the environment through water and energy consumption, use of consumable and durable products as well as waste creation including solid, hazardous and food waste. Hotels consume a very large amount of energy in order to operate, provide light, fuel and other needs that require power. For bathrooms, laundry and other activities, such as cleaning and maintenance, water is required. The disposal of paper, bulbs, furniture, appliances, food and more are the reason for the generation of waste. All working for the recycling of waste into the organic matter has been performed by the city council by establishing environmental management practices along with waste management practices. In this study, the respondents noted that their hotel currently implements initiatives to manage energy and adopts several waste management strategies, aiming to reduce or prevent resource consumption and reduce its waste to landfill. Here are some examples:

P7: We have already been using useful plastic. We are focusing on eliminating the single-use of plastic glass to any other materials. Umm...I am looking for eradicating single-use items in the hotels that make prove difficult.

P6: hmm…As we know that sustainability means using less natural resources to improve nutrition and reducing food waste. It means to reduce both obesity and hunger and obesity through availability improved education and availability of quality foods.

Another Interviewee wanted to ensure that his/her organization is managing the companies' impacts on the environment. Interview data revealed the hotel engages in CSR practices by reducing the usage of carbon vehicles to minimize carbon emissions.

P8: We are also very conscious of our carbon footprint so we are reducing the number of deliveries and amount of orders in the hotels. We are talking to the suppliers to have reduced the carbon vehicle and replacing them with electric vehicles. We are keeping for reducing the carbon emissions.

In this section, interview data described that CSR is a set of organizational initiatives that go beyond the notion of profit-making (Aguilera et al., 2007; De Roeck et al., 2014). Plantation, donation of money are examples of CSR initiatives involve in the hotel, supported the previous research (Kotler and Lee, 2005). Furthermore, preserving natural resources was also mentioned by the managers to support the existing literature.

P8: "Being the responsible citizen, [4] I have taken few initiatives such as saving of water waste, saving of energy by switching off the extra lights, installation of touch sensing water tap, minimization of paper waste at office level, the start of paperless working in official matters, cleanliness initiatives to keep the environment clean, and installation of dustbin aluminum distance".

P6: "As we know that sustainability means using less natural resources to improve nutrition and reducing food waste. It means to reduce both obesity and hunger and obesity through availability improved education and availability of quality foods".

Participant 5 and 7 also support this point by saying that they are concerned about zero landfills and for this purpose, the hotel made some contacts with the waste companies.

P5: "Our hotel has a waste policy in practices, we separate the rubbish into categories, plastic, cans, recycling cardboards and waste. We have a contract with waste companies to collect the waste. So we focus on zero landfills. We are also taking strong actions to reduce the plastics items in our hotel".

P7: "The concerned persons come to collects the waste. In case, they don't come, we have the resources to manage it by ourselves".

It might sometimes seem too expensive to amend or change current policies in regard to CSR within the hotel, but in the long term, greater benefits will be gained through implementing CSR strategies. The privilege of implementing CSR activities not only benefits the internal stakeholder (employees), but goes beyond to reach the owners of the organization. It's affecting

everyone, of course, because whenever you are doing it right, you might have to invest a little bit more money in the beginning, but the return on investment is almost immediate. We are seeing it as well, like for the electricity thing that we're trying to measure now, we see that actually, it's impacting a lot. We are paying fewer utility bills by going green. A clear example is that changing the light bulbs in the hotel to energy-saving bulbs cost the organisation a lot in the beginning because they are more expensive than conventional bulbs, But this action has proven to be cost-effective in the long run. Similarly, adopting technology has created positive impacts; the hotel has adopted technology and has replaced some old resources with new ones that are more advanced and more environmentally friendly

Sub-theme 1.2: Social Dimensions of CSR

Social responsibility is considered the fundamental aspect of business. The hotel is very concerned with the social aspects of CSR, mainly because it is considered a topic that cannot be ignored in the current business environment. The managers are also concerned with CSR, mostly in aspects related to the community. Being corporate citizens, the stakeholders of the community influenced a handsome number of hotels for the adoption of CSR. The demands of the communities offered opportunities for the hotels to interfere philanthropically or with market-oriented donation places that value the company in terms of competitive advantage. It was observed that in all the hotels offering CSR that the idea of CSR was understood as giving back to the communities. In this regard, one participant stated that:

P6: "Well… CSR is a two-way thing which means it gives good profit if you are doing well in a market. If someone is relying on us with his/her life, then we are responsible for their safety. At the same time, we are providing our services to the needy as well".

The respondents also talked about the CSR strategies and practices performed by their organization that would be known as social activities. In this case, the hotel performs many activities concerned with CSR strategies in which stakeholders (employees, customers, community, etc) are involved. This was stated by P3, who elucidated the significance of CSR and mentioned that

P7: "As you know that it is the responsibility of all the stakeholders to perform the sustainable activities, for example, as giving back to the community in return, you will receive benefit

yourself. Being sustainable and giving back to the community is not one person's job, it is everyone's".

It was clear that hotel B has invested in sustainable activities and is trying to maximise the use of its CSR strategy internally and externally, and this can be observed particularly throughout the initiatives and activities that the hotel is conducting. The organisation has involved its employees in these initiatives, as stated by participant 5, who spoke of welcoming new ideas from the employees:

P5: "It is crucial to involve everyone in CSR to end with a mixture of ideas and tasks from the employees, as we have employees of different nationalities".

All the participants mentioned that the main objective of their hotel is not to generate profit for their shareholders but to take care of all the stakeholders living in the society provide the training programs to the employees, by providing donations to NGOs, building schools, buying equipment for hospitals.

P8: "Our hotel is providing facilities to hospitals, NGOs, schools, supporting them with our team members. We are also involved in proving donations to the children who can't afford their studies. Our hotel has a CSR team that conducts social activities and programs to encourage the students and provide support to other local social activities".

These respondents pointed out that they see CSR as a way of responsibly spending the money the company has and how the company treats its society (internally) also has significant importance. All the respondents perceived CSR as something that goes beyond profit-making and their financial benefit. This is clearly illustrated by the following quotes:

P: "Most of the people think that this is a very big hotel and we are just concerned about getting money but honestly saying it is wrong. Our first preference is to think about the community".

Among the numerous initiative like various forms of charity and fundraising conducted by this hotel are a donation to charity organizations, offering jobs to disabled people to keep them a

part of the society, provide training to young ones, serving food to the homeless. In the words of P7

P7: "Well, these activities include provide training to their employees, talking to the school children, engage them in various entertainment activities, coaching youths with problems and also the blood donation".

CSR is a strategy that enhances the corporate image in general and has an impact on the employer brand as well. On enhancing corporate image, all the participants concurred that CSR enhances the image of their hotel and improves reputation thereby putting them on the map. Society looks up to them and speaks positively about them as such it boosts the image of the hotel in the business operating environment. It was noted by the interviews that their visibility in the community was an influencing factor for participating in CSR activities. Thus, CSR helps to cultivate a good working relationship between the organizations and the people in the community through a positive image. To further explain this one participant stated that:

P8: ...any company will tell you, they want to be a good corporate citizen to enhance the image of their brand/ company, people need to know our hotel as a giving company;...and therefore it's a brand that cares about people; we are not just here to make money out of the people and run away. We want to have a good bond with the community; people should see us as good givers and therefore embrace us.

Another participant stated that:

Our CSR always boosts our image as a company because people are able to know what we offer so generally CSR enhances our image. It's quite at a higher level.

Sub-theme 1.3: Economic Dimensions of CSR

The participants claimed that their CSR practices for employees and managers are affected by economic concerns such as compensation and benefits packages for employees and targeting employee cash compensation. They stated that besides providing services to customers and they should be involved in business transactions activities. The participants in this study articulated that

economic concern is associated with their CSR practices by giving financial support to the community.

P5: "We want a profitable business and it requires a lot to do. The company makes the employees more comfortable by incrementing their salaries. Our company does not command on the welfare of staff, we struggle for the betterment of our services in order to fascinate the customers but no pressure from the government authorities. All of this has been done for the satisfaction of customers as they have demands regarding value when they invest money".

The content analysis produces persuasive evidence of a relationship between the economic impact of CSR and sustainable performance. Analysis reveals that CSR positively influences the profitability of the organizations.

P6: "We are more concerned about our other sustainable activities to provide financial benefits and compensation to our employees and our guests".

Another participant also described it in the following way.

P8: "In our hotel, we always prefer that CSR must be in our business strategies. I would not say CSR as such, but the community has always been our focus. We don't think that CSR activities lead us to the loss but it's a good opportunity to gain different benefits from society. With the new regulation coming in, a lot of new developments are likely to take place. Firms will have to get out of the complacent mode and seriously get into doing some work".

All the participants shared their views that CSR has become a mainstream business activity and the hotel is investing more and more resources in providing public goods, and reduce negative externalities so the managers and employees have a responsibility for performing good deeds. One participant indicated when they implement CSR to the hotel they can achieve a sustainable competitive advantage the desired reputation and if the reputation of an organisation is enhanced, it could lead to financial benefits for the shareholders.

P8: "Yes, our hotel has been engaged in CSR-related activities and practices for some time and, we consider it one of our key tools to achieve a sustainable competitive advantage because we believe that the guests love to visit us and recommend us".

In parallel to P8, participant 5 stated:

P5: "As I already told you that we have a very comfortable environment in which we always think about the people rather than our profit. In our all strategies, we always prefer our stakeholders not only our shareholders. We know that by implementing CSR strategies and thinking out the stakeholders we can achieve a sustainable competitive advantage".

In addition, participant 7 suggested that

P7: Well, we were doing our CSR activities like providing compensation and benefits earlier, we were doing it only with some guests. Now we are spreading to all our guests and employee as well. So, if we have good relations with employees and guests, there are some benefits. First, it will improve our image in the society and second, by doing this we can attract a lot of people to visit us.

In regard to the implementation of sustainable initiatives and their relationship with the economic growth of the organization a participant also added it by saying:

P8: Most people think that implementing CSR activities in organizations would lead to economic loss. But here I want to add that if you implement the sustainable initiatives, it would create different benefits not only for the company but also for the society and the environment surrounding you for the long run.

Participant 7 also acknowledged that how that economic benefits help to engage the employees and enhance the reputation of the organization to attract customers.

P7: We actively participate in the financial matters of the company because with the financial benefits we can engage our employees and also enhance the reputation of our hotel. Ummm…We always try to improve our service quality to attract customers and guests.

The findings above are mostly consistent with Carroll's (1991) model of CSR, suggested that the economic responsibilities of the organizations are the foundation on which all the other responsibilities (social and environmental) rest. According to Carroll, (1991), the organizations have shareholders and their primary motive is to gain monetary benefits on their investments; employees who demand to receive fair wages also the customers/guests who want good quality

products and services at a fair price. Consequently, responsible organizations ought to minimize the negative impact on the environment by willing to pay for more socially responsible product and services managing carbon footprints, whereas attaining sustainable profits, and balancing these goals with the stakeholders involved, from employees to the overall community (Mattera & Melgarejo, 2012). Bohdanowicz and Zientara (2009) also emphasized the considerable effect of CSR-driven initiatives undertaken by companies in the hospitality industry on a host community's socioeconomic situation with whom they share resources

In the current study, 100% of the participants mentioned that their organization is involved in implementing CSR initiatives. It is supported by the study of Kotler and Lee (2005), they argued that the reason is organization see "CSR as a commitment to improving community well-being" via "discretionary business practices" and whilst Davis (1960) argues that "CSR is something that is not a direct economic interest of firms, much large organisation fell that have an obligation to incorporate CSR initiatives". In this study all participants interviewees indicated that with the volunteering and community projects, environmental soundness is also an integral part of sustainability.

Theme 2: CSR, HRM, and Performance

Referring to the influence of HR strategies and CSR practices to gain sustainable performance, the managers identified some factors to prompt the CSR and HRM strategies in the organization. In this section, the CSR, HRM and performance theme will be discussed through the lens of managerial staff used in this study. Sub-themes that were generated through interviewing respondents from the different departments are: internal and external factors to adopt the sustainable strategies. The following sections will discuss the subthemes that are derived from the main theme which is CSR and HRM influence among the participants from the hotel.

Sub-theme 2.1: Internal factor

a. Positive Work Climate

There was common agreement among all participants that developing and promoting a sustainable and positive work climate is essential to achieve sustainable performance, by guiding the employees in the hotel's different operational sector to follow, adopt and implement

sustainability practices in their operations and maintain high a sustainable and positive workplace environment. Participants 5 and 6 emphasised the significance of CSR programs in developing and promoting a positive work environment, in which all the employees felt important and tended to.

P5: "It is also important in terms of creating a friendly and collaborative work environment so that all the employees feel important. We usually arrange CSR programs to give the understanding regarding society and environment".

P6: "Yes, I do believe that hotels that have CSR strategy in their daily activities would motivate the employees that in turn increase the employee performance; we are aware that nowadays everyone is aware of the importance of being sustainable so we should develop a healthy and friendly environment".

Participants were also asked whether the existence of a CSR program would encourage them to work for society. All participants reported a significant impact of sustainable practices of the hotels on the organizational climate.

P8: "Well, You got a helping atmosphere where employees take care of each other. This type of environment is also important because they can easily understand the problems of the people and guide them to solve these issues".

Therefore, CSR is the responsibility that a company should assume other than economic responsibility, for example, environmental protection, taking people as the foremost, influence of corporate culture on the whole society.

b. Satisfaction

A strong sense of organizational identity emerged from the interviews with participants. The identity was so strong and highlighted so much by the participants that it led me to conclude that engagement in CSR affects organizational identity and that organizational identity is a dimension of employee engagement. CSR activities promote the identification of employees with their corporations. As stated by Participant 5.

P5: An employee is likely to develop a strong bonding to his or her organization that is involved in socially responsible activities like provide education and training, donate blood and some other charity works, it means always think about the community and the environment. Well, employees feel proud to identify with organizations with these activities.

Another participant asserted,

P8: Everybody in our hotel is thinking about it and doing it and it's a disciplined approach. Hotel B, the organization, its vision and mission, its objective is to provide benefits to the society and always think about the internal and external environment. That is the only reason, I am connected with it.

A participant stated that employees' awareness of CSR activities is positively related to job satisfaction, employee engagement and personal initiative. She argued that CSR initiatives and practices in the organization would enhance employee's self-esteem that leads to the involvement of employees in the projects.

P6: "We should be proud that we have the Global Umbrella (CSR) that highlights the water consumption, electric use, charity works and entire carbon footprint. Our hotel is trying to do its best when it comes to socially responsible practices. Well, there might be a big difference in the salary when deciding where to work, but for me, it is more important to consider these CSR activities than other things. Honestly speaking I joined this hotel when I came to know that this hotel is involved in CSR. So I am satisfied that I am working in a place that has a lower carbon footprint on the consumption of energy and fuel. All of the above reasons were taken into consideration when I selected the hotel to work for."

The employees are motivated by CSR as it helps in the development of needs of employee's achievement. It is the responsibility of the individuals to perform up to the expectations and to achieve the efficiency level, hence relating the achievement. The consideration of this factor gives rise to several parameters such as employee's quest for pride, fun and joy, devotion, learning and progress. These all parameters are found to be very significant when related to the achievement. 'Pride' and 'devotion' are the most enthusiastically discussed parameters in the literature. After them, it has been observed that 'learning and progress as well as 'fun and joy' are the most important parameters which play a vital role in the motivation of people.

P8: "In renewable, we state to be a world leader. Anyhow, for our profitability and the environment, it is important as we consider it beneficial, economically, for the future. But, for our staff, it is important. The reviews of our staff for our company is important. When they are out for a dinner or lunch, and if someone inquires them about their place of work, 'where do you work"? we want them to answer such questions stridently with pride, rather than answering it in a dispassionate manner saying 'oh, I work for'. We want our employees to tell people that how honored they are to work with us".

All participants articulated that giving back to society and protecting the earth's resources and the ecosystem as a whole, incorporates a system that is a part of their personal value system. They further stated that it was easy for them to relate the organization's CSR policies to their personal beliefs, which extend beyond economic benefits. In addition, the participants expressed their appreciation for the opportunity to get involved in community activities. They also stated that, the need to help improve the lives of others and establish a caring and friendly coexistence with nature are pertinent to human existence for many generations. For example, P7 stated

P7:I always wanted to do good for society and the whole environment because I wish my children and future generations inherit a safe and healthy environment. Whenever I think about the socially responsible activities of my hotel, I feel that I am the richest person on this earth.

Therefore, employees identify strongly with their organizations when they genuinely believe that collective interests supersede personal goals, and compatibility between their own and organization's values is higher. The positive image of socially responsible organizations not only elicits the engagement of employees' values and ideals (Paillé & Mejía-Morelos, 2014), but also enhances perceived internal and external prestige which, in turn, will result in sustainable performance (Kim, Lee, & Yang, 2015).

c. Motivation

In the process of understanding the CSR role in performance, a motivational force came out as a significant predictor for the employers. But this firce cannot be transmitted into the system because each individual has different personalities. Additionally, the employee feels positive in developing himself/herself as a good human being, respect to and by others and perform valuable work for the community development

P5: Well, here I want to say that I am not a member of the "Environment Action committee", hmm…but you know that it is our philosophy and I work within its code of conduct

With increased research employers these days have started to utilize CSR which has positively affected employees' motivation. To encourage employees' firms, hold a variety of events such as regular HR training & financial incentive schemes. Though these are important policies & practices, they do not achieve employees' shared vision sense with organization

similarly which can be achieved with a comprehensive CSR approach. As Harrington (2007) proposes, there is always something beyond material benefits that can motivate employees. In this regard, several scholars (Basil & Weber 2006; Zappala 2004) consider CSR as the most significant tool that can serve well for the employee's motivation that leads to sustainable performance.

P6: CSR is not only related to the donation to charities, with the help of it, but people also get ample opportunities to develop something new and beneficial as a result of their CSR activities. It is a gracious work, isn't it?

Most participants gave answers similar to that of P 7:

P7:"When you go out and participate in different CSR-related events, you get to see the difference. You get to see different people, you get to be exposed to a different environment, and when you come back to work, you feel good about contributing to the community".

This has also helped to increase the employees' level of performance internally, and they explore other departments' work as well, and not only by participating in outside activities. In the words of P7 and P8:

P7: "I realized that whatever we learn today, we will pass it to someone else tomorrow".

P8: "The organisation is not only focusing on business, but also on improving the employees, and how to make the environment safe for everyone".

This is a long-term goal that motivates the employees and increases their level of awareness and performance. This happens only if the message from the organisation is clear as to why they are participating in CSR-related activities.

d. Innovation

The integration of sustainability-related aspects and innovation can be beneficial for business: they can reduce costs (e.g. through an energy management system), reduce risks (e.g. through enhanced safety features), increase sales and profit margins via Intermediaries driving eco-innovation (e.g. through the introduction of premium organic brands), increase reputation and brand value, become more attractive as an employer (e.g. through better alignment between personal and company values), and build up innovation capabilities (Schaltegger, 2011). Despite these potential benefits, dealing with sustainability-related issues constitutes a challenge to most organizations. That tradition of innovation is accompanied by the pervasive practice of vision, clear core values and mission, together with important essentials for further promotion of innovation,

taking risks, generation of ideas, explorations and resolving the needs of the world. Participant 5 said,

P5: Our hotel is known for an innovative one but it's more than a hotel as per the services it provides as it cares for the community.

Moreover, in a culture of learning, co-creation, collaboration and agility, all the participants are more committed to work with innovative approaches and means in order to improve lives as well as community, as they applied them in the next invention towards the designing process. P7 notes:

P7: It is necessary for all the businesses to make sure about their profit and loss as well as considering the economic component in the analysis, but there are some companies who consider everything for the economy. To make it profitable, those companies do innovations and make strategies to gain profit. On the contrary, we, by hook or by crook, manages a way to balance all the three components as we still have a firm belief in the fact that what goes around comes around

Furthermore, P8 has paid attention to the innovative sustainability system, which is known globally as the first system to establish online sustainability and use social media to communicate and spread the news about its CSR activities. They also mentioned that when employees have the opportunity to work under this umbrella, although the financial benefits are important, the employees change their behavior through the right awareness, gained from their employer, which leads them to consider the carbon footprint in their choices.

P8: We were the first brand to introduce an online sustainability system ten years ago; so all our hotels are connected to the online sustainability system. So the Sustainable Aware is a registered trademark system where it is mandatory to update our data for each property every month on the issues of energy conservation and waste control, known as utility data.

Participant 5 is also supporting this idea by saying:

P5: We believe in one thing: if we want to change our hospitality industry and maintain our position as one of the largest operators in the world, we have to measure the impact of the consumption of resources on the organisation's performance. I would say that probably 60% of our bookings are based on our green score.

Essentially, innovation is a significant component in the development of a corporate culture with a firm commitment to CSR parameters such as vision, mission, and value

e. Ethical Culture

According to Mirvis et al.'s (2010) viewpoint about vision, mission, and values, CSR development is steady for all the participants especially when we talk about the alignment of an organization with the help of CSR principles. The guiding values, spoken by every participant, have been nurtured, cultivated and retained among all venues and activities of the company. There are few parameters, such as ethically high standards, transparency and upholding trust with several employees, customers, consultants, NGOs and government, which are extremely important and are secured by the managers on daily basis.P5 commented,

> *P5: While giving an interview, for a job, in a company, I observed how the values were driven into when everyone was discussing the values, core culture and the DNA of the company.*

Another participant explained that the freedom of employees for innovation and making mistakes in this process is dependent on the company's values-based focus, thus, making a way ahead of the company in the market and pulling it out in the duration of the financial crisis. Hence, it generated a spirit of collaboration by the prevention of breakdowns in the supply chain that would have caused certain inefficiencies and costs Other participants quoted corporate values as the essence of generating a bigger purpose due to which people clasp and to which their employees obligate. With the help of the comments of the employees regarding the ideologies of core, they made their organizations distinguishing, particularly in the field of public trade. The words such as unique, magnificent, pride, real and unbelievable have been used by them. P6 provided the following vision:

> *P6: Guiding principles, such as our values, are important for us above everything and how we perform such actions. Vision, yes. Policy, yes. All such things are critical towards aptitudes, but at last, there are only values that enlighten our ways.*

Hence in a broader sense such firms design policies to undertake organisational activities that promote CSR, possess a corporate culture that is conducive for CSR, environmentally sustainability, ethical and moral values and long-term goals of the firm. These policies reflect the underlying culture of the organisation, in which environmental and social performance, in addition to financial performance, is important that ensures long-term organisational sustainability.

f. Shared objectives and results

Hotel B has won a number of awards and certificates for its CSR projects and responsible corporate behavior, including Carbon Trust – Certificate for Reducing Carbon Footprint, Springboard Charity UK – The Corporate Responsibility Award, AA Covid Confident Accreditation and the Top Social Responsibility Awards.

P5: Our hotel won a number of awards for its CSR activities and sustainable corporate behavior. Well, we also offer training for our employees regarding being responsible towards society and environment, and we are lucky that we won corporate responsibility award. Furthermore, there was the Reducing Carbon Footprint and Environmental Protection Day, and we got the ' Carbon Trust award and Certificate for Reducing Carbon Footprint.

In the beginning, the hotel appreciated awards and certificates for undertaking sustainable initiatives and activities and similar activities to be competitive in the market. Nowadays the organization uses such awards and certificates to gain recognition and in order to enhance the brand image, thus influencing other industries and sectors to adopt sustainable and socially responsible behavior. It is stated by participant 5

P5: Hmm…awards and certificates are like an attempt to motivate other hotels to be sustainable and involve in the socially responsible activities. For instance, Hotel B is gaining prominence because of its social and environmental initiatives. Most of the people from different hotels might say, 'we should do something like this.

In addition it is also noted that HRM is one of the fundamental tools to achieve sustainability objectives. Therefore, the organizations should manage its capabilities and resources for the achievement of organisational goals and also CSR standards. The interviews have demonstrated the significance of a suitable HR strategy to achieve CSR standards. Hence, when the organizational social responsibility is stated in environmental, social and economic objectives, HRM should be focused on achieving those standards.

P6: Obviously, HR can improve CSR activities in the hotel. It can turn it into the organisation's mission to achieve quality standards and CSR standards. It is the effort of the HR department to introduce and implement sustainable activities in the hotel.

P8: We have an excellent director of HR and she is very focused and driven in regard to and making sure her team has all involved in different CSR aspects and it's not just the HR director,

you know, it's all of her team members within her team. And HR gets involved with things like sustainability and all the activities related to the society and environment.

P7: Well, at the moment, I think they're very much involved. The HR director is very conscious of that. She's also one of the key drivers of sustainable work, which is working on collecting money for the local community like charity and also works to improve the social and environmental activities inside or outside the hotel. So, she's one of the key drivers, of course. She's one of the key stakeholders in Digitalizing Paper flow in the hotel. So I think at this moment It doesn't need improvement. I think it's quite good to say that I have to. So here I want to say that it is the effort of the HR department to improve the CSR activities in the hotel and help the hotel to get different certificates, CSR and quality standards.

All the participants brought up their opinion that both CSR and HR manager's support is very important in achieving CSR standards regarding social and environmental strategies. One participant stated that the main purpose of the hotel is to become a global reference for CSR, and as a result, add even more value to this brand in order to expand its competitive advantage in the highly competitive hospitality industry.

P6: We expect to become a reference in the hospitality industry to implement sustainable strategies in our operations, environmental preservation, and addressing health. This is our mission and ambition. It is in everyone's minds and we are going to achieve it to become a reference in environmental protection, health, and consumer safety.

g. Training

In general, HR managers referred to employee development as one of the main features of a sustainable organization. Development becomes even more important in the hospitality sector as new skills and competencies, which do not exist now will be in demand quite soon. Concerning the use of various forms for employee development, the combination of internal and external training seems to be a common practice. Thus, fairs, internships, seminars and internal training using information technologies platforms were mostly mentioned. The process of preparing employees to reach the organisational standard is achieved through providing a proper training program that the employees require to convert their weaknesses into strengths. Training is more likely to help local employees, as they have limited experience in the relatively new tourism and hospitality sector. All the participants have a positive perception of the role of training in achieving

sustainable performance. There were almost no negative views of this practice. P7, who is working as a Human Resource Manager, stated that

P7: We implement a training system in this hotel, which would be a success in the hotel. When it was first launched we focused on local employees who have a diploma and who have been working with us for three years. Those employees were enrolled in a program offered by the hotel that helped them to work in the different departments in the hotel. They spent three to six months in each department. After two years, the candidate will have the choice themselves where they would prefer to work.

P5 claimed that focusing on the development and training of current employees was a key part of their success in keeping their business sustainable in the competitive market A P5 stated,

P5: The needs of the company outweigh the risks of training and exceeding the standards for succeeding in revenue and increased productivity. . . . [We implemented] an employee satisfaction program for rewarding employees for exceeding the standards and providing feedback for improving the company. [My] ability to implement successful programs was instrumental in sustain and improving my hotel through trial and error on several fronts dealing with day-to-day operations on several fronts that incorporate HR strategies.

In connection with the above quote, another participant identified the significance of the training programs of the managers for the implementation of sustainable activities in the organization. There is a training of HR professionals required for the implementation of CSR strategies. Huma, there must be allocation of budget by the finance department for the CSR strategies. There is a need of top management involvement to ensure the implementation of CSR initiatives. One participant spoke specifically about the training program in terms of providing them with confidence. When probed on how they felt when having these training programs, one Participant responded:

P6: I can help the customer with answering questions, gives me confidence, and makes me feel good. For me I feel very privileged because I work in this organisation; it's one of the biggest organisations for Cyprus' standards and it's one of the secure sectors still in Cyprus, especially with the last changes due to the economic recession. So, that's why I am feeling privileged.

Considering the opinions of employees and taking them into account, it is of great importance to invest in the training sessions to make the sustainable strategies clear to all

employees and ensure that they understand all the justifications for why the organisation has adopted sustainable activities and how it will help to improve the ethical culture across the organization

P7: There must be an increase in the training and development budget to accelerate the training of employees related to the promotion of ethical culture. hmm.. employees are the only source that can build the ethical culture across the hotel.

Interesting enough, the necessity for increasing awareness on act ethically becomes evident; the HR manager claims to be promoting the training

P5: Well regarding ethical culture within the organisation, it is important that managers understand the need for them to act ethically.

h. Rewards System

Another aspect related to the fostering of participation relies on a complex rewards system. As part of the sustainable initiative, most of the hotels are eager to align individual and organizational goals via a rewards system. Hotels mainly offered both tangible and intangible rewards such as financial incentives, public recognition and acknowledgment to their employees for reaching organisational goals. The concept of reward is defined as "something provided to the employees and viewed as meaningful and valued in exchange for work, can be financial in nature such as salary and benefits, and may otherwise be non-financial". All the participants claimed that the reward system is very important in the hotels to motivate the employees. Participant 5 described how rewards systems among the employees played a fundamental role in individual performance which in turn lead to organizational performance.

P5: Well, I am sure, that these economic and social rewards are necessary both for the individual and hotel. It is important to motivate him to perform better in the competitive market as this system is vital to provide a sense of purpose because it keeps you like alive on the job.

Participants attributed that HR management of the hotel should make more efforts to implement and promote the incentive practices among the employees. Participant 7 stated that

P7: Well, we do have this system into our organizational structures and I think it is important that you encourage and inspire them by giving something as a reward. You know that hotels can enhance their performance and reputation by implementing financial and non-financial rewards practices such as for instance, merit pay system and incentive compensation.

Additionally, the findings of the interviews pointed to a strong relationship between the monetary rewards and feelings of competence and recognition of volitional behavior. It was found that by offering economic incentives in a way that the workers are not aware of the timing, form and amount of the incentives, and by allowing employees more discretion in selecting meaningful performance outcomes. Interestingly, participant 6 acknowledged the increase in overall individual performance as a consequence of this linkage.

P6: Like, I said earlier that I do feel lucky to be a part of this hotel. I feel proud that I'm part of the HR management team and it would help me to understand more about the feelings of employees. So really, I am actively involved in all the strategies-making meetings. Believe me, if, yes, it's my personal experience, I would say that offering monetary rewards to the employees has a significant effect on the individual performance and you know what is feeling, if these are given in a way that employees are not aware of the timings, form and the amount, of these incentives, it would increase the satisfaction of competence, and they work with motivation which obviously, in turn, lead to organizational outcome.

In relation to the impacts of incentive practices on individual and organizational performance, one of the participants stated that the government and hotel management should make more efforts to promote the system of incentives among the employees to stand for sustainability practices.

P7: Absolutely. I mean, it makes it stronger, our HR department and the government play an important role in this matter and leads us the right way. They both do a lot of good things of course, to motivate the employees by providing incentives.

It was apparent from the data that non-financial rewards also hold a valuable role. The participants described the importance of praise and recognition and its impact on sustainable individual and organizational performance. They acknowledged that employees liked to be valued and appreciated by simple things. As stated by participant 5:

P5: Not only the benefits in the form of money, but our hotel also offers some non-financial awards for instance paid vacation, gift certificate, gift voucher, and recognition to the employee who contributes to meet the sustainable organizational objectives and goals.

P8: Our hotel uses recognition practices such as recognition plaques, award ceremonies, appreciation letters, and respecting one's perspective to motivate employees.

The reward practices convey a message to employees that their employability is cared for, and that their contribution is highly valued by their organization

P6: I mean…It is very important to us, as an organization to keep our people happy and you know that it is useful because you know that it conveys a message to the employees that they are important for the hotel and that the hotel believes in their abilities which in-turn enhance their feelings of motivation. Obviously, it can result in their feeling happier and more satisfied with their job and work environment.

i. Fostering teamwork and shared responsibility

Fostering teamwork and shared responsibility is emerged as a second factor that motivates the employees for excellent performance. All the interviewees seemed to have a significant opinion on this factor and all the participants felt that their hotel is actively engaged in promoting the teamwork for CSR engagement well. Teamwork is one of the important factors which plays a vital role in the productivity of employees and organization. Teamwork allows observing, analyzing and learning from each other. As stated by participant 5:

P5: Teamwork, I know that, yes, we're doing a lot of work in this regard to bring our employees together to work together for sustainability within the hotel. It is very important to us to promote collaboration among the employees so that they can understand a little bit further. Well, it is one of my responsibility to give the awareness of teamwork as most of the people are well unaware of the significance of the teamwork and its effect on the productivity.

All the participants recognized the significance of collaboration that would be crucial in reaching mapped-out organisational goals. Participants confirmed that working in a team is part of their organisational activities for various reasons.

P7: When we allow our employees to work in groups it produces a competent and quality workforce, enhance productivity, I mean, better interpersonal association in the employees foster the personal and organisational growth

The participants asserted that the hotel sector can enhance sustainable performance through coordination with different stakeholders (employees, customers, government organizations and local community) that can be done through initiating association with the local community and local companies and governmental organizations which can lead to the economic growth.

P8: As I said before that our hotel provides the opportunities to create the relationship between their stakeholders and local community enhance their capabilities through developmental opportunities, such as training, rewards, and by developing teamwork. It has a positive impact on the hotel, but not only on the hotel but also the whole country

It was apparent from the analysis of the data that when the employees work in a team, it enhances their psychological and physical well-being. One participant remarked that

P7: I do feel kind of lucky to be a part of this organization and to have colleagues like family and it is not something that you can choose by yourself. You know that this environment enhances psychological and physical well-being.

Another participant acknowledged that the community always supports those organizations that are actively engaged in sustainable initiatives and encourage teamwork to be responsible.

P6: If you work as a team, the community is very much supportive of whatever you are doing and you don't face any kind of hassles. Teamwork is not only to reduce aggressive behavior and negative attitude of the employees but also to gain support and cooperation in firm's activity.

j. Well-designed Relations of Employees and Managers

In terms of sustainable performance, the participants reported the significance of a strong relationship between the employees and the managers. The friendly environment within the hotel is one source of employees' motivation and leads to better personal and organizational performance and acceptance of the initiatives and activities. As described by P6,

P6: In my point of view as I told you earlier that it's important for the organization and you know that It is a good initiative for the hotel to provide opportunities to work in groups to encourage social, economic and environmental benefits. I mean, CSR practices and activities are motivational in nature, such as collecting money for the community, cleaning the gardens, where we realized that our employees enjoy themselves. For them, it is more than a picnic and social gathering.

Our interviewees reported that well-designed relationship between employees and management provided various administrative supports to the employees and also for the organization while implementing sustainable strategies in organisations. In particular, the friendly

relationship and coordination between employees and managers redesigned their functions to embed sustainable strategies and practices in people practices to promote sustainable culture in the organisation. According to participant 8 and 7.

P8: Absolutely, I mean, we try to involve our workforce in sustainability and social responsibility projects and initiatives. And I know that the HR here has been very instrumental in setting up a lot of different tasks we've done working with our employees. We know that if we engage our employees in these practices and strategies, it would definitely promote a friendly working environment in the hotel.

P7: Yeah, Well, I mean, when developing and implementing HR policies for hotel, I've said, we try to work in an ethical manner to foster strong ethical and responsible environments where the focus is on the development of a safe atmosphere and friendly environment between employees and managers to be successful in the hotel and also on the community level. We are also providing the opportunities to the current employees for enhancing their capabilities thru

Participants claimed that the managers should coordinate with the employees to ensure implementing the sustainability strategy for the hotel. They should continue to develop friendly relationships to apply strategic programs to reduce environmental and adverse social impacts. A participant articulated that

P5: Encouraging collaboration and promoting a friendly atmosphere among all the stakeholders either they are employees or guests is a part of our vision and mission. Well, in this regards the hotel management is trying to enhance the sustainability messages through various mediums. For example, motivate the employees and managers to take the initiative and encourage them to take proactive steps towards collaborative work. Thus, encouraging the environment of teamwork in the company is crucial to the success of any business. The management and employees should be involved and coordinate with each other to implement sustainability and improve the workplace environment.

Sub-Theme 2.2: External factors

a. Policy Enforcement to follow the Code of Conduct

Developing and maintaining policies was also regarded as an important role together with enforcing codes and practices. Enforcement seemed to be a common theme with respondents also referring to discipline, 'policing' and 'punishment'. As discussed by participant 5:

P5: You know that every organization has its policy to follow the code of conducts and there is quite a prescriptive view of the role of HR, as a department that does the functional things.

Other participants also highlighted their focus on the importance of HR in any organization and stated that

P7: HR people are seen as the people who know what the rule book says and who keep the institution safe from breaking the law.

Every organization has its common core values and code of conduct. Codes of conduct in a corporation dictate the limits of actions and decisions made by its leaders (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Kaptein, 2011). The responses provided strong evidence to suggest that HRM contributes to enforcing the policies to promote the business value among its employees. Nonetheless, there is a strong belief among respondents, to the contrary. For those companies without a mission statement, it is not possible to tell the difference between having it and not. Comments from businesses attaching value to their missions include the following:

P6: The values of safe operations and standards are derived from this mission…'it enhances our team spirit… informs and keeps everybody updated about the common purpose towards what we all strive to achieve, 'without vision, there is no inspiration.

Similarly, participant 7 found that

P7: We embrace a code of conduct and policies to follow those codes as part of our overall strategy and business values. Numerous initiatives have been put in place to ensure that we do our part to implement these codes.

Furthermore, one of the participants also revealed that the organization should have some values and norms for the long term. She stated that without the mission statement no organization can perform well.

P8: no one could excel in the company without applying the mission statement to their performance, 'there is indeed a buy-in to this mission but very difficult to measure the extent to which it enhances the values of our company' and 'it encourages employees in many ways.

However, even if there was a mission statement in place, which seemed to add value, one respondent pointed out that

P6: It is hard to measure how it penetrates to affect and motivate each employee

After seeing that participants of the interview were quite well aware of company policies and code of conduct and its impact on the organization for the long term and a short term, another participant continued it by adding the following statement.

P6: They appeared to appreciate work ethics as helping to bring down misconduct in companies, giving trust in the job and molding employee conduct and behavior in general.

b. Government Strategies to enhance organizational reputation

It emerged from the study that the hotel is influenced by government strategies and the related image concerns which prompt it to engage in any CSR activities. It was also noted that CSR practices are adopted to satisfy customers' needs and the government strategies are in line with the customer's needs. Customers are the driving force for business hence the need to prioritize them. One participant indicated that customers demand value for money as such they influence service quality hence they need to be considered and prioritized as key stakeholders. As stated by participant 6

P6: "Well, we are a part of the hospitality industry so here I want to say that in the hospitality industry customers and guests play a vital role. Because you know that if a person wants to spend money, he surely wants quality service and we are happy that our government policies and strategies always support us to be involved in sustainable practices"

As the driving force of the business, government policies influence the hotels to adopt CSR as a way of attracting and satisfying the customers over competitors.

P5: We have been engaged in CSR for some time and mostly as a hotel, we feel that's one of our key marketing tools because people are able to know us as a hotel. We're doing a lot of work in regard to sustainability within the hotel and all this is because of the support of our government. They know more about our services, our standards

Another participant asserted that currently, the need for sustainable hotels is a growing demand. Most people become more aware of environmental and social issues and have started to consider the environment in their choice of making decisions and they are more concerned about government decisions towards environmental issues.

P6: Yes! For us CSR is giving back to the respective communities; within the UK where we are based, and indeed everywhere need arises; we are a hotel that is doing well for the society and environment, and you know that our people become more aware of all these issues. And always want our government to make strong strategies to protect the environment. it's the responsibility of our management and government and right that we in turn give to those that are needy and need our services.

Participant 8 also added it by saying that

P8: if we think about years to go in the hospitality industry, it may not have been as to the forefront as it is now. I think that that's important. I think without it, we may not work in an ethical way as we may have done years ago.

The analysis of the interview transcripts reveals that the CSR program of British hotels is mainly motivated by 'legal compliance'. It may be noted that British hotels are facing extreme pressure from the government to increase profitability and reduce cost.

P5: If there is no fear of compliance then you will not do anything. If firms are not afraid of compliance then they will not pay even taxes.

It is also noted from the deep study of the interviews that British hotels view 'legal compliance' as a threshold level to pursue CSR and go beyond what is mandated by the law. Participant 6 articulated:

P6: Well, I am sure that we are already doing more than what is mandated by the law. It makes us feel good and valued.

4.5. Findings of Qualitative Study – Italy

The researcher faced serious issues in conducting interviews with Italian hotels as the hospitality industry of Italy saw a serious decline and financial issues due to COVID-19. After continuous efforts, only one interview was conducted and the data extracted one factor from the interview.

Table 4.9: Themes and Sub-Themes for Italy

Themes	Sub-Themes
CSR – HRM – Sustainable Performance	1. Internal Factors:

Theme 1: HRM participation in CSR in term of performance

We found that compared to the development of CSR, HRM has considerable roles in the implementation of a CSR strategy given that this too broadens and enhances its own strategic and operational credibility when managing CSR-related change, promoting employee participation and providing administrative support. However, these roles do not match with a 'one size fits all approach and vary according to contextual variables, including the nature and position of the HR department and CSR configurations. These three areas are now explored in turn.

Sub-theme 1: Internal Factors

a. Promoting Employee participation and well being

Employees are usually directly or indirectly involved in CSR programs. We found that HRM helped promote employee participation by various means subject to the scope and function of the HR department and the CSR structure within the organisation. This was mainly observed as HR facilitated employee involvement to reconcile the economic objectives with the social and environmental objectives

As stated by P9

> *P9: Through a relationship between strategy and human resources management, employees can increasingly feel an active part through certain focuses.*

She again said that

P9: People are the heart of the company: enhancing them, encouraging them, gratifying them and equipping them with the tools to improve their performance by taking care of relationships with other members by transmitting skills and knowledge means taking care not only of people but of the company itself.

P9: Many employees prefer to work in a company that adopts corporate policies and knows how to reconcile the economic objectives with the social and environmental objectives of

the reference area with a view to future sustainability. Many stakeholders/collaborators would like to be an active part of the company's decisions to help improve its environmental, social and economic impact.

b. Training

Another factor that emerged from the interview data is the importance of training to develop and implement sustainable practices. Because of the increased awareness of the growing sustainable practices, people are becoming more mindful of the need for adopting and enforcing CSR practices and HRM strategies. Training has become a vital priority and a challenge of the current time. When a hotel starts its operation or business, it may have a lot of negative and aggressive impact on society and the environment and the employees don't have knowledge of how to deal with them. Our data reveal that firms use effective training sessions to gain the strategic objectives of the organization. As participant 9 said:

P9: "In a rapidly evolving context, it is important to invest in the training and constant updating of its employees. Communicating your sustainability commitment to your employees, stakeholders and a wide audience in an effective way can have an important impact on the company's reputation, can help spread an internal culture of CSR and involve employees on sustainability issues, can contribute to increasing the transparency of a company towards stakeholders and affect the construction of relational capital."

c. Satisfaction

Another concept related to HRM practices in hotels is to satisfy the stakeholders. In general, the participant highlighted the significance of satisfaction of stakeholders with some HRM strategies in the hotel which is highly related to sustainable development. It seems that satisfying the stakeholders is perceived as one of the top responsibilities of business and is supported by a broad spectrum of practices. According to her hotels must focus on workers' satisfaction or health and safety operating in the company which offers a unique strategic position.

P9: The human resource management system is a means for developing the sustainability of the organization; training on issues related to CSR, rewarding virtuous behavior on the part of workers in the green or social sphere, opening tables for discussions with the trade union on issues of social sustainability, are just some examples of typically HR actions that can be functional to the development of corporate sustainability. The human resources

management system is an aim of sustainability, given that satisfying the stakeholder/worker and employees is a key issue of sustainability, and the social performance of companies is often also measured by including analysis of workers' satisfaction or health and safety operating in the company.

d. Organizational Culture:

The empirical result of this data shows that HRM plays a significant role in promoting and enhancing the sustainable organizational culture, as it contributes to sustainable performance. HRM and sustainable practices in organizations highlight the importance of HR practices for organizational outcomes. The participant was very much aware of the linkage of CSR and HRM and their impact on the sustainable organizational culture.

P9: Among the functions of those who manage human resources, there is the promotion of the mission, values and objectives of the company. A company that is consistent and solid internally is also a reality of greater appeal for talents who look at it from the outside.

From the interviews, it became apparent that CSR-focused culture in the organization is important to motivate and retain human resource talents and this, in turn, improved their competitive positions. P9 expressed her thoughts on the importance of sustainable organizational culture by saying

P9: To achieve the objectives of sustainable performance, the hotel must have an adequate internal organization management system. This means first of all having professional figures with skills able to understand and interpret the trends of the communicative context, to use new languages and tools.

4.6 Cross Analysis

In this section, three cases will be compared in order to find the similarities and differences. The first part focuses on dimensions of CSR and the second part focuses on CSR, HRM and their impact on sustainable performance. Based on the within case analysis, we found out how do hospitality industry shoulder CSR and HRM to realize sustainable development. Therefore, a table is created to show the crucial elements (Table 4.10). This table will guide to discover the driver behind these activities, which fulfill the purpose of this study.

Table 4.10: Comparison between Three Cases

		Case A	Case B	Case C
CSR	Economic	- Increase efficiency and productivity - Organization wants to earn more and more profit without concerning society - resource strained	- Earn money to ensure its survival - More concerned about society rather than their financial benefits - have enough financial resources	
	Social	- Regular volunteer activities - Donations - Giving back to the community	- Take care of all the stakeholders living in the society	
	Environmental	- Energy and waste management systems are not well managed - Scarcity of natural resources • Lack of awareness among the public on what the recycling • Behave in a narrow sense	- Waste and energy consumption management system - Purchase green sub-products install special equipment to cut down on pollution - Resources devoted to pollution control	
	Internal Factors			

CSR, HRM and Sustainable performance	Training and Development	- Raise employees' awareness by providing training - Provide career development	- Invest more in the training programs - Provide training program (Skills and morals)	- Invest more in the training programs to give knowledge to an employee
	Reward System	- Provide economic and social rewards to perform well. - Provides health insurance and medical treatment to the employees	- Recognition of employee performance - Economic and social rewards	
	Employee wellbeing and participation	- Employees feel motivated, safe, and valuable in the working environment - equality and non-discrimination is prompted - increase the sense of pride	respect employees personally enhance employee's self-esteem	improving the quality of life of the community as well as to the well-being of their employees
	Ethical Culture	- Promote an ethical and sustainable organizational culture - Ethical Values	- Avoid the culture of profit-making and their financial benefit - Design policies to undertake organisational activities that promote CSR	Promotion of the mission, values and objectives of the company
	Shared objectives and results	- Achievement of organisational goals and also CSR standards - "ISO 14001: "Environmental Management Standard", ISO	- Achieve continuous improvement in their environmental performance	- Minimize their activities' harmful effects on the environment

		9001: "Quality Management System", and OHSAS: "The international Occupational Health and Safety Standards".	- Carbon Trust – Certificate for Reducing Carbon Footprint, Springboard Charity UK – The Corporate Responsibility Award, AA Covid Confident Accreditation	- Sustainable development program, PLANET 21, ISO 14001 standard
External Factors	Government Regulatory Condition	- Lack of interest by the regulatory departments - Non-supportive attitude by the government - lack of collaboration between government and organizations	- Strong government strategies and policies towards sustainable activities - Legal Compliance - Extreme pressure from the government to increase profitability and reduce cost - Strong collaboration between government and organizations	
	National Culture	- Lack of a distinct strategy and policy dealing with organizational activities - Weak Economy	- Strong HRM policies to embrace the code of conduct in the organization - Strong Economy	

4.7 Summary

In this chapter, I discussed the findings from the manager's perspective in response to the research question set out in Chapter 1. This chapter discussed the main themes and sub-themes derived through the analysis of the semi-structured interviews qualitative data of 9 interviews conducted with participants from three different hotels in different nations. The two main themes from the analysis of Case A are "what is meant by CSR" and "CSR, HRM and sustainable performance". The sub-themes for what is meant by CSR are Environmental Dimensions of CSR, Social Dimension of CSR and Environmental Dimensions of CSR. In the same section, some dark sides of CSR have also been discussed. According to this framework, Case A started the process of CSR development and implementation through 'engagement' with the community development and sustainable environmental activities that encourage the latter to participate in the implementation of CSR projects.

The subthemes for the CSR, HRM and sustainable performance which were discussed earlier in this chapter are internal and external factors. The internal factors include training and development, economic and social demand, opportunity to contribute in taking a decision, employee well-being, employee engagement, ethical culture, shared objectives and results and promote sustainable performance. The external factors include government regulatory conditions and national culture. From the deep analysis of case B two themes emerged. 1) What is meant by CSR 2) CSR, HRM and Sustainable Performance. The sub-themes for "what is meant by CSR" are *Environmental Dimensions of CSR*, social dimension of CSR and environmental dimensions of CSR. The subthemes for the CSR, HRM and sustainable performance for case B are also internal and external factors. The internal factors include positive work climate, satisfaction, motivation, innovation, ethical culture, shared objectives and results, provide training, rewards system, fostering teamwork, shared responsibility and well-designed relations of employees and managers. The external factors include policy enforcement to follow the Code of Conduct and Government Strategies to enhance organizational reputation. Then the chapter identifies the main themes and subthemes that emerged from the analysis of case C. CSR, HRM and sustainable performance. The subthemes for the CSR, HRM and sustainable performance for case C were internal and external factors. The internal factors include promoting employee participation, training, satisfaction, and organizational culture.

CHAPTER 5
FINDINGS OF QUANTITATIVE RESEARCH

5.1 Introduction

Chapter 4 focused on the qualitative phase of the research. The present chapter focuses on the quantitative phase of this study. To carry out this research the data was collected from participants in form of survey questionnaires. After data collection, the present chapter addresses results and analysis based on the data to test hypotheses and proposed an integrative model to investigate whether it is good to fit Pakistani, Italian and UK contexts. This chapter entails the detailed description of analysis of the Quantitative Phase (including data screening and cleaning, description of population and sample, reliability analysis, correlation and regression analysis and mediation analysis by using Haye's PROCESS macro. The final section is reserved for a detailed description of integration strategies, principles and approaches to mixed-method design, notations and procedures with diagrams and finally, the conclusion of the chapter.

The structure of this chapter is as follows: Firstly, the descriptive statistics are presented in order to show the association between variables. Secondly, the results of the reliability and correlation statistics are presented. Thirdly, the results of the hierarchical multiple regression analyses are presented, along with the mediation analysis by Haye's process. Fourthly, findings and interpretation of the Pakistani sample are discussed. Followed by the findings and interpretation of the UK and Italian sample. Lastly, a synopsis of the main findings and a preliminary discussion placing these in the context of other published literature.

Table 5.1: 3-4-5 star

Country	No. Hotels Population	No. Hotels Sample	Sample hotel/ Population hotel	Respondent Frequency	Respondent Percentage
Pakistan	475	475	100.0	354	74.5
UK	12,089	2,684	22.2	438	16.3
Italy	24,200	3,037	12.5	520	17.1
Total	36,764	6,196	16.8	1.312	21.2

Table 5.2: Hotels Demographic Information

Country	Hotel Category Sample		Respondent Frequency	Respondent Percentage
Pakistan	3-Star/ 3-Star Superior		192	54.2
	4-Star/ 4-Star Superior		126	35.6
	5-Star/ 5-Star Superior		36	10.2
UK	3-Star/ 3-Star Superior		148	33.8
	4-Star/ 4-Star Superior		258	58.9
	5-Star/ 5-Star Superior		32	7.3
Italy	3-Star/ 3-Star Superior		384	73.8
	4-Star/ 4-Star Superior		110	21.2
	5-Star/ 5-Star Superior		26	5.0
Total	3-Star/ 3-Star Superior		724	55.2
Total	4-Star/ 4-Star Superior		494	37.6
Total	5-Star/ 5-Star Superior		94	7.2

Additionally, this study also runs the analyses on composite data followed by separate analyses for Italian, UK and Pakistani Hotels.

5.2 Findings and Interpretations – Composite Data

The researcher tested the combined model of HRM, CSR, and sustainable performance across three cultures to test the hypotheses.

5.2.1 Hotel Characteristics

The researcher collected the data about hotel characteristics and respondent's profiles along with the questionnaire. Table 5.3 explains the hotel characteristics in the overall sample. Table 5.3

indicates that 40% of hotels are from Italy, 33% from the UK and 27% hotels are from Pakistan in the total sample. In the hotel category, 55% of hotels have a 3-star category while 38% have 4-stars and only 7% have a five-star category. Most of the hotels (51%) have 21-50 rooms whereas only 6% of hotels have 100+ rooms. A total of 37% of hotels are operational between 11-20 years while 52% of hotels have employees range from 02-49.

Table 5.3. Hotel Characteristics (Total Sample)

Variable		Frequency	Percentage
Country - Respondent	Total	1,312	100.0
	Italy	520	39.6
	Pakistan	354	27.0
	United Kingdom	438	33.4
Hotel Category	Total	1,312	100,0
	3-Star/ 3-Star Superior	724	55.2
	4-Star/ 4-Star Superior	494	37.7
	5-Star/ 5-Star Superior	94	7.2
Hotel Size	Total	1,312	100.0
	2-20 Rooms	82	6.3
	21-50 Rooms	676	51.5
	51-100 Rooms	482	36.7
	101+ Rooms	72	5.5
No. of Employees	Total	1.312	100.0
	0-9	42	3.2
	10-49	680	51.8
	50-249	522	39.8
	250+	68	5.2
Years of Existence	Total	1.312	100.0
	1-5	54	4.1
	6-10	312	23.8
	11-20	486	37.0
	21+	460	35.1

5.2.2 Demographic Profile of Respondents

Table 5.4 indicates the demographic profile of the study participants. The table shows that 35% of respondents were female and 65% were male in the total sample. In the age category, 50% of respondents had ages between 36 years – 45 years while 24% were between 26-35 years, and 22% were between 46-60 years age bracket. A total of 56% of respondents were working on managerial rank, 21% respondents were Chief Executive Officers, and 4% respondents were own the hotels. As far as experience in the current position is concerned, 41% respondents were working in the same position from 4-6 years while 42% were working between 7-9 years on the current

designation. Moreover, 48% respondents had 7-9 years in the current hotel in which they are working while 35% had an experience of 4-6 years in the said hotel.

Table 5.4. Respondents' Characteristics (Total Sample)

Variable		Frequency	Percentage
Gender	Female	456	34.8
	Male	856	65.2
Age (in years)	18-25	22	1.7
	26-35	308	23.5
	36-45	656	50.0
	46-60	288	22.0
	61+	38	2.9
Designations	Chief Executive Officer	270	20.6
	First Level Employee	126	9.6
	Manager	728	55.5
	Middle Manager	128	9.8
	Owner	56	4.3
	Other	4	.3
Years of Experience in Current Position (in years)	1-3	106	8.1
	4-6	534	40.7
	7-9	552	42.1
	10-20	82	6.3
	20+	38	2.9
Years of Experience in Current Hotel (in years)	1-3	82	6.3
	4-6	452	34.5
	7-9	630	48.0
	10-20	110	8.4
	21+	38	2.9
Years of Experience in Hospitality Industry (in years)	1-3	38	2.9
	4-6	138	10.5
	7-9	518	39.5
	10-20	386	29.4
	21+	232	17.7

5.2.3 Overall Responses to Questionnaire

Table 5.5 shows the responses of all respondents from three countries. Table 5.5 indicates the level of disagreement and agreement against each question to analyze the responses deeply. The data was collected on a 7=point Likert scale where "1 = strongly disagree, and 7 = strongly agree".

Table 5.5. Overall Responses of All Data

Sr.	Statements	1		2		3		4		5		6		7	
		F	%	F	%	F	%	F	%	F	%	F	%	F	%
	Corporate Social Responsibility														
1	The hotel works for social, environmental and economic development rather than focusing on profit maximization only	4	0.3	16	1.2	36	2.7	128	9.8	443	33.8	438	33.4	247	18.8
2	CSR policies need to be considered as a core and inseparable component of the overall service or product offering	16	1.2	42	3.2	71	5.4	332	25.3	407	31.0	320	24.4	124	9.5
3	Implementing CSR in business means that the managers must comply with the rules	4	0.3	21	1.3	43	3.3	167	12.7	365	27.8	438	33.4	274	20.9
4	The hotel has CSR policies to head off potentially disastrous consumer backlashes	4	0.3	11	0.8	35	2.7	165	12.6	453	34.5	415	31.6	229	17.5
5	The hotel selects suppliers or business partners based on CSR criteria	15	1.1	34	2.6	88	6.7	262	20.0	404	30.8	350	26.7	159	12.1
6	The hotel selects suppliers or business partners based on financial criteria	8	0.6	34	2.6	84	6.4	315	24.0	348	26.5	364	27.7	159	12.1
7	The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year	4	0.3	07	0.5	45	3.4	111	8.50	417	31.8	440	33.5	288	22.0
8	The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc.)	11	0.8	37	2.8	87	6.6	256	19.5	378	28.8	360	27.4	183	13.9
9	The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)	37	2..8	100	7.6	206	15.7	275	21.0	283	21.6	225	17.1	186	14.2
	Human Resource Management														
1	The hotel has a code of conduct related to CSR policies that every employee must know	00	00	17	1.3	51	3.9	281	21.4	394	30.0	359	27.4	210	16.0
2	The hotel carefully hires its employees who shows positive mindset towards CSR practices.	8	0.6	50	3.8	124	9.5	343	26.1	377	28.7	241	18.4	169	12.9
3	The remuneration systems is based on the achievement of economic performance	00	00	12	0.9	51	3.9	189	14.4	350	26.7	369	28.1	341	26.0
4	The remuneration systems is based on the achievement of sustainable (economic, social and environmental) performance	9	0.7	28	2.1	76	5.8	270	20.6	328	25.0	369	28.1	232	17.7
5	The hotel ensures the balanced representation of women within their decision-making bodies and memberships	19	1.4	21	1.6	149	11.4	311	23.7	321	24.5	276	21.0	215	16.4
6	The principle of equal remuneration for men and women workers for work of equal value must apply	00	00	11	0.8	64	4.9	186	14.2	274	20.9	356	27.1	421	32.1

#	Statement														
7	The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices	4	0.3	12	0.9	4	0.3	88	6.7	244	18.6	384	29.3	576	43.9
8	The proper training and development of employees leads to better CSR implementations	4	0.3	8	0.6	13	1.0	90	6.9	229	17.5	445	33.9	523	39.9
9	Managers make the majority of decisions without consulting employees	8	0.6	20	1.5	53	4.0	188	14.3	253	19.3	427	32.5	363	27.7
10	Managers share the strategic plan with employees	8	0.6	15	1.1	22	1.7	168	12.3	325	24.8	456	34.8	324	24.7
11	Managers share the economic and social-environmental results with all stakeholders	7	0.5	41	3.1	65	5.0	164	12.5	186	14.2	335	25.5	514	39.2
12	Solving difficult problems requires a hard, male approach	4	.3	18	1.4	53	4.0	166	12.7	273	20.8	370	28.2	428	32.6
13	The hotel ensures all the safety procedures for employees	4	0.3	38	2.9	41	3.1	104	7.9	245	18.7	310	23.6	570	43.4
14	The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights	00	00	4	0.3	8	0.6	44	3.4	111	8.5	381	29.0	764	58.2
Sustainable Perofrmance															
1	The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration	7	0.5	27	2.1	53	4.0	146	11.1	223	17.0	490	37.3	362	27.6
2	The hotel management is committed in reducing environmental fines	4	0.3	20	1.5	58	4.4	212	16.2	351	26.8	382	29.1	258	21.7
3	The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance	24	1.8	70	5.3	165	12.6	319	24.3	291	22.2	300	22.9	143	10.9
4	Have a section of CSR under its annual report to indicate the social, economic and environmental performance	47	3.6	98	7.5	209	15.9	325	24.8	292	22.3	205	15.6	136	10.4
5	Environmental policies and practices are significantly contributed in sales growth	30	2.3	59	4.5	107	8.2	302	23.0	342	26.1	287	21.9	185	14.1
6	The levels of tourists satisfaction contributed in sales growth	58	4.4	56	4.3	162	12.3	314	23.9	289	22.0	257	19.6	176	13.4
7	The levels of employees satisfaction contributed in sales growth	14	1.1	15	1.1	70	5.3	222	16.9	409	31.2	327	24.9	245	18.7

Table 5.5 explains the percentage and frequency of the respondents. The results show that most of the respondents choose "5, 6 and7" to express their views regarding HRM strategies and CSR strategies to achieve sustainable performance. The statement "The hotel works for social, environmental and economic development rather than focusing on profit maximization only" explains the three dimensions of CSR, and a large number of respondents (33.8%) choose option 5(somewhat agree). For the statement "CSR policies need to be considered as a core and inseparable component of the overall service or product offering" most of the respondents (31.0%) choose 5 and this statement explains the hotel activities related to customers and guests. 33.4% of respondents express their views that "Implementing CSR in business means that the managers must comply with the rules" that illustrates the government rules and regulations. The statement "The hotel has CSR policies to head off potentially disastrous consumer backlashes" illustrates the hotel activities towards customers and guests and 34.5 % of respondents agree on it. The highest number of respondents (30.8%) claims that "The hotel selects suppliers or business partners based on CSR criteria" that describes the hotel activities towards suppliers and partners and chooses 5.

The statement "The hotel selects suppliers or business partners based on financial criteria" also explains hotel activities related to suppliers and a large number of respondents (27.7%) choose option 6(agree). 33.5% respondents agree "5" on the point that "The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year". This statement elucidates the importance of philanthropic activities of the hotel. For the statement "The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc." most of the respondents (28.8%) choose "5" and this statement explains the hotel activities related to customers and guests. The hotels are also involved in some community development practices. "The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)"

Most of the respondents (21.6) agree on it and choose 5. The statement "The hotel has a code of conduct related to CSR policies that every employee must know." Illustrates the internal factors of HRM strategies towards the significance of ethical culture in the hotel and a large number of respondents (30.0%) choose option 5(somewhat agree). The selection process is also another HR activity of recruitment that is important for the organization. 28.7% of respondents agree with this statement "The hotel carefully hires its employees who shows positive mindset towards CSR practices".

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The statement "The remuneration systems are based on the achievement of economic performance" and "The remuneration systems are based on the achievement of sustainable (economic, social and environmental) performance" explains the Internal Factor: Incentives and 28.1 respondents agree on it and choose 5 to show this HRM activity in the hotel. For the statement "The hotel ensures the balanced representation of women within their decision-making bodies and memberships "24.5% of respondents agree on it and choose 5 to stress on this HRM activity. Similarly, a large number of respondents (32.1%) also express their views on the statement related to gender discrimination "The principle of equal remuneration for men and women workers for work of equal value must apply" and selected strongly agree on this HRM practice.

Well-being is a very strong internal factor that enforce managers to employ HRM strategies to achieve sustainable performance. 43.9% strongly agree with the following statement "The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices". 39.9% of respondents seem strongly agree on the point that "The proper training and development of employees leads to better CSR implementations". This statement elucidates the importance of training activities of the hotel. For the statement "Managers make the majority of decisions without consulting employees." most of the respondents (32.5%) gave 6 (Agree) as an answer, and this statement explains the hotel activities related to customers and guests. 34.8% respondents agree on the statement that "Managers share the strategic plan with employees" and choose 6.

The statement "Managers share the economic and social-environmental results with all stakeholders." Illustrates the internal factors of HRM strategies towards the significance of transparency in the hotel and 514 (39.2%) respondents are strongly agree. Similarly, other three HRM activities "Solving difficult problems requires a hard, male approach", "The hotel ensures all the safety procedures for employees" and "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights " respectively 32.6%, 43.4%, 58.2% respondents seem strongly agree.

Environmental degradation is both a local and a global problem of increasing concern throughout society and the environment –Further, good environmental performance is necessary. Therefore, 37.3% of respondents strongly agrees with the statement" The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration. 382 (29.1%) respondents agree with the statement

"The hotel management is committed to reducing environmental fines". 300 (22.9%) respondents seem to agree when it came to this question "The Board recognizes CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance".

Similarly, for the other items related to sustainable performance, "Have a section of CSR under its annual report to indicate the social, economic and environmental performance" 24.8 % that is the highest percentage among all the respondents showed mixed approach. For "Environmental policies and practices are significantly contributed in sales growth", "The levels of tourist satisfaction contributed in sales growth", "The levels of employees satisfaction contributed in sales growth" respectively 26.1%, 23.9%, 32.2% respondents showed different opinion.

5.2.4 Reliability Results, Validity Results and Descriptive Analysis

LoBiondo-Wood and Haber (2010) explain reliability as the consistency, repeatability, quality and accuracy of measuring instruments in the study. Antonakis and House (2013) refer to reliability as the truthfulness and relevancy of the questions in the research to measure a variable. The test used for reliability technique that explained the instrumentation's reliability in the hotel industry of three countries. Cronbach's alpha is one of the common methods to measure internal consistency, which is, how closely the items formulates a single variable. This method is used when the researchers have multiple items that were measured on the Likert scale. Table 5.6 shows the reliabilities of HRM, CSR, and sustainable performance in the hotel industries of Italy, the UK and Pakistan. As indicated, the reliability of HRM (α = 0.892), CSR (α = 0.891), and sustainable performance (α = 0.841) are well-above from threshold of 0.70 proposed by Hair et al. (2010).

Validity is measured in terms of internal validity and external validity (Drost, 2011). Internal validity is the truth about inferences regarding a causal relationship. The instruments used in this research were found to have internal validity (Antonakis & House, 2013). They represent a precise measure of relevant constructs based on the questions. External validity is the ability of the results to be generalized to other populations or situations. The survey instruments demonstrate acceptance validities (Leong & Fischer, 2011).

The exploratory factor analysis (EFA) was considered a common factor model which is used to examine the linearity, and dimensionality of one unique factor or multiple factors. The

common factors are defined as unobservable variables that impact one or more variables that are measured in the study. The purpose of the EFA analysis is to examine the structures of correlation among measuring variables by assessing the relationship pattern between the common factors and each of the measured variables. Factor analysis has been used extensively in the development of the operational constructs as well as the operational representatives for theoretical constructs in many areas of research (Gorsuch, 1983).

EFA has also been successfully used to determine how well alternative tests or survey instruments measure the same underlying constructs with similar strength and uniqueness to another test or survey or a set of validated measures (Jreskog & Sorbom, 1989; Turban, Sanders, Francis, & Osburn, 1989; Hattrup, Schmitt, & Landis, 1992). Floyd and Widaman (1995) argued that exploratory factor analysis is appropriate in the early stages of research during model development where initial information is being analyzed for possible patterns.

Table 5.6 displays the exploratory factor analysis results for all study variables. The results showed that all factor loading exceeding the minimum value of 0.30, hence the validity of each construct was confirmed. Hence, all items were carried forward for subsequent analyses.

Table 5.6. EFA Results – Composite Data

Variable	Items	KMO	Factor Loading
Corporate Social Responsibility	CSR_1	0.936, p = 0.000	.693
	CSR_2		.794
	CSR_3		.802
	CSR_4		.772
	CSR_5		.796
	CSR_6		.851
	CSR_7		.819
	CSR_8		.820
	CSR_9		.342
Human Resource Management	HRM_1	0.895, p = 0.000	.473
	HRM_2		.452
	HRM_3		.672
	HRM_4		.536
	HRM_5		.577
	HRM_6		.772
	HRM_7		.831
	HRM_8		.773
	HRM_9		.723

	HRM_10		.708
	HRM_11		.666
	HRM_12		.733
	HRM_13		.512
	HRM_14		.680
Sustainable Performance	Performance_1	0.772,	.561
	Performance_2	p = 0.000	.514
	Performance_3		.827
	Performance_4		.815
	Performance_5		.787
	Performance_6		.721
	Performance_7		.748

The table 5.7 shows the descriptive results of all three variables involve in this study.

Table 5.7. Descriptive Results – Composite Data

Variable	Min	Max	Mean	Standard Deviation
CSR	2.67	7.00	5.27	0.91
HRM	2.07	7.00	5.22	0.79
Sustainable Performance	2.43	7.00	5.07	0.98

5.2.5 Correlation Analysis

The correlation analytical technique is used to examine whether or not independent and dependent variables are correlated with each other or not. In this research, three variables have been used – CSR, HRM, and sustainable performance. Table 5.8 displays the correlation among these variables. The results show that CSR has significant and positive relationship with HRM ($r = 0.48$, $p = 0.05$), and sustainable performance ($r = 0.65$, $p = 0.05$). The results also display the positive and significant correlation between HRM and sustainable performance ($r = 0.38$, $p = 0.05$).

Table 5.8. Correlation Results – Composite Data

Variable	CSR	HRM	Performance
CSR	1		
HRM	.625**	1	
Performance	.645**	.447**	1

** Significant at 0.05 Level.

The table 5.9 further analyze the correlation among different HRM operation with CSR. The correlation analysis was performed to explore the association or binary relationship between

variables. The strength of correlation is measured by absolute value, r, and the coefficient of correlation, which falls between the ranges 0 to 1. The value of correlation near to 1 or -1 means there is perfect positive or negative relationship among two variables respectively. In statistics, mostly correlation is measured with the help of correlation coefficient. There are two types of correlation coefficients; first one is Pearson correlation coefficient while second one is Spearman correlation coefficient. The Pearson correlation is more appropriate for interval scale and used for measuring linear relationship between dependent and independent variables. While Spearman correlation is recommended for ordinal scale (Zou et al., 2003). As in current study researcher has used Likert scale, Pearson correlation is preferred to examine the relationship between different variables. The results show that ethical culture (r = 0.712, p = 0.001), well-being (r = 0.378, p = 0.001), training (r = 0.294, p = 0.001), engagement (r = 0.291, p = 0.001), shared objectives (r = 0.285, p = 0.001), transparency (r = 0.253, p = 0.001), Problem solving (r = 0.417, p = 0.001), safety (r = 0.266 p = 0.001), human rights (r = 0.278, p = 0.001), selection process (r = 0.495, p = 0.001), incentives (r = 0.553, p = 0.001),and gender discrimination (r = 0.407 p = 0.001), are positively associated with CSR. Among all, incentives/remuneration has stronger relationship with CSR followed by reward and selection procedure.

Furthermore, same procedure was performed to analyze the correlation between different HRM operations with sustainable performance. The results show that ethical culture (r = 0.476, p = 0.001), well-being (r = 0.270, p = 0.001), training (r = 0.236, p = 0.001), engagement (r = 0.287, p = 0.001), shared objectives (r = 0.243, p = 0.001), transparency (r = 0.262, p = 0.001), Problem solving (r = 0.295, p = 0.001), safety (r = 0.177 p = 0.001), human rights (r = 0.158, p = 0.001), selection process (r = 0.273, p = 0.001), incentives (r = 0.336, p = 0.001),and gender discrimination (r = 0.452 p = 0.001), are positively associated with CSR. Among all, ethical culture has stronger relationship with sustainable performance gender discrimination, incentives, and so on.

Table 5.9. Correlation between HRM Practices & CSR

	1	2	3	4	5	6	7	8	9	10	11	12	13
CSR	1												
Ethical Cult	.712**	1											
Well being	.378**	.286**	1										
Training	.294**	.194**	.752**	1									
Engagement	.291**	.217**	.644**	.653**	1								
Objectives	.285**	.199**	.608**	.699**	.575**	1							
Transparency	.253**	.177**	.529**	.532**	.476**	.557**	1						
Problem solvn	.417**	.325**	.591**	.501**	.571**	.501**	.532**	1					
Safety	.266**	.255**	.334**	.309**	.275**	.245**	.312**	.309**	1				
Human Rights	.278**	.248**	.542**	.485**	.439**	.406**	.406**	.435**	.538**	1			
Selection Pros	.495**	.291**	.187**	.112**	.150**	.110**	.124**	.284**	.210**	.249**	1		
Incentives	.553**	.428**	.397**	.336**	.302**	.279**	.324**	.357**	.360**	.451**	.553**	1	
Gender Discrimination	.607**	.447**	.647**	.527**	.468**	.467**	.414**	.525**	.294**	.395**	.602**	.607**	1

**. Correlation is significant at the 0.01 level.

*. Correlation is significant at the 0.05 level

Table 5.10. Correlation between HRM Practices & Sustainable Performance

	1	2	3	4	5	6	7	8	9	10	11	12	13
Performance	1												
Ethical Cult	.476**	1											
Well being	.270**	.289**	1										
Training	.236**	.199**	.754**	1									
Engagement	.287**	.217**	.644**	.657**	1								
Objectives	.243**	.200**	.618**	.699**	.575**	1							
Transparency	.262**	.177**	.529**	.532**	.476**	.557**	1						
Problem solving	.295**	.325**	.591**	.507**	.571**	.501**	.532**	1					
Safety	.177**	.252**	.339**	.309**	.275**	.245**	.312**	.309**	1				
Human Rights	.158**	.248**	.542**	.485**	.439**	.406**	.406**	.435**	.538**	1			
Selection Pros	.273**	.291**	.189**	.112**	.150**	.114**	.124**	.285**	.220**	.253**	1		
Incentives	.336**	.428**	.397**	.336**	.302**	.279**	.324**	.357**	.360**	.451**	.553**	1	
Gender Discrimination	.452**	.447**	.647**	.527**	.468**	.471**	.419**	.531**	.298**	.396**	.607**	.610**	1

**. Correlation is significant at the 0.01 level

5.2.6 Multiple Regression Analysis

The researcher used multiple regression analysis techniques to address five research questions which are as follows:

- ✓ Does HRM have any influence on CSR?
- ✓ Does HRM have any influence on SP?
- ✓ Does HRM mediate the relationships of CSR and SP?
- ✓ What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?
- ✓ Are the factors/drivers/variables equivalent in all the countries analyzed or is some element more important than the others?

The researchers used Hayes and Preacher (2013) process to measure mediating mechanisms using PROCESS in SPSS. The regression part of all the analysis shows the mediation regression analysis as proposed by Hayes and Preacher (2013). The scholars claimed that this process produces reasonable and widely accepted findings as compared to the Sobel test (Hair et al., 2014). The indirect effects were analyzed on 10,000 bootstrapping samples with a 95% confidence interval as Hayes (2012) suggested. Given that data in the Social Sciences are often not normally distributed (and can sometimes be extremely non-normal), 95% bias-corrected bootstrap confidence intervals were calculated for each estimated parameter using PROCESS (Hayes, 2013). These confidence intervals are calculated based on an empirically-derived bootstrapped distribution of the estimated parameter that may (sometimes significantly) depart from the normal distribution and therefore provide greater accuracy in significance testing. The results of these regressions can be found in Table 5.11, 5.12, 5.13.

In the first multiple regression analysis, CSR and HRM were regressed simultaneously on sustainable performance. Table 5.11 shows the summary of regression analysis. CSR and HRM explain 44% variance in explaining dependent variable with significant F-Model statistics (F = 466.955, p = 0.001). The results also highlight that CSR has stronger impact on sustainable performance (beta = 0. 674, t = 22.112, p = 0.001) whereas HRM also has significant and positive impact on sustainable performance (beta = 0. 084, t = 2.436, p = 0.01). These results indicate that

CSR has a stronger and positive impact on dependent variables followed by HRM in the hospitality industry of the UK, Pakistan and Italy.

Table 5.11. First Multiple Regression Analysis

Independent Variables	Dependent Variable Sustainable performance						Bootstrapping	
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI
CSR	0.42	466.955**	.6745	.030	22.112	0.001	.6147	.7344
HRM			.0845	.034	2.436	0.014	.0165	.2525

In the second multiple regression analysis, HRM was regressed on CSR. Table 5.12 shows the summary of regression analysis. HRM explain 30% variance in explaining dependent variable with significant F-Model statistics (F = 284.523, p = 0.001). The results highlight that HRM has significant and positive impact on CSR (beta = 0.201, t = 4.741, p = 0.001).

Table 5.12: Second Multiple Regression Analysis

Independent Variables	Dependent Variable Corporate Social Responsibility						Bootstrapping	
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI
HRM	0.30	284.523**	.201	0.42	4.741	0.001	0.3256	0.4716

In next multiple regression analysis, CSR was regressed on HRM. The table 5.13 shows the summary of regression analysis. CSR explain 26% variance in explaining dependent variable with significant F-Model statistics (F = 249.12, p = 0.001). The results highlight that HRM has significant and positive impact on CSR (beta = 0.5534, t = 29.231, p = 0.001).

Table 5.13: Multiple Regression Analysis between CSR and HRM

Independent Variables	Dependent Variable HRM						Bootstrapping	
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI
CSR	0.40	249.12**	.5534	0.342	29.231	0.001	. 5162	. 5905

Table 5.14 indicates the mediating effect of HRM on CSR and sustainable performance. The results reveal that there is an indirect mediating effect of HRM on the nexus of CSR and SP as the 95% confidence interval (0.6145., 0.7344) did not cross zero. Additionally, to check the strength of mediation, we calculated the coefficient (β) of CSR-HRM-SP by taking the product of CSR-HRM and HRM-SP coefficients (β) if it is greater than the coefficients (β) of CSR-SP that means HRM fully mediates CSR and SP nexus if not than there is a partial mediation. After calculation of CSR-HRM-SP coefficients, we found that it is higher than the coefficient (β) of CSR- SP = 0.6745. Therefore, we confirmed that HRM significantly mediates the relationship between CSR and SP.

Table 5.14: Bootstrap results: Direct and indirect of the mediation model

Path	Coefficient(β)	Boot SE	T value	Sig	LLCI	ULCI	Status
Direct Effect (CSR SP)	0.6745	.0305	22.112	0.001	0.6147	.7344	Significant
Indirect Effect.(CSR HRM SP	0.6925	.0267			0.4693	.5369	Mediation Occurs

5.3 Findings and Interpretations – Pakistani Data

This section explains the analyses for Pakistani hotels responses towards CSR, HRM and performance.

5.3.1 Hotel Characteristics

The researcher collected the data about hotel characteristics and respondent's profiles along with the questionnaire. Table 5.15 indicates in the hotel category, 54% hotels have a 3-star category while 36% have 4-stars and 10% have five-star category. Most of the hotels (53%) have 21-50 rooms whereas only 3% hotels have 100+ rooms. With respect to number of employees working in the hotels, 61% hotels have 10-49 employees followed by 33% have 50-249 employees working in the hotels. A total of 38% hotels are operational between 11-20 years followed by 24% hotels are operational from 6-10 years.

Table 5.15. Hotel Characteristics (Pakistani Sample)

Variable		Frequency	Percentage
Hotel Category	3-Star/ 3-Star Superior	192	54.2
	4-Star/ 4-Star Superior	126	35.6
	5-Star/ 5-Star Superior	36	10.2
Hotel Size	2-20 Rooms	18	5.1
	21-50 Rooms	188	53.1
	51-100 Rooms	137	38.7
	101+ Rooms	11	3.1
No. of Employees	0-9	8	2.3
	10-49	215	60.7
	50-249	117	33.1
	250+	14	4.0
Years of Existence	1-5	20	5.6
	6-10	84	23.7
	11-20	135	38.1
	21+	115	32.5

5.3.2 Demographic Profile of Respondents

Table 5.16 indicates the demographic profile of the study participants. The table shows that 29% of respondents were female and 71% were male in the total sample. In the age category, 46% respondents had ages between 36 years – 45 years while 26% were between 26-35 years, and 24% were between 46-60 years age bracket. A total of 53 respondents were working on managerial rank, 23% respondents were Chief Executive Officers, and 3% respondents were own the hotels. As far as experience in the current position is concerned, 42% of respondents were working in the same position for 4-6 years while 43% were working between 7-9 years on the current designation. Moreover, 50% respondents had 7-9 years in the current hotel in which they are working while 39% had an experience of 4-6 years in the said hotel.

Table 5.16. Respondents' Characteristics (Pakistani Sample)

Variable		Frequency	Percentage
Gender	Female	103	29.1
	Male	251	70.9
Age (in years)	18-25	6	1.7
	26-35	93	26.3
	36-45	162	45.8
	46-60	84	23.7
	61+	9	2.5

Designation	Chief Executive Officer	81	22.9
	First Level Employee	41	11.6
	Manager	186	52.5
	Middle Manager	31	8.8
	Owner	11	3.1
	Other	4	1.1
Years of Experience in Current Position (in years)	1-3	32	9.0
	4-6	147	41.5
	7-9	152	42.9
	10-20	15	4.2
	20+	8	2.3
Years of Experience in Current Hotel (in years)	1-3	34	9.6
	4-6	120	33.9
	7-9	173	48.9
	10-20	21	5.9
	21+	6	1.7
Years of Experience in Hospitality Industry (in years)	1-3	20	5.6
	4-6	45	12.7
	7-9	134	37.9
	10-20	100	28.2
	21+	55	15.5

5.3.3 Overall Pakistani Responses to Questionnaire

Table 5.17 shows the responses of the Pakistani respondents against HRM, CSR, and sustainable performance. This table indicates the level of disagreement and agreement against each question to analyze the responses deeply. The data was collected on a 7=point Likert scale where "1 = strongly disagree, and 7 = strongly agree".

Table 5.17: Overall Responses of All Data

Sr.	Statements	1		2		3		4		5		6		7	
		F	%	F	%	F	%	F	%	F	%	F	%	F	%
Corporate Social Responsibility															
1	The hotel works for social, environmental and economic development rather than focusing on profit maximization only	1	0.3	2	0.6	14	4.0	34	9.6	129	36.4	102	28.8	72	20.3
2	CSR policies need to be considered as a core and inseparable component of the overall service or product offering	4	1.1	8	2.3	23	6.5	91	25.7	114	32.2	76	21.5	38	10.7
3	Implementing CSR in business means that the managers must comply with the rules	00	00	7	2.0	12	3.4	43	12.1	103	29.1	108	30.5	81	22.9
4	The hotel has CSR policies to head off potentially disastrous consumer backlashes	00	00	4	1.1	12	3.4	42	11.9	116	32.8	112	31.6	68	19.2
5	The hotel selects suppliers or business partners based on CSR criteria	2	0.6	11	3.1	29	8.2	71	20.1	104	29.4	91	25.7	46	13.0
6	The hotel selects suppliers or business partners based on financial criteria	1	0.3	11	3.1	27	7.6	81	22.9	92	26.0	96	27.1	46	13.0
7	The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year	1	0.3	4	1.1	17	4.8	35	9.9	115	32.5	103	29.1	79	22.3
8	The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc.)	3	0.8	9	2.5	31	8.8	65	18.4	96	27.1	93	26.3	57	16.1
9	The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)	11	3.1	23	6.5	51	14.4	76	21.5	81	22.9	62	17.5	50	14.1
Human Resource Management															
1	The hotel has a code of conduct related to CSR policies that every employee must know	00	00	4	1.1	11	3.1	72	20.3	111	31.4	101	28.5	55	15.5
2	The hotel carefully hires its employees who shows positive mindset towards CSR practices.	3	0.8	14	4.0	26	7.3	101	28.5	101	28.5	65	18.4	44	12.4
3	The remuneration systems is based on the achievement of economic performance	00	00	3	0.8	19	5.4	52	14.7	90	25.4	95	26.8	95	26.8
4	The remuneration systems is based on the achievement of sustainable (economic, social and environmental) performance	3	0.8	6	1.7	18	5.1	73	20.6	87	24.6	105	29.7	62	17.5
5	The hotel ensures the balanced representation of women within their decision-making bodies and memberships	5	1.4	6	1.7	44	12.4	72	20.3	83	23.4	79	22.3	65	18.4
6	The principle of equal remuneration for men and women workers for work of equal value must apply	00	00	2	0.6	13	3.7	45	12.7	75	20.3	99	28.0	123	34.7
7	The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices	1	0.3	2	0.6	2	0.6	22	6.2	61	17.2	99	28.0	167	47.2

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#	Statement														
8	The proper training and development of employees leads to better CSR implementations	00	00	2	0.6	4	1.1	16	4.5	63	17.8	127	35.9	142	40.1
9	Managers make the majority of decisions without consulting employees	1	0.3	4	1.1	16	4.5	52	14.7	61	17.2	112	31.6	108	30.5
10	Managers share the strategic plan with employees	1	0.3	3	0.8	2	0.6	44	12.4	94	26.6	114	32.2	96	27.1
11	Managers share the economic and social-environmental results with all stakeholders	00	00	11	3.1	13	3.7	47	13.3	52	14.7	92	25.7	141	39.8
12	Solving difficult problems requires a hard, male approach	00	00	3	0.8	9	2.5	42	11.9	78	22.0	99	28.0	123	34.7
13	The hotel ensures all the safety procedures for employees	1	0.3	10	2.8	8	2.3	33	9.3	69	19.5	88	24.9	144	41.0
14	The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights	00	00	1	0.3	2	0.6	13	3.7	27	7.6	106	29.9	205	57.9
Sustainable Performance															
1	The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration	00	00	6	1.7	12	3.4	38	10.7	55	15.5	131	37.0	110	31.1
2	The hotel management is committed in reducing environmental fines	00	00	6	1.7	15	4.2	58	16.4	86	24.3	110	31.1	79	22.3
3	The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance	3	0.8	18	5.1	47	13.3	93	26.3	66	18.6	86	24.3	41	11.6
4	Have a section of CSR under its annual report to indicate the social, economic and environmental performance	10	2.8	18	5.1	63	17.8	89	25.1	72	20.3	64	18.1	38	10.7
5	Environmental policies and practices are significantly contributed in sales growth	7	2.0	16	4.5	30	8.5	75	21.2	91	25.7	80	22.6	55	15.5
6	The levels of tourists satisfaction contributed in sales growth	16	4.5	16	4.5	43	12.1	79	22.3	82	23.8	67	18.9	51	14.4
7	The levels of employees satisfaction contributed in sales growth	2	0.6	2	0.6	20	5.6	62	17.5	103	29.1	89	25.1	72	20.3

Table 5.17 explains the percentage and frequency of the respondents. The results shows that most of the respondents choose "5, 6 and7" to express their views regarding HRM strategies and CSR strategies to achieve the sustainable performance. The statement "The hotel works for social, environmental and economic development rather than focusing on profit maximization only" explains the three dimensions of CSR, and a large number of respondents (36.4%) choose option 5(somewhat agree). For the statement "CSR policies need to be considered as a core and inseparable component of the overall service or product offering" most of the respondents (32.2%) are somewhat Agree on it and this statement explains the hotel activities related to customers and guests. 30.5% respondents express their views by choosing "6" that "Implementing CSR in business means that the managers must comply with the rules" that illustrates the government rules and regulations.

The statement "The hotel has CSR policies to head off potentially disastrous consumer backlashes" illustrates the hotel activities towards customers and guests and 32.8 % respondents are somewhat agree with it. The majority of respondents (29.4%) seem somewhat agree with the statement that "The hotel selects suppliers or business partners based on CSR criteria" that describes the hotel activities towards suppliers and partners. A high percentage of respondents (27.1%) agree with the statement that "The hotel selects suppliers or business partners based on financial criteria". 32.5% of respondents seem somewhat agree on the point that "The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year". This statement elucidates the importance of philanthropic activities of the hotel.

For the statement "The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc." most of the respondents (27.1%) gave 5 (Somewhat Agree) as an answer, and this statement explains the hotel activities related to customers and guests. The hotels are also involved in some community development practices. "The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)" Most of the respondents (22.9) agree on it and choose 5(Somewhat Agree).

The statement "The hotel has a code of conduct related to CSR policies that every employee must know." Illustrates the internal factors of HRM strategies towards the significance of ethical culture in the hotel and a large number of respondents (31.4%) choose option 5(somewhat agree). The selection process is also another HR activity of recruitment that is important for the organization. 28.5% respondents selected 5 (Somewhat Agree) and similarly 28.5% respondents couldn't decide about this statement by selecting 4 "The hotel carefully hires its employees who show positive mindset towards CSR practices".

The statement "The remuneration systems are based on the achievement of economic performance" explains the Internal Factor: Incentives and 26.5% of respondents are strongly agree "7" on it and also 26.5% agree on it by choosing 6 to show this HRM activity in the hotel. 105 (29.7%) respondents said that they agree with the statement "The remuneration systems are based on the achievement of sustainable (economic, social and environmental) performance" For the statement "The hotel ensures the balanced representation of women within their decision-making bodies and memberships "23.4% respondents agree on it and choose 5 to stress on this HRM activity. A majority of respondents 123 (34.7%) also express their views on the statement related to gender discrimination "The principle of equal remuneration for men and women workers for work of equal value must apply" and selected strongly agree on this HRM practice. Well-being is a very strong internal factor that enforce managers to employ HRM strategies to achieve sustainable performance. 47.2% strongly agree with the following statement "The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices". 40.1% of respondents seem strongly agree on the point that "The proper training and development of employees leads to better CSR implementations". This statement elucidates the importance of training activities of the hotel.

For the statement "Managers make the majority of decisions without consulting employees." most of the respondents (36.7%) gave 6 (Agree) as an answer, and this statement explains the hotel activities related to customers and guests. 32.2% of respondents agree on the statement that "Managers share the strategic plan with employees" and choose 5(Somewhat Agree). The statement "Managers share the economic and social-environmental results with all stakeholders." Illustrates the internal factors of HRM strategies towards the significance of transparency in the hotel and 141 (39.8%) respondents choose the 5(somewhat agree). Similarly, other three HRM activities "Solving difficult problems requires a hard, male approach", "The hotel ensures all the safety procedures for employees" and "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights " respectively 34.7%, 41.0%, 57.9% respondents seem strongly agree.

Environmental degradation is both a local and a global problem of increasing concern throughout society and the environment –Further, good environmental performance is necessary. Therefore, 37.0% of respondents are strongly agreeing with the statement" The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration.   110 (31.1%) respondents agree with the statement "The hotel management is committed to reducing

environmental fines". 93 (26.3%) Respondents showed mixed reactions when it came to this question "The Board recognizes CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance". They somewhat agree on it. Similarly, for the remaining items related to sustainable performance, "Have a section of CSR under its annual report to indicate the social, economic and environmental performance" "Environmental policies and practices are significantly contributed in sales growth", "The levels of tourists satisfaction contributed in sales growth", "The levels of employees satisfaction contributed in sales growth" respectively 25.1%, 25.7%, 23.8%, 29.1% respondents seem somewhat agree.

5.3.4 Reliability Results, Validity Results and Descriptive Analysis

Table 5.18 shows the reliabilities of HRM, CSR, and sustainable performance in the Pakistan hotel industry. As indicated, the reliability of HRM ($\alpha = 0.862$), CSR ($\alpha = 0.912$), and sustainable performance ($\alpha = 0.844$) are well-above from threshold of 0.70 proposed by Hair et al. (2010).

Table 5.18. Cronbach's Alpha Tests for Reliability – Pakistani Data

Variable	No. of Items	Cronbach's Alpha
CSR	09	0.912
HRM	14	0.862
Sustainable Performance	07	0.844

Table 5.19 displays the exploratory factor analysis results for all study variables. The results showed that all factor loading exceeding the minimum value of 0.30, hence the validity of each construct was confirmed. Hence, all items were carried forward for subsequent analyses.

Table 5.19. EFA Results – Pakistani Data

Variable	Items	KMO	Factor Loading
Corporate Social Responsibility	CSR_1	0.921, p = 0.000	.683
	CSR_2		.789
	CSR_3		.800
	CSR_4		.808
	CSR_5		.824
	CSR_6		.752
	CSR_7		.840
	CSR_8		.851
	CSR_9		.849
Human Resource Management	HRM_1	0.859, p = 0.000	.799
	HRM_2		.669
	HRM_3		.698

	HRM_4		.807
	HRM_5		.816
	HRM_6		.715
	HRM_7		.741
	HRM_8		.703
	HRM_9		.607
	HRM_10		.745
	HRM_11		.684
	HRM_12		.726
	HRM_13		.800
	HRM_14		.741
Sustainable Performance	Performance_1	0.786,	.655
	Performance_2	p = 0.000	.737
	Performance_3		.806
	Performance_4		.801
	Performance_5		.787
	Performance_6		.741
	Performance_7		.755

The table 5.20 shows the descriptive results of all four variables involve in this study.

Table 5.20. Descriptive Results –Pakistani Data

Variable	Min	Max	Mean	Standard Devotion
CSR	2.56	7.00	5.26	.964
HRM	1.70	7.00	5.71	.790
Sustainable Performance	2.57	7.00	5.06	.999

5.3.5 Correlation Analysis

The table 5.21 displays the correlation among these variables. The results show that CSR is significant and positive relationship with HRM (r = 0.47, p = 0.05) and sustainable performance (r = 0.66, p = 0.05). The results also display the positive and significant correlation of HRM with sustainable performance (r = 0.409, p = 0.05).

Table 5.21. Correlation Results – Pakistani Data

Variable	CSR	HRM	Performance
CSR	1		
HRM	.47**	1	
Performance	.66**	.409**	1

** Significant at 0.05 Level.

The table 5.22 further analyze the correlation among different HRM operation with CSR. Furthermore, same procedure was performed to analyze the correlation between different HRM operations with sustainable performance. The results from table 5.22 reveal that ethical culture (r = 0.819, p = 0.001), well-being (r = 0.314, p = 0.001), training (r = 0.283, p = 0.001), engagement (r = 0.244, p = 0.001), shared objectives (r = 0.280, p = 0.001), transparency (r = 0.299, p = 0.001), Problem solving (r = 0.390, p = 0.001), safety (r = 0.280 p = 0.001), human rights (r = 0.252, p = 0.001), selection process (r = 0.404, p = 0.001), incentives (r = 0.500, p = 0.001),and gender discrimination (r = 0.487 p = 0.001), are positively associated with CSR in Pakistani hospitality industry. Among all, ethical culture has stronger relationship with CSR followed by incentives, gender discrimination, and selection procedure etc.

The table 5.23 further analyze the correlation among different HRM operation with sustainable performance. The results show that ethical culture (r = 0.498, p = 0.001), well-being (r = 0.266, p = 0.001), training (r = 0.247, p = 0.001), engagement (r = 0.267, p = 0.001), shared objectives (r = 0.261, p = 0.001), transparency (r = 0.274, p = 0.001), Problem solving (r = 0.316, p = 0.001), safety (r = 0.269, p = 0.001), human rights (r = 0.274, p = 0.001), selection process (r = 0.462, p = 0.001), incentives (r = 0.378, p = 0.001),and gender discrimination (r = 0.483 p = 0.001), are positively associated with sustainable performance. Among all, incentives/remuneration has stronger relationship with sustainable performance.

Table 5.22. Correlation between HRM and CSR

	1	2	3	4	5	6	7	8	9	10	11	12	13
CSR	1												
Ethical Culture	.819**	1											
Well being	.314**	.269**	1										
Training	.283**	.255**	.778**	1									
Engagement	.244**	.189**	.602**	.629**	1								
Objectives	.280**	.239**	.580**	.659**	.505**	1							
Transparency	.229**	.196**	.558**	.513**	.439**	.542**	1						
Problem solving	.390**	.363**	.570**	.488**	.492**	.494**	.555**	1					
Safety	.280**	.280**	.370**	.380**	.311**	.353**	.433**	.418**	1				
Human Rights	.252**	.265**	.554**	.518**	.444**	.471**	.483**	.503**	.563**	1			
Selection Pros	.404**	.296**	.143**	.146**	.214**	.178**	.131*	.317**	.193**	.222**	1		
Incentives	.500**	.441**	.387**	.402**	.343**	.346**	.330**	.363**	.333**	.427**	.712**	1	
Gender Discrimination	.487**	.470**	.595**	.546**	.404**	.483**	.423**	.513**	.359**	.427**	.455**	.605**	1

**. Correlation is significant at the 0.01 level (2-tailed).

Table 5.23. Correlation between HRM Practices & Sustainable Performance

	1	2	3	4	5	6	7	8	9	10	11	12	13
Performance	1												
Ethical Culture	..498**	1											
Well being	.266**	.271**	1										
Training	.247**	.259**	.779**	1									
Engagement	.267**	.192**	.607**	.629**	1								
Objectives	.261**	.238**	.584**	.662**	.506**	1							
Transparency	.274**	.196**	.558**	.513**	.439**	.542**	1						
Problem solving	.316**	.363**	.570**	.488**	.492**	.494**	.555**	1					
Safety	.269**	.280**	.370**	.380**	.311**	.353**	.433**	.418**	1				
Human Rights	.274**	.265**	.554**	.518**	.444**	.471**	.483**	.503**	.563**	1			
Selection Pros	.462**	.296**	.143**	.146**	.214**	.178**	.131*	.317**	.193**	.222**	1		
Incentives	.578**	.441**	.387**	.402**	.343**	.346**	.330**	.363**	.333**	.427**	.712**	1	
Gender Discrimination	.483**	.470**	.595**	.546**	.404**	.483**	.423**	.513**	.359**	.427**	.455**	.605**	1

** Significant at 0.001 Level.

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5.3.6 Multiple Regression Analysis

The results of these regressions can be found in Table 5.24, 5.25 and 5.25. In the first multiple regression analysis, CSR and HRM were regressed simultaneously on sustainable performance. Table 38 shows the summary of regression analysis. CSR and HRM explain 47% variance in explaining dependent variable with significant F-Model statistics (F = 157.28, p = 0.001). The results also highlight that CSR has stronger impact on sustainable performance (beta = 0. 5989, t = 14.282, p < 0.001, CI=.5681 TO .7496) whereas HRM doesn't have significant impact on sustainable performance (beta = 0.1106, t = 2.318, p > 0.08, CI = -.0198 to .2414) in the Pakistani sample.

Table 5.24. Multiple Regression Analysis

Independent Variables	Dependent Variable Sustainable performance						Bootstrapping		
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
CSR	0.47	157.28**	.5989	.046	14.282	0.00	.5681	.7496	Sign
HRM			.1106	0.05	2.318	0.08	-.0198	.2414	Not Sig

In second multiple regression analysis, HRM was regressed on CSR. The table 5.25 shows the summary of regression analysis. HRM explain 31% variance in explaining dependent variable with significant F-Model statistics (F = 97.662, p = 0.001). The results highlight that HRM doesn't have significant and positive impact on CSR (beta = 0.229, t = 3.824, p > 0.07, CI=-.0346 to .2363).

Table 5.25 Multiple Regression Analysis

Independent Variables	Dependent Variable Corporate Social Responsibility						Bootstrapping		Status
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	
HRM	0.31	97.662**	.2291	0.074	3.824	0.07	-.0346	.2363	Not Sig

In next multiple regression analysis, CSR was regressed on HRM. The table 5.26 shows the summary of regression analysis. CSR explain 23% variance in explaining dependent variable with significant F-Model statistics (F = 104.98, p = 0.001). The results highlight that

CSR has significant and positive impact on HRM (beta = 0.395, t = 10.246, p = 0.001, CI= .3192 to .4709).

Table 5.26: Multiple Regression Analysis between CSR and HRM

Independent Variables	Dependent Variable HRM						Bootstrapping		
	R2	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
CSR	0.23	104.98**	.3951	0.0386	10.246	0.001	.3192	.4709	Sig.

The researcher proceeds to test the mediating role of CSR in HRM and sustainable performance relationships. The results reveal that there is no mediating effect of HRM on the nexus of CSR and SP as the 95% confidence interval (-0.0020, 0.1184) crosses zero. Therefore, it depicts that in presence of HRM, CSR does not have any role in resulting sustainable performance. Hence, no mediation exists in the Pakistani sample.

Table 5.27: Bootstrap results: Direct and indirect of the mediation model

Path	Coefficient(β)	Boot SE	T value	Sig	LLCI	ULCI	Status
Direct Effect (CSR ➡ *SP)*	0.5989	0.0461	14.282	0.001	0.5681	.7496	
Indirect Effect.(CSR ➡ *HRM* ➡ *SP*	0.0516	0.0316			-0.0020	.1184	No Mediation

5.4. Findings and Interpretations – UK Data

This section explains the analyses for UK hotel's responses towards CSR, HRM and performance.

5.4.1 Hotel Characteristics

The researcher collected the data about hotel characteristics and respondent's profiles along with the questionnaire. Table 5.28 indicates in the hotel category, 59% of hotels have a 4-star category while 34% have 3-stars and 7% have a five-star category. Most of the hotels (52%) have 51 – 100 rooms whereas 37% hotels have 21-50 rooms. With respect to a number of employees working in the hotels, 52% hotels have 50-249 employees followed by 37% have

10-49 employees working in the hotels. A total of 41% hotels are operational for more than 20 years followed by 37% hotels are working in between 11-20 years.

Table 5.28. Hotel Characteristics (UK Sample)

Variable		Frequency	Percentage
Hotel Category	3-Star/ 3-Star Superior	148	33.8
	4-Star/ 4-Star Superior	258	58.9
	5-Star/ 5-Star Superior	32	7.3
Hotel Size	2-20 Rooms	8	1.8
	21-50 Rooms	162	37.0
	51-100 Rooms	228	52.1
	101+ Rooms	40	9.1
No. of Employees	0-9	2	.5
	10-49	164	37.4
	50-249	228	52.1
	250+	44	10.0
Years of Existence	1-5	12	2.7
	6-10	66	15.1
	11-20	164	37.4
	21+	196	44.7

5.4.2 Demographic Profile of Respondents

Table 5.29 indicates the demographic profile of the study participants. The table shows that 33% of respondents were female and 67% were male in the total sample. In the age category, 54% respondents had ages between 36 years – 45 years while 16% were between 26-35 years, and 24% were between 46-60 years age bracket. A total of 59% respondents were working on managerial rank, 24% respondents were Chief Executive Officers, and 3% respondents were own the hotels. As far as experience in the current position is concerned, 37% respondents were working in the same position from 4-6 years while 47% were working between 7-9 years on the current designation. Moreover, 53% respondents had 7-9 years in the current hotel in which they are working while 28% had the experience of 4-6 years in the said hotel.

Table 5.29. Respondents' Characteristics (UK Sample)

Variable		Frequency	Percentage
Gender	Female	146	33.3
	Male	292	66.7
Age (in years)	18-25	2	.5
	26-35	68	15.5
	36-45	238	54.3

	46-60	104	23.7
	61+	26	5.9
Designation	Chief Executive Officer	106	24.2
	First Level Employee	28	6.4
	Manager	260	59.4
	Middle Manager	32	7.3
	Owner	12	2.7
	Other	0	0
Years of Experience in Current Position (in years)	1-3	24	5.5
	4-6	160	36.5
	7-9	206	47.0
	10-20	36	8.2
	20+	12	2.7
Years of Experience in Current Hotel (in years)	1-3	18	4.1
	4-6	124	28.3
	7-9	230	52.5
	10-20	54	12.3
	21+	12	2.7
Years of Experience in Hospitality Industry (in years)	1-3	4	.9
	4-6	30	6.8
	7-9	162	37.0
	10-20	136	31.1
	21+	106	24.2

5.4.3 Overall UK Responses to Questionnaire

Table 5.30 shows the responses of the UK respondents against HRM, CSR, and sustainable performance. This table indicates the level of disagreement and agreement against each question to analyze the responses deeply. The data was collected on 7=point Likert scale where "1 = strongly disagree, and 7 = strongly agree".

Table 5.30. Overall Responses of Italian Data

SR.	Statements	1		2		3		4		5		6		7	
		F	%	F	%	F	%	F	%	F	%	F	%	F	%
	Corporate Social Responsibility														
1	The hotel works for social, environmental and economic development rather than focusing on profit maximization only	2	0.5	6	1.4	13	3.0	39	8.9	134	30.6	159	36.3	85	19.4
2	CSR policies need to be considered as a core and inseparable component of the overall service or product offering	4	0.9	21	4.8	19	4.3	107	24.4	132	30.1	119	27.2	36	8.2
3	Implementing CSR in business means that the managers must comply with the rules	1	0.2	9	2.1	17	3.9	57	13.0	113	25.8	154	35.2	87	19.9
4	The hotel has CSR policies to head off potentially disastrous consumer backlashes	1	0.2	4	0.9	13	3.0	56	12.8	146	33.3	143	32.6	75	17.1
5	The hotel selects suppliers or business partners based on CSR criteria	6	1.4	13	3.0	27	6.0	84	23.3	131	23.7	130	32.6	47	10.7
6	The hotel selects suppliers or business partners based on financial criteria	2	0.5	2	0.5	9	2.1	38	8.7	133	30.4	161	36.8	93	21.2
7	The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year	5	1.1	13	3.0	25	5.7	95	21.7	123	28.1	126	28.8	95	11.6
8	The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc.)	9	2.1	39	8.9	73	16.7	87	19.9	92	21.0	76	17.4	62	14.2
9	The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)	3	0.7	16	3.7	50	11.4	106	24.2	112	25.6	94	21.5	57	13
	Human Resource Management														
1	The hotel has a code of conduct related to CSR policies that every employee must know	00	00	6	1.4	18	4.1	102	23.3	123	28.1	116	26.5	73	16.7
2	The hotel carefully hires its employees who shows positive mindset towards CSR practices.	00	00	4	0.9	13	3.0	70	16.0	108	24.7	128	29.2	115	26.3
3	The remuneration systems is based on the achievement of economic performance	4	0.9	11	2.5	26	5.5	96	21.9	103	23.5	127	29.0	73	16.7
4	The remuneration systems is based on the achievement of sustainable (economic, social and environmental) performance	7	1.6	4	0.9	42	9.6	110	25.1	110	25.1	98	22.4	67	15.3
5	The hotel ensures the balanced representation of women within their decision-making bodies and memberships	00	00	2	0.5	21	4.8	62	14.2	103	23.5	117	26.7	133	30.4
6	The principle of equal remuneration for men and women workers for work of equal value must apply	00	00	4	0.9	00	00	31	7.1	81	18.5	131	29.9	191	43.6
7	The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices	1	0.2	2	0.5	3	0.7	34	7.8	74	16.9	147	33.6	177	40.4
8	The proper training and development of employees leads to better CSR implementations	2	0.5	4	0.9	13	3.0	69	15.8	92	21.0	138	31.5	120	27.4
9	Managers make the majority of decisions without consulting employees	1	0.2	6	1.4	12	2.7	55	12.6	107	24.4	154	35.2	103	23.5

#	Statement														
10	Managers share the strategic plan with employees	3	0.7	11	2.5	24	5.5	55	12.6	62	14.2	113	25.8	170	38.8
11	Managers share the economic and social-environmental results with all stakeholders	1	0.2	6	1.4	21	4.8	59	13.5	88	20.1	121	27.6	142	32.4
12	Solving difficult problems requires a hard, male approach	00	00	18	4.1	10	2.3	29	6.6	82	18.7	97	22.1	202	46.1
13	The hotel ensures all the safety procedures for employees	00	00	00	00	3	0.7	8	1.8	42	9.6	128	29.2	257	58.7
14	The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights	7	1.6	4	0.9	42	9.6	110	25.1	110	25.1	98	22.4	67	15.3
Sustainable Performance															
1	The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration	3	0.7	9	2.1	20	4.6	43	9.8	83	18.9	160	36.5	119	27.2
2	The hotel management is committed in reducing environmental fines	1	0.2	7	1.6	19	4.3	72	16.4	120	27.4	129	29.5	90	20.5
3	The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance	8	1.8	22	5.0	63	14.4	98	22.4	99	22.6	104	23.7	44	10.0
4	Have a section of CSR under its annual report to indicate the social, economic and environmental performance	17	3.9	30	6.8	79	18.0	99	22.6	105	24.0	64	14.6	44	10.0
5	Environmental policies and practices are significantly contributed in sales growth	5	1.1	20	4.6	44	10.0	104	23.7	113	25.8	97	22.1	55	12.6
6	The levels of tourists satisfaction contributed in sales growth	18	4.1	21	4.8	52	11.9	105	24.0	95	21.7	85	19.4	62	14.2
7	The levels of employees satisfaction contributed in sales growth	6	1.4	5	1.1	20	4.6	67	15.3	136	31.1	113	25.8	85	19.4

Table 5.30 explains the percentage and frequency of the respondents. The results show that most of the respondents choose "5, 6 and7" to express their views regarding HRM strategies and CSR strategies to achieve sustainable performance. The statement "The hotel works for social, environmental and economic development rather than focusing on profit maximization only" explains the three dimensions of CSR, and 159 (36.3%) choose option 5(somewhat agree). For the statement "CSR policies need to be considered as a core and inseparable component of the overall service or product offering" most of the respondents (30.1%) are somewhat Agree on it and this statement explains the hotel activities related to customers and guests. 35.2% respondents express their opinion by choosing "6" that "Implementing CSR in business means that the managers must comply with the rules" that illustrates the government rules and regulations. The statement "The hotel has CSR policies to head off potentially disastrous consumer backlashes" illustrates the hotel activities towards customers and guests and 33.3 % respondents are somewhat agree with it. 130 (32.6%) respondents seem to agree with the statement that "The hotel selects suppliers or business partners based on CSR criteria" that describes the hotel activities towards suppliers and partners.

A high percentage of respondents (36.8%), among all the options, agree with the statement that "The hotel selects suppliers or business partners based on financial criteria". 126 (28.8%) of respondents seem to agree on the point that "The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year". This statement elucidates the importance of philanthropic activities of the hotel. For the statement "The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc." most of the respondents (27.0%) gave 5 (Somewhat Agree) as an answer, and this statement explains the hotel activities related to customers and guests. The hotels are also involved in some community development practices. "The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)" 112 (25.6%) respondents agree on it and choose 5(Somewhat Agree). The statement "The hotel has a code of conduct related to CSR policies that every employee must know." Illustrates the internal factors of HRM strategies towards the significance of ethical culture in the hotel and a large number of respondents (28.1%) choose the option 5(somewhat agree).

The selection process is also another HR activity of recruitment that is important for the organization. 29.2% of respondents selected 6 (Agree) for the statement "The hotel carefully hires its employees who show positive mindset towards CSR practices". And similarly, 29.0% of respondents selected 6 "The remuneration systems are based on the achievement of economic performance". 29.0% of respondents couldn't decide about this statement by selected 4 and the

same proportion seems somewhat agree on it"The remuneration systems are based on the achievement of sustainable (economic, social and environmental) performance" that explains the Internal Factor of HRM: Incentives. For the statement "The hotel ensures the balanced representation of women within their decision-making bodies and memberships "30.4% of respondents strongly agree on it to stress this HRM activity.

A majority of respondents 191 (43.6%) also express their views on the statement related to gender discrimination " The principle of equal remuneration for men and women workers for work of equal value must apply" and selected strongly agree on this HRM practice. Well-being is a very strong internal factor that enforce managers to employ HRM strategies to achieve sustainable performance. 40.4% strongly agree with the following statement "The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices". 31.5% of respondents seem agree (6) on the point that "The proper training and development of employees leads to better CSR implementations that shows the significance of training in the organization. For the statement "Managers make the majority of decisions without consulting employees." (35.2%) gave 6 (Agree) as answer, and this statement explains the hotel activities regarding the importance of stakeholders engagement Similarly other four HRM activities "Managers share the strategic plan with employees", "Managers share the economic and social-environmental results with all stakeholders", "Solving difficult problems requires a hard, male approach", "The hotel ensures all the safety procedures for employees" and "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights " respectively 38.8%, 32.4%, 46.1%, 58.7% respondents seem strongly agree. 25.1% respondents can't decide about the statement" The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights" and showed their neutral attitude towards it.

But the same proportion of respondents agree on it. Environmental degradation is both a local and a global problem of increasing concern throughout society and the environment – Further, good environmental performance is necessary. Therefore, 36.5% of respondents agree with the statement" The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration. 129 (29.5%) respondents agree with the statement "The hotel management is committed to reducing environmental fines". 104 (23.7%) respondents agreed when it came to this question "The Board recognizes CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance". Similarly, for the

remaining items related to sustainable performance, "Have a section of CSR under its annual report to indicate the social, economic and environmental performance" "Environmental policies and practices are significantly contributed in sales growth", "The levels of employee's satisfaction contributed in sales growth respectively 24.0%, 25.8%, 31.1% respondents seem somewhat agree. But when the question asked about the tourist satisfaction "The levels of tourists satisfaction contributed in sales growth " the highest percentage of respondents among all the proportions, couldn't decide and select

5.4.4 Reliability Results, Validity Results and Descriptive Analysis

Table 5.31 shows the reliabilities of HRM, CSR, culture, and sustainable performance in the Pakistan hotel industry. As indicated, the reliability of HRM ($\alpha = 0.883$), CSR ($\alpha = 0.895$), and sustainable performance ($\alpha = 0.833$) are well-above from threshold of 0.70 proposed by Hair et al. (2010).

Table 5.31. Cronbach's Alpha Tests for Reliability – UK Data

Variable	No. of Items	Cronbach's Alpha
CSR	09	0.895
HRM	14	0.883
Sustainable Performance	07	0.833

Table 5.32 displays the exploratory factor analysis results for all study variables. The results showed that all factor loading exceeding the minimum value of 0.30, hence the validity of each construct was confirmed. Hence, all items were carried forward for subsequent analyses.

Table 5.32. EFA Results – UK Data

Variable	Items	KMO	Factor Loading
Corporate Social Responsibility	CSR_1	0.936, p = 0.000	.695
	CSR_2		.774
	CSR_3		.812
	CSR_4		.768
	CSR_5		.823
	CSR_6		.856
	CSR_7		.833
	CSR_8		.829
	CSR_9		.366
Human Resource Management	HRM_1	0.887, p = 0.000	.486
	HRM_2		.423
	HRM_3		.661
	HRM_4		.513

	HRM_5		.548
	HRM_6		.790
	HRM_7		.836
	HRM_8		.771
	HRM_9		.732
	HRM_10		.651
	HRM_11		.674
	HRM_12		.745
	HRM_13		.438
	HRM_14		.667
Sustainable Performance	Performance_1	0.768, p = 0.000	.691
	Performance_2		.769
	Performance_3		.840
	Performance_4		.798
	Performance_5		.803
	Performance_6		.729
	Performance_7		.729

The table 5.33 shows the descriptive results of all four variables involve in this study.

Table 5.33. Descriptive Results – UK Data

Variable	Min	Max	Mean	Standard Devotion
CSR	2.56	7.00	5.27	.950
HRM	3.10	7.00	5.69	.763
Sustainable Performance	2.43	7.00	5.00	.990

5.4.5 Correlation Analysis

Table 5.34 displays the correlation among these variables. The results show that CSR is significant and positive relationship with HRM (r = 0.50, p = 0.05), and sustainable performance (r = 0.65, p = 0.05). The results also display the positive and significant correlation of HRM with sustainable performance (r = 0.42, p = 0.05).

Table 5.34. Correlation Results – UK Data

Variable	CSR	HRM	Performance
CSR	1		
HRM	.501**	1	
Performance	.652**	.42**	1

** Significant at 0.05 Level.

Table 5.35 further analyze the correlation among different HRM operation with CSR. The results show that ethical culture (r = 0.788, p = 0.001), well-being (r = 0.353, p = 0.001), training (r = 0.252, p = 0.001), engagement (r = 0.253, p = 0.001), shared objectives (r = 0.195, p = 0.001), transparency (r = 0.225, p = 0.001), Problem solving (r = 0.373, p = 0.001), safety (r = 0.276 p = 0.001), human rights (r = 0.299, p = 0.001), selection process (r = 0.445, p = 0.001), incentives (r = 0.525, p = 0.001),and gender discrimination (r = 0.517, p = 0.001), are positively associated with CSR in UK hospitality industry.. Among all, ethical culture and incentives/remuneration has stronger relationship with CSR followed by gender discrimination, selection procedure and problem solving etc.

Furthermore, same procedure was performed to analyze the correlation between different HRM operations with sustainable performance. The results show that ethical culture (r = 0.472, p = 0.001), well-being (r = 0.314, p = 0.001), training (r = 0.233, p = 0.001), engagement (r = 0.294, p = 0.001), shared objectives (r = 0.385, p = 0.001), transparency (r = 0.377, p = 0.001), Problem solving (r = 0.297, p = 0.001), safety (r = 0.234 p = 0.001), human rights (r = 0.229, p = 0.001), selection process (r = 0.298, p = 0.001), incentives (r = 0.676, p = 0.001),and gender discrimination (r = 0.441, p = 0.001), are positively associated with sustainable performance in UK hospitality industry.. Among all, ethical culture and incentives/remuneration have stronger relationship with sustainable performance.

Table 5.35 Correlation between HRM Practices & CSR

	1	2	3	4	5	6	7	8	9	10	11	12	13
CSR	1												
Ethical Culture	.788**	1											
Well being	.353**	.301**	1										
Training	.252**	.203**	.759**	1									
Engagement	.253**	.226**	.660**	.646**	1								
Objectives	.195**	.171**	.576**	.671**	.531**	1							
Transparency	.225**	.201**	.507**	.526**	.474**	.572**	1						
Problem solving	.373**	.339**	.610**	.527**	.603**	.468**	.531**	1					
Safety	.276**	.225**	.292**	.257**	.220**	.142**	.240**	.221**	1				
Human Rights	.299**	.263**	.547**	.498**	.392**	.325**	.412**	.383**	.538**	1			
Selection Pros	.445**	.293**	.164**	.101*	.128**	,053	.122*	.250**	.122*	.229**	1		
Incentives	.525**	.431**	.360**	.299**	.287**	.198**	.338**	.380**	.332**	.451**	.676**	1	
Gender Discrimination	.517**	.454**	.645**	.488**	.509**	.390**	.405**	.532**	.252**	.385**	.438**	.598**	1

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Table 5.36. Correlation between HRM Practices & Sustainable Performance

	1	2	3	4	5	6	7	8	9	10	11	12	13
Performance	1												
Ethical Culture	.472**	1											
Well being	.314**	.269**	1										
Training	.233**	.203**	.759**	1									
Engagement	.294**	.226**	.660**	.646**	1								
Objectives	.385**	.171**	.576**	.671**	.531**	1							
Transparency	.377**	.201**	.507**	.526**	.474**	.572**	1						
Problem solving	.297**	.339**	.610**	.527**	.612**	.472**	.535**	1					
Safety	.234**	.228**	.297**	.267**	.226**	.147**	.248**	.228**	1				
Human Rights	.229**	.263**	.547**	.498**	.392**	.325**	.412**	.383**	.538**	1			
Selection Pros	.298**	.293**	.164**	.101*	.128**	,053	.122*	.250**	.122*	.229**	1		
Incentives	.676**	.431**	.360**	.299**	.287**	.198**	.338**	.380**	.332**	.451**	.346**	1	
Gender Discrimination	.441**	.454**	.645**	.488**	.509**	.390**	.405**	.532**	.252**	.385**	.438**	.598**	1

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

5.4.6 Multiple Regression Analysis

The results of these regressions can be found in Table 5.37, 5.38 and 5.39. In the first multiple regression analysis, CSR and HRM were regressed simultaneously on sustainable performance. Table 48 shows the summary of the regression analysis. CSR and HRM explain 44% variance in explaining dependent variable with significant F-Model statistics (F = 164.996, p = 0.001). The results also highlight that CSR has stronger impact on sustainable performance (beta = 0.6521, t = 14.032, p = 0.001, CI= .5421 to .7187) whereas HRM also has significant and positive impact on sustainable performance (beta = 0.5392, t = 2.815, p = 0.05, CI= .0464 to .2613). These results indicate that CSR has a stronger and positive impact on dependent variables followed by HRM in the hospitality industry of the UK.

Table 5.37. Multiple Regression Analysis

Independent Variables	Dependent Variable Sustainable performance						Bootstrapping		
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
CSR	0.44	164.996**	.6521	.045	14.032	0.00	.5421	.7187	Sign.
HRM			.5392	0.05	2.815	0.05	.0464	.2613	Sign.

In second multiple regression analysis, HRM was regressed on CSR. The table 5.38 shows the summary of regression analysis. HRM explain 31% variance in explaining dependent variable with significant F-Model statistics (F = 92.782, p = 0.001). The results highlight that HRM has significant and positive impact on CSR (beta = 0.3174, t = 3.964, p = 0.001, CI = 0.2512 to 0.3146).

Table 5.38 Multiple Regression Analysis

Independent Variables	Dependent Variable Corporate Social Responsibility						Bootstrapping		
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
HRM	0.29	92.782**	.3174	0.252	3.964	0.001	0.2512	0.3146	Sign.

In next multiple regression analysis, CSR was regressed on HRM. The table 5.39 shows the summary of regression analysis. CSR explain 26% variance in explaining dependent variable with significant F-Model statistics (F = 149.02, p = 0.001). The results highlight that

HRM has significant and positive impact on CSR (beta = 0.417, t = 12.207, p = 0.001, CI= 0.3502 to 0.4846).

Table 5.39: Multiple Regression Analysis between CSR and HRM

Independent Variables		Dependent Variable HRM					Bootstrapping		
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
CSR	0.26	149.02**	.4171	0.342	12.2074	0.001	.3502	.4846	Sign.

The results reveal that there is an indirect mediating effect of HRM on the nexus of CSR and SP as the 95% confidence interval (0.2481., 0.4687) did not cross zero. Additionally, to check the strength of mediation, we calculated the coefficient (β) of CSR-HRM-SP by taking the product of CSR-HRM and HRM-SP coefficients (β) if it is greater than the coefficients (β) of CSR-SP that means HRM fully mediates CSR and SP nexus if not than there is a partial mediation. After calculation of CSR-HRM and HRM-SP coefficients (e.g., 0.4171 x 0.1191 = 0.6420) we found that it is higher than the coefficient (β) of CSR- SP = 0.5921. Therefore, we confirmed that HRM significantly mediates the relationship between CSR and SP.

Table 5.40 Bootstrap results: Direct and indirect of the mediation model

Path	Coefficient(β)	Boot SE	T value	Sig	LLCI	ULCI	Status
Direct Effect (CSR SP)	0.6521	.0456	14.031	0.001	0.5421	.7187	
Indirect Effect.(CSR HRM SP	0.6420	.0267			0.2481	0.4687	Mediation Occurs

5.5. Findings and Interpretations – Italian Data

This section explains the analyses for Italian hotels responses towards CSR, HRM and performance.

5.5.1 Hotel Characteristics

The researcher collected the data about hotel characteristics and respondent's profiles along with the questionnaire. Table 5.41 indicates in the hotel category, 74% of hotels have 3-star category while 21% have 4-stars and only 5% have five-star category. Most of the hotels (53%) have 21-50 rooms whereas only 4% of hotels have 100+ rooms. With respect to a number of employees working in the hotels, 58% hotels have 10-49 employees followed by 34% have 50-249 employees working in the hotels. A total of 36% hotels are operational between 11-20 years followed by 31% hotels are operational from 6-10 years.

Table 5.41. Hotel Characteristics (Italian Sample)

Variable			Frequency	Percentage
Hotel Category		3-Star/ 3-Star Superior	384	73.8
		4-Star/ 4-Star Superior	110	21.2
		5-Star/ 5-Star Superior	26	5.0
Hotel Size		2-20 Rooms	56	10.8
		21-50 Rooms	326	62.7
		51-100 Rooms	117	22.5
		101+ Rooms	21	4.0
No. of Employees		0-9	32	6.2
		10-49	301	57.9
		50-249	177	34.0
		250+	10	1.9
Years of Existence		1-5	22	4.2
		6-10	162	31.2
		11-20	187	36.0
		21+	149	28.7

5.5.2 Demographic Profile of Respondents

Table 5.42 indicates the demographic profile of the study participants. The table shows that 40% respondents were female and 60% were male in the total sample. In the age category, 49% respondents had ages between 36 years – 45 years while 28% were between 26-35 years, and 19% were between 46-60 years' age bracket. A total of 54% respondents were working on managerial rank, 16% respondents were Chief Executive Officers, and 6% respondents were own the hotels. As far as experience in current position is concerned, 46% respondents were working in the same position from 4-6 years while 37% were working between 7-9 years on

the current designation. Moreover, 48% respondents had 7-9 years in the current hotel in which they are working while 40% had experience of 4-6 years in the said hotel.

Table 5.42 Respondents' Characteristics (Italian Sample)

Variable		Frequency	Percentage
Gender	Female	207	39.8
	Male	313	60.2
Age (in years)	18-25	14	2.7
	26-35	147	28.3
	36-45	256	49.2
	46-60	100	19.2
	61+	3	.6
Designation	Chief Executive Officer	83	16.0
	First Level Employee	57	11.0
	Manager	282	54.2
	Middle Manager	65	12.5
	Owner	33	6.3
	Other	00	00
Years of Experience in Current Position (in years)	1-3	50	9.6
	4-6	227	43.7
	7-9	194	37.3
	10-20	31	6.0
	20+	18	3.5
Years of Experience in Current Hotel (in years)	1-3	30	5.8
	4-6	208	40.0
	7-9	227	43.7
	10-20	35	6.7
	21+	20	3.8
Years of Experience in Hospitality Industry (in years)	1-3	14	2.7
	4-6	63	12.1
	7-9	222	42.7
	10-20	150	28.8
	21+	71	13.7

5.5.3 Overall Italian Responses to Questionnaire

Table 5.43 shows the responses of the Italian respondents against HRM, CSR, and sustainable performance. This table indicates the level of disagreement and agreement against each question to analyze the responses deeply. The data was collected on 7=point Likert scale where "1 = strongly disagree, and 7 = strongly agree".

Table 5.43 Overall Responses of Italian Data

Sr. No	Statements	1		2		3		4		5		6		7	
		F	%	F	%	F	%	F	%	F	%	F	%	F	%
Corporate Social Responsibility															
1	The hotel works for social, environmental and economic development rather than focusing on profit maximization only	1	0.2	8	1.5	9	1.7	55	10.6	180	34.6	177	34.0	90	17.3
2	CSR policies need to be considered as a core and inseparable component of the overall service or product offering	8	1.5	13	2.5	29	5.6	134	25.8	161	31.0	125	24.0	50	9.6
3	Implementing CSR in business means that the managers must comply with the rules	3	0.6	5	1.0	14	2.7	67	12.9	149	28.7	176	33.8	106	20.4
4	The hotel has CSR policies to head off potentially disastrous consumer backlashes	3	0.6	3	0.6	10	1.9	67	12.9	191	36.7	160	38.7	86	16.5
5	The hotel selects suppliers or business partners based on CSR criteria	7	1.3	10	1.2	32	1.9	107	20.6	169	32.5	129	24.8	66	12.7
6	The hotel selects suppliers or business partners based on financial criteria	4	0.8	11	2.1	30	5.8	132	25.4	152	29.2	125	24.0	66	12.7
7	The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year	1	0.2	1	0.2	19	3.7	38	7.3	169	32.5	176	33.8	116	22.3
8	The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc.)	3	0.6	15	2.9	31	6.0	96	18.5	159	30.6	141	27.1	75	14.4
9	The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)	17	3.3	38	7.3	82	15.8	112	21.5	110	21.2	87	16.7	74	14.2
Human Resource Management															
1	The hotel has a code of conduct related to CSR policies that every employee must know	00	00	7	1.3	22	4.2	107	20.6	160	30.8	142	27.3	82	15.8
2	The hotel carefully hires its employees who shows positive mindset towards CSR practices.	7	1.3	10	1.9	32	6.2	107	20.6	169	32.5	129	24.8	66	12.7
3	The remuneration systems is based on the achievement of economic performance	4	0.8	11	2.1	30	5.8	132	25.4	152	29.2	125	24.0	66	12.7
4	The remuneration systems is based on the achievement of sustainable (economic, social and environmental) performance	1	0.2	1	0.2	19	3.7	38	7.3	169	32.5	176	33.8	116	22.3
5	The hotel ensures the balanced representation of women within their decision-making bodies and memberships	7	1.3	11	2.1	63	12.4	129	24.8	128	24.6	99	19.0	83	16.0
6	The principle of equal remuneration for men and women workers for work of equal value must apply	00	00	7	1.3	30	5.8	79	15.2	99	19.0	140	26.9	165	31.7

#	Statement														
7	The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices	3	0.6	6	1.2	2	0.4	35	6.7	102	19.6	154	29.6	218	41.9
8	The proper training and development of employees leads to better CSR implementations	3	0.6	4	0.2	6	1.2	40	7.7	92	17.7	171	32.9	204	39.2
9	Managers make the majority of decisions without consulting employees	5	1.0	12	2.3	24	4.6	67	12.9	100	19.2	177	34.0	135	26.0
10	Managers share the strategic plan with employees	6	1.2	6	1.2	8	1.8	63	12.1	124	23.8	128	36.2	125	24.0
11	Managers share the economic and social-environmental results with all stakeholders	4	0.8	19	3.7	28	5.4	62	11.9	72	13.8	132	25.4	203	39.0
12	Solving difficult problems requires a hard, male approach	3	0.6	9	1.7	23	4.4	65	12.5	107	20.6	150	28.8	163	31.3
13	The hotel ensures all the safety procedures for employees	3	0.6	10	1.9	23	4.4	42	8.1	94	18.1	125	24.0	223	42.9
14	The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights	00	00	3	0.6	3	0.6	23	4.4	42	8.1	147	28.3	302	58.1
Sustainable performance															
1	The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration	4	0.8	12	2.3	21	4.0	65	12.5	85	16.3	199	38.3	133	25.6
2	The hotel management is committed in reducing environmental fines	3	6	7	1.3	24	4.6	82	15.8	145	27.9	143	27.5	116	22.3
3	The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance	13	2.5	30	5.8	55	10.6	128	24.6	126	24.2	110	21.2	58	11.2
4	Have a section of CSR under its annual report to indicate the social, economic and environmental performance	20	3.8	50	9.6	67	12.9	115	22.1	137	26.3	77	14.8	54	10.4
5	Environmental policies and practices are significantly contributed in sales growth	18	3.5	23	4.4	33	6.3	123	23.7	138	26.5	110	21.2	75	14.4
6	The levels of tourists satisfaction contributed in sales growth	24	4.6	19	3.7	67	12.9	112	21.5	130	25.0	105	20.2	63	12.1
7	The levels of employees satisfaction contributed in sales growth	6	1.2	8	1.5	30	5.8	93	17.9	170	32.7	125	24.0	88	16.9

Table 5.43 explains the percentage and frequency of the respondents. The results shows that most of the respondents choose "5, 6 and7" to express their views regarding HRM strategies and CSR strategies to achieve the sustainable performance. The statement "The hotel works for social, environmental and economic development rather than focusing on profit maximization only" explains the three dimension of CSR, and large number of respondents (34.6%) choose the option 5(somewhat agree). For the statement "CSR policies need to be considered as a core and inseparable component of the overall service or product offering" most of the respondents (31.0%) are somewhat Agree on it and this statement explains the hotel activities related to customers and guests. 33.8% respondents express their views by choosing "6" that "Implementing CSR in business means that the managers must comply with the rules" that illustrates the government rules and regulations. The statement "The hotel has CSR policies to head off potentially disastrous consumer backlashes" illustrates the hotel activities towards customers and guests and 39.7 % respondents are agree on it. Majority of respondents (32.5%) seem somewhat agree on the statement that "The hotel selects suppliers or business partners based on CSR criteria" that describes the hotel activities towards suppliers and partners.

A high percentage of respondents (29.2%) among the respondents agree with the statement that "The hotel selects suppliers or business partners based on financial criteria". 33.8% of respondents seem to agree on the point that "The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year". This statement elucidates the importance of philanthropic activities of the hotel. For the statement "The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc." most of the respondents (30.6%) gave 5 (Somewhat Agree) as an answer, and this statement explains the hotel activities related to customers and guests. The hotels are also involved in some community development practices. "The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)" Most of the respondents (21.5%) shows neutral opinion about it.

The statement "The hotel has a code of conduct related to CSR policies that every employee must know." Illustrates the internal factors of HRM strategies towards the significance of ethical culture in the hotel and a large number of respondents (30.8%) choose option 5(somewhat agree). The selection process is also another HR activity of recruitment that is important for the organization. 32.5% respondents selected 5 (Somewhat Agree) about the statement "The hotel carefully hires its employees who show positive mindset towards CSR practices". The statement "The remuneration systems are based on the achievement of economic performance" explains the Internal Factor: Incentives and 29.2% respondents

somewhat agree on it. 33.8% respondents said that they agree with the statement "The remuneration systems are based on the achievement of sustainable (economic, social and environmental) performance.

For the statement "The hotel ensures the balanced representation of women within their decision-making bodies and memberships "24.8% respondents choose 4 to that shows their neutral attitude about this HRM activity. 165 (31.7%) also express their views on the statement related to gender discrimination "The principle of equal remuneration for men and women workers for work of equal value must apply" and selected strongly agree on this HRM practice. Well-being is a very strong internal factor that enforce managers to employ HRM strategies to achieve sustainable performance. 41.9% strongly agree with the following statement "The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices". 39.2% of respondents seem to agree (6) on the point that "The proper training and development of employees leads to better CSR implementations that shows the significance of training in the organization. For the statement "Managers make the majority of decisions without consulting employees." 177(34.0%) gave 6 (Agree) as an answer, and this statement explains the hotel activities regarding the importance of stakeholders engagement. 39.2% of respondents seem to agree (6) on the point that "Managers share the strategic plan with employees".

Similarly other four HRM activities "Managers share the economic and social-environmental results with all stakeholders", "Solving difficult problems requires a hard, male approach", "The hotel ensures all the safety procedures for employees" and "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights respectively 39.0%, 31.3%, 42.9%, 58.1% respondents seem strongly agree. Environmental degradation is both a local and a global problem of increasing concern throughout society and the environment – Further, good environmental performance is necessary. Therefore, 38.3% of respondents are agreed with the statement" The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration. 145 (27.9%) respondents agree with the statement "The hotel management is committed to reducing environmental fines". 25.1% respondents can't decide about the statement "The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance" and showed their neutral attitude towards it. Similarly, for the remaining items related to sustainable performance, "Have

a section of CSR under its annual report to indicate the social, economic and environmental performance" "Environmental policies and practices are significantly contributed in sales growth", "The levels of employee's satisfaction contributed in sales growth, and "The levels of tourists satisfaction contributed in sales growth" respectively 26.3%, 26.5%, 25.0%, 32.7% respondents seem somewhat agree. 39.2% of respondents seem strongly agree on the point that "The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year". This statement elucidates the importance of philanthropic activities of the hotel.

For the statement "The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc." most of the respondents (36.7%) gave 6 (Agree) as an answer, and this statement explains the hotel activities related to customers and guests. The hotels are also involved in some community development practices. "The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...)" Most of the respondents (32.2) agree on it and choose 5(Somewhat Agree). The statement "The hotel has a code of conduct related to CSR policies that every employee must know." Illustrates the internal factors of HRM strategies towards the significance of ethical culture in the hotel and a large number of respondents141 (39.8%) choose option 5(somewhat agree). Similarly, other three HRM activities "Solving difficult problems requires a hard, male approach", "The hotel ensures all the safety procedures for employees" and "The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights " respectively 34.7%, 41.0%, 57.9% respondents seem strongly agree. Environmental degradation is both a local and a global problem of increasing concern throughout society and the environment. Further, good environmental performance is necessary. Therefore, 37.0% of respondents are strongly agreed with the statement".

The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration. 110 (31.1%) respondents agree with the statement "The hotel management is committed to reduce environmental fines". 93 (26.3%) Respondents showed mixed reactions when it came to this question "The Board recognizes CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance". They, somewhat, agree on it. Similarly, for the remaining items related to sustainable performance, "Have a section of CSR under its annual report to indicate the social, economic and environmental performance" "Environmental policies and practices are significantly contributed in sales growth", "The levels of tourists satisfaction contributed in sales growth", "The levels of employees satisfaction

contributed in sales growth" respectively 25.1%, 25.7%, 23.8%, 29.1% respondents seem somewhat agree.

5.5.4 Reliability Results, Validity Results and Descriptive Analysis

Table 5.44 shows the reliabilities of HRM, CSR, and sustainable performance in the Italian hotel industry. As indicated, the reliability of HRM ($\alpha = 0.862$), CSR ($\alpha = 0.921$), and sustainable performance ($\alpha = 0.846$) are well-above from threshold of 0.70 proposed by Hair et al. (2010).

Table 5.44. Cronbach's Alpha Tests for Reliability – Italian Data

Variable	No. of Items	Cronbach's Alpha
CSR	09	0.880
HRM	14	0.896
Sustainable Performance	07	0.846

Table 5.45 displays the exploratory factor analysis results for all study variables. The results showed that all factor loading exceeding the minimum value of 0.30, hence the validity of each construct was confirmed. Hence, all items were carried forward for subsequent analyses.

Table 5.45. EFA Results – Italian Data

Variable	Items	KMO	Factor Loading
Corporate Social Responsibility	CSR_1	0.924, p = 0.000	.684
	CSR_2		.791
	CSR_3		.776
	CSR_4		.768
	CSR_5		.785
	CSR_6		.789
	CSR_7		.838
	CSR_8		.790
	CSR_9		.825
Human Resource Management	HRM_1	0.884, p = 0.000	.718
	HRM_2		.679
	HRM_3		.677
	HRM_4		.836
	HRM_5		.802
	HRM_6		.756
	HRM_7		.769
	HRM_8		.675
	HRM_9		.566
	HRM_10		.718
	HRM_11		.659
	HRM_12		.706

	HRM_13		.820
	HRM_14		.749
Sustainable Performance	Performance_1	0.754,	.722
	Performance_2	p = 0.000	.735
	Performance_3		.830
	Performance_4		.836
	Performance_5		.775
	Performance_6		.703
	Performance_7		.758

The table 5.46 shows the descriptive results of all four variables involve in this study.

Table 5.46. Descriptive Results – Italian Data

Variable	Min	Max	Mean	Standard Devotion
CSR	2.56	7.00	5.27	.917
HRM	1.70	7.00	5.66	.823
Sustainable Performance	2.43	7.00	4.97	1.021

5.5.5 Correlation Analysis

The table 5.47 displays the correlation among these variables. The results show that CSR has significant and positive relationship with HRM ($r = 0.48$, $p = 0.05$), and sustainable performance ($r = 0.63$, $p = 0.05$). The results also display the positive and significant correlation of HRM with sustainable performance ($r = 0.33$, $p = 0.05$).

Table 5.47. Correlation Results – Italian Data

Variable	CSR	HRM	Performance
CSR	1.00		
HRM	.48**	1.00	
Performance	.63**	.33**	1.00

** Significant at 0.05 Level.

The table 5.48 further analyze the correlation among different HRM operation with CSR. The results show that ethical culture ($r = 0.782$, $p = 0.001$), well-being ($r = 0.378$, $p = 0.001$), training ($r = 0.298$, $p = 0.001$), engagement ($r = 0.318$, $p = 0.001$), shared objectives ($r = 0.340$, $p = 0.001$), transparency ($r = 0.222$, $p = 0.001$), Problem solving ($r = 0.411$, $p = 0.001$), safety ($r = 0.232$, $p = 0.001$), human rights ($r = 0.253$, $p = 0.001$), selection process ($r = 0.356$, $p = 0.001$), incentives ($r = 0.474$, $p = 0.001$),and gender discrimination ($r = 0.554$, $p = 0.001$),

are positively associated with CSR in Italian hospitality industry.. Among all, ethical culture and gender discrimination has stronger relationship with CSR.

Furthermore, same procedure was performed to analyze the correlation between different HRM operations with sustainable performance. The results show that ethical culture ($r = 0.466$, $p = 0.001$), well-being ($r = 0.257$, $p = 0.001$), training ($r = 0.230$, $p = 0.001$), engagement ($r = 0.293$, $p = 0.001$), shared objectives ($r = 0.277$, $p = 0.001$), transparency ($r = 0.242$, $p = 0.001$), Problem solving ($r = 0.280$, $p = 0.001$), safety ($r = 0.273$, $p = 0.001$), human rights ($r = 0.397$, $p = 0.001$), selection process ($r = 0.239$, $p = 0.001$), incentives ($r = 0.282$, $p = 0.001$),and gender discrimination ($r = 0.438$, $p = 0.001$), are positively associated with sustainable performance in Italian hospitality industry.

Table 5.48. Correlation between HRM Practices & CSR

	1	2	3	4	5	6	7	8	9	10	11	12	13
CSR	1												
Ethical Culture	.782**	1											
Well being	.378**	.284**	1										
Training	.298**	.153**	.732**	1									
Engagement	.318**	.229**	.656**	.671**	1								
Objectives	.340**	.200**	.649**	.741**	.650**	1							
Transparency	.222**	.145**	.529**	.547**	.500**	.554**	1						
Problem solving	.411**	.291**	.589**	.487**	.593**	.528**	.520**	1					
Safety	.232**	.259**	.345**	.311**	.296**	.266**	.297**	.321**	1				
Human Rights	.253**	.229**	.533**	.460**	.466**	.429**	.358**	.437**	.526**	1			
Selection Pros	.356**	.287**	.234**	.100*	.126**	.116**	.120**	.294**	.299**	.284**	1		
Incentives	.474**	.418**	.433**	.327**	.288**	.304**	.310**	.337**	.403**	.470**	.628**	1	
Gender Discrimination	.554**	.428**	.678**	.543**	.477**	.515**	.415**	.525**	.288**	.384**	.476**	.605**	1

**. Correlation is significant at the 0.01 level.

*. Correlation is significant at the 0.05 level.

Table 5.49. Correlation between HRM Practices & Sustainable Performance

	1	2	3	4	5	6	7	8	9	10	11	12	13
Performance	1												
Ethical Cult	.466**	1											
Well being	.257**	.284**	1										
Training	.230**	.153**	.732**	1									
Engagement	.293**	.229**	.656**	.671**	1								
Objectives	.277**	.200**	.649**	.741**	.650**	1							
Transparency	.242**	.145**	.529**	.547**	.500**	.554**	1						
Problem solving	.280**	.291**	.589**	.487**	.593**	.528**	.520**	1					
Safety	,273	.259**	.345**	.311**	.296**	.266**	.297**	.321**	1				
Human Rights	.397*	.229**	.533**	.460**	.466**	.429**	.358**	.437**	.526**	1			
Selection Pros	.239**	.287**	.234**	.100*	.126**	.116**	.120**	.294**	.299**	.284**	1		
Incentives	.282**	.418**	.433**	.327**	.288**	.304**	.310**	.337**	.403**	.470**	.628**	1	
Gender Discrimination	.438**	.428**	.678**	.543**	.477**	.515**	.415**	.525**	.288**	.384**	.476**	.605**	1

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

5.5.6 Multiple Regression Analysis

The results of these regressions can be found in Table 5.50, 5.51, 5.52. In the first multiple regression analysis, CSR and HRM were regressed simultaneously on sustainable performance. Table 5.50 shows the summary of the regression analysis. CSR and HRM explain 40% variance in explaining dependent variable with significant F-Model statistics (F = 174.059, p = 0.001). The results also highlight that CSR has stronger impact on sustainable performance (beta = 0. .586, t = 15.913, p = 0.001, CI= 0.6019 to 0.7719) and HRM also has significant and positive impact on sustainable performance (beta = 0.045, t = 0.9425, p < 0.03, CI= .0491 to 0.1398). These results indicate that both CSR and HRM play a positive and significant role in sustainable performance in the Italian sample.

Table 5.50 Multiple Regression Analysis

Independent Variables	Dependent Variable Sustainable performance						Bootstrapping		
	R Square	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	Status
CSR	0.40	174.059**	.5867	.045	15.913	0.00	.6019	.7719	Sign
HRM			.0453	0.05	0.9425	0.03	.0491	.1398	Sign

In the second multiple regression analysis, HRM was regressed on CSR. Table 5.51 shows the summary of regression analysis. HRM explain 29% variance in explaining dependent variable with significant F-Model statistics (F = 104.006, p = 0.001). The results highlight that HRM has significant and positive impact on CSR (beta = 0.19, t = 3.824, p = 0.001).

Table 5.51 Multiple Regression Analysis

Independent Variables	Dependent Variable Corporate Social Responsibility						Status
	R Square	F-Stat	Beta	S.E.	t	Sig	Significant
HRM	0.29	104.006**	.190	0.06	3.824	0.001	

In next multiple regression analysis, CSR was regressed on HRM. The table 5.51 shows the summary of regression analysis. CSR explain 23% variance in explaining dependent variable with significant F-Model statistics (F = 153.38, p = 0.001). The results highlight that CSR has significant and positive impact on HRM (beta = 0. 429, t = 12.385, p = 0.001, CI=.3612 to .4974).

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Table 5.52: Multiple Regression Analysis between CSR and HRM

Independent Variables	Dependent Variable HRM						Bootstrapping		Status
	R2	F-Stat	Beta	S.E.	t	Sig	LLCI	ULCI	
CSR	0.23	153.38**	.4293	0.342	12.385	0.001	. 3612	. 4974	Sign

The results of the direct and indirect effects are shown in table 5.52. The results reveal that the direct effect of CSR and SP was statistically significant (B= .058, SE= .045, 95% Boot CI = 6019 to .7719). The results reveal that there is no mediating effect of HRM on the nexus of CSR and SP (B = .0195, SE = .0278, 95% Boot CI = - .0288 to .0825) as the 95% confidence interval (-0.0288., 0.0825) crossed zero. The model depicts that in presence of HRM, CSR does not have any role in resulting sustainable performance. Hence, no mediation exists in the Italian sample.

Table 5.52: Bootstrap results: Direct and indirect of the mediation model

Path	Coefficient(β)	Boot SE	T value	Sig	LLCI	ULCI	Status
Direct Effect(CSR→ SP)	0.5867	.0452	15.913	0.001	0.6019	.7719	
Indirect Effect.(CSR →HRM → SP	0.0195	.0278			-0.0288	.0825	No Mediation occur

5.6. Comparison in quantitative analysis

This research determines the impact of HRM and CSR on sustainable performance. This study also investigates the mediating role of HRM between CSR and sustainable performance in the hospitality industry of three culturally distinct countries. The researchers obtained the results from SPSS and Hayes PROCESS macro with a separate and combined sample. Overall, the data confirmed the cultural differences in the Italian, the UK, and Pakistani hospitality industries. The result indicates that HRM and CSR have a direct impact on sustainable performance in the overall sample except for Pakistan whereas slightly strong and significant influence among UK respondents as compared to the Italian sample. This result endorses the standpoint of Jamali et al. (2015) in which they claim that effective integration of HRM and CSR would generate sustainable outcomes as HRM as a strategic position in strengthening CSR initiatives that aligned with organization's visions and goals. The expertise and role of HRM

are essential in designing and implementing CSR initiatives. Orlitzky et al., (2006) argue that the implementation of HRM strategies and practices towards sustainable performance accordingly depict the seriousness of the organization towards successful implementations of CSR programs. As results imply, the UK has a relatively stronger impact on CSR because of written policies, corporate governance mechanisms, internal and external stakeholders' pressures as compared to structures in Pakistan and Italy. This study fills an important gap that exhibits that HRM has an important contribution in designing and implementation of CSR programs, as Stefano et al. (2018) claim that 80% of the studies have a focus on HRM (people and processes), but a very few studies unveil the potential role of HRM in context of CSR.

The results of the combined sample, as expected, HRM enchases the sustainable performance of hotel industries of the Italian, UK and Pakistan. The researcher measures HRM with respect to CSR and sustainable performance; therefore, it is concluded that HRM is amongst the important factors to have better sustainable performance. We believe that HRM facilitates the employees in designing and executing of sustainable practices and that subsequently leads to higher economic, environmental and social performance. This standpoint is also supported by previous studies (Kim et al., 2019; Shafaei et al. 2020). HRM practices, including employee involvement, performance management, and training increases the employees' participation in the hotel's sustainable initiatives (Pham et al., 2019). The results also show that HRM has a significant impact on sustainable performance in the UK hospitality and Italian industry, whereas it has an insignificant relationship in the Pakistani industry. In this aspect, we believe that the alignment of HRM with organizational objectives related to the environment and society is far stronger in the UK and Italy as compared to Pakistan. This result is also supported by the Environmental Performance Index (EPI) that was designed by Yale University and Columbia University to measure environmental performance numerically. The EPI score of the UK in the latest report is 79.89, ranked at 6th place, indicates the seriousness in designing and effective execution of environmental-related policies throughout the industries (Pakistan= 134, Italy= 16).

Regarding CSR influences, the researcher also analysed the impact of CSR on HRM practices. The findings indicate that CSR has a direct and significant relationship with HRM. These results are consistent with the studies of Low & Ong, 2015; Olcese, 2013; Buciuniene & Kazlauskaite, 2012). Previous scholars have also described CSR-related HR aspects that include the treatment of women and minorities, (Avoiding gender discrimination), equal opportunities, staff training and development, the relationship with employees, fair wages and compensation, health and safety (Gond et al., 2011; Mazzotta et al., 2020). The results show

the positive influence of HRM on CSR in the combined sample from the UK, Italian and Pakistani hotel industry. The finding of this study demonstrates that HRM is significantly related to CSR in all the hotel industries whereas a slightly strong and significant influence among UK respondents as compared to Pakistani and Italian sample.

Moreover, the impact of HRM on CSR in Italy is weaker than in Pakistan. This standpoint regarding the UK sample is in line with previous research (Podgorodnichenko, Edgar, & McAndrew, 2019; Cooke et al., 2018) who stated that HR professionals can facilitate CSR objectives by developing a CSR friendly organizational culture and embedding CSR values into social norms, providing a ground for developing a sustainable CSR strategy. Furthermore, the mediation analysis reveals that HRM has a stronger influence on the relationship of CSR and SP in the UK's hospitality industry. Whereas in presence of HRM, CSR does not show any role in resulting sustainable performance in the Pakistani and Italian context. Hence, no mediation exists in the Italian and Pakistani hospitality industry.

The findings reveal that every nation has specific strategies for HR-related issues, so each nation deals with issues according to its policies and strategies. Thus the implication of CSR practices and accordingly its integration with HRM is subject to cultural variation. Companies operating in different industries vary in terms of the nature of employees working in the organization, HR strategies, implementation of these strategies and national culture.

Table: 5.53 Examples of HR strategies and practices contributing to CSR and vice versa.

HR practices	Influence of HRM on CSR	Influence of CSR on HRM
Training and development	HRM can introduce the CSR issues to employees and provide training to the employees to become more socially responsible.	CSR can help to train HRM in developing and implementing socially responsible HR practices.
References	Slack, Corlett, and Morris, (2015); Voegtlin and Greenwood, (2016). Barrena-Martínez et al. (2017); Guerci et al., (2016)	Pless et al. (2012); Fenwick and Bierema (2008)
Recruitment and selection	HRM can analyse the best talent for their level of sensitivity in the direction of CSR subjects. HRM recruit employees based on the fit between the values of the potential employee and CSR-values of the firms	CSR can attract possible employees as job applicants progressively value CSR-related characteristics. CSR can be a strategic tool to inform HRM recruitment procedures on issues of diversity and equal opportunity.

References	Guerci and Carollo, (2016); Tang, Chen, Jiang, Paillé, and Jia, (2017)	Cooke and He (2010); Gond et al. (2011); Rupp et al. (2013)
Appraisal and motivation	HRM can foster CSR values to develop a socially responsible organizational culture. HRM can promote commitment to sustainable values and practices.	CSR can help to evaluate social HR strategies. CSR can help to foster commitment, motivate employees, and organizational identification.
References	Cooke and He (2010); Knudsen, Geisler, & Ege, 2013; Mirvis (2012); Shen (2011)	Brammer et al. (2007); Cooke and He (2010); Shen and Jiuhua Zhu (2011)
Compensation and reward system	HRM can help to develop long-term compensation schemes and provide social and economic rewards. HRM can reward ecological, social and economic innovations. HRM can search for rewards and compensation that contribute to CSR objectives.	CSR can define goals to HRM and then HRM can use these goals to incentivize and reward employees. CSR can introduce and develop standards for establishing a decent work environment.
References	Shen et al. (2018); O'Donohue & Torugsa, 2016; Saratun, 2016; Zhang et al., 2014)	Cooke and He (2010); Tymon et al. (2010)
Fostering Ethical and sustainable culture	HRM can help management in designing CSR strategy in accordance with the competencies and capabilities of the firm to foster the sustainable culture	CSR can help HR to promote the ethical culture CSR can help HRM to possess a corporate culture that is conducive for environmental sustainability, ethical and moral values and long-term goals of the firm.
References	(Jamali et al. 2015); (Chang, Oh, and Messersmith, 2013); (Podgorodnichenko, Edgar, & McAndrew, 2019	Esen, E. (2013); (Mariappanadar, (2012)
Employee Wellbeing	HRM can provide organizational support to ensure employee well-being and a positive employment relationship	CSR can help to develop a systematic framework for employee well-being programs

	HRM can help in creating a positive social and physical environment embodying the principles of CSR, having a positive impact on the employee well-being.	
References	Guest, 2017; Van De Voorde, Paauwe, & Van Veldhoven, 2012	Su & Swanson, (2019); Cohen, (2010)

CHAPTER 6

INTEGRATION OF QUALITATIVE AND QUANTITATIVE STUDIES

6.1 Introduction

At the end of the Literature review, I established the research questions for the current study on the basis of literature. This chapter comprises the analysis presented in Chapters 4 and 5. The key findings related to the CSR practices and HRM strategies, and their impact on sustainable performance are discussed in relation to the extant literature in the subsequent sections. In the previous chapter, the findings and differences between the three cases were highlighted. This chapter presents a thorough discussion of the findings and concludes by developing a solid understanding of the impact of CSR on employer branding and the value co-creation process. The cross-case analysis helps to provide a thorough understanding and explanations, derived by comparing the findings from the three cases, leading to a sophisticated description (Miles and Huberman, 1994).

6.2 General Findings

The main aim of the present research was to examine the relationship between HRM strategies (HR practices such as training, rewards, employee engagement, provide positive and ethical work climate, foster teamwork, etc), CSR practices (economic, social and environmental) and sustainable performance. This study also tested the mediating effects of HRM on the relationship between CSR and sustainable performance. Five research questions were developed to investigate the relationship between the above-mentioned variables.

The general findings of the study revealed that the sample of the respondents is most of the respondents were male (65.2), Manager and mid-career (7-9 years) employees. The mean value of CSR is highest (M=5.27, SD=0.91) and sustainable performance is the lowest (M=5.07, SD=0.98). The whole data was reliable and valid with no presence of common method variance. The correlation result indicates that CSR has significant and positive relationship with HRM ($r = 0.48$, $p = 0.05$), and sustainable performance ($r = 0.65$, $p = 0.05$). The results also display the positive and significant correlation of HRM and sustainable performance ($r = 0.38$, $p = 0.05$). It is also proved from the regression analysis that HRM has a significant and positive association with CSR and sustainable performance. Additionally, to check the mediating effect

of HRM on the nexus of CSR and SP, we run the Hayee's Process MACRO and the results revealed that HRM significantly mediates the relationship between CSR and SP. The research questions which were proposed in Chapter 1 are discussed below on the basis of quantitative, as well as, qualitative results.

6.3 Integration of quantitative and qualitative studies

This section presents the findings and discussion on these findings in the perspectives of various research questions and hypotheses that were tested on the basis of the proposed model. Findings from both methods are presented in an integrated form.

Research Q1

Does HRM have any influence on CSR?

Quantitative Findings

From quantitative results it can be concluded that there is significant and positive relationship between HRM and CSR in UK (beta = 0.329, t = 3.824, p = 0.001, CI = 0.2512 to 0.3146) and Italian (beta = 0.19, t = 3.824, p = 0.001) hotel industry but in Pakistan sample (beta = 0.229, t = 3.824, p > 0.07, CI=-.0346 to .2363) there is insignificant relationship between HRM and CSR. The conceptual literature often claims that an HRM contribution is inevitable and/or valuable when designing CSR strategy (Sarvaiya et al., 2018), executing it throughout the organisation (O'Donohue 2014) and embedding CSR within organisational process (Garavan and McGuire 2010). Nevertheless, the findings of this study do not completely support these assertions. Therefore, this outcome of this quantitative phase of Pakistani study is contrary to that of (Cohen et al., 2012a) who found that HRM function "is uniquely positioned to assist in both developing and implementing CSR and sustainability strategy." Lawler, (2017) has explained HRM's failure to get involved in CSR by giving some reasons, for instance, the wider lack of strategic documentation, lack of employees and management relationship (Lawler, 2017). The importance of HRM for the strategic support of CSR agenda in organizations is widely reported in the published research literature. (Guerci et al., 2016; Guerci & Carollo, 2016). The positive power of HR practices CSR found in this study (in Italian and UK context) is in agreement with (Tang et al., 2017) findings that the organizations should consider HR practices, towards CSR activities, viewing them as important for the achievement of organizational sustainable objectives. In a further study of CSR and HRM, Sarvaiya, (2014)

also found HR is critical in leading and educating organizations on the value of CSR and how best to strategically implement CSR policies and programs.

Qualitative Findings

This research question was addressed through the theme "CSR, HRM and sustainable performance" on which the researcher was able to get references. The results indicate that HRM has a direct impact on CSR in all three nations. (Pakistan, Italy and UK). This finding is not supporting the quantitative results of the Pakistani sample. In the quantitative results, there is no significant relationship found between HRM and CSR. But when we have gone through the in-depth interviews with the employee of Pakistani hotels, it showed a strong relationship between HRM strategies and CSR practices. All practices of HRM were largely supported by the views of interviews. All the respondents explained in detail the presence of HRM strategies and their impact on the implication of CSR practices in organizations and how it is detrimental to performance. Respondent P7 from the UK shared the comments.

"Well, at the moment, I think they're very much involved. The HR director is very conscious of that. She's also one of the key drivers of sustainable work, which is working on collecting money for the local community like charity and also works to improve the social and environmental activities inside or outside the hotel. So, she's one of the key drivers, of course. She's one of the key stakeholders in Digitalizing Paper flow in the hotel. So I think at this moment It doesn't need improvement. I think it's quite good to say that I have to. So here I want to say that it is the effort of the HR department to improve the CSR activities in the hotel and help the hotel to get different certificates, CSR and quality standards".

One respondent (P9) stated that if the purpose of HRM policies in the organization is to contribute toward sustainable practices then sustainable performance should increase.

The human resource management system is a means for developing the sustainability of the organization; training on issues related to CSR, rewarding virtuous behavior on the part of workers in the green or social sphere, opening tables for discussions with the trade union on issues of social sustainability, are just some examples of typically HR actions that can be functional to the development of corporate sustainability. The human resources management system is an aim of sustainability, given that satisfying the stakeholder/worker and employees is a key issue of sustainability, and the social performance of companies is often also measured by including analysis of workers' satisfaction or health and safety operating in the company.

From the above discussion, it is clear that thematic analysis of the interviews presents the picture more vividly and as was found in quantitative results HRM is related to CSR and

significantly impacts it in UK and Italian hotel industry. Another participant from a Pakistani hotel stated that

"There is a reason if we appoint a CSR manager and plan an xyz activity on xyz date, then the involvement of HR is compulsory because the HR manager will involve the associates in all the plans with CSR managers. So, to have a better result, it is necessary to integrate CSR and HRM and the integration of CSR and HRM have a positive influence on the overall performance".

When the purpose of politics is to meet personal agendas it is construed in a negative sense and when it is in line with organizational objectives or to achieve the overall goals of organization it is necessary requirements. These findings were consistent with prior research (Jamali et al., 2015) in which they claimed that effective integration of HRM and CSR plays an important role with regard to sustainable outcomes. A positive impact of HRM strategies and practices was also shown in a recent study undertaken by Podgorodnichenko, Edgar, & McAndrew, (2019) that an organisation that embraces HRM to adopt and implement CSR leads to sustainable performance. HRM can engage with CSR activities from different perspectives in the organization.

A stated by Guerci, Longoni, & Luzzini, (2016), these activities include such things as recruitment of employees on the basis of motivation, experience and knowledge to carry out required actions, provide training to embrace the CSR strategies, making improvements to CSR communication, fostering teamwork, employee engagement, the inclusion of reward system, the formulation of a CSR strategy, effective socialization of employees so that they embrace the CSR strategy and enact it in their personal and professional life and the inclusion of sustainability objectives into organizational strategies and objectives (Garavan, Heraty, Rock, & Dalton, 2010; Hobelsberger, 2014; Mirvis, 2012; Shen & Benson, 2016). Furthermore, when dealing with the employees of the organization, HR managers need to confirm that the implemented sustainable practices are 'responsible' to encourage the sustainability of society and the environment in which their organizations operate (Kramar, 2014; Mariappanadar, 2012).

Research Q2

Does HRM have any influence on SP?

Quantitative Findings

RQ2 was about the impact of HRM on sustainable performance. For this question, and to understand the relationship between these two variables, we have done the regression analysis. An unexpected finding of this study demonstrates that HRM is insignificantly related to sustainable performance in the Pakistani hotel industry, whereas the results support the strong association in the UK and Italian context.

Italain Sample: (beta = 0.045, t = 0.9425, $p < 0.03$, CI= .0491 to 0.1398)

UK Sample: (beta = 0.5392, t = 2.815, $p = 0.05$, CI= .0464 to .2613)

Pakistani Sample: (beta = 0.1106, t = 2.318, $p > 0.08$, CI = -.0198 to .2414).

These findings are in line with the previous literature (Dumont et al. 2017; Nam & Lee, 2017; Hu & Jiang, 2017; Zhang et al. 2019; Waheed et al. 2019). Shehadeh & Mansour, (2019) stated that HRM is also a key factor in achieving sustainable competitive advantage. The significance of the direct relationships between HRM and positive organizational outcomes and performance is in line with the earlier work of App and Büttgen (2016) and Parakandi and Behery (2016). The HR practices, emphasized managing the workforce efficiently, including employee involvement, training and offer economic and social rewards, lead to the individual and organizational performances (Fang et al. 2020; Kaufman et al 2019; Yang et al. 2019; Chen et al. 2019; Pahos et al. 2020). Likewise, the outcome of the analysis of the Pakistani sample that HRM had a negative impact on sustainable performance is contrary to previous studies which found a positive relationship between HRM and teamwork and sustainable performance. (Jibrin-Bida et al., 2017).

Qualitative Finding

The theme relevant to these hypotheses was "CSR, HRM and sustainable performance". The occurrence of this theme in the qualitative findings showed how much of a focus HRM was for interviewees when it came to describing their organisational and individual performance as well as discussing sustainable performance. When interviewees were asked to describe the impact of HRM on organizational and individual performance, most of the participants reported that they would describe their HR practices and strategies an important element for sustainable performance. Participants saw a combination of management practices for fostering employee motivation, innovation and appropriate organisational culture as ideal in achieving individual and organizational performance. This standpoint is also supported by previous studies (e.g Shedid and Russell, (2017). Past literature reported that deploying well HR strategies can significantly affect growth, productivity predominantly, in spheres that require operational management, a high level of adaptability, and creative problem-solving

skills. (Waheed et al. 2019; Fang et al. 2020; Kaufman et al 2019; Yang et al. 2019; Chen et al. 2019; Pahos et al. 2020). This significance of HR strategies is positively affecting organizational productivity suggests that individual and organizational activities should be conducted and evaluated regularly in order to increase organizational performance. This positive view of HRM presented in the interviews differs from the negative impact on sustainable performance found in the Pakistani sample in the quantitative phase whereas strong association in the UK and Italian context.

Research Q3

Does HRM mediate the relationships of CSR and SP?

Quantitative Findings

To answer the above research question (RQ4), Mediation analysis by Haye's Process was performed. On the basis of the above research question the direct effect of CSR on Sustainable Performance is significant but it becomes insignificant subsequently when the mediator is introduced in terms of the Italian context. Main Path which is from independent variable (CSR) to mediators (HRM) is statistically significant and its coefficient is significant at $p<.001$. Indirect effect, which is from mediators to dependent is not significant as the 95% confidence interval (-0.0288., 0.0825) crossed zero. The researcher also observed the same results in case of Pakistani sample. The results from the UK quantitative analysis have given rise to the view that HRM policies and strategies in the hospitality industry have a significant influence on the effects of CSR practices and sustainable performance observed in this study.

Drawing on the above results from UK analysis, it can be indicated that the firms that engage heavier in CSR activities should also have developed HRM strategies, which can be stated as CSR-related HRM practices, to be sustainable in society. These firms should be engaged in responsible employee involvement and well-being, selection and recruitment, training and career management practices; better communication between employees and managers, better definition of training needs; employee satisfaction and motivation practices. All these practices allow the organization to be successful in this competitive world. ((Cleveland, Byrne, & Cavanagh, 2015; Newman et al., 2016; Shen & Benson, 2016).

The results also indicated that country and cultural differences also play a significant role to a study of this nature. Previous research by Ehnert, et al., (2016) reported no significant country or cultural differences in approaches to CSR related HRM practices in their study of MNEs from liberal ('Anglo-Saxon' countries) and coordinated (Continental Europe and Japan) market economies with countries from BRIC cluster and South European mixed economies

(e.g. Spain, Italy, France) used as control variables. Whereas our study also draws on the research conducted in different countries and reported the impact of cultural difference in the implementation of HRM and CSR practices and their impact on sustainable performance.

Qualitative Findings

The findings from the qualitative phase of this study show the importance that interviewees place on HRM for CSR and sustainable performance. Participants' agreement with the individual statements on the practices related to HR on CSR to achieve the individual and organizational performance was considered the important factors in this study. Participants did not refer to specifically one practice of HRM to CSR but instead mentioned different HRM practices like teamwork, training and development, social and economic rewards, employee and managers collaboration, etc. towards sustainable performance. Considering this conceptualization, the interviewees considered HRM as an essential part of their respective organizational performance. This finding is in agreement with (Shen & Benson, 2016) findings which revealed that management support and practices are a critical factor, especially in the CSR development and implementation process. Informed, convincing, strong, convincing, informed, and demonstrable management support and strategies lead employees to grasp the importance the organisation places on sustainable practices. The importance of managers as role models and supporters and initiators of sustainable practices in organisations is in line with previous studies that emphasised the critical role of management practices in organisational performance.

Research Q4

What factors/drivers/variables lead managers and employees to take on socially responsible behavior to achieve a sustainable (economic, social, and environmental) performance?

Quantitative Findings

The research study has revealed that organizations can attain sustainable development by identifying the needs of individuals, maintaining stable and high economic growth, maintaining high and also stable financial growth, effective protection of the environment, which can be considered as being socially responsible to all stakeholders. There are various advantages, behind sustainable development, for example, recruiting and hiring effective employees, enhancing employee efficiency, reducing cost, increasing employee productivity and participation, enhancing employee well-being, providing training and development and gaining competitive advantages etc. These advantages are the general drivers that make

companies take on CSR. Nevertheless, not all drivers are the same. Any behavior is prompt by certain potential factors, divided into 2 parts: internal factor and external factor. Based upon the cross-case research study already done, several affecting factors are found as below. The findings of the analysis from the three countries revealed that there are different factors that affect sustainable performance, depends on the culture of the country.

Qualitative Findings

To understand the drivers that lead managers and employees to achieve sustainable performance, correlational analyses were performed. The results revealed that ethical culture, providing incentives and selection procedure of competent employees leads to higher sustainable performance in Pakistan. This quantitative finding is also supported by the interviews conducted in a Pakistani hotel. Employers provide some privilege in the form of social and economic incentives to the employees. Within the discussion on economic rewards, almost all the participants agreed that the profit-sharing (bonus) played a significant role in the performance. For instance, participant # 3 responded to the role of incentives in achieving performance as:

P3: The hotel provides economic incentives to the employees in the form of bonuses and some monetary gifts. Our hotel also helps its employees in their bad times, also whenever they need some support. All the employees know about it that's why they feel good and motivated. It is obvious if the employees are motivated they show better performance in the organization.

In the same vein, the role of ethical culture is also an important significant part in business operations to achieve sustainable performance. To support this notation, participant # 1 and participant # 2 explained this with important thoughts:

P1: I would say that culture plays an important role in the hotel. You know that our hotel is one of the biggest hotels in the world so our managers are very sensitive in developing an ethical and sustainable culture in our hotel to improve its quality
P2: Usually the culture of the organization represents its personality that has a very deep impact on social and environmental practices.

In case of the UK hotel industry, the HRM practices include ethical culture, problem-solving skills, and incentives have a strong correlation with sustainable performance. These results are slightly different from the interviews that were conducted with the managers and employees of the hotel industry in the UK as there is no concept of problem-solving skills in

shaping sustainable performance in the UK industry. But it has a slight relationship with the concept of innovation in the UK hotel industry. Respondent # 5 pointed that:

P5: Our hotel is known for an innovative one but it's more than a hotel as per the services it provides as it cares for the community.

Respondent # 7 further categorized the role of innovation in achieving sustainable performance as:

P7: It is necessary for all the businesses to make sure about their profit and loss as well as considering the economic component in the analysis, but there are some companies who consider everything for the economy. To make it profitable, those companies do innovations and make strategies to gain profit. On the contrary, we, by hook or by crook, manages a way to balance all the three components as we still have a firm belief in the fact that what goes around comes around.

These statements explained that the hotel culture is an environment of learning, co-creation, collaboration, and agility, in which all employees are committed to working with innovative approaches and means in order to improve lives as well as the community. Further, participant # 8 shed the thoughts as:

P8: We were the first brand to introduce an online sustainability system ten years ago; so all our hotels are connected to the online sustainability system. So the Sustainable Aware is a registered trademark system where it is mandatory to update our data for each property every month on the issues of energy conservation and waste control, known as utility data.

The relationship between ethical culture and incentives also played a significant role in achieving sustainable performance. Respondent # 5 explained:

P5: While giving an interview, for a job, in a company, I observed how the values were driven into when everyone was discussing the values, core culture, and the DNA of the company.

This statement is supported by Mirvis et al.'s (2010) viewpoint about vision, mission, and values, CSR development is steady for all the employees. The guiding values, spoken by every participant, have been nurtured, cultivated and retained among all venues and activities of the company. Hence in a broader sense such firms design policies to undertake organisational activities that promote CSR, possess a corporate culture that is conducive for CSR, environmentally sustainability, ethical and moral values and long-term goals of the firm. These policies reflect the underlying culture of the organisation, in which environmental and social

performance, in addition to financial performance, is important that ensures long-term organisational sustainability.

Lastly, the UK hotel industry also focuses on a reward system to achieve performance. As part of the sustainable initiative, most of the hotels are eager to align individual and organizational goals via a rewards system. Hotels mainly offered both tangible and intangible rewards such as financial incentives, public recognition and acknowledgment to their employees for reaching organisational goals. Participant # 5 informed:

> *P5: Well, I am sure, that these economic and social rewards are necessary both for the individual and hotel. It is important to motivate him to perform better in the competitive market as this system is vital to provide a sense of purpose because it keeps you like alive on the job.*

Participants attributed that HR management of the hotel should make more efforts to implement and promote the incentive practices among the employees. Participant 7 stated that

> *P7: Well, we do have this system into our organizational structures and I think it is important that you encourage and inspire them by giving something as a reward. You know that hotel can enhance its performance and reputation by implementing financial and non-financial rewards practices such as for instance, merit pay system and incentive compensation.*

Lastly, the HR practices in Italian hotel is strongly linked with ethical culture, incentives, and engagement. All these results are not linked with the qualitative findings of the Italian hotel interviews. For instance, the employees are more convinced with the employee-wellbeing. As participant # 9 suggest:

> *P9: People are the heart of the company: enhancing them, encouraging them, gratifying them and equipping them with the tools to improve their performance by taking care of relationships with other members by transmitting skills and knowledge means taking care not only of people but of the company itself.*

Research Q5

Are the factors/drivers/variables equivalent in all the countries analyzed or is some element more important than the others?

Findings

This study findings explain significant differences among three-nations studies. Therefore, this study proposed that cultural differences do exist in shaping, developing, and

implementing business strategies including CSR, HRM, and sustainable performance. The difference between the three nations is already mentioned and discussed in RQ4. The following table explains the differences in three nations related to CSR, HRM, and sustainable performance. As indicated in the table, CSR played a significant role in shaping sustainable performance only whereas there is no role of HRM in explaining sustainable performance and CSR. In the UK industry, HRM has a significant influence in shaping sustainable performance and CSR whereas CSR also explains performance significantly. Lastly, the role of HRM and CSR with sustainable performance was also significant. An important finding of this study was that the relationship of HRM in shaping CSR is a stronger predictor in the UK hotel industry, followed by the Italian hotel whereas an insignificant relationship has been found in these two variables in the Pakistani context.

Table 6.1. Cultural Differences

IV	DV	Pakistan		UK		Italian	
		r	*beta*	*r*	*beta*	*r*	*beta*
CSR	Performance	0.66**	0.59*	0.65**	0..65*	0.63**	0.58*
HRM	CSR	0.47**	0.22	0.50**	0.32*	0.48**	0.19*
HRM	Performance	0.40**	0.11	0.42**	0.53*	0.33**	0.04*

CONCLUSIONS

Nowadays, many sectors and industries, generally the service sector, in particular, the tourism and hospitality industry, put substantial pressure on sustainability issues. Therefore, the time has come for hotels to transition into sustainable ones and to set targets to enhance sustainable performance and reduce carbon footprints. On the basis of this transition, the main objective of the current study was to enhance our understanding of the role of HRM in CSR activities and sustainability. Current research examined the HRM strategies and CSR practices toward environmental and social sustainability among three, four and five-star hotels in Pakistan, Italy and UK. The study used a mixed methodology approach by conducting semi-structured interviews (qualitative analysis) from employees at five-star hotels in three different countries along with using survey form (quantitative analysis) collected from employees at three, four, and five-star hotels.

The present study established an important awareness among employees in regard to sustainable practices. The present study contributes to the development of CSR practices with the presence of HR strategies to accomplish sustainable goals. In this study, the impact of HRM on CSR was analysed. It was also examined in the current study whether HRM has a mediating effect in the relationship between CSR practices and sustainable performance. This study was conducted in the context of the hospitality industry, an ideal setting because CSR activities and HRM strategies are likely to be more salient in service-related firms, and especially where the service is directly experienced by the employees.

For the last three decades, governments, practitioners, and research scholars have been targeting sustainability issues seriously and trying to determine the balance between society, environment and economic situations (Vaio et al. 2021). These issues are key in tourism management research which are also established in Sustainable Development Goals developed by United Nations (2015) as the Agenda 2030 for Sustainable Development initiatives. This research reveals an original perspective on the association between CSR, HRM and sustainability performance. The results indicated that the HRM practices in hotels, such as training and development, economic rewards, establishing ethical culture and teamwork can improve employee engagement, enhance employee well-being and provide motivation and satisfaction that lead to sustainable performance. From the analysis of pertinent dimensions of HRM and sustainability literature, the researcher presents a framework for comprehensively understanding and classifying the potential role HRM can play in CSR and sustainability

performance. This framework consists of internal/external dimensions and processes/people/processes, broadly used in the literature on CSR, HRM and sustainability performance.

These findings are consistent with previous literature (Guerci, Longoni, & Luzzini, 2016; Garavan, Heraty, Rock, & Dalton, 2010; Hobelsberger, 2014; Mirvis, 2012; Shen & Benson, 2016). However, there is little research available regarding the relationship between HRM practices, CSR, and sustainable performance in the hotel industry. It is imperative that employees have their basic employment needs met before they are called upon to help the firms achieve its CSR goals. It is critical to building the employee value proposition and leveraging employee CSR engagement. To have a high-performing team, it is essential that employees receive proper training, recognition, and compensation for their work, opportunity to contribute to decision-making in the ethical and sustainable organizational culture.

Hence, HRM plays a significant role in how CSR is understood, developed, and enacted. HRM can inform employees of CSR issues and help to educate employees to become more socially responsible. HR managers can search for appropriate practices that contribute to CSR goals that also increase the ecological, social, and economic reward. CSR managers, in turn, can help to introduce standards for decent work. In addition, HRM managers can promote CSR values to create a socially responsible and ethical culture in the organization. Consequently, HR practices contribute to CSR and vice versa.

Recommendation for Policy Makers

The findings of this study revealed that the policymakers and government regulators might get benefit from this research. The policy makers can get benefits from this study in establishing the connections between the regulatory framework and the hotel industry to improve the organizational performance towards the environment, and society. More specifically, the hospitality education curriculum may benefit from this research to include sustainability themes and matters about the hotels, and generally, the education system of all the countries might consider the subjects related to sustainability, about the significance of action in an environmentally responsible manner in all aspects of life. Additionally, developing and implementing CSR practices in the hotels and also campaign programs about environmental sustainability which includes water and energy conservation as well as waste management practices will provide effective social and environmental awareness and create a sense of investment and national pride. Furthermore, the purpose of this study was to give awareness to the public about the importance of acting sustainably to enhance the coherence

between the society segments to assign the efforts for the same purpose and to build social cohesion. The government regulators in many countries may also recommend environmentally and socially responsible practices in all the sectors as a way to increase HR' involvement, enhance organizational performance and eliminate the self-interests of executives. The present study could benefit government and policymakers to coordinate the effort to develop and implement a sustainable framework for the hospitality industry by a mutual discussion about the issues related to the hotels to improve the sustainable environment sense in the industry.

Managerial Implications

Current study contributes to the development of the CSR practices by analysing its connection to HRM and their impact on sustainable performance by presenting a qualitative (Case study) and quantitative (surveys) analysis that help to clarify the field. At the outset, it highlights the most promising themes by the deep analysis of case studies and trends for the future; secondly, by collecting data from the hotel industries from different nations, this research also addresses sustainability issues, lack of CSR initiatives in some departments, the impact of HRM on CSR enhancement. The results suggest that the requirement for recruitment, providing training programs, establishing reward systems to engage employees and developing more ethical policies the hotels possess the more likely that employees will report positive ethical behavior. Establishing codes of practice for what is considered ethical behavior, and providing appropriate training and reinforcement mechanisms may serve to provide drivers for establishing sustainable behavior. Therefore, the findings of this study might help the hotel management on future steps to be taken, as it offers a critical evaluation thereof and a vision of the significance of sustainable activities in the organizations.

Another important managerial implication of this study is the integration of HR and CSR professionals, an area so far under-researched. The current study proposed a growing interdependence between HRM and CSR which requires the interaction and collaboration of HR and CSR managers. The findings suggest that HR and CSR professionals need administrative and strategic collaboration, where they can frequently communicate and work together for the accomplishment of organizational objectives.

Theoretical implications

The findings of current research add value to the limited body of research that has investigated the relationship between CSR and HRM. As one of the early empirical studies in the area of CSR HRM, this research broadens the understanding of the contextual link between

HRM and CSR. This section discusses the contribution of the study to the field of CSR, HRM and their impact on sustainability performance. The main significance of this study exists in its contribution to the underdeveloped area of nexus of CSR, HRM and sustainable performance in the hospitality industry. While it is recognized that HRM strategies have an impact on the level of sustainable performance in an organisation and can either support or hinder the implementation of CSR, little is known about this association in the context of the hotel industry. Knowledge and understanding of the organisational culture dimensions that affect sustainable performance at the hotel level may provide additional insight into the construct of ethical and sustainable culture as well as into the internal and external factors that may affect this relationship.

The findings make numerous contributions to the existing literature. This theoretical contribution can be elucidated from two perspectives: first, current research has attempted to broaden HR scope by linking it with CSR. Many Scholars have observed the focus of HRM on organizational performance, emphasis on the ethical concerns of employees as well as employee well-being (Legge, 1995; Guest., 2007; Pinnington et al., 2007). There has been an increasing focus on social responsibility, ethics, employees' interests and equally addressing performance. Nevertheless, there is a lack of any type of framework to systematically incorporate the HRM and socially responsible activities leading to the ethical culture in the organizations that lead to sustainable performance. This empirical study proposed that by incorporating CSR standards as well as values, strategic HRM aspects can be reformed from the CSR perspectives. With a connection to a positive contextual background, CSR also helps HRM in dealing with wellness and social responsibility issues. The findings, therefore, verify and also expand the understanding of social rsponsible HRM by revealing that CSR can provide a structure to create socially responsible HRM strategies.

Secondly, the findings of this study broaden the understanding that HR plays a significant role in the development and implication of CSR practices. Although there have been assumptions regarding the involvement of HR in CSR in the literature (Lam and Khare., 2010; Strandberg., 2009) limited empirical research has analyzed the role of HRM in a particular dimension of CSR(environment and community) and neglected the overall sustainable strategies. (DuBois and Dubois., 2012; Harris and Tregidga., 2012). The present research widens the knowledge base on the HR involvement in overall CSR strategy.

Limitations and Future Research Direction

This study has proposed a theoretical framework for CSR-HRM and a sustainable performance model. It is important to note that there are few shortcomings in this study that serves as a foundation and offers a range of avenues for future research. One of which is, this study was mainly focused on the employee and managerial perspective. Other stakeholder perspectives such as customers could also be further studied to analyse their behavior and attitudes with respect to social and environmental contexts. Therefore, future research on the role of HR in CSR and sustainability should employ a substantial effort in developing and implementing a multi-stakeholder perspective in HR (Guerci & Shani, 2013). This effort should emphasis how the HR operation can move from an inward focus to an extensive approach to balance external and internal stakeholders' expectations and interests. In complex firms, the impact of this transition on the association of CSR and HR function, and on the fundamental organizational outcomes, leads to a promising area of observation and analysis. Therefore, it requires the employees' levels of analyses, multilevel theorizing, connecting the organizations and the societal approaches.

Another area that would merit future research is, this research focus was on employee perceived HRM and socially responsible activities and their consequences. The researcher used a cross-sectional approach for data collection. This approach is limited in explaining the causality relationship between CSR HRM and outcomes. Thus, it is recommended for future research to use the longitudinal approach to explore the relationship between HRM and CSR and their outcomes.

Last but not the least, future research may increase the possibility of the sample to embrace the small and medium-sized (SMEs) privately owned individual hotels such as city hotels or resorts, because of their limited resource, with specific emphasis and approaches to cope with CSR challenges.

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APPENDIX

APPENDIX A: Qualitative Interview Guide

1. For how long have you been working in this sector?
2. For how long have you been working in this company/hotel/resort?
3. What are the opportunities in this sector?
4. How could your hotel/company reap advantage from these opportunities?
5. What important achievement have you accomplished since beginning work here?
6. What are the major challenges for this sector?
7. To what extent do you feel those challenges are linked to your company?
8. Do you have any idea about sustainable development goals?
9. What does the term "responsible society" brings to mind?
10. What are the steps that you have taken to be a part of a responsible society?
11. Have you ever heard about Corporate social responsibility?
12. In your point of view, what is your stance on CSR?
13. How would you see CSR in this sector, in general?
14. How would you see CSR, particularly in your hotel?
15. What hardships have you been experiencing in developing and implementing CSR strategies?
16. Is there any role of HR in shaping CSR policies?
17. Are your CSR policies dictate you to develop sustainable HR policies?
18. How to improve the effectiveness of HR staff to involve in CSR strategies
19. How would you define ethical and unethical practices?
20. Any example of ethical practice in your hotel?
21. Any example of unethical practice (if any) in your hotel?
22. Have you handled any ethical and unethical practices yourself in any capacity within hospitality sector?
23. How would you envisage a protocol of ethical policies?
24. What would it look like in your opinion?
25. How do you see the role of a line manager concerning ethical practices?
26. Is there anything different that could be done to improve and promote an ethical culture in your firm?
27. What values would a manager need to embed in your opinion?

28. Which factor that organization usually misses in designing corporate ethical practices?

29. How do you think that CSR strategies and Sustainable HRM have influenced your Sector?

30. How do you engage in these strategies?

31. How would other people benefit from these policies?

32. What advice do you have for CSR professionals who are struggling to decide which social impact strategies to pursue?

Qualitative Interview Guide (For Italian Hotel)

1. For how long have you been working in this company/hotel/resort?

2. What is CSR hospitality industry? What is CSR in your hotel? What are your CSR strategies?

3. What hardships have you been experiencing in developing and implementing CSR strategies?

4. What roles/actions are required for developing and implementing CSR policies?

5. Is there any role of HR in shaping CSR policies?

6. Are your CSR policies dictate you to develop sustainable HR policies? If so, which ones?

7. How to improve the effectiveness of HR staff to involve in CSR strategies

8. Do you deliver employee training on CSR and sustainability issues? How many hours in a year for employee and manager?

9. Is there anything different that could be done to improve and promote a CSR culture in your hotel?

10. How CSR strategies have a significant impact on sustainability performance

11. What actions have you taken towards achieving sustainability performance (economic, social and environmental performance)? /What actions are you going to take towards achieving sustainability performance?

12. What is your MBO systems for advanced decision-making processes to achieve sustainble perfomance? How can you promote a collaborative attitude in business that is capable of developing sustainable value creation processes?

13. Who has to achieve sustainability-oriented goals / performance in your organisation? Make some examples of objectives / performance?

14. Are there economic incentives/benefits linked to achieving sustainable goals? Are there other tools to stimulate the achievement of sustainable goals and socially responsible behavior (managers and employees) in your hotel?

15. Do you know the 2030 Agenda for Sustainable Development adopted at the United Nations Sustainable Development Summit on 25 September 2015? What links between your goals and the 2030 Agenda?

16. Do you communicate the sustainable results achieved? If yes, where? Do you edit a sustainable report?

17. How do you think that CSR strategies and Sustainable Performance have influenced or can influence your Sector and make it more attractive and competitive?

18. Finally, what do you think or what is the link between CSR strategies, Human Resource Management and sustainable performance?

APPENDIX B: Cover Lettet with Quantiative questionnaire

Dear Sir/Madam,

I hope you and your family are safe and sound in current COVID-19 epidemic circumstances. I am aware of the difficulties that the tourism sector is facing at this stage and, in this respect, I am hoping to contribute to its visibility through my research.

I am a Doctoral Student enrolled in University of Brescia, Italy and Visiting Scholar at Nottingham Trent University, United Kingdom. My study focuses on determining the impact of corporate social responsibility (CSR) and human resource management (HRM) on sustainable performance in the Hospitality Industry. I am setting the study in three countries, namely, Pakistan, Italy, and the United Kingdom.

As Owner / Chief Executive Officer / General Manager, I kindly ask you to take a few minutes to fill in this questionnaire. The information you provide me with is essential in helping me improve the analyses. The questionnaire will take 10-15 minutes approximately and the data will be used for academic purposes only and the anonymity is ensured.

The questionnaire (English /Italian languages) is available at the following link:

https://forms.gle/CwkEp94wLqpuN8iv9

Please fill in the questionnaire by 30th June 2020.

I am looking forward to receiving your responses. Your cooperation is highly appreciated. Thanking you for your time.

Buongiorno,

nelle attuali circostanze epidemiche del COVID-19 spero che lei e la sua famiglia siate bene. Sono consapevole delle difficoltà che il settore turistico sta attraversando in questo periodo e, a questo proposito, spero di contribuire alla vostra visibilità mediante le mie ricerche.

Sono una Dottoranda iscritta all'Università degli Studi di Brescia, Italia, e sono Visiting Scholar alla Nottingham Trent University, Regno Unito. Il mio studio si concentra sulla determinazione dell'impatto della responsabilità sociale delle imprese (CSR) e della gestione delle risorse umane (HRM) sulle prestazioni sostenibili nel settore dell'ospitalità. Sto conducendo lo studio in tre diversi Paesi: Italia, Pakistan, Regno Unito.

Come Proprietario / Amministratore Delegato / Direttore Generale / Responsabile, le chiedo cortesemente di dedicare qualche minuto per compilare il questionario così da contribuire alle attività di ricerca. Le informazioni che renderà disponibili sono essenziali per migliorare le analisi. La compilazione richiederà circa 10-15 minuti circa e i dati verranno utilizzati esclusivamente a fini accademici. Si garantisce l'anonimato.

Il questionario (in lingua inglese e italiana) è disponibile al seguente link:

https://forms.gle/CwkEp94wLqpuN8iv9

Le chiedo gentilmente di compilare il questionario entro il 30 giugno 2020.

La ringrazio per la preziosa collaborazione e per il tempo che vorrà riservarmi.

Distinti saluti

Please, considering the practices/experiences of your hotel, indicate whether you agree or disagree with the following statements:

Indicare cortesemente, se siete d'accordo o disaccordo con le seguenti affermazioni (si prega di compilare in funzione delle prassi adottate dal vostro hotel).

The hotel works for social, environmental and economic development rather than focusing on profit maximization only L'hotel opera con un orientamento allo sviluppo sociale, ambientale ed economico anziché concentrarsi esclusivamente sulla massimizzazione del profitto	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Corporate social responsibility (CSR) policies need to be considered as a core and inseparable component of the overall service or product offering Le politiche di Responsabilità sociale d'impresa (CSR) devono essere considerate come una componente fondamentale e inseparabile dei servizi e prodotti offerti dall'hotel	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Implementing CSR in business means that the managers must comply with the rules Implementare la CSR nello svolgimento delle attività significa che i manager devono rispettare la normativa/disposizione di riferimento	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel has CSR policies to head off potentially disastrous consumer backlashes L'hotel adotta politiche di CSR per contrastare le potenziali reazioni negative degli ospiti	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel has a code of conduct related to CSR policies that every employee must know L'hotel ha un codice di condotta (o di comportamento) in relazione alle politiche CSR che ogni dipendente deve conoscere	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel selects suppliers or business partners based on CSR criteria	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree

L'hotel seleziona fornitori o partner in base a criteri basati sulla responsabilità sociale d'impresa.							
The hotel selects suppliers or business partners based on financial criteria L'hotel seleziona fornitori o partner in base a criteri economici (fornitore con offerta economica vantaggiosa)	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The charitable contributions are fundamental to the concept of CSR. The hotel must make charitable contributions every year I contributi di beneficenza sono fondamentali per le pratiche di Responsabilità sociale d'impresa (CSR). A tale fine, ogni anno l'hotel deve elargire contributi di beneficenza	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel encourages partnerships with local businesses (local suppliers) and local organizations (schools, universities, local public authorities, etc.) L'hotel favorisce partnership con aziende locali (fornitori locali) e istituzioni locali (scuole, università, comuni, ecc.)	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel promotes local heritage (cultural, historical, arts and crafts, etc ...) L'hotel promuove il patrimonio storico locale, tangibile e intangibile (storico- culturale, arti e mestieri, ecc ...)	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel carefully hires its employees who shows positive mindset towards CSR practices. L'hotel assume con attenzione i suoi dipendenti che mostrano una mentalità positiva orientata alle pratiche di CSR.	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The remuneration systems is based on the achievement of economic performance I sistemi di remunerazione e/o di premialità si basano sul raggiungimento di risultati economici	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree

The remuneration systems is based on the achievement of sustainable (economic, social and environmental) performance I sistemi di remunerazione o di premialità si basano sul raggiungimento di risultati sostenibili (economici, sociali e ambientali)	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel ensures the balanced representation of women within their decision-making bodies and memberships L'hotel garantisce una rappresentanza equilibrata delle donne all'interno degli organi decisionali	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The principle of equal remuneration for men and women workers for work of equal value must apply Si deve applicare il principio di uguaglianza delle retribuzione tra i dipendenti uomini e donne per lavori di pari importanza	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The cross-functional teams or steering committees (i.e. CSR committee) are important for better coordination related to CSR practices I team interfunzionali o i comitati (ad esempio, il comitato CSR) sono importanti per un migliore coordinamento relativo alle pratiche CSR	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The proper training and development of employees leads to better CSR implementations La corretta formazione e lo sviluppo delle professionalità conducono a migliorare le pratiche di CSR	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Managers make the majority of decisions without consulting employees I manager assumono la maggior parte delle decisioni senza consultare i dipendenti	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Managers share the strategic plan with employees I manager condividono il piano strategico con i dipendenti	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree

Managers share the economic and social-environmental results with all stakeholders I manager condividono i risultati economici e socio-ambientali con i propri stakeholder	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Solving difficult problems requires a hard, male approach Risolvere problemi complessi richiede un approccio duro e maschile	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel ensures all the safety procedures for employees L'hotel garantisce tutte le procedure di sicurezza per i dipendenti	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel ensures that any measures implemented respect human rights and manages the risk of having an adverse impact on human rights L'hotel garantisce che qualsiasi misura attuata rispetti i diritti umani e gestisce il rischio per evitare impatti negativi sui diritti umani	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel could launch, maintain, and develop a prevention strategy as a key factor of a policy for sustainable development to protect the environment and its deterioration L'hotel potrebbe lanciare, mantenere e sviluppare una strategia di prevenzione come fattore chiave di una politica di sviluppo sostenibile per proteggere l'ambiente e il suo deterioramento	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The hotel management is committed in reducing environmental fines La direzione dell'hotel è impegnata nella riduzione delle sanzioni ambientali	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The Board recognize CSR as fitting within their corporate governance role and responsibility for social, economic and environmental performance Il Consiglio di amministrazione riconosce la responsabilità sociale delle imprese come parte integrante del proprio ruolo di	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree

governo societario per il raggiungimento delle performance sociali, economiche e ambientali.							
Have a section of CSR under its annual report or a Sustainability Report to indicate the social, economic and environmental performance Avere una sezione di CSR nel rapporto annuale o un rapporto di sostenibilità per illustrare le performance sociali, economiche e ambientali	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The levels of tourists satisfaction contributed in sales growth I livelli di soddisfazione dei turisti hanno contribuito alla crescita delle vendite	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
Environmental policies and practices are significantly contributed in sales growth Le politiche e le pratiche ambientali contribuiscono in modo significativo alla crescita delle vendite	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree
The levels of employees satisfaction contributed in sales growth I livelli di soddisfazione dei dipendenti contribuiscono alla crescita delle vendite	Strongly Disagree	Disagree	Some-what Disagree	Neutral	Some-what Agree	Agree	Strongly Agree