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General Managers' Perceptions Of Corporate Social Responsibility In Florida Hotels

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GENERAL MANAGERS' PERCEPTIONS OF CORPORATE SOCIAL
RESPONSIBILITY IN FLORIDA HOTELS

by

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ABSTRACT

The objective of the study was to identify and measure the magnitude of the gap that may exist between the corporate level Corporate Social Responsibility (CSR) culture and its ensuing policies and their equivalent at the property level. This gap was hypothesized to be a function of a number of personal characteristics of the General Managers (GMs) coupled with the organizational profile of the hotel.

The data were collected via an online survey based on a CSR scale developed by Turker (2009) in combination with other original and previously used smaller scales. The study's population consisted of general managers of hotels that were managed by a corporate office and were members of the Central Florida Hotel and Lodging Association and the Florida Restaurant and Lodging Association. In total, 564 hotel GMs were contacted by email by their perspective associations and invited to participate in the study. A total of 123 surveys were returned which equated to a 22% response rate.

The results indicated that the gaps for all factors were very small. This suggested that based on the GMs' perceptions, there was not much variation between their corporations' CSR policies and their properties' CSR policies. Hence, because of this small variation, it can be speculated that, in this study, hotel GMs were committed to follow precisely the corporate CSR policies and initiatives at their property levels. Notwithstanding the above, the results supported three hypotheses as follows: (a) the more GMs were involved in the community, the less they were committed to CSR policies relating to the government; (b) the more hours per week GMs spent in community volunteerism, the higher was their commitment to overall CSR policies; and

(c) the higher was the demonstrated commitment of GMs to their corporation's CSR policy regarding responsibility to employees, the more they were rewarded through non-monetary perceived personal success.

This study and its ensuing results were of significant importance to the general CSR body of knowledge and unique in terms of their contribution to CSR in the hotel industry. The practical implication from this study was that it sets a number of benchmarks relating to CSR corporate and property level policies and initiatives in a given sector of the hotel industry. In addition, due to the fact that few, if any, gaps were found between the corporate and property level cultures, corporate officers can at least feel fairly comfortable that from the GMs' perspectives, CSR initiatives are being implemented at the property level in accordance with corporate policy.

I would like to dedicate this to the two most important persons in my life,

my husband Greg and my son Bradley. I love you. I would also like to dedicate this to my

grandmother, Rose. I love you and miss you.

ACKNOWLEDGMENTS

A dissertation requires more than just an author. It requires a host of academic and personal resources to ensure success. At this time, I would like to thank the many persons who were my resources. First and foremost, I would like to thank my husband Greg and son Bradley, who have made many sacrifices in order to for me to pursue this degree. The countless hours I spent away from them and on the computer can never be regained; however, I want them to know that I love them both and am truly grateful for their love and support these past years. I would like to thank my friends and family whose love and support has sustained me throughout this endeavor. I would also like to thank my committee, especially Dr. Abraham Pizam, whose guidance, advice, and support have been invaluable to me throughout this process. I have learned so much from his expertise, knowledge, and insight. I feel truly honored to be his mentee. I would also like to thank the rest of my committee, Dr. Okumus, Dr. Milman, Dr. Font, and Dr. Robinson. Without their encouragement and guidance I could not have accomplished this goal.

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

CHAPTER 1
THE PROBLEM AND ITS CLARIFYING COMPONENTS

Introduction

In this study, the hotel general managers' (GM) perceptions of their corporate social responsibility (CSR) culture and that of their own property and the gaps that may exist between the two will be examined. This chapter begins by presenting the purpose of the study along with the research questions. The significance of the study and the scarcity in the existing hospitality CSR research is also discussed. The conceptual framework is then presented along with a conceptual model. This chapter ends with an overview of the methodology used to conduct this research.

Objective of the Study

The objective of the study was to identify and measure the magnitude of the gap that may exist between the corporate level CSR culture and its ensuing policies and their equivalent at the property level. This gap was hypothesized to be a function of a number of personal characteristics of the GM coupled with the organizational profile of the hotel

Research Questions

1. When the personal views/attitudes of general managers are considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

1

2. When general managers' educational level is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

3. When general managers' length of residence in the community is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

4. When general managers' level of community involvement is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

5. When general managers' success in carrying out CSR directives is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

6. When the perceptions of general managers regarding current and past financial resource levels relative to other hotel properties and their own properties financial needs are considered, what differences, if any, exist between the general manager's perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

7. When the ownership structure of properties is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Significance of the Study

With each passing day, many forms of CSR have been called to the forefront by the media, and pressure from society has continued to increase. The hospitality industry, and more specifically the hotel industry, has not been immune to this pressure. However, the industry has just begun to recognize the importance of CSR and what role it can play on a corporate as well as a property level.

Research that has been conducted in CSR in the field of hospitality has been scarce outside of the environmental realm. No attempt has been made to determine the perspectives of hotel general managers regarding their corporations' CSR culture and initiatives. Previous hotel CSR research outside of the environmental aspect has focused on the link between CSR and financial performance, GMs' perceptions of competitor's CSR practices, case studies regarding CSR practices of hotel chains, CSR reporting in pubs and hotels, and hotel CSR initiatives after a natural disaster. Most of this research has not used comprehensive measurement scales, and the attempts at measuring CSR have been weak.

When chain hotel companies attempt to establish their CSR culture, it is important to determine how the manager perceives the CSR culture demonstrated by the

communication of CSR directives at the corporate level. As the ultimate decision maker for all property performance issues, the general manager's perception of the company's CSR culture is critical. Although the implementation of the corporate CSR directives at the property level were outside the scope of this research, managerial perceptions are important to understand since they can ultimately affect property level CSR directives and their implementation.

This study aimed to improve understanding of how general managers perceived their corporations' CSR culture and that of their properties. With this understanding, corporations can have a clearer picture as to how CSR culture is being communicated to the property manager and how the GM perceives CSR. This can ultimately affect how CSR directives are being carried out at the property level.

Conceptual Definition

In an attempt to determine how CSR has been defined in previous literature, Dahlsrud (2008) analyzed 37 definitions. He found that the definitions that he analyzed were congruent in nature and consistently referred to five dimensions: (a) voluntariness, (b) stakeholder, (c) social, (d) environmental and (e) economic. Taking the stakeholder view of CSR, the conceptual definition of CSR which will be used in the present study incorporates Dahlsrud's five dimensions as follows:

> CSR is comprised of those activities of a firm which affect various internal and external stakeholders that enhance the quality of the environment and society, while providing economic wealth to stakeholders.

Conceptual Framework

The conceptual framework of this study was based on the notion of moral agency. Moral agency contends that individuals act on behalf of corporations; corporations cannot act for themselves since they are not entities. Based on this concept, one looks to the manager of a corporation to act socially responsible, not the corporation. Since managers have such an important role to play in the socially responsible behavior of a corporation, it seems only fitting to determine how they carry out CSR initiatives. Before managers act on initiatives, their perceptions of the initiatives to be performed must be assessed. These perceptions can play a key role in how these initiatives are being carried out.

In the context of chain or corporate owned hotels, there are several key players who influence how and if a company acts in a socially responsible manner. These include individuals ranging from the decision makers at the corporate level to the property general manager and finally the person who is charged with implementing CSR directives. Communication among these key players has been crucial, and personal attitudes toward ethics and social responsibility have played a critical role in the process.

In the multi-unit hotel industry, implementation of numerous corporate directives, including ones related to CSR, have been affected by many factors which have to do with the perception the GM has of those directives. Effective communication of those directives between the corporate office and other segments of the organization is crucial.

Although there has been a plethora of research addressing CSR covering broad-spectrum of topics, limited research has been conducted analyzing CSR in the hospitality industry and more specifically the hotel industry outside of the environmental aspect.

With continuing public awareness and industry trends, hospitality and tourism managers have begun to realize that they must join many other industries in identifying how they will incorporate CSR into their business strategies.

Various corporate leaders can view their responsibility to society in many different ways. However, pressure from various stakeholders may cause a firm to be more socially responsible. In an effort to inform the public of a firm's CSR initiatives, many firms produce CSR reports or include their CSR policies and accomplishments on their websites. Reporting of CSR initiatives has become common among top hotel chains. As reported in *Hotels* magazine, nine of the top ten hotels of 2006 provided some type of information regarding their CSR initiatives either on their websites or in separate CSR related reports (Holcomb, Upchurch, & Okumus, 2007). Whether these hotel companies were responding to outside pressures or simply believed it was the right thing to do, they have delivered a message to various stakeholders regarding their commitment to CSR. Hotel corporations, however, are often comprised of many hotels in various locations. It is somewhat questionable as to whether providing information on a website or in an environmental report can prove that the individual hotel properties are themselves socially responsible. The reporting of these initiatives without real proof that they were been carried out has been touted in the literature as greenwashing. This problem has raised concerns in academic as well as professional circles due to the lack of agreed upon measurement of CSR (Laufer, 2003). The issue has been specifically addressed in the tourism and hospitality literature as a challenge that should be addressed by this industry (Font & Harris, 2003).

In addition to the greenwashing concern, how can a hotel corporation be sure that each of its properties is performing the CSR initiatives they are reporting or claiming? For example, a hotel chain with properties worldwide may have thousands of properties spread all over the world. The commitment to CSR may be company-wide and may span all of their properties. The question arises as to how a corporate office in one location can ensure that all these properties are following every CSR initiative in the manner in which the corporate office intends. Unless all the individual properties are in compliance, the claim of being a socially responsible company may be misleading.

As depicted in the conceptual model in Figure 1, CSR culture and policies originate from the corporate level and are communicated to the GM of the hotel. General managers develop personal perceptions of both the corporate and the property CSR culture and policies. In this study, it was hypothesized that there were gaps between these perceptions. The research hypotheses attempted to explain these gaps.
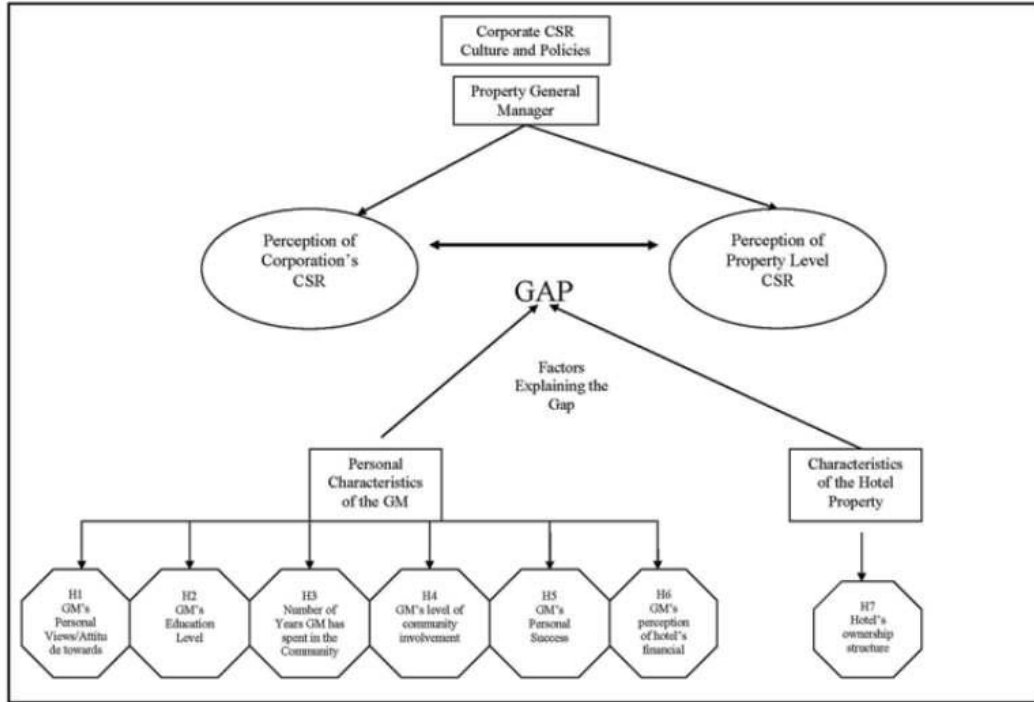
Figure 1. Conceptual Framework: General managers' perceptions of corporate social responsibility (CSR) in Florida hotels.

Research Methodology

Several existing scales as well as survey items developed specifically for this research have been used in the research design. The first section of the survey attempted to assess the general manager's perception of the CSR culture that has been communicated from the corporate level. This was accomplished by using a CSR scale developed by Turker (2009) which measured CSR from various stakeholders' views including those of employees, customers, society, government, competitors, natural environment, and future generations.

8

Using this scale, the general managers at the property level were asked to evaluate their perceptions of the corporate CSR policy. They were also asked to respond to the same questions as they related to their own social responsibility policies at the property level. This permitted the identification of differences (gaps) that existed between GMs' perceptions of corporate CSR policies and their equivalents at the property level. These gaps were measured individually for each CSR activity as well as for grouped factors and overall sum. Hence, the association between the general managers' perceptions of their corporations' CSR policies and their equivalent at the property level were assessed. In an effort to explain the hypothesized gaps that existed between these perceptions, several personal and organizational factors were assessed. The survey is contained in Appendix A.

The population consisted of chain and corporate owned hotels in the Central Florida area. The sample consisted of hotel general managers from hotels of various sizes and ownership structures, most of whom are members of the Central Florida Hotel & Lodging Association (CFHLA) or the Florida Restaurant and Hotel Association (FRHA). An email, including the link to an online survey, was sent to potential respondents. In an effort to increase response rate, emails were sent directly from the CFHLA and FRHA indicating their support for and interest in this research. The research for the present study was initiated only after it had been approved by the Institutional Review Board of the University of Central Florida (Appendix B).

Organization of the Study

The dissertation contains five chapters. Chapter 2 provides a review of the general CSR literature as well as CSR research in the field of hospitality and also provides the foundation as well as theoretical background for the research. Chapter 3 contains the methodology including a description of the population, the research questions, hypotheses, and instrumentation. Procedures to be used in the collection and analyses of data are also addressed. Chapter 4 details the findings of the hypotheses testing and provides an explanation of the data analysis. Chapter 5 contains a discussion of the findings along with implications for practitioners. This chapter also includes the implications of the research results along with suggestions for future research.

CHAPTER 2
REVIEW OF LITERATURE AND RELATED RESEARCH

<u>Introduction</u>

This chapter outlines the literature pertaining to the broad, highly researched topic of corporate social responsibility (CSR). The chapter begins with a discussion of the highly controversial topic of defining CSR. Next, CSR theories which formulate the foundation of CSR research are identified. The history of CSR and CSR research is discussed followed by the state of CSR literature at the time of the present study. Unit managers' perceptions of CSR are addressed as well as demographic and personal factors that affect those perceptions. The role of the hotel general manager follows, along with the difficulties in measuring CSR. The chapter concludes with a discussion of the existing CSR literature relating to hospitality.

Over the past few years, social responsibility has been at the forefront of the nation's interest with the scandals such as Enron and WorldCom. Whether internally or externally motivated, there have been companies that consider social responsible behavior to be a priority. The debate has continued, however, as to whether the company or the recipient really benefits from socially responsible behavior. There are various reasons that companies behave responsibly, a few of which will be outlined in the following paragraphs.

Defining Corporate Social Responsibility (CSR)

Attempts to ascertain what classifies corporations as socially responsible range drastically based upon the viewpoint, definition, and measurement (Matten & Moon, 2008). In recent years many academics have began to take the "social" out of corporate social responsibility in an attempt to indicate that a corporation's responsibility goes beyond the social context (van Marrewijk, 2003).

Though corporate social responsibility (CSR) is a subject that has been widely researched, no uniform definition has emerged. Matten and Moon (2008) have indicated that because CSR is a term that overlaps other terms and is used synonymously with others, it is not easily defined. They have stated that at the core of the idea, "CSR (and its synonyms) empirically consist of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good" (p. 205). One of the more frequently cited definitions of CSR has been that of Carroll (1979) who wrote that "The social responsibility of business encompasses the economic, legal, ethical and discretionary (philanthropic) expectations that society has of organizations at a give point in time" (p. 499). Carroll's definition and his research have formed the foundation for examination of CSR issues and debated elements.

The inability to define this construct has served as a sign of its complexity. This is evident in the plethora of CSR definitions provided throughout the research literature. Table 1 demonstrates some of the many CSR definitions which attempt to explain this elusive construct. The definitions listed in this table are some of the most quoted in the CSR literature. The list includes individual as well as organizational definitions. CSR is

not only difficult to define, by nature, it is an evolving construct. Over time, there have been several versions of the definition of CSR by The World Business Council for Sustainable Development, one of the largest and most recognized authorities on CSR. The fact that many definitions have been presented and that no single definition has emerged as dominant, attests to the difficulties of defining the construct. Without an agreed upon working definition, one cannot conduct logical and reliable research.

Not only are there disagreements as to the definition of CSR, several other terms have been used interchangeably with the concept. Terms such as corporate citizenship, corporate responsibility, corporate accountability, sustainability, business ethics, and corporate social performance have contributed to the confusion and debate over the meaning of the concept. Whitehouse (2006) found that various interpretations of the concept exist among companies as well. Her research suggested that "CSR reveals itself among large companies not as a uniform concept but as a variety of conceptions (p. 293).

Table 1

Definitions of Corporate Social Responsibility (CSR)

Association/ Author	Definition	Source
Business for Social Responsibility (BSR)	Operating a business in a manner that meets or exceed the ethical, legal, commercial and public expectations that society has of business. Social responsibility is a guiding principle of every decision made and in every area of business	http://74.125.93.132/search?q=cache:MIvH3T7dVqgJ:www.idia.net/Files/Position PaperFiles/957/PositionPaperFile/it-pospap-csr.rtf+%22social+responsibility+is+a+guiding+principle+for+everydecision+made%22&cd=6&hl=en&ct=clnk&gl=us
World Business Council on Sustainable Development	The continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large	http://www.wbcsd.org/templates/TemplateWBCSD5/layout.asp?type=p&MenuId=MTE0OQ
Dow Jones Sustainability Index	A business approach that creates long-term shareholder value by embracing opportunities and managing risks deriving from economic, environmental and social developments	http://www.cbcsd.org.cn/susproject/qykcxfzbgzh/bgs/download/DJSIIndex.doc
H. Bowen	The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society	Bowen, 1953
McWilliams & Siegel	"Actions that appear to further some social good, beyond the interests of the firm and that which is required by law."	McWilliams and Siegel (2001, p. 117)
Hopkins, M.	CSR is concerned with treating the stakeholders of the firm ethically or in a responsive manner 'ethically or responsible' means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic responsibility. Stakeholders exist both within a firm and outside. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside the corporation.	Hopkins, 2003

Dahlsrud (2008) analyzed 37 definitions in an attempt to determine how CSR has been defined. Though Dahlsrud had initially believed it would be difficult to arrive at one universally acceptable definition for CSR, he found that the definitions that he analyzed were congruent in nature. They consistently referred to five dimensions: (a) voluntariness, (b) stakeholder, (c) social, (d) environmental and (e) economic. He also stated that more important than defining the concept was the "challenge to understand how CSR is socially constructed in a specific context and how this is taken into account when business strategies are developed" (Dahlsrud, p. 5).This research attempts to aid in the understanding of how CSR is socially constructed in the context of the hotel environment. The conceptual definition of CSR which will be used in the present study incorporates Dahlsrud's five dimensions, the essence of several other widely used definitions of CSR. This study's operational definition is as follows:

> CSR is comprised of those activities of a firm which affect various internal and external stakeholders that enhance the quality of the environment and society, while providing economic wealth to stakeholders.

<u>CSR Schools of Thought</u>

On the most basic level, CSR outlines the relationship between corporations and society. This relationship is not easily defined and there are many different and conflicting views. These views or schools of thought have been debated and analyzed in the literature for over 40 years. From these schools of thought have emerged theories and models which provide the foundation of CSR in the 21st century. These views can be

depicted as three broad categories of CSR: classical, stakeholder, and societal (Nielson & Tomsen, 2009)

Critics and advocates of social responsibility have voiced their opinions for decades. One of the first critics to publicly pass judgment on the idea of corporations' so called "obligation" to be social responsible was Milton Friedman, the 1976 Nobel Prize winner in Economics. Often touted as the classical view or shareholder view (Quazi & O'Brien, 2000), Friedman and others claimed that this so called obligation was for a corporation to increase its profits. In a 1970 interview, Friedman (1970) provided his often quoted insight into the responsibilities of a corporation. Friedman argued that corporations cannot have responsibilities because they are not humans. To act responsibly, corporations had to have individuals performing responsible actions. These were the corporate executives who as agents of the owners were responsible to the owners not society. According to Friedman, "

> That responsibility is to conduct the business in accordance with their (owners') desires, which generally will be to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom (p. 1).

Friedman (1970) elaborated further on the use of corporate funds for socially responsible reasons. He believed that since these funds could be used to either lower prices, benefit the customer, raise wages benefiting the employee, or increase profits, benefiting the owners or stockholders such diversion would deprive the customer, the owner (stockholders) or the employees.

Although touted as the classical view, some present day scholars such as Henderson (2005) concurred with Friedman, although his reasoning was slightly different than Friedman's. He expressed the belief that businesses should act responsibly but that responsible behavior did not include endorsement of what he saw as the current ideals of corporate social responsibility. He stated that the primary role of business was to "act as a vehicle for economic progress" (p. 30). Henderson believed that economic progress was a result of profit oriented businesses in a competitive market economy. He also believed that businesses that implemented CSR procedures would incur higher expenses, and these practices could cause companies to veer from their primary role.

An alternative view held by Freeman (2009) provided the theory that stakeholders and stockholders have a vested interest in the corporation and have the right to place demands on management. The stakeholder theory postulates that corporation's responsibility is wider than just economic performance. Freeman (2009), expressing his view that social responsibility was at the core of a business, and not an add-on, wrote, "Product safety, supply chain integrity, and community responsibility are just as critical for building and sustaining 'shareholder value' as they are for creating value for other stakeholders" (para. 4).

According to Friedman & Miles (2006), these obligations to stakeholders at times may be in conflict with one another. At the core of these conflicts could lay CSR issues. For example, raising employee wages may be a responsible act towards employee stakeholders but in conflict with the financial goals of the shareholders. If the various stakeholders' interests are not met, the corporation faces the possibility of losing support

from them. Seminal studies using stakeholder theory have demonstrated its importance in the CSR theoretical framework (Donaldson & Preston, 1995; Jones & Wick, 1999; Logsdon, & Yuthas, 1997; McWilliams & Seigel, 2001; Wood & Jones, 1995).

The question has often arisen as to whether a debt is owed by corporations to society and if so to what extent. This view has been considered to be the societal view of CSR. In the societal view, corporations are seen as being granted the "right" to operate by society which in turn requires corporations to be responsible to society (Nielson & Thomsen, 2009). Until the 19th century, corporations in the United States as well as other Western countries were granted the right to conduct business by the government. Corporations were formed not for private economic benefit or to serve the sole needs of their stockholders. Rather, they were formed for public benefit. Hessen (1979) argued, however, that these types of corporation no longer existed--that the corporations of the 1970s were solely responsible to shareholders. He referred to these entities as "business corporations." His view was to dismiss the notion that corporations were granted the "right" to exist; because this implied that the government had some degree of authority to regulate the corporation (Hessen, 1979). Government regulation, however, exists in many forms. In the United States, regulation has come in the indirect form of tax breaks for corporations who "shoulder their social responsibilities" (Hood, 1998, p. 1). Jones (as cited in Hood) argued that "The corporation which acts in a responsible manner may simply be paying society back for the social costs of doing business, costs for which the firms rarely receive an invoice" (p. 680).

18

At the beginning of the 21st century, government regulation of corporate social responsibility issues had already begun in the European Union, and it has been anticipated that this is most likely the future for United States corporations as well. The European Union has activated the European Modernization Directive that requires all member countries to create legislation with the explicit purpose of guiding the development of reports on employee and environmental matters. At present the United Kingdom, Netherlands, and France are in compliance with this directive. In line with this directive, the United Kingdom adopted the Operating & Financial Review (OFR) regulation in January 2005which requires companies to generate reports of their social and environmental activities. The OFR regulation exceeded minimal requirements of the European Modernization Directive. However, the British government repealed the directive shortly after its adoption and replaced it with standards similar to the European Modern Directive, all of which was completed in an attempt to provide greater transparency between the public and industry (Nordberg, 2007).

<u>History of Corporate Social Responsibility (CSR)</u>

The history of CSR must be traced back to the formation of the "corporation" and its purpose. The notion of the corporation dates back to Roman times where it was thought that the pooling of individual resources would be more effective than persons acting alone (Lane, 1982). This power was granted with the assumption that along with this power to act collectively came the obligation to act for the good of society. It was understood that these corporations were not formed merely to serve their stockholders.

They were granted public benefits with certain expectations in the form of benefits to society in return (Hood, 1998). What has remained unclear is the definition of exactly how corporations should benefit society. A number of court cases document the progress, or lack thereof, in defining the role of corporations in society.

One of the first important challenges was put forth in 1919 in the case of *Dodge v. Ford Motor Company*. Henry Ford, the controlling stockholder of Ford Motor Company, was challenged for his decision not to pay special dividends by (large) minority stakeholders, John and Horace Dodge. Ford announced that instead of paying special dividends, he would use the funds in a socially responsible manner such as increasing wages. Looking at the future of the company, he stated that his purpose was "to employ still more men, to spread the benefits of this industrial system to the greatest possible number, to help them build up their lives and their homes" (Dodge v. Ford, 1982,). The Michigan State Supreme Court ruled in favor of Dodge stating that corporations were formed for the purpose of making a profit for stockholders and not for the benefit of employees or the community; hence, any expense of the business must be for the purpose of generating a profit.

Another milestone came as the result of a 1953 New Jersey case. In *A.P. Smith v. Barlow Manufacturing Company*. A lawsuit was filed by stockholders against Barlow's board of directors challenging a donation made by the corporation to Princeton University for $1,500. The stockholders argued that the donation was not related to the firm's core business. This landmark case, which drew strong arguments on both sides, was said to be staged in order to elicit precedence for corporate donations. The State

Supreme Court ruled in favor of A. P. Smith's board of directors, stating that with the wealth of the nation being increasingly transferred from individuals to corporations and due to the fact that corporations were so entwined in the life of society, society should look to the corporation to assume the role of "good citizen" (Lane, 1982). These two cases provide examples, dating back to 1950, of major corporations fighting to create public awareness of a corporation's social responsibilities.

In the first decade of the 21st century, and in light of authorized expenditures for corporate jets, elaborate business trips, and excessive executive salaries and bonuses, corporations have been increasingly questioned as to whether they have been genuinely responsible to all stakeholders. In 2009, this issue gained prominence with the public when Congress questioned the $165 million authorized by American International Group, Inc. (AIG) for executive bonuses in the wake of the $170 billion in bailout funds that had been issued to the failing insurance company (Halloran, 2009). In this case, as with many other U.S. corporations, it can be argued that neither the stockholders nor the community were being well served by the actions of AIG.

<u>History of CSR Research</u>

The concept of CSR has been discussed in academic literature since the 1950s. The evolution of the topic can be seen through the years as interpreted and developed by many authors. A review of key research over a 60-year period which has assisted in the advancement and evolution of the concept is presented in the following paragraphs.

CSR Research: 1950-2000

The roots of CSR can be traced back to the 1950s and the work of Bowen (1953). He posed a question which has been pondered up to the present time, "What responsibilities to society may businessmen reasonably be expected to assume?" (p. xi). Bowen's work has earned him the title, according to Carroll (1999), of "The Father of Corporate Social Responsibility" (p. 270). During the 1950s and 1960s, Bowen and other researchers focused on the duty of business executives as opposed to businesses. CSR was viewed as responsibilities beyond the financial performance of the firm.

The work of Fredrick (1960) has been cited as seminal work in the field of CSR. He advocated for business managers assuming responsibility for the administration of businesses which he viewed as economic producers that had a broad responsibility to society. Davis (1960) also viewed CSR from a managerial context. He believed that socially responsible actions taken by a firm make sense since they can provide long-term economic gains. Davis has been most noted in CSR research for his view of the relationship between CSR and the power of business. His "Iron Law of Responsibility" states that "Social responsibilities of businessmen need to be commensurate with their social power" (p. 71). McGuire (1963), like Davis, viewed responsibilities of the firm as stretching beyond financial to legal and societal obligations. In his later work McGuire (1969) clarified the social obligations of firms as an interest in politics, welfare of the community, education and its employees and essentially gave rise to the stakeholder theory developed in later research. These obligations can be seen as foundations in Carroll's work in later years. Davis (1967) subsequently redefined CSR to include ". . .

the ethical consequences of one's acts as they might affect the interests of others" (p. 46).

Davis' definition broadened the concept to include the actions of institutions which can affect a broader society. This resulted in moving the focus of CSR away from individual managers to firms or institutions.

In the 1970s, Carroll (1979) introduced his three dimensional social performance model. The subsequent development of this model has provided a foundation for various CSR researchers through several decades. Building on previous definitions of CSR, Carroll stated that a firm's obligation must include the economic, legal, ethical and discretionary categories. Stating that these categories are not mutually exclusive, his model depicts them in a hierocracy. The categories were depicted in a hierarchy not to suggest that one is dependent upon the other but to show the importance of the evolution of each. Unlike prior researchers, he also defined each of the categories. The discretionary responsibilities of business were seen by Carroll as purely voluntary and directed by societal needs.

In Heald's (1970) book provided a historical look at the actions of business during 1900-1960. He posited that the construct of social responsibility was defined from the actual actions taken by firms. Heald found that the majority of the initiatives during this period were of a community relations and philanthropic nature. Johnson (1971) presented an alternative view of CSR. Along with a variety of definitions, he stated that a firm's management needed to balance a "multiplicity of interests" (p. 50) which included stockholders, employees, suppliers, dealers, local community, and the nation. Johnson also viewed one of the benefits of the participation in social programs by firms as long-

term profit maximization. His other two approaches to CSR included "utility maximization" and "lexicographic," advocating (a) multiple goals for the firm outside of profit maximization and (b) profit targets taking precedence over social goals.

During this period, there was a shift to establish a link between CSR and financial performance. Most researchers were unable to establish this link, and according to Lee (2008) there was a need for "a broader theoretical framework explaining the mechanisms that link CSR and financial performance" (p. 56). Wallich and McGowan (1970) had suggested almost 40 years earlier that firms should practice CSR since it was in the long-term interest of stockholders.

CSR work from this early time period was well documented by Steiner (1971). Referencing Davis (1967) and Frederick's (1960) definition of CSR, Steiner posited that the fundamental purpose of business was economic but that "it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities" (p. 164). He believed that there was a direct relationship between company size and the firm's responsibilities and that the attitude of the decision-making manager affected CSR more than did the economic status of the firm.

Credited as one of those who assisted in the evolution of social responsibility as a response process, Sethi (1975, 1979) developed dimensions of social performance. These dimensions described corporate behavior as social obligation, social responsibility and social responsiveness. He equated social obligation with legal and economic requirements and social responsiveness with actions that comply with social norms,

values, and expectations. He defined social responsiveness as preventative and anticipatory actions of a firm.

Research in the 1980s brought fewer definitions and alternative themes to the construct of CSR. In 1980, Jones brought forth the notion of CSR as a process. In beginning his research, he addressed the ongoing CSR debate by arguing that social responsible behavior was difficult to define. He proposed that CSR was a process as opposed to a set of outcomes as defined previously. Bringing the business philosopher Maslow (1954) into the CSR realm, Tuzzolino and Armandi (1981) assessed CSR using a need-hierarchy framework. Using Carroll's (1979) definition as a framework, Tuzzolino and Armandi suggested that organizations, like individuals, had certain needs that must be met in a specific order using this concept as an assessment tool for CSR performance of firms. Donaldson (1982) developed the premise that a social contract exists between society and business. He stated that corporations, through this contract, have the "capacity to use moral rules in decision making" and the "capacity to control not only overt corporate acts but also the structure of politics and rules" (p. 30). The stakeholder theory of business management was applied to CSR during this period. The emphasis in business literature was shifted away from social and economic goals related to firm survival to addressing the needs of each stakeholder.

Wartick and Cochran (1985) further developed three aspects of Carroll's (1979) work: (a) corporate social responsibilities, (b) corporate social responsiveness, and (c) social issues. They developed a framework of principles, processes, and policies into a corporate social performance model. During this time, the analysis of the relationship

25

between financial performance and CSR continued with the work of Cochran and Wood (1984) and Aupperle, Carroll and Hartfield (1985).

During the 1990s, the major themes that dominated the literature were business ethics theory, corporate citizenship and stakeholder theory. Freeman (1984), whose stakeholder approach has been referenced extensively, developed his theory to envision the purpose of the corporate in an entirely different light than presented in the past taking the emphasis away from shareholders and placing it on all stakeholders in the corporation. Research by Wood (1991), Carroll (1991), Clarkson (1995) and Jones (1995) applied stakeholder theory in a CSR context. Adapting CSR into the framework of stakeholder theory provided a clearer meaning for the concept and resulted in the broadening of the meaning a scope of CSR (Lee, 2008).

Carroll (1991) revised the last dimension of his four-part model during this time period and renamed the discretion dimension to "philanthropy." He defined philanthropy as "engaging in acts or programs to promote human welfare or goodwill" (p. 42). As in his original model, Carroll viewed this dimension as voluntary; however, he had previously defined this category merely as "responsibilities that society expects businesses to assume" (Carroll, 1979, p. 500). He also attempted, by incorporating stakeholder theory, to put "names and faces on the societal members who are most urgent to business and to whom it must be responsive" (p. 43). In this work he presented a stakeholder/responsibility matrix to aid in further defining stakeholders' interests in relationship to CSR.

Wood (1991), another key author of this period, revisited the corporate social

performance model and added to the increasing popularity of the performance aspect of

CSR. Her model relied on the work of Carroll (1979) and Wartick and Cochran (1985) as

a foundation and provided a more comprehensive version of corporate social

performance. One of Wood's contributions was an increased emphasis on the

performance or outcome aspect of social responsibility.

CSR Research in the 21st Century

The link between CSR and financial performance has continued in the 21st

century with researchers measuring consumer purchase behavior, (Berens, 2004; Crosby

& Johnson, 2003; Schuler & Cording, 2006) explaining between-firm heterogeneity using

a stakeholder influenced capacity model (Barnett, 2007), and CSR's effect on market

value, (Connelly & Limpaphayom; 2004; Mackey, Mackey & Barney, 2007). Many

researchers of this period have found that CSR was not only good for a company

financially but was good business. Looked upon as the "holy grail" of CSR, many studies

have provided correlation between CSR and positive financial performance. However, to

date, no researcher has demonstrated a causal effect between the two (Scholtens, 2008).

Another research problem has been in the definition of financial performance, whether it

be long term gains through stock valuation, competitive advantage, or short term gains

through profit maximization (Garriga & Melè, 2004). In addition, the measurement of

CSR is quite difficult as well (Margolis & Walsh, 2001). Some of the specific benefits

outlined in this stream of research have been good publicity, improved external

27

stakeholders' good will, and public recognition (Wymer & Samu, 2003). In studies

analyzing socially responsible behavior (Adams & Zutshi, 2004; Berkhout, 2005;

Zwetsloot, 2003), it was found that CSR may be a key to sustainability and long-term

success.

During this first decade of the 21st century, strategic management has been a

continued focus in business literature, and the theme has carried over within the CSR

literature. Strategic management scholars such as Porter and Kramer (2002) theorized

that CSR creates a competitive advantage for firms. They stated that CSR should

permeate all of a company's activities in order for the company to gain a competitive

advantage. McWilliams, Seigel and Wright (2001) have stated that strategic implications

of CSR present theoretic and empirical road blocks such as:

> defining CSR, identifying institutional differences in CSR across countries,
> determining the motivations for CSR, describing CSR strategies, modeling the
> effects of CSR on the firm and stakeholder groups, determining the effects of
> leadership and corporate culture on CSR activity, assessing the effect of CSR on
> the firm and stakeholder groups, measuring the demand for CSR, measuring the
> costs of CSR and assessing the current knowledge base. (p. 13)

Other researchers who focused on the benefits of a strategic management approach to

CSR included Bhattacharyya, Sahay, Arora, and Chaturvedi (2008), Calabrese and

Lancioni (2008), Davis (2005), Henderson (2005), and Lantos (2002).

Research produced by Lantos (2002) was centered on the ethicality of CSR.

Using the contrasting ideas of philanthropy of Carroll (1979, 2000) and Friedman (1996)

as a foundation, Lantos developed an alternative CSR model. The major difference

between Carroll's and Lantos' model was the philanthropic classification. Carroll's

model depicted philanthropy as an altruistic responsibility of business to give back to

society, while Freeman envisioned altruistic CSR as an illegitimate corporate

responsibility. Lantos' model suggested three types of CSR: (a) ethical, (b) altruistic, and

(c) strategic. Lantos segregated Carroll's philanthropic responsibilities into the following

two types: (a) altruistic, which are those responsibilities beyond ethical that "alleviate

public welfare deficiencies, regardless of whether or not this will benefit the business

itself," (Lantos, p. 206) and (b) strategic responsibilities, which are those that "will

benefit the firm through positive publicity and goodwill" (Lantos, p. 206). One of the key

ideals of Lantos' view was that "Business has a duty of care--to a point. . . responsibility

that goes beyond being a good employer, a trusted supplier and a friendly neighbor--to go

beyond this in our philanthropy is to spend other people's money without them seeing

any return" (p. 230). Lantos tried to provide ways to determine the boundaries of these

responsibilities; however, these boundaries proved to be quite subjective.

Trends in contemporary research seem to be towards communication of CSR

(Coombs & Holladay, 2009; Guimaraes-Costa & Cunha, 2008; Stoll, 2008); product or

supply chain management (Andersen & Skjoett-Larsen, 2009; Ciliberti, Pontrandolfo &

Scozzi, 2008; Cramer, 2008; Hsueh & Chang, 2008); and leadership (Puffer & McCarthy,

2008; Van Velsor, 2009). With the implementation of the Sarbanes-Oxley ruling, which

set new or enhanced standards for all U.S. public company management and public

accounting firms, the importance of CSR reporting gained prominence. However, the

reporting of CSR issues by a corporation has not provided evidence that initiatives are

actually being carried out (Holcomb et al., 2007).

Numerous reporting issues have been discussed within the context of moral issues (Reynolds & Yuthas, 2008), reputation risk management (Adams, 2008; Unerman, 2008), differences in reporting from countries (Islam & Deegan, 2008) and industries (Sweeney & Coughlan, 2008). In addition to the above mentioned research, analytical comparison and review of existing literature and theories has been popular. Contributors to these comparative reviews have been Basu and Palazzo, (2008); Crane, McWilliams, Moon, Matten, and Seigel, (2008); Dahlsrud (2008); Henningfeld and Huble, (2007); Lee, (2008); Matten and Moon, (2008); Sethi, (2008); and Visser et al. (2007).

Although current researchers have not focused exclusively on the stakeholder approach, they have attempted to analyze general managers' based on different stakeholder segments. Recent research on CSR and stakeholder theory has provided further insight into this complex relationship. As recently as 2008, O'Riordan and Fairbrass (2008) developed an alternative model based on gaps they found in existing CSR literature encompassing stakeholder theory. Their model encompassed a "method for managing a firm's social environment. . . clear and phased approach for undertaking CSR strategy to develop CSR practices" (p. 750), an "approach for prioritizing stakeholders" (p. 751), and an "all encompassing approach for effective communication within the stakeholder relationship" (p. 751). Lee (2008) advocated for the improvement of CSR measurements since most are subjective. In his opinion, there should be an attempt in future research to "unravel the intricate web and dynamics of social interaction between corporations and their direct or indirect stakeholders (p. 67).

Status of CSR Literature

Since CSR is such a broad concept there are many facets than can and have been addressed in the literature. Two studies have been conducted to analyze existing academic literature from a CSR perspective in business journals. Lockett, Moon, and Visser (2006) performed a content analysis of articles published in 10 U.S. management journals between 1992 and 2002. Their findings indicated that the majority of the research conducted was related to environmental issues and ethics.

Another analysis of CSR literature performed by Egri and Ralston (2008) on international academic business journals yielded similar results. Their review, however, did not include specialized CSR journals. They analyzed over 300 CSR articles using three dimensions of CSR (environment, ethics and governance). Their findings indicated that there had been limited "mainstreaming" of articles in the journals analyzed, and the majority of articles were found in specialized issues of international business journals. This may be an indication that the state of CSR research was in its infancy in 2008. Like Lockett et al. (2006), Egri & Ralston found that one of the primary foci of research was ethics (37%) followed by governance (25%) and environment (19%). The authors also indicated that the majority of articles (75%) were empirical studies which incorporated survey methodology. Gaps in international literature identified by the authors included a lack of CSR and environmental responsibility research, theory-generating articles, and the analysis of CSR issues in poorer countries such as Central and Eastern Europe, Latin American, Africa and Asia.

<u>The Measurement of Corporate Social Responsibility</u>

Up to the present, many studies have been conducted, without much success, in an effort to measure CSR actions. Researchers have stated that some of the main problems with measuring CSR is "what to measure", "who will measure it" (Greenfield, 2004), and how to measure it. These difficulties in measuring CSR action have stemmed from the subjective nature of the concept. This complex construct has incorporates several dimensions which, to date, have been continually discussed in the literature but have not been fully identified. In addition, there has been no agreed upon definition of CSR, which has added to the difficulty of its measurement. Attempts to define CSR have created ideological and emotional interpretations with little empirical research (Aupperle Carroll & Hartfield, 1985). Adding to the difficulty, McWilliams et al. (1996) stated that, "this topic cannot be analyzed through the lens of a single disciplinary perspective." (p. 2). It may also be viewed differently depending upon the cultural context (Gjolberg, 2009). Carroll (2000), one of the most well known researchers on CSR, agreed that it is difficult to measure and questioned "whether valid and reliable measurements can be developed" (p. 473).

Waddcock and Graves (1997) have also indicated the difficulties in measuring CSR but have suggested some alternative methods such as forced-choice survey, reputation indices and scales, content analysis, behavioral and perception measurements, and case study. According to Turker (2009), CSR measurement can be defined in four categories: (a) reputation indices and databases, (b) single or multiple issue indicators, (c) content analysis, and (d) perception scales. The first and the most widely used category,

reputation indices and databases, are those such as the KLD STATS database, Canadian

Social Development database and the Fortune Index. Maignan and Farrell (2000) have

been critical of this category, arguing that these indices ". . . suffer from the fact that their

items are not based on theoretical arguments (p. 285). Examples of the second form of

measurement, single or multiple issue indicators are pollution control indices, carbon

emissions and corporate crime indices. Although it has been used, measuring a single

dimension of CSR in an attempt to identify overall CSR performance has not been

without its limitations. Therefore some scholars have recommended use of multi-use

indicators (Turker, 2009). Content analysis, as a technique used in several studies cited in

this literature review, is another form of measurement of CSR performance. This

technique has been enhanced by social disclosure requirements which have enabled

richer content analysis of CSR issues. One of the potential pitfalls of content analysis has

been in linking the relationship between reporting of CSR initiatives to the actual CSR

performance of firms (Aras & Crowther, 2008).

The last measurement of CSR reported in the literature to have been undertaken is

the use of scales to measure the perception of CSR. Several scales have been developed

including the ones by Aupperele (1984), Quazi and O'Brien (2000), Singhapakdi et al.

(1996) and Turker (2009). According to Lanton (2002), "We need to know more about

managers' viewpoints and practices regarding CSR" (p. 226). Managers' perceptions will

be measured in the proposed research.

Although each of the four methods have their limitations, it is important to

recognize that CSR activities cannot be performed without individuals. Management

personnel have been instrumental in formulating policies and assessing various phases of CSR. Their opinions, beliefs and attitudes are an integral part of how these processes are developed and implemented (Wood, 1991).

<p style="text-align:center">The Unit Manager's Perception of CSR</p>

As stated above, managerial perceptions have been chosen to measure CSR in this study. Some of the earliest work performed assessing managerial perceptions on CSR was performed by Davis (1973). His work has been the foundation of much CSR research assessing managers' attitudes (Hockerts, 2007; Orpen, 1987; Rashid & Ibrahim, 2002; Quazi O'Brien, 2000; Zu & Song, 2009). Hockerts studied managerial perceptions in an attempt to categorize performance indicators towards CSR as above average, average and below average. Firms with average and below average CSR orientations showed a bias towards high risk and cost performance competitive advantage aspects. Firms with high CSR orientation viewed CSR as a source of competitive advantage.

The ultimate decision maker at the unit or property level in a corporation, i.e., an individual hotel in a hotel corporation, is its unit or general manager. The unit/general manager is responsible for implementation of various and possible competing corporate directives. Thus, it has been important to ascertain how the unit/general manager perceives these directives. Researchers studying corporate commitment have found that higher level unit managers were more supportive of corporate social efforts than were their lower level counterparts. In addition, older unit managers recognized the commitment necessary to solve social problems (Collins & Ganotis, 1973).

In research comparing personal success against socially responsible attitudes, Hunt, Keicker, and Chonko (1990) suggested that responsible attitudes of managers were driven by socially responsible behaviors. According to Singhapakdi, Vietll, Rallapalli, and Kraft (1996), managers "must perceive ethics and social responsibility to be important before their behaviors are likely to become more ethical and reflect greater social responsibility" (p. 1132). They proposed that CSR beliefs were affected by an individual manager's characteristics and contextual characteristics.

As reflected in the culture of the organization, a company's CSR can be identified as a contextual characteristic of the perceived role towards ethics and social responsibility (Singhapkdi et al., 1996). Hence, how a unit/general manager perceives his/her corporate CSR culture can affect his/her perceived role as a decision maker of CSR issue at the unit (property) level. An integrated CSR culture has been defined by Hancock (2005) as (a) external-led policies and actions used to support reputation and (b) stakeholder engagement matched by internal business strategies and decisions driven by social and environmental principles.

Authors have written of the importance of determining managers' perceptions of the organizational CSR culture, since managers' CSR decision making can be affected by the culture of the organization. In a study analyzing managers' perceptions of green culture, Harris and Crane (2002) indicated that it is important to understand the personal beliefs of managers in the adoption of CSR culture since these beliefs may differ from those of the corporation.

How a manager perceives the commitment of CSR by corporate leaders can affect their perception of the corporate CSR culture. It is not enough for corporate leaders to simply provide CSR directives. Leaders, through communication and actions must demonstrate social responsiveness, since demonstration of CSR initiatives will demonstrate a commitment to CSR at the corporate level, (Alam, 1999; Trevino et al., 1998). Researchers have shown that strong moral leadership can foster ethical behavior in employees and managers (Hegarty & Simms, 1978; Pary & Proctor-Thompson, 2002; Verschoor, 2000). Roozen, Pelsmacker, and Bostyn (2001) also found that firms that create a culture of caring for employees, customers and other stakeholders can influence their employees to be more committed to the organization and generate a sense of "common good," traits that are important to cultivate CSR. In reporting their research to establish a link between ethical behavior and social performance, Valentine and Fleishman (2008) stated that "Social performance yields many positive outcomes as part of a company's overall ethical philosophy" (p. 663). Various other researchers have also advocated social performance, touting benefits for companies in many aspects (Chen, Sawyer & Williams, 1997, Turban & Greening, 1996, Wood, 1991)

<u>Demographic and Personal Characteristics of Managers</u>

The topic of corporate social responsibility has been defined in many research studies as the responsible actions of the corporation. The "corporate" in corporate social responsibility implies that it is the corporation that acts in a socially responsible manner. However, corporations cannot act responsibly. Corporations cannot act at all. It is the

managers who act as agents for the corporation, (Maclagan, 1999; Manning, 1984; Wilbur, 1982), and their perceptions of various aspects of the corporation are important to this role. Some researchers have argued that a manager's individually initiated socially responsible acts can be attributed to the intent of the corporation. So as Wood, Chunko, and Hunt (1986) have advocated, it is the individual manager that should be studied. Society cannot expect socially responsible corporations without socially responsible managers (Peters, 1973; Wood et al., 1986). This concept, deemed moral agency, has been debated extensively in the literature. In defining moral agency, it has been contended that corporations do not have the physical ability to act; hence, corporate social responsibility is defined by the actions of its managers.

In an effort to study the behavior and mindset of socially responsible managers, many researchers have attempted to link personal characteristics such as values and demographic factors, with socially responsible attitudes or actions. In various CSR research values have been identified as a personal managerial factor effecting managerial CSR perceptions and actions (Dunlap, Van Liere, Mertig & Jones, 2000). Although an important factor, personal values are outside the scope of this research.

Personal characteristics have been thought to play a significant role in the perceptions, and ultimate actions of CSR initiatives (Thomas & Simerely, 1994). For instance, education has been found to be one of the foremost significant characteristics of moral development (Rest & Thoma, (1985). Colby, Kohlberg, Gibbs, and Lieberman (1983) and Thoma (in press) found over a .50 correlation between educational level and moral judgment. Kelly, Ferrell, & Skinner (1990) examined such characteristics as age,

education level, gender, job title, and job tenure and their relationship to social commitment. In this study, age and education level were found to have a significant influence on social commitment. Quazi (2003) suggested that the development of formal education of managers "broadens the understanding of managers of the wider dimensions of CSR" (p. 828).

Another important factor associated with companies dedicated to CSR has been the amount and level of involvement in the community by the general manager. In a survey of senior executives in the United Kingdom, 25% of those surveyed indicated that senior managers were expected to be involved in charities. Over 75% expressed the belief that the company image and employee morale benefited from the CEO's involvement. In addition, over half of those surveyed believed that this involvement was an important aspect of CSR (Walker, 2002).

In contradiction with other researchers, Zu and Song (2009) found that in China, characteristics such as economic performance, firm size, product type and ownership, had a greater influence on a firm's CSR than did a manager's personal characteristics. Their results indicated that the "better-off a firm is (financially), the more likely its manager is to get involved in CSR activities" (p.15).

CSR in Hospitality and Tourism

Hospitality and tourism researchers have just begun to investigate CSR outside of the environmental realm. Much of the research conducted in the hospitality and tourism industry has addressed the subject of the sustainability of tourist destinations with an

emphasis on environmental issues (Holden, 2000; Hunter & Shaw, 2007; Scanlon, 2007).

It has only been since 2006 that research has focused on non-environmental micro level

CSR issues relating to hotels, restaurants and casinos.

There are many industries in which social responsibility has been a key directive.

This has been especially true for some types of industries. Energy and natural resource

industries such as mining, gas, and paper, for example, have focused most of their

responsible behavior on environmentally related issues. Since 1992, most of the positive

initiatives taken by the hotel industry have been in the areas of environmental

management using technology and energy efficient processes. Although not empirically

supported, the social and economic effects on destinations, according to Kalisch (2002),

have been equally as important. Issues such as society's interest in environmental issues

fueled by media attention and documentaries such as *An Inconvenient Truth* by Former

Vice President, Al Gore, have influenced the hospitality and tourism industries to pay

greater attention to this and other CSR issues (Guggenheim, 2006).

Research of CSR issues in hospitality and tourism can be viewed from both macro

and micro levels. Studies on a macro level have addressed the sustainability of tourism

destinations. The term, sustainability, has often been used interchangeably with CSR.

Due to the substantial environmental impact of the development of tourist destinations, a

vast amount of research has been conducted addressing this aspect of CSR (Clarke, 2004;

Hunter & Green, 1995; Stabler, 1997). Much research outside the United States has

focused on issues such as certification of CSR within the industry (Bendell & Font, 2004;

Font & Harris, 2004; Honey, 2002, 2008), ecolabeling (Boo, 1990; Cater & Lowman,

1994; Font & Buckley, 2001; Honey, 1999), environmental sustainability (Bendell & Font, 2004; Broham, 1996; Hunter, 1997; Mowforth & Munt, 2003) and loyalty programs in the tourism sector (Rudez, 2010).

Although tourism can be a major contributor to the economic welfare of a destination, its negative effects on the environmental, cultural and economic conditions of the destination create CSR issues that should be addressed in the literature. In various tourism literature, the term "sustainability" has been used to describe this environmental impact. One of the first attempts to address CSR issues in tourism was the development of the "Fair Trade in Tourism" initiative. Developed in the late 1990s, this initiative attempted to create more equitable terms of trade in the industry.

Many countries outside of the United States have attempted to provide socially responsible guidelines. One of those countries, South Africa, has been regarded as a "leader in the field of responsible tourism policy" (Merwe & Wocke, 2007, p. 1) with the development of their responsible tourism guidelines by the South African Department of Environmental Affairs and Tourism (DEAT). The results of a study conducted in South African hotels indicated that hotels belonging to one or two organizations that promote responsible tourism had a clearer understanding of CSR and were more likely to implement CSR initiatives. Results also showed that most hotels (70%) were unaware of the guidelines developed by the DEAT. The authors of the study called for self regulation through membership in tourism responsible organizations as opposed to government intervention in CSR policy (Merwe & Wocke, 2007). As with many other research regarding CSR, this study attempted and failed to achieve one of its major objectives of

determining the extent of the CSR/responsible tourism in the South African hotel industry. The research only attempted to determine whether the hotel has implemented any of the initiatives of the DEAT but fails to determine the extent to which they have been implemented.

An advocate of many CSR issues, the United Kingdom based NGO, Tourism Concern, has tackled tough issues relating to tourism such as fair trade, unfair wages, human rights violations, and sustainable tourism development. Their 2002 publication, *Corporate Futures: Social Responsibility in the Tourism Industry*, was one of the first studies to use the term CSR in the context of hospitality and tourism. Their report addressed CSR using a framework of stakeholder engagement and was intended as a guide for socially responsible destination management. Their report encouraged greater exploration of social and economic sustainability, which though having gained some momentum in the tourism industry, has continued to lag far behind many other industries (Kalisch, 2002). Although this has been viewed as one of the first attempts to address tourism CSR from many different aspects, Kalisch provides no empirical evidence to back his research and the work provides a descriptive outline of tourism CSR. The proposed research attempts to address this lag by analyzing CSR from the micro or hotel level.

There has been limited research addressing CSR issues in hospitality, outside the environmental aspect, that has been performed on the micro level. Outside of the industry, there have been mixed results as researchers have attempted to link social and environmental responsibility (SER) and financial performance. The first researchers to

analyze this relationship in the context of hotels were Rodriguez and Cruz (2007). They utilized a unique methodology in which hotel managers provided their perceptions of the social-environmental responsibility of eight of their competitors' hotels. However, in order to measure the hotel's social-environmental responsibility, only one scale item was used which attempted to encompass all aspects of this complex construct. The results indicated that higher levels of social and environmental responsibility (as perceived by competing hotel managers) improved profit levels as measured by return on (average) assets (Rodriguez & Cruz, 2007). A major fault in this research, however, was the measurement of SER. Rodriguez and Cruz attempted to measure SER by surveying the opinions of hotel managers regarding competing hotels' SER performance. These potentially biased results provided little credibility for the study results. In addition, Lee and Park (2009) studied the directional relationship between financial performance (profitability and firm value) and CSR in hotels and casinos. Indicators of CSR such as social, environmental and governance were taken from the KLD STATS database. Results indicated that the firm value and profitability of hotels increased with CSR activity; however, results for casino hotels showed no relationship (Lee & Park). The researchers failed to take into account or acknowledge any extraneous variables that would have affected financial performance during the analysis period such as economic conditions or competition. Another recent attempt to measure the relationship between profitability and CSR, along with customer satisfaction, was performed by Lee and Heo (2009). In an effort to examine the mediating effects of customer satisfaction and the impact of CSR activities on customer satisfaction as well as firm performance, customer

satisfaction was found not to be a mediator of the relationship between CSR activities and firm value. Although the sample size was small (three hotels and nine restaurants), the results did contribute to the limited pool of research for hotels and restaurants and indicated that "positive CSR activities appear to make a positive impact on both customer satisfaction and firm value" (Lee & Heo, p. 4). The firm value correlation can be questioned due to the fact that the authors did not specify which statistics were used to measure firm value. In 2009, another attempt by Park and Lee (2009) was made to link financial performance and CSR. This time, 30 U. S. publicly traded restaurants were used. In this study, the authors attempted to expand the body of research in this area by including a curvilinear function of CSR. Total share-holder return representing value performance and return on equity representing accounting performance was used to measure financial performance. KLD Research and Analytics was used to measure CSR. Results indicated that market value for the 30 restaurant firms did not increase with an increased CSR score. However, in the long term, return on equity improved. The authors speculated that the reason that the market value of restaurant firms did not increase was due to their poor communication with the public of CSR activities. Two recent studies comprised another attempt to analyze the illusive CSR/financial performance relationship. Kang, Lee, and Huh (2010), similar to many other studies testing this relationship, used the KLD STATS. In analyzing hotels, casinos, restaurants and airlines, the relationship between positive and negative CSR activities was examined. Using PER and Tobin's Q to measure firm value and ROE and ROA to measure profitability, mixed results were found. Results showed evidence that increased positive CSR activities for

hotels and restaurants and decreased social irresponsibility for airlines may enhance firm value. The results for casinos showed no significant relationship. Airlines were the focus of a study by Lee and Park (2010) analyzing the relationship between financial performance and CSR. Using similar methodology to the Park and Lee (2009) study, financial performance was assessed in terms of value and accounting measured in three different forms: linear, quadratic, and cubic. The results indicated value performance in a linear manner implying that as airline companies increase CSR activities, firm value may increase as a result. This effect was not only measured in the short term but for long term effects as well. No impact was found in relationship to accounting performance. Due to the multifaceted nature of CSR, these studies, and similar studies using the KLD STAT, have been criticized for use in measuring CSR (Carol, 1991). Jackson & Hua (2009), instead, used the *Fortune* CSR listing to analyze CSR and financial performance of hotels and casinos. A positive relationship between CSR and financial performance as measured by profit margin and return on equity was found. It was also determined that these firms out performed firms that did not appear on the *Fortune* CSR listing. Unlike the KLD STATS, the *Fortune* CSR rating used a scale from zero to 10, ranking performance on eight dimensions of CSR performance. These rankings were not taken from actual performance but from perceptions of CSR and was one of the limitations of this study. In addition, only one year of data were used.

Three recent studies, like many studies outside of the hospitality industry, were conducted to examine CSR reporting presented on websites and in annual or CSR specific reports. Jones, Comfort and Hillier (2006) used a content analysis approach to

examine CSR in reporting on United Kingdom pub operators. The majority of the pubs examined reported on their commitments to CSR activities. Similar to the results of Holcomb et al. (2007), pubs reported on issues relating to marketplace, workplace, environment, and the community. The authors questioned whether the results provided a true indication of pub actions rather than a mere account of aspirations. Holcomb et al. (2007) performed an analysis of top hotel firms' CSR. Also using content analysis, the following categories were developed applicable to CSR reporting of hotels: community, environment, marketplace, visions and values, and workforce. The results revealed that nine of the top 10 hotels reported on at least three CSR issues with most of the hotels reporting on more than eight. A total of 80% of the hotels provided information on their charitable donations, while 60% reported on employee diversity as well as supplier/business partner diversity. These authors, like many others, noted that CSR reporting did not equal CSR actions. Jones, Hillier & Comfort (2008) repeated their methodology by analyzing online and reporting sources of United Kingdom gaming companies. As with their previous study, four dimensions were analyzed: marketplace, workplace, environment, and community. The results indicated that although the majority of gaming companies in the study reported some type of CSR information, only a few of the gaming companies actually produced specific CSR reports. The authors, however, found limited evidence that these companies were "looking to use key performance indicators to measure, monitor, benchmark or compare their CSR performance over time or within their sector of the economy" (p. 197). One limitation of these studies was the fact that searches for CSR information was only performed using online sources. This

may not be a true indication of the information firms are providing to the public regarding their CSR efforts.

CSR has been studied from various stakeholder viewpoints. Research by authors such as McWilliams (2001) has emphasized the importance of being socially responsible to the employee's stakeholder group and organizations' commitment to them. Deery, Jago and Steward (2007) studied employees' perceptions of this commitment in a five-star hotel in Australia over a two-year period. Despite the limitation of the single hotel sample, results indicated some interesting findings. This hotel experienced high levels of commitment as demonstrated by tenure in early years, but most recently that commitment has declined. Employees expressed feelings of being treated fairly and were satisfied with their work to life balance. However, they indicated a decline in employment security, having access to adequate equipment and the feeling that they were working for a reputable company. Access to training was another concern expressed by the employees.

Bohdanowicz and Zientara, (2009), addressed CSR issues from two stakeholders' perspectives: community and employees. The results indicated that being a passive participant in CSR did not reap the full benefits of active participation. Engaging employees in community efforts were most likely to result in long term benefits for the hotel. These long term benefits also included being the employer of choice among a generation of potential employees who considered CSR as a vital factor when considering employment opportunities (Bohdanowicz & Zientara). Although these studies (Bohdanowicz & Zientara; Deery et al., 2007; McWilliams, 2001) contributed useful

background information for hospitality CSR, they did not provide empirical evidence of CSR initiatives being performed in the industry.

Hotels have been the focus of recent CSR studies in hospitality. One hotel study was initiated to explore CSR in the aftermath of a natural disaster. Henderson (2007) studied the CSR practices of Phuket hotels after the 2001 Indian Ocean tsunami and found that there was evidence of responsible behavior. Results indicated that hotels demonstrated concerns regarding the welfare of communities as well as the state of the environment. Hotels in the study also developed alliances with international and local aid groups to promote recovery efforts. The study provided some excellent descriptive data relating to some of the initiatives taken by hotel companies after the Tsunami; however, the authors attempted to explain motives behind the actions taken without empirical evidence. A more recent study conducted by McGhee, Wattanakamolchai, Perdue and Calvert (2009), addressed corporate giving in the U.S. lodging industry. Using a random sample of 414 lodging properties, this study used a quantitative approach to identify the philanthropic characteristics and measure them against industry norms. The authors identified that within the sample, the average charitable contribution was 3.5% of sales compared to an industry norm of 5% (according to industry experts). Results also indicated a positive correlation between average room rates, property size, and position in the chain and contributions. A major limitation of the study, as indicated by the authors, was that the study was requesting exact economic data--and tracking of these data was found to be lacking within the sample. In addition, the authors found it difficult to determine which personnel would provide these data since in many lodging properties,

philanthropic activities are carried out and accounted for by a number of personnel. Another limitation of this study was in the use of a single indicator of corporate giving to measure the multidimensional concept of CSR. Selection criteria for CSR programs were researched in the International hotel sector by Tsai, Hsu, Chen, Lin, and Chen (2010). An analytical integrated approach was developed using various methods in each phase of the decision making process in addition to cost and differentiation advantage criteria. Using a model hotel, results revealed that the major driving force for International tourist hotels to integrate CSR initiatives was image enhancement. Although this approach appears comprehensive in nature, it seems as though the authors attempted to integrate Porter's (1985) generic value chain model without sufficient information as to the nature of each component of the model as it related to the hotel sector.

Original research analyzing Canadian mass tour operators and their awareness of CSR was conducted by Dodds and Kuehnel (2010). They surveyed mass tour operators in the Canadian market to identify structure and ownership in addition to awareness of CSR. It was found that most tour operators had no structured CSR policies in place. Awareness of CSR issues, according to the authors, seems to be on the rise. The authors speculated that pressure from consumers regarding CSR compliance would drive more tour operators to adopt firmer policies in the future. Contributing to the development of these future policies, the authors have developed six elements that must be addressed by tour operators in order for responsible tourism to be developed. Although this research was original, the survey was too generic and was not sufficiently comprehensive to assess the respondents' awareness of CSR issues.

Research in CSR in the hospitality industry on a micro level has been initiated to address issues such as CSR reporting, various stakeholder views of CSR, and socially responsible initiatives after a natural disaster. The existing research has also attempted to link financial performance to CSR initiatives. As detailed in this review of literature, there are many gaps in hospitality CSR research. Although CSR research has been conducted in hotels, no hospitality CSR research outside the environmental context has been focused on the perspectives of hotel general managers. Likewise, past research has not been centered on measuring, on any level, the perceptions regarding corporate social responsibility from the hotel property perspective. This research attempts to fill gaps in existing hospitality research by (a) gathering the perceptions of hotel general managers regarding their properties and their corporations' CSR culture and (b) analyzing the data from several stakeholder categories.

Despite the lack of available research, there have been champions in the hotel industry who have made impressive strides in the CSR realm. Many of these hotel chain champions, however, have been operating outside of the United States. As one example, Scandic, which operates over 150 hotels, is one of the largest hotel operators in Scandinavia (Scandic, 2009). By incorporating CSR into all decision making processes and management practices, Scandic has incorporated CSR as a fundamental principle in its business model. Using programs such as Omtanke (1998), Scandic has demonstrated its commitment to CSR initiatives through well defined social and environmental values. (Bohdanowicz & Zientara, 2008). Omtanke means "Caring for our guests and each other while caring for the environment and the society around us" (Scandic, 2009). This simple

and straight forward definition, seems to speak to the fundamentals of CSR which can be an example for all other hotels.

One hotel company that has been recognized for its social responsibility efforts is Marriott International. In 2005; the hotel chain was ranked 53rd on *CRO Magazine's* (formerly *Business Ethics)* list of Top 100 Best Corporate Citizens. The list, produced every year, has rated companies on the following variables: shareholders, community, minorities and women, employees, environment, human rights, customers, and governance (Asmus, 2005). However, Marriott fell off this list in 2006, and has not reappeared since. Other hospitality companies have appeared on the list over the past few years. Starbucks has been a consistent entry and the only hospitality related company to make the list since its inception in 1999. It placed 17th in 2006, 9th in 2007, and 35th in 2008, and dropped to 65th in 2009. Southwest airlines managed to secure the 23rd spot on the list in 2006 but dropped to 33rd in 2007. Darden Restaurants ranked 66th in 2006 but has failed to reappear. In 2008, Walt Disney Company secured the 50th place; Yum Brands and McDonald's, placing 33rd and 87th respectively, appeared on the list for the first time (Schaal, 2008). Although being included in this list showcases hospitality companies' CSR efforts, it is a poor measurement of the actual initiatives being performed by the companies listed.

In hopes of generating some peer pressure, *CRO Magazine* developed a list in 2007 of the 10 best Corporate Citizens by industry. In the travel and lodging industry, 38 U.S. publicly traded hotels, airlines, casinos, and real estate companies were analyzed. For all categories, CRO used a population of U.S. publicly traded companies, most of

whom were on the Russell 1000 (plus a few additional companies). The top three

companies on the list were hotels. Choice Hotels International, Inc. was ranked first

followed by Host Hotels (Ritz Carlton) and Resorts, Inc. (Marriott) and Gaylord

Entertainment Company. This was the first year that *CRO Magazine* developed lists by

industries. The categories analyzed included environmental, climate change, human

rights, employee relations, lobbying, philanthropy, corporate governance and financial

(Schaal, 2007). Measurement of CSR by these methods, as with many other methods, has

not produced a true measurement of CSR. However, such ratings have been useful in

creating public awareness for industries such as hospitality that have typically not been

known for their CSR initiatives.

<u>Summary</u>

In this chapter the researcher has presented a literature review of the existing CSR

body of knowledge. An operational definition of CSR was provided for this study along

with various research and author's views regarding the ongoing debate over CSR. The

history of CSR and its associated research was listed from the 1950s to the present. Next,

the management literature of CSR was reviewed followed by a description of the existing

body of research on CSR in the hotel industry and among hotel general managers. The

relationships between the personal characteristics of managers and their attitude and

support of CSR were discussed and analyzed. The difficulty of defining and measuring

the construct of CSR was discussed in the final section.

Given the disparity of CSR research in general and CSR in hospitality and tourism, there is great potential to further explore this emerging and multi-faceted topic as it influences the hotel industry. With general managers serving as key decision makers for most if not all aspects of the hotel property, much insight can be gained by analyzing their perspectives. Chapter 3 presents a description of the research methodology and design. Included is information related to the sample and the population from which it was drawn, the research questions, the hypotheses to be tested, the instrumentation and data collection and analysis procedures.

CHAPTER 3
METHODOLOGY

Introduction

This chapter outlines the methods to be used to answer the research questions and

hypotheses as well as present, and justify, the choices made regarding methodology. The

chapter begins by presenting a discussion of the conceptual framework of the research

(Figure 2). Within this section, each hypothesis is stated and justification from the

research backed by empirical literature is provided. Subsequently, using a quantitative

approach, the survey instrument is presented along with an explanation of each section of

the instrument. Discussion is also provided regarding which items in the instrument will

measure the research question and each hypothesis. The design of the survey is outlined,

describing steps taken to enhance response rate in an online survey and validity and

reliability concerns are addressed. The population and sample is addressed along with the

data collection and analysis. Specific statistical procedures, the analytical software used

and analysis of the data is provided.

Conceptual Framework

The corporate in corporate social responsibility implies that it is the corporation

that acts in a socially responsible manner. Some researchers will argue that if the

manager individually initiates socially responsible acts, it is valid to attribute these

initiatives to the corporation. This concept, referred to as "moral agency" has been

debated extensively in the literature. Moral agency contends that corporations do not

have the physical ability to "act;" hence, corporate social responsibility is defined by the actions of management. Since it is the belief of this researcher that managers, not corporations, act responsibly, managers' perceptions of their CSR culture will be the focus of this research.
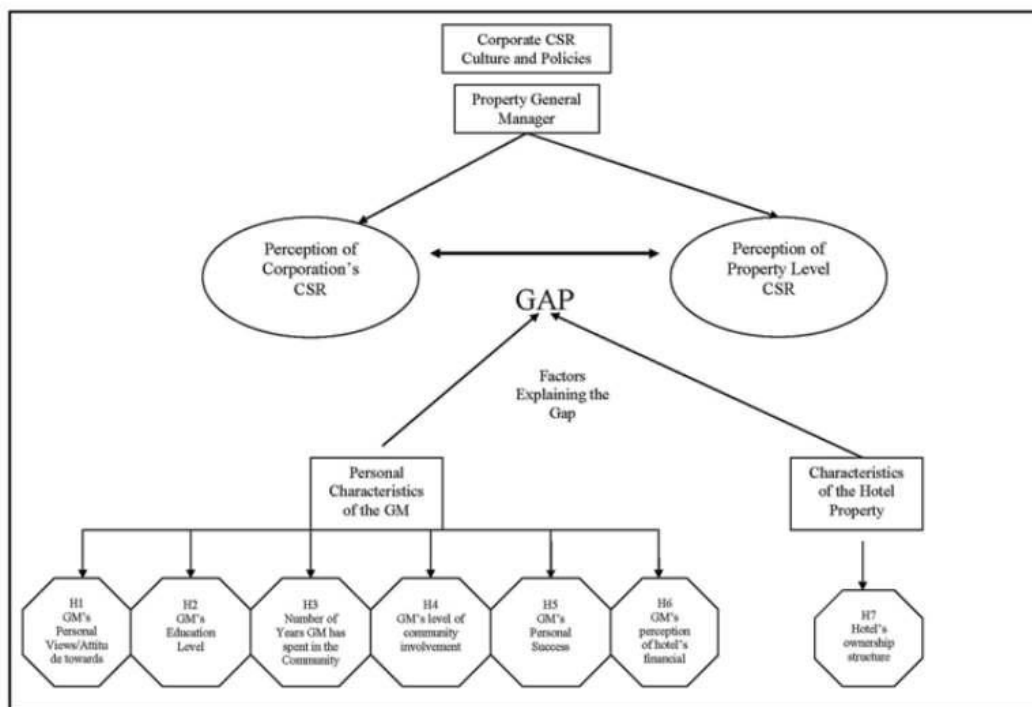
Figure 2. Model of general managers' perceptions of corporate social responsibility in Florida hotels

The general manager is the top manager in a hotel. Seen as the patriarch of the property, the role of the hotel general manager (GM) is arduous. As a multidimensional job, the GM must be a communicator, delegator, spokesperson, resource allocator, and the list goes on. "No other position has greater effect on the success of a hotel property"

(Woods, Rutheford, Schmidgall & Sciarini, 2001). Much of the research about hotel general managers depicts them as entrepreneurs since many of them are given great autonomy to run their properties (Arnaldo, 1981; Levy, 1980; Rutherford & Haglund, 2001; Shortt, 1989; Worsfold, 1989). According to Mintzberg (1973), the entrepreneurial role of the manager is instrumental in improving the performance of the organization by initiating changes to adapt to dynamic organizational environment. The entrepreneurial role of the GM can affect the way the hotel property is run and how corporate directives are carried out.

In analyzing roles of managers, Short (1989) found that two other roles, spokesperson and liaison (in contrast to the entrepreneurial role), though important to the external environment of a hotel, were not rated as important by hotel general managers. This lack of importance placed by general managers may be an indication of the low priority the GM places on the hotel's commitment to being socially responsible. This research will attempt to determine that priority level.

One of the most important functions of a general manager is to maintain open communication with superiors in the corporate office to ensure that operational plans and programs are successfully implemented (Rutherford & Haglund, 2001). This communication includes many aspects of the business strategy developed by the corporate office for the property. "The general manager is the key implementer of business strategy for the property and the behavioral role model for the entire management team" (Eder & Umbreit, 1989, p. 333). This business strategy can include CSR initiatives along with other mandates set by the corporate office.

Many hotel corporations have developed CSR policies which they communicate to the public through various means. Regardless of the motive, numerous hotel chains have launched extensive public relations campaigns to bring awareness to their CSR efforts; however, they may fail to translate the details of the public relations campaign into action at the property level (Bohdanowicz & Zientara, 2008). However, this statement should actually be reversed. Companies should take action first and then report about it. If they don't, it may be evident to the public that they are taking the actions for the wrong reasons.

Corporations assume that the initiatives are carried out at the property level; however; most companies do not have checks and balances to ensure that CSR directives are being understood, appreciated and followed. Thus, a hotel corporation could be misleading the public by stating that it is socially responsible if many of its properties do not follow through with CSR initiatives developed at the corporate level. Just as important as the actual directive being followed are the GMs' perceptions of the directives as well as their perception of the CSR culture. These perceptions may have an effect on how those directives are carried out, which directives are carried out and even if they are carried out at all.

Since it is the role of general managers and at times their staffs to ultimately carry out these CSR initiatives, it is important to understand how general managers perceive these initiatives which can ultimately affect their actions. With many directives from the corporate office, where do CSR initiatives stand on the list of priorities for property performance? The perceived priority by the general manager will play a role in how

56

much emphasis is placed at the property level on CSR activities. These CSR initiatives and the commitment by the corporate office can be viewed as the CSR culture of the organization. A GM's perception of CSR culture may affect the CSR actions taken at a property level. The GM's perception of culture can also affect the manager's perception of importance of CSR issues (Etheredge, 1999). These perceptions may affect the correlation between corporate CSR policies, the perceived importance of CSR activities by the GM at the property level, and ultimately the actions taken. Wood (1991) ascertained the importance of this concept by stating that it is important to establish "the degree to which principles of social responsibility motivates actions on behalf of the company" (p. 693). This research will attempt to identify the differences (gaps) that may exist between GMs' perceptions of corporate CSR policies and their equivalent at the property level. Gaps will be measured individually for each CSR activity as well as for grouped factors and overall sum.

It is hypothesized that the gaps that may exist between corporate and property level perceptions of CSR will be affected by both personal and organizational variables. Personal variables that are hypothesized to affect these gaps are the GMs' personal views of CSR, their education level, number of years in the community, level of community involvement, personal success, and the GMs' perceptions of the financial resources of their properties. The organizational variable that is hypothesized in this study to affect the gap between corporate and property level CSR is the ownership structure of the property. Though researchers have indicated that there are a few other personal and organizational variables that may affect manager's perceptions, this researcher has chosen to focus on

57

the variables previously cited which have been hypothesized to affect the gap between corporate and property level perceptions of CSR.

Research Questions and Hypotheses

The study was guided by seven research questions. This section has been organized to present a research question followed by a detailed rationale and the hypotheses that will be tested. It is important to note that respondents in this study were composed *only* of general managers (GMs) who were employed in corporations that have been determined to have a significant CSR culture as reflected in a published mission statement, stated objectives and written policies.

Research Question 1

When the personal views/attitudes of general managers are considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 1 addressed the personal views/attitudes of the general manager toward corporate social responsibility (CSR). The general manager's attitude towards CSR can affect the CSR culture at the property level. Fritzsche (1995) has indicated that managers incorporate their own attitudes and feelings of social consciousness into CSR decisions. According to Singhapakdi et.al, (1996), managers "must perceive ethics and social responsibility to be important before their behaviors are likely to become more ethical and reflect greater social responsibility" (p. 1132).

Empathetic attitudes towards a social issue may influence a manager's decision to donate to the social cause. This is especially important since most charitable decisions are at the discretion of the individual manager (Campbell, Gulas, & Gruca, 1999). Results cited by Campbell et al. (1999) indicated that an individual's social consciousness affects corporate giving behavior, one of the CSR initiatives in which a firm might engage. Their results also showed a high level of consistency between philanthropic behavior and attitudes towards social issues.

H_{1a}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

H_{1b}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

H_{1c}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

H_{1d}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

H_{1e}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

59

Research Question 2

When general managers' educational level is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 2 addressed the educational level of the general manager with respect to corporate social responsibility (CSR). The analysis of the demographic characteristics of managers is common in countless research studies. Specifically, education level of managers has been of particular interest. The hotel industry has a history of general managers with a wide range of education levels ranging from higher degrees of education to no formal education. This disparity in education level may indicate how general managers perceive corporate CSR directives.

Researchers such as Dollinger (1984) have shown that more educated managers are more likely to consider the external environment and be more receptive to innovation (Becker, 1970) and strategic change (Wiersema & Bantel, 1992). Hambrick and Finkelstein (1987) have emphasized the importance of educational experience when decisions are made by managers who are under great pressure. Moral judgment, like many other individual factors, has been viewed as influencing managerial decision making. Decisions which have a moral dimension, such as those related to CSR, may be influenced by the level of education a manager possesses.

Various researchers, who have investigated moral judgment, have analyzed the effects of education level on moral issues and perceived social obligation (Kelly et al., 1990, Quazi, 2003). Past research has shown higher education to be consistently

correlated with moral judgment. Many of these studies have provided rigor by taking a longitudinal approach (Colby et al., 1983; Rest & Thoma, 1985). In several studies in which the Defining Issues Test (Rest, 1979) was used, strong correlations, up to 53%, (Thoma, 1986) were found between education and moral judgment. However in their study, Rest and Thoma (1985) argued that education level may be associated with moral judgment due to the fact that college students are "predisposed to seek intellectual stimulation" (p. 714). Upchurch (1998) found a propensity for managers with higher education levels to have a "heightened level of sensitivity to ethical issues" (p. 1356). In research specific to CSR and education conducted on Australian managers, it was found that those with formal education were more likely to have a broader understanding of the "wider dimensions of CSR" (Quazi, 2003, p. 828). In research on small business managers, managers with higher education levels have been shown to offer higher quality products and services. They deemed working to strengthen the community to be of great importance and provided community support through purchasing of local products, support of schools and youth programs and community improvement (Besser & Miller, 2001). However, it is worth noting that not all researchers have found positive correlations between education and attitudes towards CSR. Ansari (2004), in research encompassing 22 countries, found no significant correlation between the education level of managers and their attitudes towards environmental responsibility.

H_{2a}: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perception of corporate CSR policies and property level CSR policies regarding responsibility to employees.

H$_{2b}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

H$_{2c}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

H$_{2d}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

H$_{2e}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for factor all stakeholders combined.

Research Question 3

When general managers' length of residence in the community is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 3 addressed the number of years in the community of the general manager with respect to corporate social responsibility (CSR). For the purpose of this study, community is defined as the land area within 50 miles of the GMs' current property. It is not uncommon for the career path of a hotel general manager to include considerable movement between hotels. This, according to Guerrier (1987), "helps to

define the character of the industry" (p. 121). This relocation can also have an impact on the culture of the organization (see, for example, Edstrom & Galbraith, 1977). These frequent job changes are less likely to keep general managers in the same town during their careers (Guerrier, 1987), causing them to spend less time in each community. Some hotel corporations even put restrictions on the number of years a general manager can spend at a property. For example, in a study of four hotel companies of various age and size, one company did not permit general managers to stay at a property for more than five years. However, another company had older general managers with 10 or more years of tenure at one property. In two of the cases of extended tenure, the property was considered a premier hotel (Guerrier, 1987), ranking among the top six in the chain. With Central Florida being one of the top destination markets in the world, it is likely that most hotels in this market will be considered top rated hotels in their respective chains. Hence, the GMs that manage these properties will likely be older and have greater tenure than the GMs in other markets. With this tenure comes the establishment of roots which can lead to a greater concern for a community. These established roots may cause a general manager to have a stake in the community and its prosperity. This may be especially true if the manager has immediate and extended family living in the community.

In a study of small business operators (classified as 500 employees or less) analyzing community social responsibility, Besser and Miller (2001) found that a cluster of business owners/managers who had the highest rating of community attachment were older and had lived in the community longer than their colleagues with less community attachment. Community attachment was rated by their feeling at "home" in the

community and having a significant number of close friends and relatives in the community.

H_{3a}: The longer a GM has lived in the same community, the narrower would be the gap between the GM's perception of corporate CSR policies and property level CSR policies regarding responsibility to employees.

H_{3b}: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

H_{3c}: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

H_{3d}: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

H_{3e}: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

Research Question 4

When general managers' level of community involvement is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 4 addressed the level of community involvement of the general manager with respect to corporate social responsibility (CSR). Community involvement by general managers may take many forms of service to nonprofits. The Center for Corporate Community and the American Productivity and Quality Center (2000) stated that 95% of Fortune 500 CEO's volunteered to charitable organizations. This same research indicated that "the involvement of the top executive is often a key factor in setting the tone for company involvement in the community" (as cited by Walker, 2002, p. 220). Similar research indicated that 66% of senior executives volunteered an average of seven hours per month (Walker, 2002). In several studies, business leaders, as well as executives, were involved with at least two charities. In one survey, 30% of the respondents served on 5-11 nonprofit boards (Austin, 1998). Most of the research reviewed indicated that service on the board of the directors for nonprofits was a common role for managers and executives. Several other studies have also linked community attachment with socially responsible actions (Onibokun & Curry, 1976; Schiff, 1990; Steggert, 1975).

H_{4a}: The more involved were the GMs in their community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees

H_{4b}: The more involved were the GMs in their community the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers

H_{4c}: The more involved were the GMs in their community the narrower would be

the gap between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility to society.

H_{4d}: The more involved were the GMs in their community the narrower would be

the gap between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility to government.

H_{4e}: The more involved were the GMs in their community the narrower would be

the gap between the GMs' perceptions of corporate CSR policies and property level CSR

policies for all factors combined.

Research Question 5

When general managers' success in carrying out CSR initiatives outside of corporate directives is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 5 addressed the success of the general manager with respect to

corporate social responsibility (CSR) or social responsiveness. This responsiveness can

lead to GMs' perceived personal success in their positions. According to Spicer (1978),

there are three distinct views of social responsibility: classical, activist-constrainer, and

managerial. The managerial view recognized that the individual corporate decision

makers initiate and sustain CSR initiatives. If managers feel that their personal success,

through non monetary reward or punishment, is jeopardized by certain CSR actions, they

will most likely avoid those actions. Holmes (2004) suggested that managers must be

rewarded for their social responsiveness through personal success. He contended that this type of reward or punishment would affect a manager's commitment to socially responsible behavior. This view of executive reward or penalty was researched by Wood, Chonko, and Hunt (1986). They contended that in order to create a CSR culture, decision makers should be rewarded for socially responsible actions. As with the activist and managerial views of CSR, the path to creating a socially responsible corporation must start with the primary decision maker. In the case of hotels, this is the general manager. These results were supported by Hunt, Kiecker and Chonko, (1990) when they replicated the study using an additional scale measuring socially responsible attitude. Thus, the resarcher contends that non monetary reward or punishment affects the association between perceptions of social responsibility.

H_{5a}: The greater the reward through perceived personal success that general managers have gained for socially responsible actions taken outside corporate CSR directives, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

H_{5b}: The greater the reward through perceived personal success that general managers have gained for socially responsible actions taken outside corporate CSR directives, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

H_{5c}: The greater the reward through perceived personal success that general manager have gained for socially responsible actions taken outside corporate CSR

directives, the narrower would be the gap between the GMs' perceptions of corporate

CSR policies and property level CSR policies regarding responsibility to government.

H_{5d}: The greater the reward through perceived personal success that general

managers have gained for socially responsible actions taken outside corporate CSR

directives, the narrower would be the gap between the GMs' perceptions of corporate

CSR policies and property level CSR policies regarding responsibility to society.

H_{5e}: The greater the reward through perceived personal success that general

managers have gained for socially responsible actions taken outside corporate CSR

directives, the narrower would be the gap between the GMs' perceptions of corporate

CSR policies and property level CSR policies for all stakeholders combined.

Research Question 6

When the perceptions of general managers regarding current and past financial
resource levels relative to other hotel properties and their own properties financial needs
are considered, what differences, if any, exist between the general manager's perceptions
of corporate and property level CSR policies regarding responsibilities to (a) employees,
(b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Research Question 6 addressed the perceptions of GMs with regard to financial

resources as they relate to corporate social responsibility (CSR). Maclagan (1998)

identified the manager's CSR role by stating that "Corporate social responsibility may be

viewed as a process in which managers take responsibility for identifying and

accommodating the interest of those affected by the organization's actions" (p. 147). The

GM will be responsible for the allocation of funds for various operational needs, which at

times may be challenging. With constant demands from all departments, the GM has the

difficult task of ensuring that funds are allocated properly to ensure economic

sustainability of the property. These fund allocation decisions may include CSR

initiatives which might force GMs' to decide between essential and non-essential

business functions.

Numerous studies have been conducted, with many failed results, to identify

financial performance of firms relative to their CSR activities (Griffin & Mahon, 1997).

In past research, profit has been one of the most widely used measurements of financial

performance. Buchholtz, Amason, and Rutherford (1999) postulated that the disconnect

between financial performance and CSR may be due to the fact that financial

performance may be interpreted differently by different companies and has been

dependent upon the type of industry as well as the competition.

In their research, Buschholtz et al. (1999) suggested that the "more resources a

firm had, relative to its competitors, the more that firm would give in corporate

philanthropy" (p. 182). However, when mediated by managerial discretion and values, a

firm's resources in this context did not have a significant effect on CSR activities.

Perceived availability of financial resources in relationship to competing financial needs

of the organization and the property's competition can affect a general manager's

perceptions when deciding upon allocation of those resources to CSR initiatives. Because

this study was being conducted during a period of economic crisis (2009), half of the

questions related to Hypothesis 6 referred to the perception of financial resources during

a period before 2009.

$H_{6a(1)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

$H_{6a(2)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

$H_{6a(3)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

$H_{6a(4)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6a(5)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

$H_{6b(1)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between

the GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibility to employees.

$H_{6b(2)}$: The greater the negative perception of financial resource levels relative to

other hotel properties during a period before 2009, the greater the gap would be between

the GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibility to customers.

$H_{6b(3)}$: The greater the negative perception of financial resource levels relative to

other hotel properties during a period before 2009, the greater the gap would be between

the GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibility to government.

$H_{6b(4)}$: The greater the negative perception of financial resource levels relative to

other hotel properties during a period before 2009, the greater the gap would be between

the GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibility to society.

$H_{6b(5)}$: The greater the negative perception of financial resource levels relative to

other hotel properties during a period before 2009, the greater the gap would be between

the GMs' perceptions of corporate CSR policies and property level CSR policies for all

stakeholders combined.

$H_{6c(1)}$: The greater the negative perception of current financial resource levels

relative to a hotel's competing financial needs, the greater the gap would be between the

GMs' perceptions of corporate CSR policies and property level CSR policies regarding

responsibility to employees.

71

$H_{6c(2)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

$H_{6c(3)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

$H_{6c(4)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6c(5)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility all stakeholders combined.

$H_{6d(1)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

$H_{6d(2)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would

72

be between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility to customers.

$H_{6d(3)}$: The greater the negative perception of financial resource levels relative to a

hotel's competing financial needs during a period before 2009, the greater the gap would

be between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility to government.

$H_{6d(4)}$: The greater the negative perception of financial resource levels relative to a

hotel's competing financial needs during a period before 2009, the greater the gap would

be between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility to society.

$H_{6d(5)}$: The greater the negative perception of financial resource levels relative to a

hotel's competing financial needs during a period before 2009, the greater the gap would

be between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibility all stakeholders combined.

Research Question 7

When the ownership structure of properties is considered, what differences, if
any, exist between the perceptions of corporate and property level CSR policies regarding
responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all
stakeholders combined?

Research Question 7 addressed the ownership structure of properties with respect

to corporate social responsibility (CSR). Properties that are owned by one proprietor tend

to communicate their thoughts more strongly to general managers. They have more of a

conviction because it is their personal beliefs and values. Such is the case of Truett

Kathy, founder of Chic-fil-A. At the time of the present study, his 60 year old company

still maintained the tradition of closing on Sundays due to Kathy's deep religious

convictions (Chick-fil-A.com, 2009).

Publicly held corporations have various pressures from all stakeholders. Pressures

from shareholders to increase profits as well as investors can influence many decisions of

the corporation. In a report produced by Business for Social Responsibility, only 29% of

executives surveyed believed that the adoption of CSR principles have been a result of

some degree of pressure from financial markets (Business for Social Responsibility,

2009). Socially responsible investing (SRI) may cause publicly held corporations to be

more conscious of their socially responsible activities. SRI has been rapidly increasing in

popularity. In a 2006 report, the Social Investment Forum stated that socially responsible

investment assets rose more than 10 percent to $2.29 trillion in 2005. Lantos (2002)

stated that it is important to identify the differences between publicly held versus

privately owned firms with regard to managers' viewpoints of various aspects of CSR.

H_{7a}: The gap between the GMs' perceptions of corporate CSR policies and

property level CSR policies will be larger for hotel properties which are publicly held

compared to properties which have any other type of ownership structure regarding

responsibility to employees.

H_{7b}: The gap between the GMs' perceptions of corporate CSR policies and

property level CSR policies will be larger for hotel properties which are publicly held

compared to properties which have any other type of ownership structure regarding responsibility to customers.

H$_{7c}$: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibility to government.

H$_{7d}$: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibilities to society.

H$_{7e}$: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure for all stakeholders combined.

Survey Instrument and Measures

An on-line, self-report survey was used to gather general managers' perceptions and other pertinent information for this study. According to Glick, Jenkins, and Gupta, (1986), when assessing attitudes and perceptions, self-reporting measures are most useful. Qualitative researchers may argue, however, that questionnaires are an inferior method. When appropriate, self-report methods should be encouraged, e.g., when

analysis of the job environment such as organizational policies and structure, is being researched (Spector, 1994).

Self-report surveys have often been associated with social desirability bias (Brønn, & Vidaver-Cohen, 2009; Worthington, Ram, & Jones, 2006). Crowne & Marlowe (1960) defined social desirability as the need to ". . . obtain approval by responding in a culturally appropriate and acceptable manner" (p. 352). Social desirability bias should be acknowledged when any research dealing with ethical and/or social issues are studied (Tourangeau & Smith, 1996). Since this survey asked GMs to list their perceptions of not only their corporations' CSR culture but that of their own properties, (for which the GM was directly responsible), the respondents might feel a need to answer in a socially desirable manner since negative answers might make them look like they are either were not doing their jobs or were not in agreement with corporate policies. In order to reduce the amount of social desirability bias, an online survey was chosen over a face-to-face interview or focus group methodology. Prior researchers have found that online surveys reduced social desirability distortion to a greater extent than did face-to-face interviews. Researchers have speculated that the reason for this reduction in social desirability distortion is the fact that respondents in a face-to-face interview may tend to see the interviewer as evaluating the answers of the interviewees, and this may lead to apprehension on their part. In addition, this method of data collection may tend to reduce neutrality because of the presence of the interviewer (Richman, Kiesler, Weisband, & Drasgow, 1999).

The survey instrument consisted of five sections designed to elicit: (a) hotel general managers' perceptions of their corporations' CSR cultures (b) general managers' attitudes towards social responsibility in general, (c) demographic data and characteristics of general managers, (d) property characteristics, and (e) general managers' perception s of properties' CSR culture. Some of the survey questions were taken from existing pre-tested measures and others were developed by the researcher in order to respond to the research hypotheses.

The perception of the general managers' corporate social responsibility of their own corporation was measured using the CSR scale developed by Turker (2009). This scale is presented in Appendix A. Turker developed this scale based upon her conceptual definition of CSR as follows: "CSR is defined as corporate behaviors that aim to affect stakeholders positively and that go beyond its economic interest." (p. 414). Turker's scale was developed to encompass CSR issues as they relate to the following stakeholders: employees, customers, society, government natural environment, future generations and nongovernmental organizations. Turker started her scale development with this conceptual definition. From this definition, she selected several categories of stakeholders based upon Wheeler and Sillanpaa's (1997) stakeholder typology which included: employees, customers, society, government, competitors, natural environment and future generations. These stakeholder categories were later narrowed to four categories of employees, society, government and customers. The initial pool of 55, later narrowed to 42 scale items, was derived from existing CSR scales such as Carroll (1979) and Quazi and O'Brien (2000). Three criteria were used by Turker to qualify the scale items. The

items had to be an outcome of organizational decision, to have a positive effect on the stakeholders, and to go beyond the monetary goals of the organization. A pilot study was then conducted as well as validity and reliability assessments. Highly intercorrelated items were excluded, through correlation analysis. Factor analysis was then performed in an effort to eliminate unrelated items. Five distinct factors were identified explaining 83.2% of the variance. Through this process the scale was reduced to 18 items (Turker, 2009).

This scale was chosen over existing CSR scales because of its focus at the organizational level. According to Turker (2009), "despite the proliferation of scales to measure individual perceptions of CSR, the literature has not provided adequate number of scales for measuring CSR at the organizational level (p. 415). Since this study will analyze perceptions of organizational CSR, this scale was chosen over other well-known scales such as Perceived Role of Ethics and Social Responsibility (PRESOR) (Singhapakdi, et. al, 1996) which addresses personal perceptions of CSR. Since it is the belief of the current researcher that CSR should be approached from a stakeholder perspective, the Turker scale is one of few CSR scales that incorporates scale items based upon stakeholder viewpoints.

The original Turker scale has been slightly modified for this research to take into account questions from a hotel perspective and to ensure that the general managers will answer the questions considering their corporation's and property's CSR culture. The questions in this section were measured using a 5-point Likert-type scale ranging from 1 = strongly agree, 2 = agree, 3 = neither agree nor disagree, 4 =disagree and 5 = strongly

disagree. The Turker CSR scale tested as highly reliable with a Cronbach's Alpha of .9013. In order to determine validity, factor analysis was performed by Turker and the scale items were found to be highly correlated at a significance level of 0.0001. Principal component factor analysis identified four factors relating to stakeholders, namely employees, society, government and customers. Generalizability of the scale was also tested using split sample analysis. The two Varimax rotations were similar to each other in terms of factor loading as well as commonalities. The factor analysis, split sample analysis, and validity will be repeated with the data collected in the current study.

In an effort to analyze the hypothesized gaps that existed between the general managers' perceptions of their corporations' CSR cultures and equivalent at the property level, the Turker scale was repeated in the final section of the questionnaire. In this section, the GMs were asked to answer the questions in relation to their properties. It was recognized that in order to appear as if GM respondents were following the cultural norms of their corporation they may well have attempted to coordinate their answers in this section with their answers regarding their perceptions of their corporation's CSR policy. To prevent respondents from returning to the first section of questionnaire, the online survey was configured in such a way that they were not able to return to that section to coordinate their answers.

The current existing research shows evidence of existing factors which affect the CSR process. The factors which may affect the gaps that exist between the general manager's perceptions of their corporation's CSR culture and its equivalent at the

property level have been presented in hypotheses. The measurements of the variables in these hypotheses are presented in the following paragraphs.

The GMs' attitudes towards social responsibility in general were measured using the Social Responsibility Attitude Scale developed by Hunt et al., (1990). This scale was developed to measure the respondents' attitudes towards CSR. Hunt et al. conceptualized that "Socially responsible behaviors are driven by socially responsible attitudes" (p. 241). Table 1 presents the scale which contains four items to ascertain respondents 'CSR attitudes and uses a 5-point Likert-type scale with values ranging from 1 = strongly disagree, 2 = disagree, 3 = neither agree nor disagree, 4 = agree and 5 = strongly agree. Construct unidimensionality was supported using Principal Component analysis with factor loadings of .55, .39, .59, and .44 respectively. Table 2 displays the four items contained in the scale.

Table 2
Social Responsibility Attitude Scale (Hunt, Keiker, & Chunko, 1990)

Measures of Corporate Social Responsibility (CSR)
The socially responsible manager must occasionally place the interests of society over the interests of the property (Interests of society)
Management's only responsibility is to maximize the return to shareholders on their investment (reverse scored) (Maximize the return to shareholders)
The fact that corporations have great economic power in our society means that they have a social responsibility beyond the interests of their shareholders. (Social responsibility beyond the interests of their shareholders)
As long as corporations generate acceptable shareholder returns, managers have a social responsibility beyond the immediate interests of shareholders. (Generate acceptable shareholder returns)

The demographic/profile section of the survey instrument consisted of respondents' personal characteristics as well as their hotels' profile characteristics. Variables relating to the respondents included age, gender, educational level, number of years the respondent has lived in the community. Average daily rate and number of rooms were variables related to the hotel's profile. These variables were used to determine if the size of the property and its price level were associated with the perceptions of social responsibility at the corporate and property levels. Hypothesis seven attempted to ascertain the ownership structure by asking the respondents to indicate whether their property ownership was publicly or non-publicly held.

The community support factor in hypothesis four was measured using four variables taken from scale items developed by Besser and Miller (2001). The four variables presented in Table 3 were part of the community support factor in the Besser and Miller (2001) survey which included a total of ten questions.

Table 3
Community Support Variables (Besser & Miller, 2001)

Measures of Community Support
Have you ever occupied a leadership position in a civic organization or church? If yes, how many years?
Have you been active in a civic organization or church without holding any office in the organization? If yes, how many years?
Have you been active in community activities that are not associated with any organization? If yes, how many years?
Do you volunteer your time to charity? If yes, how many hours?

The first three variables were measured using a yes/no response choice and if answered yes, the respondents were given categories to indicate the number of years of involvement in each area. The last item attempted to determine the number of hours a GM volunteers in his/her community. The 10 questions tested in Besser and Miller's (2001) study produced a Cronbach's Alpha of .77.

In hypothesis five, the success of carrying out CSR directives by the GM was measured. With this hypothesis, the researcher was able to investigate the reaction, whether favorable or unfavorable, of the corporate office to GMs' having carried out CSR directives. Hence, the survey instrument was used to determine whether the respondents have taken any CSR actions inside or outside of company policy and what have been the reactions of their superiors. The survey question designed to elicit this was: "If you have taken any corporate social responsible actions within or outside of corporation's CSR directives, what has been the reaction of your supervisor?" Response options were as follows: highly favorable, somewhat favorable, neutral, somewhat unfavorable, and highly unfavorable.

Since past researchers have shown that perception of financial resources can affect decision making for all costs, this researcher attempted to determine the respondents' perceptions of property resources. This question was posed in hypothesis six. The four items used to measure the three variables are displayed in Table 4.

The survey instrument used three variables to indicate the respondents' past and present perceptions. Taken from research by Bucholtz et al. (1999), these scale items

tested for reliability and produced a Cronbach's alpha coefficient of .76. The authors

stated that perceptions of firm resources most likely motivate action.

Table 4
Financial Resource Variables (Bucholtz, Amason, & Rutherford (1999)

Measures of Respondents' Past and Present Perceptions of Resources
In terms of resource levels, how would you rate your property's current financial position relative to others in your industry?
In terms of resource levels, how would you rate your property's financial position relative to others in your industry during a period before 2009?
In terms of resources, how would you rate your property's financial position relative to your current needs?
In terms of resources, how would you rate your property's financial position relative to your needs during a period before 2009?

Survey Design

An online survey was used to collect the data for this study. According to

Schonlau, Fricker, and Elliott (2002), internet surveys are best used when a "survey is

being conducted in an organization that has a list of e-mail addresses for the target

population" (p. xiv). Most research on the cost of internet surveys indicated a lower per

survey cost than traditional mail surveys (Jones & Pitt, 1999; Mehta & Sivadas, 1995;

Schleyer & Forrest, 2000), and internet surveys have also been found to have a quicker

response time. Time savings can be recognized using an internet survey as well. Time can

be saved by the reduction of data input time using the direct export features of internet

survey software. In addition, time savings can be recognized via pre-notifications and

non-response follow-up using e-mail correspondence. The survey instrument was constructed using the Survey Methods internet site found at surveymethods.com.

In an effort to reduce non-response errors, the design of the survey consisted of only a limited number of questions per page. According to Schonlau et al. (2002), listing only a limited number of questions per screen greatly reduces respondent abandonment of the survey which, in turn, can increase response rate. In another effort to increase response rate, each page of the survey also contained a message as to how much of the survey had been completed. This design aspect of the survey was important in limiting abandonment by permitting respondents to approximate how much of their time was needed to complete the survey (Schonlau et al., 2002).

Each page of questions was grouped according to their relationship to each other. According to Fuche (2001), respondents may formulate responses to one question based upon other questions on the same page so it is important to group questions in a way that measurement errors will be avoided if respondents do respond in this manner. With this research, there was also a concern for respondent bias. Respondents read and responded to the first section on perceptions of their corporation's CSR culture. When they were asked to relate to equivalent items at the property level, they may have been tempted to strive for consistency by matching their answers. Respondents were prevented from returning to previously answered sections in an attempt to avert this occurrence.

Reliability and Validity Assessments

Reliability refers to the accuracy or quality of a measure. In other words, it refers to the constancy or repeatability of the measure. If a measurement is reliable, the same results should be able to be achieved repeatedly. Reliability cannot be calculated; it can only be estimated. The foundation of reliability is based on the true score theory which states that every measurement is an additive composite of two components--true ability of the respondent on a selected measure and random error. In an effort to enhance reliability of the measure, a Cronbach's (1951) Coefficient Alpha test was performed. "Coefficient alpha is a measure of the hypothetical value that would be obtained if all of the items that could constitute a given scale were available and randomly put together into a very large number of tests of equal size" (Crano & Brewer, 2002, p. 41). Reliability analysis for the Turker scale indicated an alpha of .801 for the corporate perspective section of the scale and a .872 for the property perspective section According to Crano and Brewer (2002) the coefficient alpha measuring the internal consistency should be .75 or higher in order to consider the instrument to be reliable.

Validity refers to the degree to which a particular instrument actually measures the construct it was designed to measure. Validity assists researchers in determining that they are measuring what they think they are measuring. There are two types of validity: (a) internal and (b) external. Internal validity refers to the ability to interpret the measure. External validity refers to the generalizability of the measure and the extent to which the results can be generalized to a larger or another population. In order to assess the representativeness of the sample to the population of hotels in Florida, an analysis was

performed using the Florida Department of Business and Professional Regulation

(FDBPR) data on hotels in Florida based upon number of rooms. The study sample and

FDBPR data were compared to determine the representativeness of the study against the

population of hotels in the state of Florida. It was found that, when analyzing categories

of rooms by increments of 100, the two frequency distributions were not identical. The

reason for the difference between the sample and the population was due to the fact that

the FDBPR data contained a large number of non-corporate single property hotels which

could not be separated from the data file, and the study sample contained only multi unit

corporate hotels which were part of a chain.

There are three different types of internal validity: (a) content, (b) construct, and

(c) criterion related. Content validity measures the degree to which test items represent all

facets or dimensions of a concept. One requirement of content validity is that the concept

being measured must be clearly defined. Content validity assists in determining if the

instrument is measuring what it was intended to measure. To ensure content validity of

the instrument, four research experts and two industry professionals reviewed the survey

instrument and provided feedback. This feedback was incorporated into the survey

instrument before its implementation.

Construct validity is concerned with the degree to which the test measures the

construct it was designed to measure. Assume, as an example that a researcher is trying to

measure the introversion of housekeepers. The researcher determines (by his/her

observations) the qualities of introversion to be shyness, lack of social skills and dress. If

it cannot be determined that these qualities adequately define the construct of

introversion, the construct validity of the measurement can be questioned. Construct validity can be determined in three ways: (a) using correlation analysis showing the relationship with certain variables, (b) comparing groups using the same instrument, and (c) using factor analysis. In order to determine construct validity in the present study, a factor analysis was performed. In order to determine construct validity of the Turker scale in the present study, a reliability and factor analysis was performed. In the results of the factor analysis, the original employee and social dimensions identified by Turker fell into the same factors in the current study's corporate as well as property scale sections, while the other two dimensions, customer and government results were mixed and fell into three dimensions. The government factor fell into the same dimension and the customer factor into two dimensions. Due to the results of the factor analysis, it was decided to run reliability analysis for each of the four dimensions for the corporate and property scales in the current study. The results for the corporate scale were similar to Turker study where as the employee and society dimensions indicated acceptable reliability alphas. The alphas for the customer and government dimension were below acceptable levels. For the property scale, reliability results for the employee, society and government dimensions were acceptable and the customer dimension was unacceptable. Due to the mixed results between the corporate and property scale reliability and factor analysis, it was decided to adopt the original factors used in the Turker study since they were conceptually logical.

Lastly, criterion-related validity is another way to enhance validity. This type of validity measures the construct against a standard of judgment. It is used to detect the presence of one or more criteria that is considered to be representative of the construct.

The majority of the scale items used in this survey were items that have been developed and tested in previous research. The reliability and validity test scores have been provided in prior descriptions of the measures used in various sections of the survey. A pilot study was conducted with six hotel general managers to test the use of the scale in this setting. Adjustments to the scale items were made based on the results of the pilot study.

Sampling

A random sample was taken from a population of multi-unit corporate hotels in the state of Florida, most of which were located in the Central Florida region. The sample obtained from this study could not be compared to the target population since there are no known data available to identify this specific population. Hence, the sample cannot be considered as representative of the population of multi-unit corporate hotels in Florida. The Central Florida hotel market is one of the largest in the world with over 438 hotels and over 111,700 hotel rooms (OOCCVB, 2009). A tourist as well as a convention destination, Central Florida contains a vast array of hotels ranging in size, service level and ownership structure.

The target respondents were general managers of Florida hotels who were members of either the Central Florida Hotel and Lodging Association (CFHLA) or the

Florida Restaurant and Lodging Association (FRLA). The Central Florida hotel market

was chosen because of the excellent reputation that the UCF Rosen College has with the

Central Florida hotel community. Through this reputation, it was assumed that

respondents in the Central Florida area would be more likely to complete the survey.

As the largest regional hotel/hospitality organization in the World, the CFHLA

has approximately 165 hotel members. In addition, there are approximately 500 hotel

members of the FRLA. The choice to send the survey through these two associations was

not only made because of their size but because it has been shown that survey response

rate increases if respondents have some type of commitment/attachment to the sponsor of

the survey (Poon, Albaum, & Evangelista, 2004).

Only those GMs of hotels that had a significant corporate policy on CSR were

included in the study. In an effort to determine which hotel GMs qualified, an absolute

value score for the first section of the survey regarding GMs' perceptions of their

corporations' CSR policies was calculated. The absolute value was calculated by

summing the values (ranging from 1 = strongly agree to 5 = strongly disagree) of each of

the 17 items in this section to arrive at a total. Surveys with an overall absolute value of

52 or higher did not qualify and were dropped from the sample.

Data Collection

In an effort to improve response rate, Dillman (2000) recommends use of a dual

coverage method. A pre-notification post card was mailed to potential respondents

informing them that they would be receiving an email within the next week requesting

their participation. Subsequently, respondents received an email from one of two organizations, Central Florida Hotel and Lodging Association or the Florida Hotel and Restaurant Association, requesting participation in and support for the survey. Included in the email was a hyperlink to the website for the survey. Respondents were not required to identify themselves for the survey, so their anonymity was assured. Prior to sending the survey, the author attended several key CFHLA and FRLA meetings to promote the survey. Two weeks after the survey was sent, the response rate was approximately 7%. To increase the response rate, approximately 75 personal and individualized emails were sent to the author's personal contacts (mostly hotel controllers) requesting that they contact their general managers and request that they complete the surveys. This assisted immensely in increasing the response rate. In addition, several CFHLA and FRLA events were attended by the researcher in an attempt to interact with general managers and promote the survey. At a CFHLA lunch, the researcher provided a candy bar with the survey link on the wrapper to everyone in attendance as a reminder to complete the survey. There were approximately 400 attendees, of which approximately 10% were hotel general managers. The president of the CFHLA also made an announcement during the meeting reminding general managers to participate in the survey. The last effort to increase response rate included a follow up email sent to all the original recipients through FRLA and CFHLA.

Data Analysis

A comprehensive analysis of the data consisted of the following steps:

1. Descriptive statistics were calculated and where applicable mean, median, standard deviation and frequency statistics were provided for all variables including personal demographics and hotel profile variables.

2. Gap scores between GMs' perceptions of their corporate CSR culture and policies and their perceptions of their equivalent at their property level were calculated. The gaps were measured at the variable, factor and overall (sum of the scale) levels.

3. A series of t-tests to ascertain the significance of the differences between the mean responses on the perception of the corporate CSR culture vs. that of the property-level CSR culture were performed. The tests were conducted at the variable, factor and overall levels.

4. A factor analysis of the gap scores for the purpose of reconfirming the stakeholder groups (i.e. employees, society, government, customers) that were identified in the Turker scale were performed.

5. The testing of hypotheses one through six were conducted via Pearson correlation analyses. Gap scores for each factor, as well as an overall gap score, were correlated with the GMs' personal and their hotels organizational profile.

6. The testing of hypothesis seven was conducted via Independent Samples t-Test. Two groups were formed based upon whether the property was publicly held or had some other type of ownership structure. A comparison of the gap scores between the two groups of for each factor as well as overall gap score was analyzed. An Independent Samples t-Test determined if there was a significant difference between the gap scores for each group.

CHAPTER 4
RESULTS

Introduction

This chapter has been organized to present the results of the analysis of the data

gathered from hotel general managers (GMs) in the study. Included are: (a) a description

of the population and sample, (b) a demographic profile of respondents and their

properties, (c) an explanation of the gap analysis that was performed as part of the data

analysis, and (d) reports of the data analysis organized around the seven research

questions and the supporting hypotheses and (e) summary. Details of the results of each

hypotheses will be discussed in detail and then a summary table will be presented.

Population and Sample Characteristics

The population for this study was comprised of hotel general managers (GMs) in

the state of Florida who belonged to the Central Florida Hotel and Lodging Association

or the Florida Restaurant and Lodging Association. In total, 564 hotel GMs were

contacted by email by their perspective associations and invited to participate in the

study. A total of 123 surveys were returned which equated to a 22% response rate.

Demographic Profile of Hotel General Managers

As shown in Table 5, the sample of hotel GMs (GM) included 79.8% (n = 95)

male and 20.2% (n = 24) female. A little less than half of the GMs fell into the between

41 to 50 age group which represented 44.5% of the sample followed by the 51 to 60 age

group with 29.4%. The education level of the respondents was as follows: 68.1% (n = 81)

held a bachelor's degree and 10.9% (n = 13) held a master's degree or higher.

In relation to the GMs' community commitment, the mean number of years that

the GM respondents had lived within 50 miles of their current properties was 13.0 years

with a standard deviation of 8.9. The majority of the respondents indicated they had lived

in the community 20 years or less; 14.3% (n = 17) reported living in the community

between 16 and 20 years, 22.7% (n = 27) between 11 and 15 years, and 24.4% (n = 29)

less than five years. Surprisingly, the results showed that there were 31.9% (38) hotel

GMs that have lived in the community over 16 years, with 6.7% (8) having lived in the

community over 26 years.

Table 5
Demographic Characteristics of Respondents

Characteristics	Count	% of Total
Gender		
Male	95	79.8
Female	24	20.2
Total	119	100.0
Age		
18-30	3	2.5
31-40	15	12.6
41-50	53	44.5
51-60	35	29.4
60+	13	10.9
Education		
High School Diploma	7	5.9
Associate of Science/Associate of Arts Degree	18	15.1
Bachelors Degree	81	68.1
Master's Degree	13	10.9
Total	119	100.0

Several items in the survey related to the nature of the hotel GMs' community

involvement. These results are displayed in Table 6. The results showed that 66.4% (n =

79) of the GMs had occupied a leadership position in a civic organization, non-profit, or

faith based organization with a median number of years in a leadership position of 2.9.

As indicated in Table 7, a larger percentage, 83.2% (n = 99) were involved with these

types of organizations without holding a leadership position with the average number of

years of service being 2.8. Outside of an organization, 58.8% (n = 70) of the GM

respondents had been active in community activities with involvement on average of 2.8

years. GMs were also queried as to whether they volunteered their time to charity. A total

of 60.5% (n = 72) of the respondents reported volunteering between two and three hours

per week. In addition, 4.2% of the respondents indicated they volunteered over eight

hours per week of their time to charity.

Table 6
General Managers' Community Involvement

Survey Item	Yes		No	
	n	%	n	%
Have you ever occupied a leadership position in a civic organization, non-profit or faith based organization?	79	66.4	40	33.6
Have you been active in a civic organization, non-profit or faith based organization without holding any office in the organization?	99	83.2	20	16.8
Have you been active in community activities that are not associated with any organization?	70	58.8	49	41.2
Have you regularly volunteered your time to any charity?	72	60.5	47	39.5

Table 7

General Managers' Years of Activity in the Community

Survey Item	Years of Activity in the Community									
	1-2 Years		3-4 Years		5-6 Years		7-8 Years		8+ Years	
	n	%	n	%	n	%	n	%	n	%
How many years have you been active in a leadership position in a civic organization, non-profit or faith based organization?	18	15.1	20	16.8	56	47.1	7	5.9	18	15.1
How many years have you been active in a civic organization, non-profit or faith based organization without holding an official role in the organization?	29	24.4	17	14.3	41	34.5	9	7.6	23	19.3
How many years did/have you been active in community activities that are not associated with any organization?	19	16.0	16	13.4	62	52.1	3	2.5	19	16.0

Profile of Hotels

As shown in Table 8, the majority of the respondents' hotels, (68.1%) had fewer than 400 rooms, 31% had less than 200 rooms, and 37% had between 201 and 400 rooms. There were a total of 43 (36.1%) independently owned hotels (non-publicly held) in the study and 38 (31.9%) which were operated by a publicly held corporation. Of the remainder of the hotels, 30 (25.2%) were franchisees and the rest were classified as "other." The majority of the hotels, 63.8% (n = 76), had average daily rates (ADR)

ranging between $75 and $150, and 35 (29.4%) of the hotels had an ADR above $150

with 20 (16.8%) of them over $176.

Table 8

General Managers' Hotel Size, Ownership, and Average Daily Rate (ADR) of Properties

Hotel Descriptors	Count	% of Total
Number of Rooms		
Less than 200 Rooms	37	31.1
Between 201 and 400 Rooms	44	37.0
Between 401 and 600 Rooms	17	14.3
Between 601 and 800 Rooms	9	7.6
Between 801 and 1000 Rooms	6	5.0
Over 1001 Rooms	6	5.0
Total	119	100.0
Hotel Ownership Structure		
Independently Owned	43	36.1
Operated by a publicly held corporation	38	31.9
Franchise	30	25.2
Other	8	6.7
Total	119	99.0
Average Daily Rate (ADR)		
Below $50	2	1.7
Between $51 - $75	6	5.0
Between $75 - $100	16	13.4
Between $101 - $125	33	27.7
Between $126 - $150	27	22.7
Between $151 - $175	15	12.6
Over $176	20	16.8
Total	119	99.9

Note. Percentages may not total 100% due to rounding.

Qualification of Responses

In an effort to ensure that respondents worked for a corporation which had an established CSR corporate policy, responses were qualified by analysis of the first CSR scale of the GM's perception of their corporation's CSR culture. Responses given for the scale which summed to an absolute value of 52 or higher were removed from the sample. The absolute value was calculated by summing the values (ranging from 1 = strongly agree to 5 = strongly disagree) of each of the 17 items in this section to arrive at a total. Four of the responses fit this profile bringing the sample size to 119.

Gap Analysis

As previously stated, the main objective of the study was to identify and measure the magnitude of the gap that may exist between the corporate level CSR culture and its ensuing policies and their equivalent at the property level. The gap was measured first by creating an index that was composed of the combined means of the variables in section one of the study. Section one consisted of variables that measured the GM's perception of their corporate level CSR culture. This index that was titled TCorp was created by summing up all the variables in section one. A second index called TProp was created by summing up the GMs responses to the last section of the questionnaire. This last section measured the general managers' perception of their property's CSR culture. A third index that was intended to measure the gap between the two variables was created and called GapCoPr. This index was created by subtracting the difference between TCorp and TProp. The total gap resulted in a mean score of -1.07 (SD = 4.14). The GapCoPr results

are presented in Table 9. The positive mean gaps in Table 9 indicate that the GM's

perception of corporate CSR initiatives was more favorable than their perception of their

property's CSR initiatives, and a negative gap mean was the opposite.

Table 9
Gap Statistics

	TGapEE	TGapCust	TGapGovt	TGapSocty	GapCoPr
Mean	.097	-.236	-.102	-.827	-1.07
Standard Deviation	2.024	1.323	.676	2.443	4.14
Range	13.000	10.000	4.000	18.000	26.00

Note. Means for total factor gaps = TGapEE (employee), TGapCust (customer), TGapGovt (government), TGapSocty (society), and GapCoPr (Corporate/Property).

The total gap (GapCoPr) indicated that hotel GMs' perceptions of their

performance of CSR initiatives at the property level was more favorable than their

perception of the corporate CSR initiatives. The standard deviation of 4.14 indicated that

responses for the total gap were fairly widespread from the mean.

The same procedure was undertaken for each of the CSR factors in both of the

CSR corporation perception sections, namely employee, customer, government and

society. New indices were created called TGapCorpEE (Employee), TGapCorpCust

(Customer), TGapCorpGovt (Government) and TGapCorpSocty (Society) for the

perception of the corporation's CSR. In addition, indices were created for the gap

between the CSR sub-parts for the perception of the property's CSR which were

TGapPropEE (Employee), TGapPropCust (Customer), TGapPropGovt (Government) and

TGapPropSocty (Society). Subsequently, the difference or gap between each of the CSR

sub-parts was calculated in another index that subtracted one from the other (for example; TGapCorpEE – TGapPropEE = TGapEE). As presented in Table 9, the total factor gap means for employee, customer, government and society were .097 (SD = .2.02), -.236 (SD 1.32), -.102 (SD = .676), and -.827(SD = 2.44) respectively.

In addition, new variables were created to measure the gap for each of the variables in the CSR perception scale. These variables were created by calculating the difference between each variable from the perception of the corporation's CSR culture and the perception of the property's CSR culture. The mean and standard deviation for each scale item for GMs' perceptions of the corporation's CSR culture are displayed in Table 10. GMs' perceptions of the property's CSR culture are shown in Table 11. The results of all of the gap analyses are presented in Table 12.

Table 10

Statistics for General Managers' Perceptions of Corporation's CSR Culture

Survey Items	Mean	Standard Deviation
1. Our corporation supports employees who want to acquire additional education.	1.613	.884
2. Our corporate policies encourage employees to develop their skills and careers.	1.369	.674
3. Our corporation does not have flexible policies that provide a work & life balance for its employees. (Work-Life balance is defined as: people having a measure of control over when, where and how they work.)	2.512	1.247
4. The management of our corporation is primarily concerned with employees' needs and wants.	2.184	.956
5. The employee-related managerial decisions of our corporation are usually fair.	1.495	.746
6. Our corporation provides full and accurate information about its products and services to its customers.	1.226	.494
7. Our corporation doesn't always respect consumer rights beyond the legal requirements.	1.571	1.062
8. Customer satisfaction is highly important for our corporation.	1.058	.236
9. Our corporation makes investment to create a better life for future generations.	2.016	.911
10. Our corporation endeavors to create employment opportunities for minorities, the disabled and socially disadvantaged.	1.806	.826
11. Our corporation always pays its taxes on a regular and continuing basis.	1.058	.269
12. Our corporation complies with legal regulations completely and promptly.	1.025	.157
13. Our corporation implements programs to minimize its negative impact on the natural environment.	1.579	.644
14. Our corporation participates in activities which aim to protect and improve the quality of the natural environment.	1.672	.690
15. Our corporation does not support sustainable growth which considers future generations.	1.680	.919
16. Our corporation encourages its employees to participate in voluntary activities.	1.588	.729
17. Our corporation supports non-governmental organizations (voluntary and non-profit groups) working in problematic areas.	1.823	.840

Table 11

Statistics for General Managers' Perceptions of Property's CSR Culture

Survey Items	Mean	Standard Deviation
1. Our property supports employees who want to acquire additional education.	1.645	.698
2. Our property policies encourage employees to develop their skills and careers.	1.556	.661
3. Our property does not have flexible policies that provide a work & life balance for its employees. (Work-Life balance is defined as: people having a measure of control over when, where and how they work.)	2.291	1.158
4. The management of our property is primarily concerned with employees' needs and wants.	2.072	.954
5. The employee-related managerial decisions of our property are usually fair.	1.545	.661
6. Our property provides full and accurate information about its products and services to its customers.	1.287	.551
7. Our property doesn't always respect consumer rights beyond the legal requirements.	1.677	.966
8. Customer satisfaction is highly important for our property.	1.143	.601
9. Our property makes investment to create a better life for future generations.	1.956	.801
10. Our property endeavors to create employment opportunities for minorities, the disabled and socially disadvantaged.	1.863	.410
11. Our property always pays its taxes on a regular and continuing basis.	-.037	.816
12. Our property complies with legal regulations completely and promptly.	1.098	.344
13. Our property implements programs to minimize its negative impact on the natural environment.	1.093	.344
14. Our property participates in activities which aim to protect and improve the quality of the natural environment.	1.775	.657
15. Our property does not support sustainable growth which considers future generations.	2.085	.988
16. Our property encourages its employees to participate in voluntary activities.	1.611	.639
17. Our property supports non-governmental organizations (voluntary and non-profit groups) working in problematic areas.	1.857	.830

Table 12

Results of Variable Gap Analyses for Survey Items

Survey Items	Gap Mean	Standard Deviation
1. Our property supports employees who want to acquire additional education.	-.025	.063
2. Our property policies encourage employees to develop their skills and careers.	-.177	.591
3. Our property does not have flexible policies that provide a work & life balance for its employees. (Work-Life balance is defined as: people having a measure of control over when, where and how they work.)	.227	1.077
4. The management of our property is primarily concerned with employees' needs and wants.	.269	1.280
5. The employee-related managerial decisions of our property are usually fair.	-.042	.706
6. Our property provides full and accurate information about its products and services to its customers.	-.050	.518
7. Our property doesn't always respect consumer rights beyond the legal requirements.	-.101	.942
8. Customer satisfaction is highly important for our property.	-.084	.619
9. Our property makes investment to create a better life for future generations.	.070	.623
10. Our property endeavors to create employment opportunities for minorities, the disabled and socially disadvantaged.	-.058	.410
11. Our property always pays its taxes on a regular and continuing basis.	-.037	.339
12. Our property complies with legal regulations completely and promptly.	-.064	-.540
13. Our property implements programs to minimize its negative impact on the natural environment.	-.208	-.148
14. Our property participates in activities which aim to protect and improve the quality of the natural environment.	-.146	.581
15. Our property does not support sustainable growth which considers future generations.	-.415	.911
16. Our property encourages its employees to participate in voluntary activities.	-.041	.673
17. Our property supports non-governmental organizations (voluntary and non-profit groups) working in problematic areas.	-.030	.798

<u>Data Analysis: Research Question 1 and Hypothesis 1</u>

When the personal views/attitudes of general managers are considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

The Social Responsibility Attitude Scale (Hunt et al., 1990) was used to measure

GMs' personal attitudes toward corporate social responsibility (CSR) for Hypothesis 1. A

reliability analysis was performed for the four-item Social Responsibility Attitude Scale

but was found not to be internally consistent in measuring CSR attitude (Cronbach's

alpha of .411). Because of the non-reliability of the scale, each item in the scale was

analyzed separately using a Pearson correlation. The results of the analyses for the four

items which comprised personal attitudes are displayed in Table 13. These items were

used in the analysis for the first hypothesis and are explained in accompanying narratives.

Table 13

Pearson Correlations: Corporate Social Responsibility (CSR)

	Factor Gap Correlations				
Personal Attitude Scale Items	Employee H_{1a}	Customer H_{1b}	Society H_{1c}	Government H_{1d}	Total H_{1e}
1. Interests of society	-.002	.082	.094	.070	.092
2. Maximize the return to shareholders	-. 069	-.137	-.020	-.132	-.110
3. Social responsibility beyond the interests of their shareholders	-.037	-.046	-.148	. 034	-.114
4. Generate acceptable shareholder returns	. 025	.035	-. 017	-.059	.003

Note. No correlations were statistically significant at the 0.05 level.

H_{1a}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

The analysis for H_{1a} was performed to compare the relationship between each item in the Social Responsibility Attitude Scale with the employee factor gap. The results of the Pearson correlation analyses indicated no significant correlation between any of the items in the scale and the employee factor gap (item 1, r (119) = -.002 p>.05; item 2, r (119) = -.069 p>.05; item 3, r (119) = -.037, p>.05; item 4, r (119) = .025, p>.05). Thus, more positive personal attitudes toward CSR were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

H_{1b}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for H_{1b} was performed to compare the relationship between each item in the Social Responsibility Attitude Scale with the customer factor gap. The results of the Pearson correlation analyses indicated no significant correlation between any of the items in the scale and the customer factor gap (item 1, r (119) = .083, p>.05; item 2, r (119) = -.137, p>.05; item 3, r (119) = -.046, p>.05; item 4, r (119) = .035, p>.05). More positive personal attitudes toward CSR were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to customers.

H_{1c}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for H_{1c} was performed to compare the relationship between each item in the Social Responsibility Attitude Scale with the government factor gap. The results of the Pearson correlation analyses indicated no significant correlation between any of the items in the scale and the government factor gap (item 1, r (119) = .094, p>.05; item 2, r (119) = -.020, p>.05; item 3, r (119) = -.148, p>.05; item 4, r (119) = -.017, p>.05). More positive personal attitudes toward CSR were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to government.

H_{1d}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for H_{1d} was performed to compare the relationship between each item in the Social Responsibility Attitude Scale with the society factor gap. The results of the Pearson correlation analyses indicated no significant correlation between any of the items in the scale and the society factor gap (item 1, $r(119) = .070$, $p>.05$; item 2, $r(119) = -.132$, $p>.05$; item 3, $r(119) = .034$, $p>.05$; item 4, $r(119) = -.059$, $p>.05$). Hence, more positive personal attitudes toward CSR were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to society.

H_{1e}: The more positive the GMs' personal attitudes towards CSR, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

The analysis for H_{1e} was performed to compare the relationship between each item in the Social Responsibility Attitude Scale with the total gap. The results of the Pearson correlation analyses indicated no significant correlation between any of the items in the scale and the total gap (item 1, $r(119) = .092$, $p>.05$; item 2, $r(119) = -.110$, $p>.05$; item 3, $r(119) = -.114$, $p>.05$; item 4, $r(119) = .003$, $p>.05$). Hence, more positive personal attitudes toward CSR were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities for all stakeholders combined.

Data Analysis: Research Question 2 and Hypothesis 2

When general managers' educational level is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Education Level was the focus of Research Question 2 and its accompanying

hypothesis. A Pearson correlation was performed to compare the relationships between

GMs' level of education and GMs' perceptual gaps in regard to corporate CSR policies

and property level CSR policies as they related to responsibility to employees, customers,

society, government, and total factors. The results are displayed in Table 14.

Table 14
Pearson Correlations: Education Level

	Factor Gap Correlations				
Variable	Employee (H_{2a})	Customer (H_{2b})	Society (H_{2c})	Government (H_{2d})	Total (H_{2e})
Education level	-.056	.099	-.059	-.144	-.055

Note. No correlations were statistically significant at the 0.05 level.

H_{2a}: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perception of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for H_{2a} was performed to compare the relationship between the level

of education of respondents with the employee factor gap. The results of the Pearson

analysis indicated no significant correlation between education level and the employee

factor gap (r (119) = -.056, p>.05). Higher education levels were not associated with a

narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

H$_{2b}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for H$_{2b}$ was performed to compare the relationship between level of education of respondents with the customer factor gap. The results of the Pearson analysis indicated no significant correlation between education level and the customer factor gap (r (119) = .099, p>.05). Higher education levels were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to customer.

H$_{2c}$: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for H$_{2c}$ was performed to compare the relationship between level of education of respondents with the government factor gap. The results of the Pearson analysis indicated no significant correlation between education level and the government factor gap (r (119) = -.059, p>.05). Higher education levels were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to government.

H_{2d}: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for H_{2d} was performed to compare the relationship between level of education of respondents with the society factor gap. The results of the Pearson analysis indicated no significant correlation between education level and the society factor gap (r (119) = -.144, p>.05). Hence higher education levels were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to society.

H_{2e}: The higher the educational level of the GMs, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for factor all stakeholders combined.

The analysis for H_{2e} was performed to compare the relationship between level of education of respondents with the total gap. The results of the Pearson analysis indicated no significant correlation between education level and the total gap (r (119) = -.055, p>.05). Therefore, higher education levels were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities for all stakeholders combined.

<u>Data Analysis: Research Question 3 and Hypothesis 3</u>

When general managers' length of residence in the community is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Years in the Community was the focus of Research Question 3 and its supporting

hypothesis. A Pearson correlation was performed to compare the relationships between

GMs' length of residence in the community and GMs' perceptual gaps in regard to

corporate CSR policies and property level CSR policies as they related to responsibility

to employees, customers, society, government, and total factors. The results are displayed

in Table 15.

Table 15
Pearson Correlations: Years in the Community

| Variable | Factor Gap Correlations | | | | |
	Employee (H_{3a})	Customer (H_{3b})	Society (H_{3c})	Government (H_{3d})	Total (H_{3e})
Years in the community	.036	. 071	.021	.053	.075

Note: No statistically significant correlation at the .05 level

H_{3a}: The longer a GM has lived in the same community, the narrower would be the gap between the GM's perception of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for H_{3a} was performed to compare the relationship between the years

a GM lived in the community with the employee factor gap. The results of the Pearson

analysis indicated no significant correlation between the number of years a GM lived in

111

the community and the employee factor gap (r (119) = .036, p>.05). Years lived in the

community were not associated with a narrower gap between the GMs' perceptions of

corporate CSR policies and property level CSR policies regarding responsibilities to

employees.

H$_{3b}$: The longer GMs have lived in the same community, the narrower would be
the gap between the GMs' perceptions of corporate CSR policies and property level CSR
policies regarding responsibility to customers.

The analysis for H$_{3b}$ was performed to compare the relationship between the years

a GM lived in the community with the customer factor gap. The results of the Pearson

analysis indicated no significant correlation between the number of years a GM lived in

the community and the customer factor gap (r (119) = .071, p>.05). Hence, years lived in

the community were not associated with a narrower gap between the GMs' perceptions of

corporate CSR policies and property level CSR policies regarding responsibilities to

customers.

H$_{3c}$: The longer GMs have lived in the same community, the narrower would be
the gap between the GMs' perceptions of corporate CSR policies and property level CSR
policies regarding responsibility to government.

The analysis for H$_{3c}$ was performed to compare the relationship between the years

a GM lived in the community with the government factor gap. The results of the Pearson

analysis indicated no significant correlation between the number of years a GM lived in

the community and the government factor gap (r (119) = .021, p>.05). Years lived in the

community were not associated with a narrower gap between the GMs' perceptions of

corporate CSR policies and property level CSR policies regarding responsibilities to the government.

H$_{3d}$: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for H$_{3d}$ was performed to compare the relationship between the years a GM lived in the community with the society factor gap. The results of the Pearson analysis indicated no significant correlation between the number of years a GM lived in the community and the society factor gap (r (119) = .053, p>.05). Years lived in the community were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to society.

H$_{3e}$: The longer GMs have lived in the same community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

The analysis for H$_{3e}$ was performed to compare the relationship between the years a GM lived in the community with the total gap. The results of the Pearson analysis indicated no significant correlation between the number of years a GM lived in the community and the total gap (r (119) = .075, p>.05). Hence, years lived in the community were not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to all stakeholders combined.

Data Analysis: Research Question 4 and Hypothesis 4

When general managers' level of community involvement is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Community Involvement was the focus of Research Question 4 and its accompanying hypothesis. A Pearson Correlation was performed to compare the relationships between GMs' level of involvement in the community and GMs' perceptual gaps in regard to corporate CSR policies and property level CSR policies as they related to responsibility to employees, customers, society, government, and total factors.

The community support factor referenced in Hypothesis 4 was measured using four variables taken from scale items developed by Besser and Miller (2001). The four survey items were part of the community support factor in the Besser and Miller survey which included a total of 10 items in the community support factor. A reliability analysis was performed for the four items used to measure community involvement but was found not to be internally consistent in community involvement (Cronbach's alpha of .442). Therefore, each item in the scale was analyzed separately using a Pearson correlation. The results of the analyses for the four items comprising community involvement are displayed in Table 16. These items were used in the analysis for the first hypothesis and are explained in accompanying narratives.

Table 16

Pearson Correlations: Community Involvement

| | | Factor Gap Correlations | | | | |
	Survey Items	Employee (H$_{4a}$)	Customer (H$_{4b}$)	Society (H$_{4c}$)	Government (H$_{4d}$)	Total (H$_{4e}$)
1.	Years in a leadership position	.124	. 107	.001	.028.	.100
2.	Years active in a non-leadership role	.045	.140	.014	.036	.808
3.	Years active in community activities not associated with any association	-.055	.080	-..109	.216*	-.030
4.	Number of volunteer hours per week	.123	.082	.133	.135	-.187*

*Correlation is statistically significant at the .05 level (2-tailed).

H$_{4a}$: The more involved were the GMs in their community, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for H$_{4a}$ was performed to compare the involvement of GMs in their community with the employee factor gap. The results of the Pearson analysis indicated no significant correlation between GMs' involvement in the community and the employee factor gap for any of the scale items (item 1, r (119) = .124, p>.05; item 2, r (119) = .045, p>.05; item 3, r (119) = -.155, p>.05; and item 4, r (119) = .123, p>.05). Involvement in the community was not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

H_{4b}: The more involved were the GMs in their community the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for H_{4b} was performed to compare the involvement of GMs in their community with the customer factor gap. The results of the Pearson analysis indicated no significant correlation between GMs' involvement in the community and the customer factor gap for any of the scale items (item 1, r (119) = .107, p>.05; item 2, r (119) = .140, p>.05; item 3, r (119) = .080, p>.05; item 4, r (119) = .082, p>.05). Involvement in the community was not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to customers.

H_{4c}: The more involved were the GMs in their community the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for H_{4c} was performed to compare the involvement of GMs in their community with the society factor gap. The results of the Pearson analysis indicated no significant correlation between GMs' involvement in the community and the society factor gap for any of the scale items except for GM's that were active in community activities not associated with any association (item 1, r (119) = .001, p>.05; item 2, r (119) = .014; p>.05, item 3, r (119) = -.109, p>.05; item 4, r (119) = .133, p>.05). Involvement in the community was not associated with a narrower gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to society.

H$_{4d}$: The more involved were the GMs in their community the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for H$_{4d}$ was performed to compare the involvement of GMs in their community with the government factor gap. The results of the Pearson analysis indicated no significant correlation between GMs' involvement in the community and the government factor gap for three of the scale items (item 1, r (119) = .028; p>.05, item 2, r (119) = .036; p>.05 and item 4, r (119) = .135, p>.05). However in the case of item 3, there was a positive association between the number of years a GM was active in communities activities not associated with any association and the government factor gap (r (119) = .216; p<.05). In other words, the more years was a GM involved in communities activities not associated with any association, the larger (wider) was the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government. This finding is in the opposite direction of the stated hypothesis.

H$_{4e}$: The more involved were the GMs in their community the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all factors combined.

The analysis for H$_{4e}$ was performed to compare the involvement of GMs in their community with the total gap. The results of the Pearson analysis indicated no significant correlation between GMs' involvement in the community and the total gap for any of the scale items except the number of hours per week volunteered by the GM's (item 1, r (119) = .100, p>.05; item 2, r (119) = .808, p>.05; item 3, r (119) = -.030; p.>.05; item 4,

117

r (119) = -.187, p<.05). Involvement in the community was not associated with a

narrower gap between the GMs' perceptions of corporate CSR policies and property level

CSR policies regarding responsibilities to society for three of the scale items. Hypothesis

4e was supported in that the greater the number of hours per week a GM volunteered, the

narrower was the gap between their perception of their corporation's CSR policies and

their property's CSR policies relating to all stakeholders.

Hence, involvement in the community was not associated with a narrow gap

between the GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibilities to all stakeholders combined, except for the number of hours

per week volunteered by the GM's where the hypothesis was supported.

Data Analysis: Research Question 5 and Hypothesis 5

When general managers' success in carrying out CSR initiatives outside of
corporate directives is considered, what differences, if any, exist between the perceptions
of corporate and property level CSR policies regarding responsibilities to (a) employees,
(b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Socially responsible actions taken outside of corporate CSR directives was the

focus of Research Question 5 and its supporting hypothesis. A Pearson correlation was

performed to compare the relationships between GMs' actions taken outside CSR

directives and GMs' perceptual gaps in regard to corporate CSR policies and property

level CSR policies as they related to responsibility to employees, customers, society,

government, and total factors. The results are displayed in Table 17.

Table 17

Pearson Correlations: Actions Taken Outside of Corporate Directives

| | Factor Gap Correlations | | | | |
Survey Item	Employee (H$_{5a}$)	Customer (H$_{5b}$)	Society (H$_{5c}$)	Government (H$_{5d}$)	Total (H$_{5e}$)
Socially responsible actions taken outside of corporate (CSR) directives	-.202*	-.108	-.183	.033	-.137

*Correlation is statistically significant at the .05 level (2-tailed).

H$_{5a}$: The greater the reward through perceived personal success that general managers have gained for socially responsible actions taken outside corporate CSR directives, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for H$_{5a}$ was performed to compare the socially responsible actions taken by GMs outside of corporate CSR directives with the employee factor gap. The results of the Pearson analysis indicated a significant correlation between GMs that had taken actions outside corporate CSR directives and the employee factor gap (r (119) = -.202, p<.05). Thus, hypothesis 5a has been supported indicating greater rewards through perceived personal success gained by socially responsible actions taken outside corporate CSR directives were associated with a narrower gap between GMs' perceptions of corporate employee CSR policies and property level employee CSR policies.

H$_{5b}$: The greater the reward through perceived personal success that general managers have gained for socially responsible actions taken outside corporate CSR directives, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for H$_{5b}$ was performed to compare the socially responsible actions taken by GMs outside of corporate CSR directives with the customer factor gap. The

results of the Pearson analysis indicated no significant correlation between GMs that had

taken actions outside corporate CSR directives and the customer factor gap (r (119) = -

.108, p>.05). Thus, greater rewards through perceived personal success gained by socially

responsible actions taken outside corporate CSR directives were not associated with a

narrower gap between GMs' perceptions of corporate CSR policies and property level

CSR policies regarding responsibility to customers.

H_{5c}: The greater the reward through perceived personal success that general
manager have gained for socially responsible actions taken outside corporate CSR
directives, the narrower would be the gap between the GMs' perceptions of corporate
CSR policies and property level CSR policies regarding responsibility to government.

The analysis for H_{5c} was performed to compare the socially responsible actions

taken by GMs outside of corporate CSR directives with the government factor gap. The

results of the Pearson analysis indicated no significant correlation between GMs that had

taken actions outside corporate CSR directives and the government factor gap (r (119) = -

.183, p>.05). Thus, greater rewards through perceived personal success gained by socially

responsible actions taken outside corporate CSR directives were not associated with a

narrower gap between GMs' perceptions of corporate CSR policies and property level

CSR policies regarding responsibility to the government.

H_{5d}: The greater the reward through perceived personal success that general
managers have gained for socially responsible actions taken outside corporate CSR
directives, the narrower would be the gap between the GMs' perceptions of corporate
CSR policies and property level CSR policies regarding responsibility to society.

The analysis for H_{5d} was performed to compare the socially responsible actions taken by GMs outside of corporate CSR directives with the society factor gap. The results of the Pearson analysis indicated no significant correlation between GMs that had taken actions outside corporate CSR directives and the society factor gap (r (119) = .033, p>.05). Greater rewards through perceived personal success gained by socially responsible actions taken outside corporate CSR directives were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

H_{5e}: The greater the reward through perceived personal success that general managers have gained for socially responsible actions taken outside corporate CSR directives, the narrower would be the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

The analysis for H_{5e} was performed to compare the socially responsible actions taken by GMs outside of corporate CSR directives with the total gap. The results of the Pearson analysis indicated no significant correlation between GMs that had taken actions outside corporate CSR directives and the total gap (r (119) = - 137, p>.05). Thus, greater rewards through perceived personal success gained by socially responsible actions taken outside corporate CSR directives were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to all stakeholders combined.

Data Analysis: Research Question 6 and Hypothesis 6

When the perceptions of general managers regarding current and past financial resource levels relative to other hotel properties and their own properties financial needs are considered, what differences, if any, exist between the general manager's perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

Current and past financial resource level was the focus of Research Question 6 and its supporting hypothesis. A Pearson Correlation was performed to compare the relationships between GMs' perceptions of (a) current financial resource levels relative to other hotel properties ($H_{6a(1)}$-$H_{6a(6)}$), (b) past financial resource levels relative to other hotel properties ($H_{6b(1)}$-$H_{6b(6)}$), (c) current financial position relative to current needs ($H_{6c(1)}$-$H_{6c(6)}$,) and (d) current financial position relative to prior needs ($H_{6d(1)}$-$H_{6d(6)}$) and GMs' perceptual gaps in regard to corporate CSR policies and property level CSR policies as they related to responsibility to employees, customers, society, government, and total factors. The results for current financial resource levels are displayed in Table 18.

Table 18
Pearson Correlations: Current Financial Position Relative to Industry Others

| | Factor Gap Correlations | | | | |
| | Employee | Customer | Society | Government | Total |
Variable	$H_{6a(1)}$	$H_{6a(2)}$	$H_{6a(3)}$	$H_{6a(4)}$	$H_{6a(5)}$
Current financial position relative to others in your industry	.075	.104	.132	-.057	.140

Note: No statistical significant correlation at the .05 level

$H_{6a(1)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for $H_{6a(1)}$ was performed to compare the current financial resource level relative to other hotel properties with the employee factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the employee factor gap (r (119) = .075, p>.05.) Hence, greater negative perceptions of current financial resource levels relative to other hotel properties was not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees,

$H_{6a(2)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for $H_{6a(2)}$ was performed to compare the current financial resource level relative to other hotel properties with the customer factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the customer factor gap (r (119) = .104, p>.05). Hence, greater negative perceptions of current financial resource levels relative to other hotel properties was not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers,

$H_{6a(3)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for $H_{6a(3)}$ was performed to compare the current financial resource level relative to other hotel properties with the government factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the government factor gap (r (119) = -.057, p>.05) Hence, greater negative perceptions of current financial resource levels relative to other hotel properties was not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

$H_{6a(4)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for $H_{6a(4)}$ was performed to compare the current financial resource level relative to other hotel properties with the society factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the society factor gap (r (119) = .132, p>.05). Greater negative perceptions of current financial resource levels relative to other hotel properties was not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6a(5)}$: The greater the negative perception of current financial resource levels relative to other hotel properties, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

The analysis for $H_{6a(5)}$ was performed to compare the current financial resource level relative to other hotel properties with the total gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the total gap (r (119) = .140, p>.05). Greater negative perceptions of current financial resource levels relative to other hotel properties was not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to all stakeholders combined.

Pearson correlations were also performed to compare the relationships between GMs' perceptions of financial position relative to others in the industry prior to 2009 and GMs' perceptual gaps in regard to corporate CSR policies and property level CSR policies as they related to responsibility to employees, customers, society, government, and total factors. The results are displayed in Table 19.

Table 19
Pearson Correlations: Financial Position Relative to Industry Others Five Years Prior to 2009

	Factor Gap Correlations				
	Employee $H_{6b(1)}$	Customer $H_{6b(2)}$	Society $H_{6b(3)}$	Government $H_{6b(4)}$	Total $H_{6b(5)}$
Variable					
Financial position relative to others in your industry five years before 2009	.058	.039	.034	.080	.074

Note: No statistically significant correlation at the .05 level

$H_{6b(1)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for $H_{6b(1)}$ was performed to compare hotel's financial resource levels relative to other hotel properties during a period before 2009 with the employee factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to others in the industry during a period before 2009 and the employee factor gap (r (119) = .058, p>.05) Thus, greater negative perceptions of hotel's financial resource levels relative to other hotel properties during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

$H_{6b(2)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for $H_{6b(2)}$ was performed to compare hotel's financial resource levels relative to other hotel properties during a period before 2009 with the customer factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to others in the industry during a period before 2009 and the customer factor gap (r (119) = .039, p>.05). Greater negative perceptions of hotel's financial resource levels relative to other hotel properties during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

126

$H_{6b(3)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for $H_{6b(3)}$ was performed to compare hotel's financial resource levels relative to other hotel properties during a period before 2009 with the government factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to others in the industry during a period before 2009 and the customer factor gap (r (119) = .080, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to other hotel properties during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to the government.

$H_{6b(4)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for $H_{6b(4)}$ was performed to compare hotel's financial resource levels relative to other hotel properties during a period before 2009 with the society factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to others in the industry during a period before 2009 and the society factor gap (r (119) = .034, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to other hotel properties during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6b(5)}$: The greater the negative perception of financial resource levels relative to other hotel properties during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies for all stakeholders combined.

The analysis for $H_{6b(5)}$ was performed to compare hotel's financial resource levels relative to other hotel properties during a period before 2009 with the total gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to others in the industry during a period before 2009 and the total gap (r (119) = .074, p>.05). Therefore, greater negative perceptions of hotel's financial resource levels relative to other hotel properties during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies responsibility to all stakeholders combined.

A Pearson Correlation was performed to compare the relationships between GMs' perceptions of current financial position relative to current needs ($H_{6c(1)}$-$H_{6c(6)}$)and GMs' perceptual gaps in regard to corporate CSR policies and property level CSR policies as they related to responsibility to employees, customers, society, government, and total factors. The results for current financial position relative to hotel's current needs are displayed in Table 20.

Table 20

Pearson Correlations: Current Financial Position Relative to Hotel's Current Needs

	Gap Correlations				
Survey Item	Employee $H_{6c(1)}$	Customer $H_{6c(2)}$	Society $H_{6c(3)}$	Government $H_{6c(4)}$	Total $H_{6c(5)}$
Current financial position relative to your current needs	.014	.050	.115	.012	.093

Note: No statistically significant correlation at the .05 level

$H_{6c(1)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for $H_{6c(1)}$ was performed to compare current financial resource levels relative to a hotel's competing financial need with the employee factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the employee factor gap (r (119) = .014, p>.05). Greater negative perceptions of hotel's financial resource levels relative to competing financial needs were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

$H_{6c(2)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for $H_{6c(2)}$ was performed to compare current financial resource levels relative to a hotel's competing financial need with the customer factor gap. The results of

the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the customer factor gap (r (119) = .050, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to competing financial needs were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

$H_{6c(3)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government

The analysis for $H_{6c(3)}$ was performed to compare current financial resource levels relative to a hotel's competing financial need with the government factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the government factor gap (r (119) = .012, p>.05). Thus, greater negative perceptions of hotel's financial resource levels relative to competing financial needs were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to the government.

$H_{6c(4)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for $H_{6c(4)}$ was performed to compare current financial resource levels relative to a hotel's competing financial need with the society factor gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the society factor gap (r (119) = .115, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to competing financial needs were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6c(5)}$: The greater the negative perception of current financial resource levels relative to a hotel's competing financial needs, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility all stakeholders combined.

The analysis for $H_{6c(5)}$ was performed to compare current financial resource levels relative to a hotel's competing financial need with the total gap. The results of the Pearson analysis indicated no significant correlation between current financial position relative to others in the industry and the total gap (r (119) = .093, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to competing financial needs were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to all stakeholders combined.

Pearson correlations were also performed to compare the relationships between GMs' perceptions of financial position relative to needs five years before 2009 and GMs' perceptual gaps in regard to corporate CSR policies and property level CSR policies as they related to responsibility to employees, customers, society, government, and total factors. The results are displayed in Table 21.

Table 21

Pearson Correlations: Financial Position Relative to Hotel's Needs Five Years Prior to 2009

	Factor Gap Correlations				
Survey Item	Employee $H_{6d(1)}$	Customer $H_{6d(2)}$	Society $H_{6d(3)}$	Government $H_{6d(4)}$	Total $H_{6d(5)}$
Financial position relative to your current needs five years before 2009	-.087	-.076	.065	-.004	-.030

Note: No statistically significant correlation at the .05 level

$H_{6d(1)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to employees.

The analysis for $H_{6d(1)}$ was performed to compare financial resource levels relative to a hotel's competing financial needs during a period before 2009 with the employee factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to the hotel's competing financial needs during a period before 2009 and the employee factor gap (r (119) = -.087, p>.05). Hence, greater negative perceptions of hotel's financial resource levels relative to a hotel's competing financial needs during a period before 2009 were not associated with a

narrower gap between GMs' perceptions of corporate CSR policies and property level

CSR policies regarding responsibility to employees.

$H_{6d(2)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to customers.

The analysis for $H_{6d(2)}$ was performed to compare financial resource levels

relative to a hotel's competing financial needs during a period before 2009 with the

customer factor gap. The results of the Pearson analysis indicated no significant

correlation between financial position relative to the hotel's competing financial needs

during a period before 2009 and the customer factor gap (r (119) = -.076, p>.05). Greater

negative perceptions of a hotel's financial resource levels relative to a hotel's competing

financial needs during a period before 2009 were not associated with a narrower gap

between GMs' perceptions of corporate CSR policies and property level CSR policies

regarding responsibility to customers.

$H_{6d(3)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to government.

The analysis for $H_{6d(3)}$ was performed to compare financial resource levels

relative to a hotel's competing financial needs during a period before 2009 with the

government factor gap. The results of the Pearson analysis indicated no significant

correlation between financial position relative to the hotel's competing financial needs

133

during a period before 2009and the government factor gap (r (119) = -.004, p>.05). Thus, greater negative perceptions of a hotel's financial resource levels relative to a hotel's competing financial needs during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to the government.

$H_{6d(4)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

The analysis for $H_{6d(4)}$ was performed to compare financial resource levels relative to a hotel's competing financial needs during a period before 2009 with the society factor gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to the hotel's competing financial needs during a period before 2009and the society factor gap (r (119) = .065, p>.05). Greater negative perceptions of a hotel's financial resource levels relative to a hotel's competing financial needs during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to society.

$H_{6d(5)}$: The greater the negative perception of financial resource levels relative to a hotel's competing financial needs during a period before 2009, the greater the gap would be between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility all stakeholders combined.

The analysis for $H_{6d(5)}$ was performed to compare financial resource levels relative to a hotel's competing financial needs during a period before 2009 with the total gap. The results of the Pearson analysis indicated no significant correlation between financial position relative to the hotel's competing financial needs during a period before 2009and the total gap (r (119) = -.030, p>.05). Hence, greater negative perceptions of a hotel's financial resource levels relative to a hotel's competing financial needs during a period before 2009 were not associated with a narrower gap between GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibility to all stakeholders combined.

Data Analysis: Research Question 7 and Hypothesis 7

When the ownership structure of properties is considered, what differences, if any, exist between the perceptions of corporate and property level CSR policies regarding responsibilities to (a) employees, (b) customers, (c) government, (d) society, and (e) all stakeholders combined?

The Independent Samples t-Test was used to investigate the gap between GMs' perceptions of corporate CSR policies and property level CSR policies. It was hypothesized that the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies would be larger for hotel properties which were publicly held compared to properties which had any other type of ownership structure regarding responsibility to employees, customers, government, society and all stakeholders

135

combined. The mean gap scores for publicly held and non-publicly held companies are

displayed in Table 22. The results of the analyses for each of the hypotheses (H_{7a} - H_{7e})

are displayed in Table 23 and explained.

Table 22
Mean Gap Scores for Publicly Held and Non-Publicly Held Companies

Variables	Mean	Standard Deviation
Employee		
Publicly Held Companies	.088	(1.97)
Non-Publicly Held Companies	.101	(2.07)
Customer		
Publicly Held Companies	-.163	(1.68)
Non-Publicly Held Companies	-.276	(1.07)
Government		
Publicly Held Companies	-.209	(.773)
Non-Publicly Held Companies	-.041	(.641)
Society		
Publicly Held Companies	-.395	(2.45)
Non-Publicly Held Companies	-1.071	(2.42)
All Stakeholders Combined		
Publicly Held Companies	-.681	(3.70)
Non-Publicly Held Companies	-1.288	(4.38)

Table 23
Independent t-Test for Variable Gaps: Publicly vs. Non-Publicly Held Companies

	t-Tests for Equality of Means				
Gap	Sig.*	t	df	Sig. (2-tailed)	Mean Difference
Employee	.776	-.032	117	.975	-.012
Customer	.084	.452	117	.652	.113
Government	.070	1.309	117	.193	-.168
Society	.897	1.458	117	.148	.676
All stakeholders combined	.253	.766	117	.445	.606

*Equal variances assumed for t-test as a result of the observed significance level found by the Levene's
Test for Equality of Variances.

H$_{7a}$: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibility to employees.

The results of the Independent Samples t-Test used to test H$_{7a}$ indicated that the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies was not larger for hotel properties which were publicly held compared to properties which had other types of ownership structures with regard to responsibility to employees (t (117) = -.32, p>.05). The t-test did not reveal a significant difference between the gap of the perceptions of the GM's corporate CSR policies and the property level CSR policies and publicly held vs. non-publicly held properties in relationship to the employee gap. Hence, hotel ownership structure did not affect the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to employees.

H$_{7b}$: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibility to customers.

The results of the Independent Samples t-Test used to test H$_{7b}$ indicated that the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies was not larger for hotel properties which were publicly held compared to properties which had other types of ownership structures with regard to responsibility to customers (t (117) = -.452, p>.05). The t-test did not reveal a significant difference between the gap of the perceptions of the GM's corporate CSR policies and the property

level CSR policies and publicly held vs. non-publicly held properties in relationship to the customer gap. Therefore, hotel ownership structure did not affect the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to customers.

H_{7c}: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibility to government.

The results of the Independent Samples t-Test used to test H_{7b} indicated that the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies was not larger for hotel properties which were publicly held compared to properties which had other types of ownership structures with regard to responsibility to the government (t (117) = -1.31, p>.05). This means that hotel ownership structure did not affect the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to the government.

H_{7d}: The gap between the GMs' perceptions of corporate CSR policies and property level CSR policies will be larger for hotel properties which are publicly held compared to properties which have any other type of ownership structure regarding responsibilities to society.

The results of the Independent Samples t-Test used to test H_{7b} indicated that the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies was not larger for hotel properties which were publicly held compared to properties which had other types of ownership structures with regard to responsibility to

society (t (117) = 1.46, p>.05). Hotel ownership structure, therefore, did not affect the

gap between the GMs' perceptions of corporate CSR policies and property level CSR

policies regarding responsibilities to society.

H$_{7e}$: The gap between the GMs' perceptions of corporate CSR policies and
property level CSR policies will be larger for hotel properties which are publicly held
compared to properties which have any other type of ownership structure for all
stakeholders combined.

The results of the Independent Samples t-Test used to test H$_{7b}$ indicated that the

gap between the GMs' perceptions of corporate CSR policies and property level CSR

policies was not larger for hotel properties which were publicly held compared to

properties which had other types of ownership structures with regard to responsibility to

all stakeholders combined (t (117) = .766, p>.05). Hence, hotel ownership structure did

not affect the gap between the GMs' perceptions of corporate CSR policies and property

level CSR policies regarding responsibilities to all stakeholders combined.

<u>Summary</u>

The analysis of the data was organized around the seven research questions and

supporting hypotheses which guided the study. Demographic data and the results of the

analysis of data gathered from responding general managers (GMs) in an online survey

were presented. The process used to determine the gap statistics and statistical methods

used in analyzing the data for the gap between the GMs' perceptions of their

corporation's CSR culture and their property were presented. Summaries of the analysis, tables and narratives related to each hypothesis have been included.

There were three hypotheses for which analyses indicated significant results. The more active were the GMs in community activities not associated with any association (H_{4c}), the larger (wider) was the gap between the GMs' perceptions of CSR policies regarding responsibilities to government. For hypothesis H_{4e}, the higher the number of hours per week volunteered by the GMs, the narrower was the gap between the GMs' perceptions of CSR policies regarding responsibilities to all stakeholders combined. The third significant result concerned responsibility to employees (H_{5a}). The results indicated that the greater the rewards through perceived personal success gained by socially responsible actions taken outside corporate CSR directives, the narrower was the gap between GMs' perceptions of CSR policies regarding responsibility to employees.

Chapter 5 concludes the dissertation. Contained in it are a summary and discussion of the results, implications for the hotel industry, limitations of the research and suggestions for future research.

CHAPTER 5
DISCUSSION AND CONCLUSION

Introduction

This chapter provides a restatement of the aim of the study, and summary of the results with discussion. Implications and limitations are also presented. The chapter concludes with recommendations for future research and a final summary.

Aim of the Research

The aim of this research was to identify and measure the magnitude of the gap that may exist between the corporate level corporate social responsibility (CSR) culture and its ensuing policies and their equivalent at the property level. This gap was hypothesized to be a function of a number of personal characteristics of the general manager (GM) coupled with the organizational profile of the hotel.

Summary and Discussion of Results

Table 24 displays the results of the statistical analysis for each of the Pearson correlations and Independent Samples t-Tests performed to test the seven hypotheses in the study.

Table 24

Summary of Results of Hypotheses Testing

Hypotheses by Statistical Analysis	Hypotheses Supported
Pearson Correlation	
Personal CSR Attitude	
H_{1a}	No
H_{1b}	No
H_{1c}	No
H_{1d}	No
H_{1e}	No
Education Level	
H_{2a}	No
H_{2b}	No
H_{2c}	No
H_{2d}	No
H_{2e}	No
Years in the Community	
H_{3a}	No
H_{3b}	No
H_{3c}	No
H_{3d}	No
H_{3e}	No
Community Involvement	
H_{4a}	No
H_{4b}	No
H_{4c}	No
H_{4d}	Yes*
H_{4e}	Partially**
Actions Taken Outside of Corporate Directives	
H_{5a}	Yes
H_{5b}	No
H_{5c}	No
H_{5d}	No
H_{5e}	No
Current Financial Position	
$H_{6a\ 1-5}$ related to competitors	No
$H_{6b\ 1-5}$ related to competitors +	No
$H_{6c\ 1-5}$ related to current needs	No
$H_{6d\ 1-5}$ related to current needs +	No
Independent Samples t-Test	
Public vs. Privately Held Companies	
H_{7a}	No
H_{7b}	No
H_{7c}	No
H_{7d}	No
H_{7e}	No

*Hypothesis supported shows a wider as opposed to a narrower gap.
**In relationship to the number of volunteer hours per week.
+Before 2009.

The results of this study indicated that:

1. According to their perceptions, GMs tended to closely follow their corporate
    CSR policies at the property level with the perceptions of their properties'
    CSR policies being slightly more favorable.

2. As indicated by the standard deviation, GMs' gaps for responses varied a fair
    amount. Hence, even though the overall gap may have been small, GMs did
    show wide differences in responses to some of the questions asked.

3. The more GMs were involved in the community, the less they were
    committed to government related CSR policies.

4. GMs who volunteered in their communities tended to closely follow their
    corporate CSR policies at the property level.

5. GMs who felt rewarded (through perceived personal success) by actions taken
    outside of CSR corporate directives, tended to closely follow their corporate
    CSR policies relating to employees at the property level.

6. GMs in this study had a generally positive attitude towards CSR as measured
    by the CSR Attitude Scale developed by Hunt et al. (1990).

7. Hotel GMs in this study were quite active in their communities through
    participation with civic, nonprofit, or faith based organizations whether in a
    leadership position (85%) or a non leadership position (64%). In addition,
    they volunteered their time regularly (60%).

8. Hotel GMs in this study have been involved in the above type of activities for
    an average of three to six years.

9. GM's in this study (60%) volunteered an average of two to three hours per week.

10. Fifty-five percent of hotel GMs in this study had lived within 50 miles of their current hotels for over 11 years.

A unanticipated finding in this study indicated that:

1. The personal and hotel characteristics of the GMs were not found to be factors relating to the difference between GMs' perceptions of their corporations' CSR policies and their properties due to the lack of gap found. Hence, the proposed model for this research, reproduced in Figure 3, was not supported by the findings of this study.
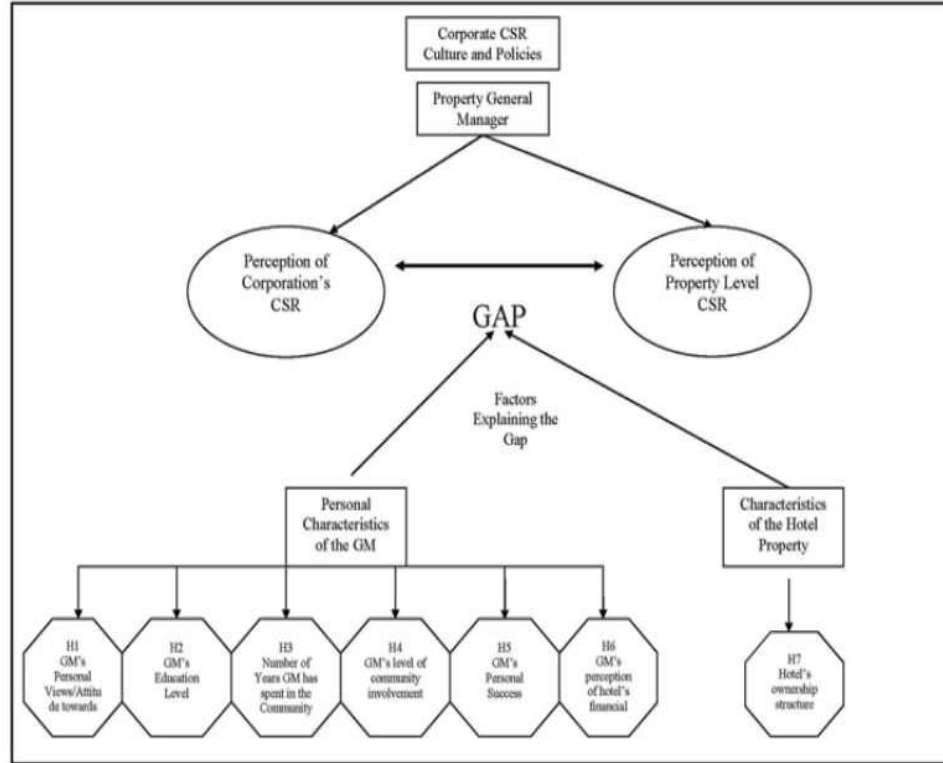
Figure 3. Model of general managers' perceptions of corporate social responsibility in Florida hotels

The overarching objective of the study was to determine the gap between the GMs' perceptions of their corporations' and their properties' cultures. As reported in the analysis presented in Chapter 4, the small overall gap of -1.07 indicated that the GMs perceived property CSR initiatives as more favorable than those of their corporations. This suggests that hotel GMs were inclined to be a bit more socially responsible in regard to their property initiatives than their corporate culture deemed necessary. This finding was important because GMs are the catalysts for actual CSR initiatives at the property

level. According to Wood (1991), their opinions, beliefs, and attitudes are an integral part of how CSR processes are implemented. Their perceptions in this study indicated a slightly optimistic outlook for hotels with regard to CSR at the property level.

The results indicated that the gaps for all factors were very small. The small gaps may indicate that GMs in the Florida hotel industry tended to follow the lead of their corporations when implementing CSR initiatives at the property level. The fairly large standard deviation indicated that although on average, there was a narrow gap; there was a large variance in some of the perceptions of certain areas between hotels' corporate and property CSR policy.

In analyzing each of the factor gaps, three of the four factor gaps were negative. This suggested that hotel GMs perceived their properties' culture to be slightly more socially responsible than their corporate CSR culture with respect to the following stakeholder groups: (a) customers, (b) government, and (c) society. The gap for the employee stakeholder group was the only factor gap that was positive, indicating that GMs perceived their corporate culture to be more socially responsible relative to the employee stakeholder group than was their property CSR culture.

The employee gap was the narrowest (smallest), suggesting that GMs' perceptions of their corporate initiatives were fairly close to their property CSR initiatives in relationship to employees. This was surprising considering the hospitality industry has been heavily dependent upon employees to provide service to guests. One would assume that of any of the stakeholder groups, socially responsible policies for employees would be more favorable at the property than at a corporate level based upon the premise that

146

that the more removed management personnel are from the employee, the less aware they are of employee issues, hence less concern they have.

The largest of the gaps was found in the society factor (m = -.827, SD = 2.44). This indicated that hotel GMs perceived their property's CSR culture to be slightly more favorable than their corporate CSR culture. The largest of the gaps for questions making up the society factor was the item, "Our corporation does not support sustainable growth which considers future generations," m = -.415, SD = .911. This indicated that GMs perceived property CSR initiatives in the area of sustainable growth for future generations as slightly more favorable than corporate initiatives.

As previously indicated, the results showed that the gaps for all factors were very small. This suggests that based on the GMs perceptions there was not much variation between their corporations' CSR policies and their properties' CSR policies. Hence, because of this small variation, we can speculate that in this study, hotel GMs were committed to follow CSR initiatives at the property level. This may be due to various reasons, the first being social desirability as stated in chapter 3. GM may also see CSR as "the right thing to do" and whether they are following corporate CSR directives, they want to be perceived as "doing the right thing". Also, GMs may want to be perceived as following corporate policy at the property level, since it is part of their job to follow corporate directives. Another reason may be that GMs do not have much knowledge in the CSR realm so they are following their corporations' directives due to lack of knowledge, or the opposite, their corporation's policies are sufficient and they follow them because they believe in CSR.

Since all of the hypotheses were based on the relationship between various factors and expected gaps and the actual gaps were minimal or non-existent, the majority of the hypotheses were not supported. The researcher hypothesized that the gaps would be affected by personal characteristics of the GM and hotel characteristics. Because the gaps were so minimal, there was little if any effect, except in a few cases, on these characteristics. A likely reason for the small gap was the possibility that the hotel's corporate CSR policies were so fundamental that following them at a property level was not difficult for hotel GMs in this study. Another possible reason for this outcome was the perceived financial resources of the hotels in this profile. In their research, Buschholtz et al. (1999) suggested that the "more resources a firm had, relative to its competitors, the more that firm would give in corporate philanthropy" (p. 182). In analyzing the "perception of resources" segment of the survey, 81% of GMs stated that their hotels currently had financial resources that were either about the same as or more than their competitors. In addition, 70% stated that their hotel's current financial resources were either adequate or more than adequate in relationship to their current needs.

Two hypotheses (H_{4e}, and H_{5a}) were supported and the third occurred in the opposite direction (H_{4d}). These results are displayed in Table 25.

148

Table 25
Supported Hypotheses

Survey Items	Employee (H_{5a})	Total (H_{4e})
Number of volunteer hours per week		-.187*
Socially responsible actions taken outside of corporate CSR directives	-.202*	

*Correlation is significant at the .05 level (2-tailed).

Hypothesis 4 had two sub hypotheses for which the analyses were significant. Results for H_{4d} indicated that involvement in the community was associated with a wider gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to government for GMs that were active in community activities not associated with any association. The findings for H_{4d} suggest that the more GMs are involved in the community, the less they are committed to CSR policies relating to the government. It can be speculated that GMs that are more involved in their community have a greater commitment to CSR; however, they may feel that government should not be considered a stakeholder in relationship to CSR actions since actions relating to the government are mandatory. Many theories of CSR view CSR as actions beyond what is viewed as mandatory (BSR, 2008; McGuire, 1963) and do not consider initiatives relating to government mandates a part of social responsibility. In fact, in the literature, one stated definition of CSR was "actions that appear to further some social good, beyond the interests of the firm and that which is required by law" (McWilliams & Siegel, 2001, p. 117). This can be associated with Sethi's (1975, 1979) theory of social

149

obligation which views social performance in relationship to legal and economic requirements.

Additionally, results for H_{4e} indicated that involvement in the community narrowed the gap between the GMs' perceptions of corporate CSR policies and property level CSR policies regarding responsibilities to all stakeholders combined for the number of hours per week volunteered by the GMs. This narrow gap demonstrates the GMs' commitment to the corporate CSR policy at the property level for GMs who volunteer in their community. Several studies have linked community attachment with socially responsible actions (Onibokun & Curry, 1976; Schiff, 1990; Steggert, 1975). Also, Walker (2002) found in a survey of UK senior executives that they serve their communities because of a sense of community responsibility. The confirmation of this hypothesis indicates that GMs who volunteer more hours per week are clearly more attached to their communities; hence their commitment to overall CSR policies would be expected. In addition, Walker (2002) found that over 75% expressed the belief that the company image and employee morale benefited from the CEO's involvement. Hence, it could be speculated, based on the confirmation of the last two hypotheses mentioned, that hotel GMs see the benefit from community involvement in the enhancement of their company's image.

Hypothesis 5 had one sub-hypothesis for which the analysis was significant. Results for H_{5a} indicated that greater rewards through perceived personal success gained by socially responsible actions taken outside corporate CSR directives the narrower the gap between GMs' perceptions of corporate employee CSR policies and property level

employee CSR policies. The narrower gap between corporate employee CSR policies and property employee CSR policies can be viewed as a GM's commitment to the corporate socially responsible or responsiveness relating to employees. Holmes (2004) suggested that managers must be rewarded for their social responsiveness through perceived personal success. He contended that this type of reward or punishment would affect a manager's commitment to socially responsible behavior. In addition, Wood et al. (1986) contended that in order to create a CSR culture, decision makers should be rewarded for socially responsible actions. The results of this hypothesis suggest that since the gaps for employee CSR policies were narrow it can be inferred that the rewarding of GMs through non monetary perceived personal success has contributed to the GMs commitment to their corporate and property's employee CSR policies.

Based on their responses to the Social Responsibility Attitude Scale developed by Hunt et al., (1990), GMs in this study had generally positive attitudes towards CSR. Over half (52%) of GMs agreed and 29.4% were neutral in their responses that "the socially responsible manager must occasionally place the interests of society over the interests of the property." GMs disagreed that, "Management's only responsibility is to maximize the return to shareholders on their investment" (reverse scored) with two-thirds (66%) of the hotel GMs disagreeing with this statement. The third scale item had the most overwhelming positive response with 86% of the GMs surveyed agreeing that, "The fact that corporations have great economic power in our society means that they have a social responsibility beyond the interests of their shareholders." In addition, 84% of the respondents agreed that managers have a responsibility beyond the immediate interests of

the shareholders as long as corporations generate acceptable shareholder return. It should

be noted that self-selection bias may have had an effect on the responses to these

questions. However, precautions were taken with the online survey to reduce the chance

of self selection bias. Before the respondents filled out the survey the only information

they were provided was the title. They had no knowledge of the survey questions prior to

agreeing to proceed with the survey. In addition, the respondents were informed of the

anonymous nature of the survey on two separate occasions in an effort to reduce social

desirability.

Several facets of community involvement of the hotel GMs were analyzed in this

research. It was found that 85% of the respondents were active in a civic, non-profit, or

faith based organization, of whom 64% were in a leadership position. Results also

showed that 59% were active in community activities that were not associated with any

organization, and over 60% volunteered their time regularly to a charity. Of the GMs that

were involved in their community, 64% reported being active in civic, non-profit, or faith

based organizations for an average of three to six years; 50% held a leadership position

for between three and six years, and 66% were active between three and six years in

community activities that were not associated with any organization. In comparison, a

study of UK executives found that 66% of them were involved in some way with a

charity and their average length of involvement was seven years (Walker, 2002). In

another study of Harvard MBA graduates, 81% reported involvement in their community

(Austin, 1998). In addition, of those hotel GMs who were active in their communities,

60% of the respondents reported volunteering between two and three hours per week to a

charity. Similarly, Austin (1998) found that 42% of Harvard Business School MBA's volunteered over ten hours a month and executives of Fortune 500 companies volunteered between five and 25 hours per month.

Walker (2002) found that in a survey of senior executives in the United Kingdom, 25% of those surveyed indicated that senior managers were expected to be involved in charities. It can be speculated that one of the reasons for such heavy involvement by GMs in community organizations, as seen by the results of this study, is the expectation from their corporate office of such involvement. In a study by Austin (1998) community service was also encouraged from the corporate level by companies who employed Harvard MBAs graduates as well as Fortune 500 executives. In addition, over half of those surveyed believed that this involvement was an important aspect of CSR (Walker, 2002). In this new era of "active citizenship" (Brown, 2002), which has been viewed by some as responsibilities beyond just writing a check, perhaps GMs in this study understand the need to become active in society in an effort to personify their community involvement.

Implications

As stated by McWilliams et al. (2001) there have been many empirical roadblocks in the efforts to study and understand CSR. One of these road blocks included "determining the effects of leadership and corporate culture on CSR". This research provides a small bit of understanding into the leadership and corporate culture of CSR in the hotel industry.

Theoretical implications of this research provide support to the stakeholder theory posited by Freeman (2009). He stated that in order to create shareholder value as well as value for other stakeholders, a corporation's responsibility is broader than economic performance alone. Support for the stakeholder theory can been seen in this research by the number of corporations in this research that have some sort of CSR policy and the positive attitude towards CSR as a responsibility beyond the interests of the shareholder. All of the questions in the Social Responsibility Attitude Scale (Hunt et al., 1990) supported the stakeholder theory of CSR. The results also supported the theory of corporate or business citizenship as presented by Carrol (2002). Corporate or business citizenship is based upon the notion that businesses, through the actions of managers, denote a sense of belonging to the community. Through personal conversations with several GMs before and after the research, one notes a tendency toward a sense of duty to the local community in which the hotel operates, and that by nature, hospitality lends its self to this obligation. This was supported by the significant amount of community involvement by GMs in this survey and the number of hours of this involvement. This personification of community involvement was supported by Brown (2002) stating that "active citizenship" is community involvement beyond just writing a check.

This research is unique to the field of study for both hospitality and general CSR research. As such, it provides theoretical implications for both. For general CSR research, no other study had queried managers as to their perceptions of their corporate office's policies and compared responses to the perceptions of their property's or location's CSR policies. There are only a few studies in CSR research which have employed gap analysis

methodology. Gap analysis provides the ability to identify gaps in policies and procedures and, in this case, gaps in perceptions of policies and procedures. For hospitality research, hotels specifically, it is an early contribution to the CSR knowledge base. Of late, there have been several studies concentrated on the analysis of CSR in hotels. Most of the studies conducted to date have focused on the relationship between CSR and a hotel's financial performance. Several other researchers have looked at website content analysis, employee perceptions of CSR, and case studies of hotel's CSR activities. In no other study, outside of the environmental realm, have hotel GMs been surveyed in regard to their CSR perspectives. This study is also unique in hospitality research since it enabled the analysis of CSR from a stakeholder perspective. Since CSR is in its infancy, much can be gleaned from the current research. Compared to other aspects of hotel research, there remains much to be investigated to understand this complex and relatively new topic.

There are several practical implications that businesses generally, and hotels specifically, can gain from this research. General managers, as well as corporate officers responsible for the implementation and communication of corporate CSR policies, can benefit from the insights of this study. The qualification of respondents sheds some light on the state of CSR in the hotel industry. Of the 123 GMs responding to the survey, only three were disqualified. This signifies that 97% of the participating GMs indicated that their hotels had a written or implied corporate CSR policy. If this study represents the opinion of the population, this is a promising development for the hotel industry in particular and the hospitality industry in general. Existence of a CSR policy is the first

step in the implementation of such directives, and this was the first study to identify existence of such directives. Knox & Maklan (2004) indicated in their study that their respondents expressed the belief that companies should use their industry norms and expectations as a benchmark for socially responsible behavior. If this is the case, the industry has few, if any, CSR benchmarks against which hotel companies can be compared. If, however, as suggested in the present study, there are written or implied CSR policies in place, this can be seen as a first step toward benchmarking corporate social responsibility in the hotel industry. Corporate offices that do not have corporate CSR policies can see the benefit from the current research of implementing a CSR policy. Wildes (2008) stated that one of the steps to ensuring a sound CSR policy is the implementation of a CSR audit. Because the concept of CSR is fairly new to the hotel industry, an extensive check and balance system has not been implemented to ensure that CSR directives are being understood, appreciated and followed. Many hotels have reported some or all of their CSR initiatives to the public (Holcomb et al., 2007). These reports could be misleading to the public as well as to hotel guests if initiatives are developed at the corporate level with no follow-through at the property level. Just as important as the actual directive being followed are the GMs' perceptions of the directives as well as their perceptions of the CSR culture. These perceptions may have an effect on how directives are implemented, which directives are implemented, and even if they are initiated at all. This study indicated that, though corporate CSR policies are written at a corporate level and implemented at a property level, there seem to be very

156

small gaps between the two. This demonstration of commitment to CSR can lead to a competitive advantage over other firms according to Hickerts (2007)

Although CSR performance was not actually measured in this study, corporate officers can at least feel fairly comfortable that from the GMs' perspectives, CSR initiatives are being implemented at the property level in accordance with corporate policy. The results of this research can also provide some positive insight to CSR attitudes for hotel GMs. Through the results of the Hunt et al. (1990) Social Responsibility Attitude Scale, hotel GMs have expressed a positive attitude towards CSR. Many researchers have advocated the link between socially responsible attitudes and behavior. According to Hunt et al. (1990), socially responsible attitudes of managers are driven by socially responsible behaviors. As an early CSR advocate, Frederick (1960) stated that the attitude of the decision-making managers affected CSR more than did the economic status of the firm. Supporting this premise, Singhapakdi et al. (1996) purported that managers "must perceive ethics and social responsibility to be important before their behaviors are likely to become more ethical and reflect greater social responsibility" (p. 1,132). The responses of GMs in this study revealed a positive attitude towards CSR. Because there has been no other attempt to measure GMs' attitudes toward CSR, this study has made a contribution by providing baseline CSR data for the hospitality industry. Although the hotel industry seems to be lagging in implementation of CSR in general, this study suggests that hotel GMs agree with CSR philosophy. This, based on past research, can lead to socially responsible behavior (Hunt et al., 1990).

The Center for Corporate Community and the American Productivity and Quality Center (2000) stated that 95% of Fortune 500 CEOs volunteered to charitable organizations and discussed the importance of this high percentage by stating, "the involvement of the top executive is often a key factor in setting the tone for company involvement in the community" (as cited by Walker, 2002, p. 220). Several other studies have also linked community attachment with socially responsible actions (Onibokun & Curry, 1976; Schiff, 1990; Steggert, 1975). Although GMs in the present study were not quite as active as the Fortune 500 CEOs, with approximately 83% involvement, they have reported that they are fairly active in their communities in various roles. This level of involvement holds great promise for further community involvement for hotels. Based on the results of this study and other research, corporate officers may better understand the importance of community involvement and take steps to ensure that general managers are involved in their communities. Relating GMs' pay or annual performance evaluation to the level of community involvement could be seen as a way to encourage this type of participation by GMs.

Hotel GMs in this study were quite generous with their time. A total of 61% of hotel GMs reported volunteering an average of eight to 10 hours per month. This is similar to one study conducted by Walker (2002) in which it was found that 66% of senior executives in a UK survey volunteered an average of seven hours per month. In a survey of US Fortune 500 CEOs, 95% were reported to have volunteered some time to charities. This involvement was found to be a key factor in setting the tone for the community involvement of others in the company (Fisher, 1999). In the Walker (2002)

study it was also indicated that 25% of respondents believed that it was an expectation of their superiors that they be involved in charities. Through personal conversations with hotel managers, it was found that this expectation from the corporate level was quite common. The community involvement of hotel GMs can be also seen as a contribution to company success. Fisher (1999) found a correlation between company success and the community involvement of their senior executives.

These volunteer efforts have benefited charities as well. The skills and level of appreciation shown by the non-profit organizations could be seen as a source of satisfaction which encourages continued involvement. In addition, hotels offer a wide variety of resources beyond personnel to offer non-profits such as meeting space, food, beverage, etc. The managerial expertise that these GMs bring to the table is invaluable to nonprofits. In his study, Walker (1999) found that nonprofits benefited from executive volunteerism by financial input, advice and useful contacts. Another valuable asset that executives can provide is strategic planning. According to Austin (1998) nonprofits tend to be short sighted and operate in survival mode. This expertise can be invaluable to the long term success of a nonprofit. This research can show nonprofits that the hotel industry might be a good source of volunteer recruitment, especially due to the "hospitable" nature of the industry. Austin (1998) found that the biggest problem for nonprofits was not having access to an adequate pool of candidates. A development of a matchmaking organization specifically for hospitality managers and employees might assist in fulfilling this need for nonprofits. Organizations such as Volunteer Consulting

159

Group and the Business Volunteerism Council have achieved great success in matching business leaders and nonprofits based upon needs and skill sets (Austin, 1998).

The study results also indicated that GMs demonstrate commitment to their corporation's CSR policy regarding responsibility to employees and that this commitment has been rewarded through non monetary perceived personal success of the GM. If managers feel that their perceived personal success, through non-monetary reward or punishment, is jeopardized by certain CSR actions, they will most likely avoid those actions. Holmes (2004) suggested that managers must be rewarded for their social responsiveness through perceived personal success. He contended that this type of reward or punishment would affect a manager's commitment to socially responsible behavior. This view of executive reward or penalty was researched by Wood et al. (1986) and confirmed by Hunt et al. (1990). They contended that in order to create a CSR culture, decision makers should be rewarded for socially responsible actions. Hotel corporate officers can use this result and analyze their non-monetary reward policies in an effort to contribute to the success of GMs which should in turn garner more socially responsible GMs.

Trends have indicated that consumers are becoming more socially conscious and making purchasing decisions based upon this consciousness (Goodwin & Francis, 2003). In a millennium poll of over 25,000 respondents in 23 countries, it was found that two out of three people expressed the desire for companies to focus their efforts beyond the bottom line and to place emphasis on societal goals (Environics, International, Ltd et al., 1999). Customer demand can be seen as a driving force of CSR. However, in these

economic times it may not take center stage. The present economically strained environment has forced companies to focus most of their attention on the bottom line. Regardless, corporate leaders must not lose sight of the industry's responsibility to society as a whole. This research is one of the first steps in understanding this perspective in the hotel industry. It can be seen, through the results of this research, that in spite of the tough economic times where demands to focus on the bottom line are greater than ever, hotel GMs have shown a positive attitude towards CSR and have engaged a fair amount of time in their communities even though demands for GMs' time are at an all time high. In order to stay competitive, hotel companies must realize the importance of CSR and understand how GMs view and implement CSR directives at the property level. There are many examples of successful hospitality companies that incorporate CSR initiatives into their cultures. Companies such as Starbucks, Kimpton Hotel and Restaurant Group are growing companies with rising market shares (Wildes, 2008). The emphasis on socially responsible investing as of late has provided evidence that investors place credence in publicly held companies that demonstrate socially responsible behaviors. Understanding the connection between CSR attitudes and actions is important for corporate leaders as well as measuring community involvement in order to determine GMs commitment to society as a whole.

According to Wildes (2008) "CSR is driven by leadership, education, empowerment, rewards" (p. 71). GMs in this study have proven to be empowered to implement CSR initiatives at the property level. As evidenced in one of the hypotheses, they have been rewarded for taking actions outside of corporate CSR directives. Personal

concerns for CSR are important in order to "lead and serve" (Wildes, 2008). Education of future hotel leaders is imperative for the industry to keep up with the forward progress of CSR. Hospitality programs must realize the importance of incorporating the various aspects of CSR into current curriculum in order to better prepare the future GMs of the industry to "serve" as well as lead. If potential hotel leaders enter the workforce with an awareness and concern for social and environmental issues, they will be better prepared for a future in which CSR will not only create a competitive advantage but may possibly be government mandated.

Limitations

Despite the non-confirmation of most of the hypotheses presented, this study contributes to the body of knowledge on CSR in the hospitality industry. This research was unique because there was no study within or outside of the hospitality industry addressing the gap between perceptions of a corporation's CSR culture at the corporate level and at the property or business unit level. In addition, this was an initial investigation into the perceptions of hotel general managers regarding corporate social responsibility. This study, as with most studies, was not without its limitations.

One of the limitations of the study which was not anticipated before the study began was the lack of a gap between the GM's perception of corporate CSR culture and their property's. This lack of a gap, although an interesting and positive research finding, was instrumental in the results obtained from the analysis of the seven research

162

hypothesis in this study. Hence, since there was no gap, the majority of the hypotheses could not be supported.

It is important to note that this study addressed hotel GMs' perceptions, not measurements of actual CSR initiatives being performed. As stated in previous chapters, the GM's perception of culture can affect the manager's perception of importance of CSR issues (Etheredge, 1999). These perceptions may affect the correlation between corporate CSR policies, the perceived importance of CSR activities by the GM at the property level, and ultimately the actions taken (Wood, 1991).

One of the limitations of using self-report questionnaires for ethical related topics is social desirability bias (Brønn et al., 2009; Worthington et al., 2006). Crowne & Marlowe (1960) defined social desirability as the need to ". . . obtain approval by responding in a culturally appropriate and acceptable manner" (p. 352). Social desirability bias exists in many CSR studies but often times it is not acknowledged. Being socially responsible is desirable because it is looked upon by some as the "right" thing to do, and one would want to be seen as doing the right thing. In acknowledging social desirability bias, the researcher has taken precautions to reduce this bias by preserving anonymity of respondents. This was communicated to the respondents in an initial email and again on the survey itself. At no time was any personal identification information asked of the respondents. Online surveys provide more reassurance of anonymity to the respondent as opposed to other forms of data collection (Richman et al., 1999).

Another limitation of this study's methodology, one that is also prevalent in many other survey research studies, is self-selection bias. The respondents were not randomly

chosen to participate, they self-selected into the study. This method was chosen due to the difficulties anticipated with general managers taking time to fill out the survey. If a random sample would have been chosen, those GMs may not have filled out the survey, and the response rate would have been even lower.

Along the same lines as above, another limitation of the study was desirability for GMs to report that their CSR policies at the property level were following those directed by their corporate office. In order to limit this problem, the CSR scales for each of the different perceptions were provided at the beginning (for corporate) and at the end (for property) of the survey. The respondents did not have the ability to review previous answers in the online survey to match their answers with the first section. This, however, might not have totally prevented respondents from remembering how they answered the first section and duplicating their answers. The researcher considered asking the respondents the CSR survey questions at different times in order to reduce the potential for duplication of answers. It was determined, through several preliminary inquiries, that since GMs have many demands placed upon them, the response rate to a separate, second survey would be extremely low.

Another limitation of the study was the use of the Turker (2009) CRS scale. Although extensive research was conducted to find a CSR scale to measure perceptions, the availability of such scales were scarce. The Turker CSR scale had just been developed and to date has not been used in other studies. Hence, although the scale demonstrated fairly high reliability in the Turker study, it had not been tested outside of that study and therefore cross-studies reliability has not been ascertained. Another

limitation of the Turker (2009) scale was with its use. In an attempt to reduce social desirability bias, the scale was presented at the beginning for perception of corporate CSR culture and at the end for perception of property CSR culture. The respondents may have been able to remember their answers from the beginning of the study and duplicate them in the second part of the study. It is suggested that in future studies the two separate parts of the study be administered at separate times, though this may lead to a decline in response rate.

The research questions and hypotheses were formulated to accomplish the purpose of the study--analyzing the gap between GMs' perceptions of corporate and property CSR responsibility. One of the limitations of the study was that the results showed very small gaps for all of the factors analyzed. Therefore, the relationship between the gaps and the characteristics of the GMs and their respective properties were mostly statistically insignificant.

CSR activities cannot be performed without individuals. Their opinions, beliefs and attitudes are integral to how these processes are developed and implemented (Wood, 1991). However, these opinions, beliefs and attitudes cannot be mistaken for a confirmation that initiatives are being carried out. This study was not conducted to measure the extent to which Florida hotels acted in a socially responsible manner. Only GMs' perceptions of their hotels' responsible initiatives were investigated.

External validity refers to ability to generalize a study's sample to the relevant population. Another limitation of this study is that the sample of the study, as discussed in Chapter 3, could not be generalized to the population because the population was

unknown. The population was composed of multi-unit, corporate hotels in the state of Florida; however, since there were no available data on this population, the sample could not be compared to the population.

The last limitation of this study was related to representativeness of the sample to the population. As stated before, an attempt was made to compare the sample against the FDBPR hotel data by room size. Due to the inability to separate individual hotels from the FDBPR data, the survey sample was not fully comparable to the population of hotels in the state of Florida. Thus it cannot be considered as representative of the Florida hotels' population.

Suggestions for Future Research

Based on the results of the study and limitations, several suggestions for future research are offered.

1. Using the stakeholder approach to CSR, a study could assess hotel general manager's rankings of importance of CSR initiatives against stakeholder's ranking of importance. These rankings can be compared to determine if there is a symmetry between the two to ensure that hotels are performing CSR initiates to meet the views of stakeholders.

2. This study could be replicated by surveying the respondents at separate times regarding their perceptions of corporate versus property CSR culture. This would assist in reducing the limitation of GMs attempting to duplicate responses in order to align their perceptions of corporate and property CSR

166

cultures. The study could also be replicated in other sectors of hospitality such as the restaurant industry.

3. The Turker (2009) CSR scale could be used in future studies to survey various hotel employees and/or executive committee members to determine their perceptions of their properties' CSR cultures and compare these perceptions against the GMs' perceptions. Such studies could provide valuable insights as to how certain CSR initiatives are viewed from the employee perspective. This would be an important contribution since numerous CSR initiatives at the property level are being carried out by employees.

4. Another gap analysis could be performed in a future study to compare hotel GMs perceptions of corporate CSR culture and hotel corporate officers' perceptions. This would allow hotel corporate offices to determine if GMs perceive their corporate CSR initiatives in the way in which they intend them to be perceived.

<u>Summary</u>

This research has been instrumental in contributing to the scarce body of knowledge of corporate social responsibility (CSR) in the hotel industry. The investigation has led to several insights into the behaviors and attitudes of hotel GMs which can serve as baseline data in future research. Contributions gained from this research, if supported by other studies, can be considered as a barometer for the state of CSR in the hotel industry as perceived through the eyes of the hotel general managers

(GM). This study has shown that most Florida hotel GMs have a deep personal commitment to their community through involvement in charities, leadership positions held, and commitment of their personal time. In addition the results of this research suggest that the outlook for the future of CSR in the hotel industry is quite favorable when considering the positive attitudes toward CSR that were expressed by GMs in this study.

As seen with previous research, there are many benefits of CSR which the hotel industry can gain from continuing to develop policies and socially responsible managers. Some of the specific benefits outlined in this stream of research have been (a) good publicity, (b) improved external stakeholders' good will, and (c) public recognition (Wymer & Samu, 2003). With just a few CSR research studies performed in the hotel industry, we are beginning to understand the state of CSR in hotels. Although still in its infancy, the outlook for CSR in the hotel industry appears promising, and implications from this study provide the foundation for future research.

APPENDIX A
CORPORATE SOCIAL RESPONSIBILITY (CSR) SCALE

Corporate Social Responsibility in the Florida Lodging Industry

The purpose of this study is to identify the extent of hotels' involvement in Corporate Social Responsibility activities

For the purpose of this study, Corporate Social Responsibility is defined as: *"Activities of a firm which affect various internal and external stakeholders that enhance the quality of the environment and society, while providing economic wealth to stakeholders."*

Please answer the following questions from the view of your <u>corporation's</u> corporate social responsibility policies/directives. Please answer these questions to the best of your knowledge.

Please indicate the extent to which you agree or disagree with the following statements by placing a checkmark in the box that applies	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree	I don't Know
1. Our corporation supports employees who want to acquire additional education.						
2. Our corporate policies encourage employees to develop their skills and careers.						
3. Our corporation does not have flexible policies that provide a work & life balance for its employees. (Work-Life balance is defined as: people having a measure of control over when, where and how they work.)						
4. The management of our corporation is primarily concerned with employees' needs and wants.						
5. The employee-related managerial decisions of our corporation are usually fair.						
6. Our corporation provides full and accurate information about its products and services to its customers.						
7. Our corporation doesn't always respect consumer rights beyond the legal requirements.						
8. Customer satisfaction is highly important for our corporation.						
9. Our corporation makes investment to create a better life for future generations.						
10. Our corporation endeavors to create employment opportunities for minorities, the disabled and socially disadvantaged.						
11. Our corporation always pays its taxes on a regular and continuing basis.						
12. Our corporation complies with legal regulations completely and promptly.						
13. Our corporation implements programs to minimize its negative impact on the natural environment.						
14. Our corporation participates in activities which aim to protect and improve the quality of the natural environment.						
15. Our corporation does not to support sustainable growth which considers future generations.						
16. Our corporation encourages its employees to participate in voluntary activities.						
17. Our corporation supports nongovernmental organizations (voluntary and non-profit groups) working in problematic areas.						

Please answer the next four questions taking into consideration your **personal** view of corporate social responsibility	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree	I don't Know
18. The socially responsible manager must occasionally place the interests of society over the interests of the property						
19. Management's only responsibility is to maximize the return to shareholders on their investment (reverse scored)						
20. The fact that corporations have great economic power in our society means that they have a social responsibility beyond the interests of their shareholders						
21. As long as corporations generate acceptable shareholder returns, managers should have a social responsibility beyond the immediate interests of shareholders						

	Yes	No			1-2 years	3-4 years	5-6 years	7-8 years	8 years or more
22. Have you ever occupied a leadership position in a civic organization or church?			If Yes, Proceed to Question 23. If No Proceed to Question 24	23. How many Years					
24. Have you been active in a civic organization or church without holding any official role in the organization?			If Yes, Proceed to Question 25. If No Proceed to Question 26	25. How many Years					
26. Have you been active in community activities that are not associated with any organization?			If Yes, Proceed to Question 27. If No Proceed to Question 28	27. How many Years					
28. Do you regularly volunteer your time to any charity?			If Yes, Proceed to Question 29. If No Proceed to Question 30		1-2 hours	3-4 hours	5-6 hours	7-8 hours	8 hours or more
				29. How Many Hours Per Week					

	Highly Favorable	Somewhat Favorable	Neutral	Somewhat Unfavorable	Highly Unfavorable	I have never taken such action
30. If you have taken any corporate social responsible actions within or outside of corporation's corporate social responsibility directives, what has been the reaction of your supervisor?						

	Less resources than others	About the same resources as others	More resources than others
31. In terms of resource levels, how would you rate your property's current financial position relative to others in your industry?			
32. In terms of resource levels, how would you rate your property's financial position relative to others in your industry during the 5 year period before 2007?			

	Less than adequate	Adequate	More than adequate
31. In terms of resource levels, how would you rate your property's financial position relative to your current needs?			
32. In terms of resource levels, how would you rate your property's financial position relative to your current needs during the 5 year period before 2007?			

33. Number of rooms in your hotel.................................._____

34. Your age group

18-30	
31-40	
41-50	
51-60	
60+	

172

35. Your gender: Male   Female

36. How many years have you lived in the present community? (Within 50 miles of your property)

_____

37. Your highest education level   HS Diploma   [ ]
                                                                    A.S or A.A.   [ ]
                                                                    Bachelor's   [ ]
                                                                    Master's   [ ]
                                                                    Ph.D.   [ ]

38. The current YTD (Year To Date) ADR (Average Daily Rate) for your hotel is:......... Below $50   [ ]

                                                                    Between $51-$75   [ ]

                                                                    Between $75-$100   [ ]

                                                                    Between $101-$125 [ ]

                                                                    Between $126-$150 [ ]

                                                                    Between $151-$175 [ ]

                                                                    Over $176   [ ]

39. What is the ownership structure of your property: ....   Independently Owned   [ ]

                                              Owned by a publicly held corporation   [ ]

                                                                    Franchise   [ ]

                                                                    Other   [ ]   Please Specify_____

173

**Please answer the following questions from the view of your *property's*
corporate social responsibility policies/directives:**

Please indicate the extent to which you agree or disagree with the following statements *related to your property* by placing a checkmark in the box that applies	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree	I don't Know
40. Our property supports employees who want to acquire additional education.						
41. Our property policies encourage employees to develop their skills and careers.						
42. Our property does not have flexible policies that provide a work & life balance for its employees. (Work-Life balance is defined as: people having a measure of control over when, where and how they work.)						
43. The management of our property is primarily concerned with employees' needs and wants.						
44. The employee-related managerial decisions of our property are usually fair.						
45. Our property provides full and accurate information about its products and services to its customers.						
46. Our property doesn't always respect consumer rights beyond the legal requirements.						
47. Customer satisfaction is highly important for our property.						
48. Our property makes investment to create a better life for future generations.						
49. Our property endeavors to create employment opportunities for minorities, the disabled and socially disadvantaged.						
50. Our property always pays its taxes on a regular and continuing basis.						
51. Our property complies with legal regulations completely and promptly.						
52. Our property implements programs to minimize its negative impact on the natural environment.						
53. Our property participates in activities which aim to protect and improve the quality of the natural environment.						
54. Our property does not to support sustainable growth which considers future generations.						
55. Our property encourages its employees to participate in voluntary activities.						
56. Our property supports nongovernmental organizations (voluntary and non-profit groups) working in problematic areas.						

APPENDIX B
INSTITUTIONAL REVIEW BOARD APPROVAL

Approval of Exempt Human Research

University of Central Florida Institutional Review Board
Office of Research & Commercialization
12201 Research Parkway, Suite 501
Orlando, Florida 32826-3246
Telephone: 407-823-2901 or 407-882-2276
www.research.ucf.edu/compliance/irb.html

From: **UCF Institutional Review Board #1**
          FWA00000351, IRB00001138

To: **Judith Holcomb**

Date: **November 12, 2009**

Dear Researcher:

On 11/12/2009, the IRB approved the following activity as human participant research that is exempt from regulation:

Type of Review:	Exempt Determination
Project Title:	Corporate Social Responsibility in the Florida Hotel Industry
Investigator:	Judith Holcomb
IRB Number:	SBE-09-06531
Funding Agency:	None

This determination applies only to the activities described in the IRB submission and does not apply should any changes be made. If changes are made and there are questions about whether these changes affect the exempt status of the human research, please contact the IRB.

In the conduct of this research, you are responsible to follow the requirements of the Investigator Manual.

On behalf of Joseph Bielitzki, DVM, UCF IRB Chair, this letter is signed by:

Signature applied by Janice Turchin on 11/12/2009 04:21:07 PM EST

IRB Coordinator

Page 1 of 1

176

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